

2026-2027 Preliminary Budget



Presented to Board of Trustees
June 22, 2026

Budget Timelines



MYSP 2023-2028 Strategic Directions

Upholding Human Rights, Safety & Well-being

- We will support all students and staff to feel safe and secure in our classrooms and school communities.

Providing Equitable Quality Education

- We will offer equitable quality educational opportunities to improve student engagement, learning and achievement for future-readiness.

Collaborating with Students, Families & Communities

- We will build reciprocal relationships and partnerships to enhance access and engagement for students, families, and communities.

Building a Sustainable Education System

- We will adapt to a rapidly changing world through responsible fiscal management, investing equitably in accessible and sustainable facilities, and supporting a robust workforce.

Reinforcing Indigenous Educational Wellness & Reconciliation

- We will honour our commitment to Truth and Reconciliation by nurturing respectful and reciprocal relationships among Indigenous Peoples and Treaty Partners, and by cultivating intergenerational healing and wellness in a restorative education system.



Key Parameters and Assumptions to Guide the Development of the 2026-2027 Budget

Revenues

Core Education Funding will be calculated with no projected change in the total grant base, subject to Ministry confirmation.

Expenditures

- Salaries, benefits and staffing to reflect provincial legislation, and collective agreements in place. Expired collective agreements will have no change in the salary base until they are ratified.
- To provide for stability in the system and minimize in-year budget adjustments a contingency of \$1,000,000 will be set aside for unforeseen events that may arise.



Key Parameters and Assumptions to Guide the Development of the 2026-2027 Budget

Allocation Parameters

- Ensure the allocation of resources supports the HWDSB's Mission, Values, Strategic Directions and operational plans.
- The Ministry's revenue allocation framework will provide a useful reference for the allocation of Board resources on all major expenditure categories.
- Compliance with budget requirements and the Ministry's renewed enveloping framework, ensuring care is exercised that funding associated with specific Ministry initiatives is allocated for the purpose designated.
- Where staff reductions are necessary, statutory positions are to be given priority for inclusion in the budget. Statutory positions to be calculated as the number required for Ministry class size requirements or collective agreement compliance.
- Where enhancements to the budget is possible, funding will be allocated to initiatives included in the Board Improvement Plan and the board's Action Plans.



Core Education Funding Overview

- [Ministry funding overview](#)
- Province of Ontario, projected to be \$30.6 B, an increase of \$317.6 M or 1% compared to 2025-2026
- Key Investments include:
 - Investment for Classroom Supplies for Elementary Teachers and Consistent Curriculum Resources (LRF)
 - Non-Staff Benchmark
 - Redirecting funding from Responsive Education Programs (REP) and other Transfer Payments to Core Ed for several programs
 - Ongoing implementation of labour adjustments
 - Other Ongoing Implementation and Technical Adjustments
 - Capital funding will see a total investment of \$1.4 billion across the province for school condition improvement and school renewal allocations, \$70 million for temporary accommodations, and \$1.6 billion continued investment in the Capital Priorities Program for new builds and expansions.



Key Themes from the Budget Consultation

- Strong support for investment in direct, in-class supports (e.g., EAs, support staff, mental health professionals, and teachers).
- Safe, clean, well-ventilated and well-maintained classrooms and learning environments are viewed as foundational to high levels of student achievement and well-being.
- Strong support for physical resources in classrooms such as supplies, textbooks, and other learning materials.
- Support for the strategic use of technology in classrooms. Feedback was clear that technology is valued when used strategically to support learning needs but cannot replace other learning resources in their entirety (i.e. hands-on resources).
- Respondents expressed their desire for summary level updates about the budget sent through either School Messenger or email.

Staff Actions in Response to Budget Consultation

- Where possible, programming in Special Education has been maintained, with limited staffing reductions in this area.
- Where possible, reductions to direct, in-class supports have been minimized. Outside of adjustments driven by declining enrolment, reductions have been more focused on central supports across a variety of areas.
- Targeted increases in maintenance, minor renovations, and property and caretaking supplies have been included to support classroom and learning environments.
- Funding has been allocated for classroom curriculum resources to support the provision of consistent, high-quality learning materials.

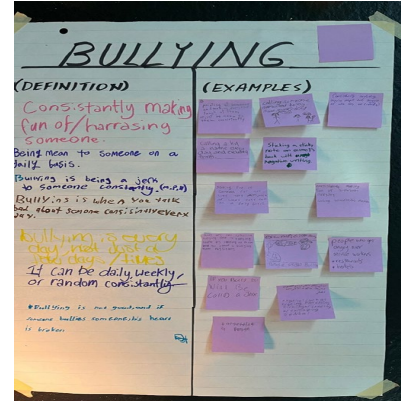
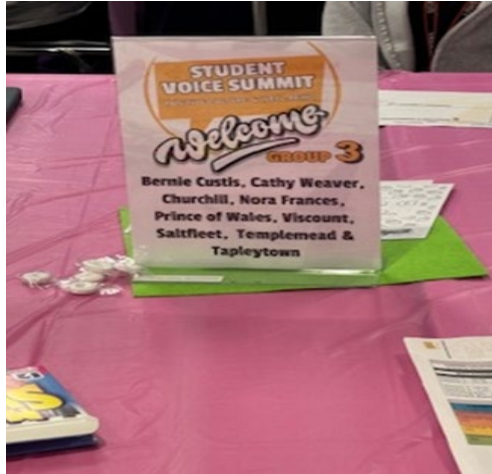


Key Highlights in the 2026-2027 Budget



- Staffing adjustments have been incorporated to reflect projected enrolment declines, the phased reduction of census-based funding, and the absence of Special Education deferred revenues that were utilized in 2024–2025 and 2025–2026 and will not be available to support the 2026–2027 budget.
- Compliance with Ministry class sizes.
- The Capital plan for school revitalization and maintenance is incorporated into the 2026-2027 Capital Budget.
- Support for Students Funding

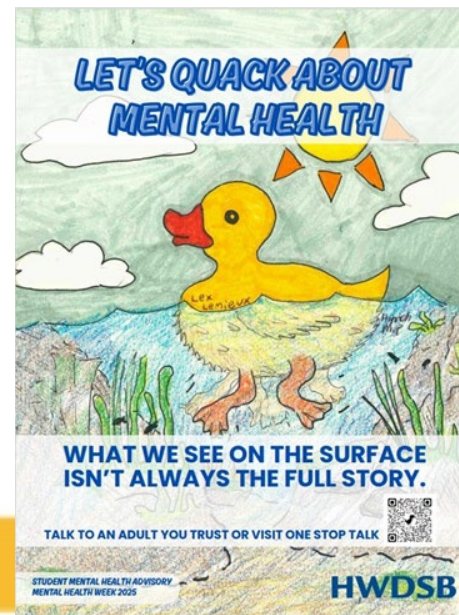
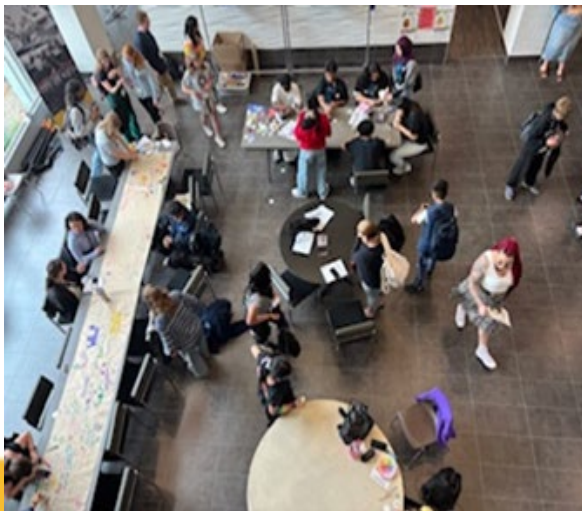
Upholding Human Rights and Safety



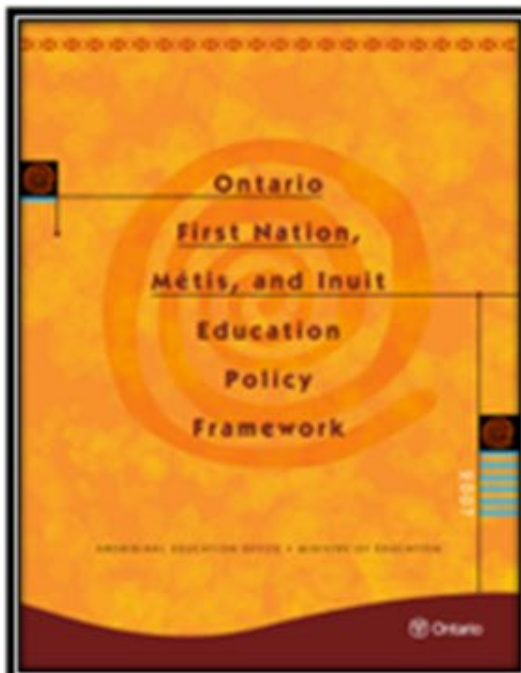
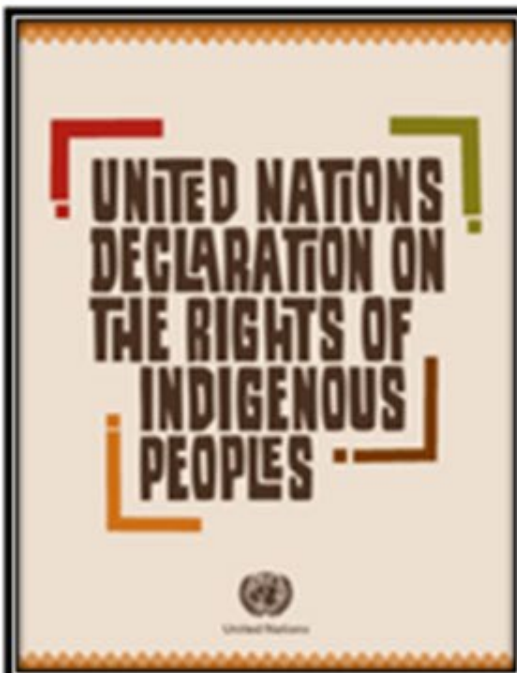
- Continued investment in key supports:
 - Student Nutrition Coordinator,
 - System Navigator

- Graduation Coach Program for Black Students

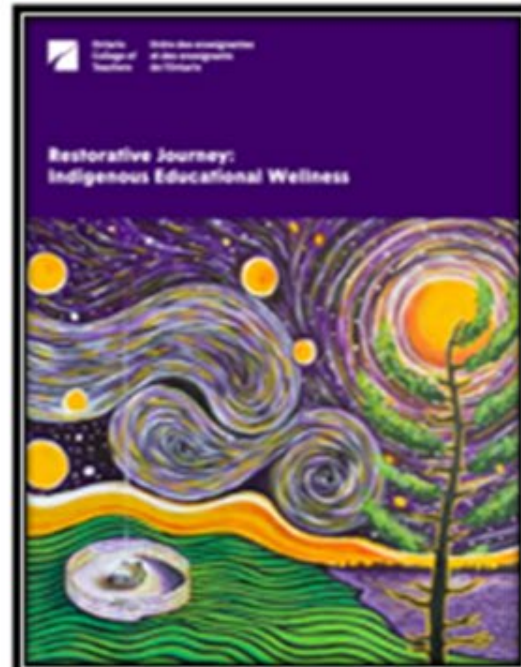
- Maintain student-facing supports: Social Worker in every school.



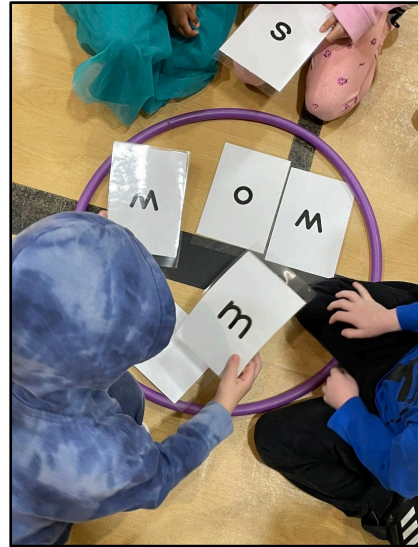
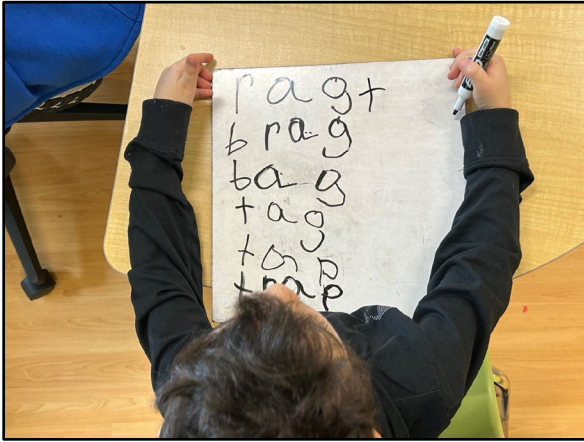
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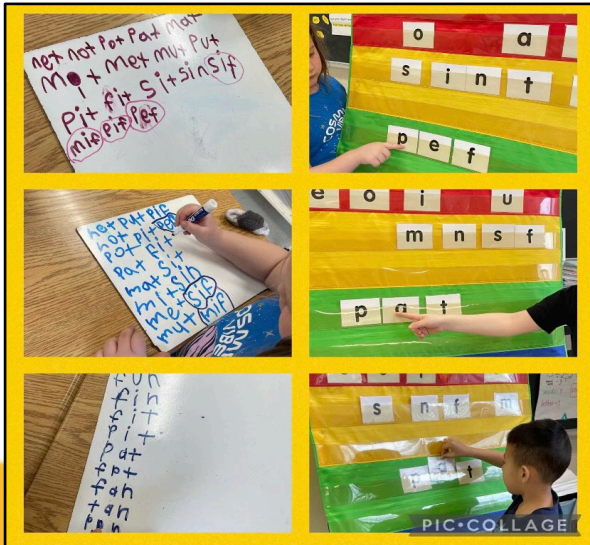
[UNDRIP](#)
[UNDRIP Action Plan](#)
[TRC Calls to Action](#)
[FNMI Policy Framework](#)
[HWDSB MYPSP](#)
[Indigenous Education Policy](#)
[IECSAP](#)
[Restorative Journey](#)
[Indigenous Education](#)
[Sharepoint](#)



Improved Literacy Achievement for Every Student

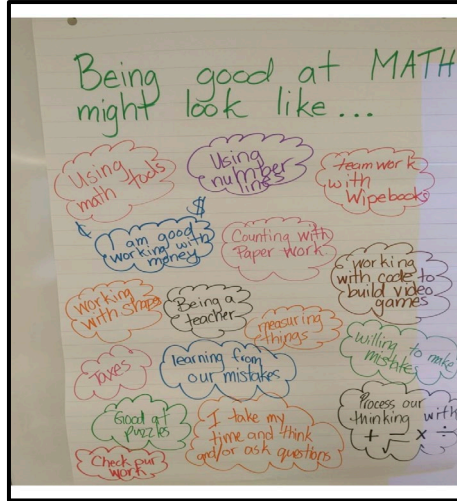


- Continued investment in early reading, K-2.
- Continued Wilson reading program to all secondary schools.
- Investment in new FDK Curriculum



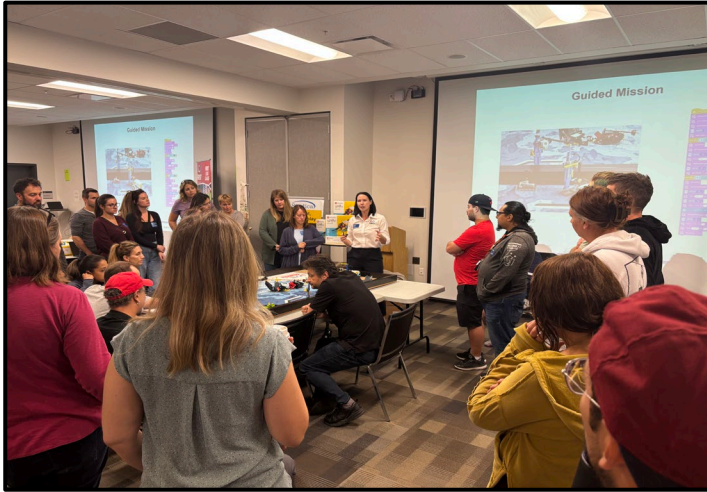
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Improved Numeracy Achievement for Every Student



- HWDSB Math Achievement Action Plan
- Continued investment in Math Facilitators through CORE Funding.
- Investment in Grades 3, 6, 9 and Grade 10 Mathematics.
- STEAM

Improved Future Preparedness for Every Student



- Growth in SHSM funding for four SHSM programs.
- Continued focus on the growth of Robotics across HWDSB (3 Cs).



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2026-2027 Budget Risks



- Declining Enrolment
- Interest Income Estimation
- Staff Replacement Costs
- Inflation Pressures

Balanced Budget Compliance

In accordance with Ontario Regulation 280/19, school boards must seek the Minister's approval for any in-year deficit that exceeds the lesser of:

- The in-year deficit exceeds the lower of one per cent of the school board's operating revenue or the accumulated surplus for the preceding school year.
- The school board is incurring an in-year deficit for a third consecutive year.
- The school board has an in-year deficit within the above noted threshold, but the school board does not submit an approved In-Year Deficit Elimination Plan (IYDEP) that eliminates the in-year deficit within the required timelines as specified in the regulation.

The 2026-27 budget, as presented, complies with all applicable provincial legislation.

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Projected Enrolment Appendix A

Projected Enrolment

2026-27 Enrolment Projections				
	2025-2026	2026-2027	Increase	Increase
	Revised Budget Estimate	Budget Estimates	(Decrease) ADE *	(Decrease) %
Elementary				
Full Day Kindergarten	6,865.00	6,907.00	42.00	
Primary	11,466.00	11,165.00	(301.00)	
Grades 4 -8	19,368.50	19,453.00	84.50	
Total Elementary Enrolment	37,699.50	37,525.00	(174.50)	(0.46%)
Total Secondary Enrolment	14,244.32	14,051.00	(193.32)	(1.36%)
Total Enrolment	51,943.82	51,576.00	(367.82)	(0.71%)
* Average Daily Enrolment (ADE)				
Average Daily Enrolment is calculated based on the existing two count dates (October 31 and March 31) within the board's fiscal year. The full-time equivalent of pupils enrolled will be weighted at 0.5 for each of the count dates.				

Revenue Appendix B

Core Education Funding

CORE EDUCATION FUNDING ESTIMATES 2026-2027

	Estimates 2026-27	Revised Estimates 2025-26	Est 26-27 to Rev Est 25-26 Incr (Decr)	
Classroom Staffing Fund (CSF)	\$ 409,313,867	\$ 411,335,516	\$(2,021,649)	-0.49%
Learning Resources Fund (LRF)	\$ 116,610,131	\$ 108,567,906	\$ 8,042,225	7.41%
Special Education Fund (SEF)	\$ 91,022,135	\$ 91,449,923	\$ (427,788)	-0.47%
School Facilities Fund (excluding School Renewal Allocation)	\$ 60,072,355	\$ 60,050,661	\$ 21,694	0.04%
Student Transportation Fund (STF)	\$ 27,616,906	\$ 25,846,982	\$ 1,769,924	6.85%
School Board Administration Fund (SBAF)	\$ 18,432,921	\$ 17,693,522	\$ 739,399	4.18%
Total: OPERATING	\$723,068,315	\$ 714,944,510	\$ 8,123,805	1.14%

Responsive Education Programs (REP)

- REPs are temporary funding sources that focus on specific Ministry of Education initiatives
- **REPs for 2026-2027 have not yet been announced**



Responsive Education Programs (REP) to Core Ed

Program		Core Ed 2026-27	TPA 2025-26	Variance (\$)
Data & Info Collection	1	\$ 31,910	\$ 95,410	(\$63,500)
Reading Intervention Teachers	2	\$ 1,961,518	\$ 1,905,150	\$56,368
Student Safety and Well-Being				
Cyber Safety (Enveloped)	3	\$ 83,911	\$ 83,949	(\$38)
Child and Youth in Care (Enveloped)	4	\$ 301,034	\$ 123,000	\$178,034
		\$ 384,945	\$ 206,949	\$177,996
Dual Credits	5	\$ 861,859	\$ 232,903	\$628,956
Targeted Learning				
Math Facilitators (Enveloped)	6	\$ 1,525,237	\$ 1,521,170	\$4,067
Math Lead Salary (Enveloped)	7	\$ 166,636	\$ 166,636	\$0
Math Lead Travel (Enveloped)	8	\$ 17,397	\$ -	\$17,397
Digital Math Tools (Enveloped)	9	\$ 381,159	\$ 372,777	\$8,382
Reading Screening (Enveloped)	10	\$ 341,288	\$ 336,065	\$5,223
Reading Licences (Enveloped)	11	\$ 231,003	\$ 231,431	(\$428)
		\$ 2,662,720	\$ 2,628,078	\$34,642
Special Education and Disabilities Transitions	12	\$ 211,676	\$ 175,201	\$36,475
Total		\$ 6,114,629	\$ 5,243,691	\$ 870,938

Other Revenue



- Other Ministry Grants:
 - Reduction as a result of REP's
- Miscellaneous & Deferred Revenue
 - Reduction as a result of:
 - Interest Income
 - Special Education Deferred Revenue

Expenditures

Appendices B and C

Summary of Expenditures



	2026-2027 Budget Estimates \$	2025-2026 Revised Budget \$	Increase (Decrease) Over 2025-2026 Revised Budget \$ %	
Revenues:				
Core Education Funding	723,068,315	714,944,510	8,123,805	
Other Ministry Grants	4,887,210	17,285,626	(12,398,416)	
Miscellaneous & Deferred Revenue	6,782,914	13,359,857	(6,576,943)	
Total Revenues:	<u>734,738,439</u>	<u>745,589,993</u>	<u>(10,851,554)</u>	<u>(1.46%)</u>
Expenditures:				
Program Instruction:				
Classroom Teachers	419,470,448	429,702,810	(10,232,362)	
System Principals, Consultants & Support	7,499,009	8,169,993	(670,984)	
Supply Staff	29,039,055	16,150,304	12,888,751	
Educational Assistants	50,132,963	51,626,739	(1,493,776)	
Early Childhood Educators	16,737,771	18,372,710	(1,634,939)	
Professional & Para-Professionals	23,680,014	30,261,744	(6,581,730)	
Class Texts, Instructional Supplies	19,831,785	19,693,603	138,182	
Instructional Computers	9,037,507	8,403,859	633,648	
Instructional Staff Development	2,303,892	3,463,852	(1,159,960)	
School Administration	43,795,984	44,797,085	(1,001,101)	
Continuing Education	11,129,505	9,343,232	1,786,273	
	<u>632,657,933</u>	<u>639,985,931</u>	<u>(7,327,998)</u>	<u>(1.15%)</u>
Program Support:				
Board Administration & Governance	18,639,802	19,889,911	(1,250,109)	
School Operations	65,667,656	61,797,644	3,870,012	
Transportation	23,887,479	22,916,507	970,972	
	<u>108,194,937</u>	<u>104,604,062</u>	<u>3,590,875</u>	<u>3.43%</u>
Contingency:				
Contingency	-	1,000,000	(1,000,000)	
	<u>-</u>	<u>1,000,000</u>	<u>(1,000,000)</u>	<u>(100.00%)</u>
Total Expenditures:	<u>740,852,870</u>	<u>745,589,993</u>	<u>(4,737,123)</u>	<u>(0.64%)</u>

Summary of Expenditures

Remuneration	
Salaries & Wages	\$ (10.1)
FTE Reduction, declining enrolment	
Movement on Grid	
Salary increases related to PVP CA & PASS T&Cs	
FTE Reduction	
Employee Benefits	\$ (3.17)
ELHT contribution increase	
WSIB expense increase	
Reduction in FTE	
Supply Staff	\$ 12.9
Replacement costs for Teachers, EAs, ECEs	
Total Remuneration	\$ (0.4)

Consumables	
Professional Development	\$ (1.2)
Release time and consumables reduction	
Textbooks & Supplies	\$ (2.75)
REP spending reduction	
Enveloped supplies reduction	
SEA Equipment reallocation to computers	
New investment in consistent curriculum resources	
New investment in classroom supplies for elementary teachers	
Computer lease reallocation to rentals	
Repairs & Minor Renovations/Utilities	\$ 2.80
Increase more in line with spending	
Computing Equipment	\$ 0.60
Backup server licenses	
Firewall upgrades	
Switch and Wireless Access Point Refresh	
Rentals	\$ 2.60
Computer lease reallocation to text & learning materials	
4th year student laptop roll out (secondary)	
Fees & Contractual Services	\$ (6.17)
REP Reductions	
Property Insurance Increase	
Discretionary Spend Reductions	
Other	\$ (0.22)
Membership & Association Fees decrease	
Budget reallocations to better reflect spending	
Total Consumables	\$ (4.34)
Transportation	\$ 0.97
Fuel and operating cost increases	
Contingency	\$ (1.00)
Total Expenditure Reduction	\$ (4.74)

Capital Appendix D

Capital Budget

Project in Progress (Design & Construction)		Funding Source Estimated Spend						
	Total Allocated Funding	Capital Priorities	Full Day Kindergarten	Childcare Capital	SRA and SCI	EDC	Proceeds of Disposition	Total Expenditures Anticipated in 2026/27
New Binbrook II Elementary School	\$ 29,068,180	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
New Upper Stoney Creek Elementary School*	\$ 16,915,405	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
New Waterdown Elementary School	\$ 24,578,117	\$ 8,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,700,000
Mount Hope ES Addition	\$ 15,829,511	\$ 5,700,000	\$ -	\$ 2,700,000	\$ -	\$ -	\$ -	\$ 8,400,000
Janet Lee ES Addition	\$ 7,754,134	\$ 3,500,000	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 6,500,000
A.M. Cunningham ES Accessibility Project	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000
C.B. Stirling ES Accessibility Project**	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
Mary Hopkins ES Accessibility Project**	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000
Norwood ES Accessibility Project**	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000
Parkdale ES Accessibility Project**	\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
School Renewal Projects	\$ 25,730,000	\$ -	\$ -	\$ -	\$ 25,730,000	\$ -	\$ -	\$ 25,730,000
Total	\$ 127,575,347	\$ 28,100,000	\$ -	\$ 5,700,000	\$ 25,730,000	\$ -	\$ 3,000,000	\$ 62,530,000

*This project is paused as per Ministry memo issued August 15, 2025. Spend is related to procurement of planner, background studies etc..

**These projects will require the use of POD if the Ministry does not provide Accessibility SCI for 2026/27 SY.

Summary of Staffing Appendix E

Summary of Staffing

2026-2027 Budget Teacher Staffing	Change
Classroom Teachers - Elementary	
Classroom Teachers	(44.50)
Learning Resource Teachers	(6.50)
Special Education Teachers	5.00
Math Facilitators	(2.00)
	(48.00)
Classroom Teachers - Secondary	
Classroom Teachers	(23.59)
Special Education Teachers	1.00
ECPP Teachers	2.00
Math Facilitators	(1.33)
	(21.92)
Teaching Staff Change	(69.92)

2026-2027 Budget Non Teacher Staffing	Change
Educational Assistants	
Student Success EA	(4.00)
Trio EA	(1.00)
Child Youth Care Practitioner	(11.00)
Communicative Disorders Assistant	(2.00)
	(18.00)
Early Childhood Educator	(20.00)
Professional & Paraprofessionals	
Social Workers	(2.50)
Speech & Language Pathologist	(1.50)
	(4.00)
Library & Guidance	(1.50)
School Administration	
Vice-Principals	(4.00)
School Office Administration	(11.00)
	(15.00)
Coordinators & Consultants	(4.00)
Pupil Accommodation/Capital	(10.35)
Other Operating	(2.00)
Non Teaching Staff Change	(74.85)
Total Staff Change	(144.77)

Deficit Recovery Plan

Revenue to Expense Comparison

CORE EDUCATION FUNDING ESTIMATES 2026-2027					
	Estimates 2026-27	Expenses 2026-27	Variance		
Classroom Staffing Fund (CSF)	\$ 392,752,439	\$ 396,995,009	\$ (4,242,570)	-1.07%	
Learning Resources Fund (LRF)	\$ 124,078,839	\$ 119,867,955	\$ 4,210,884	3.51%	
Special Education Fund (SEF)	\$ 100,114,855	\$ 111,190,922	\$ (11,076,067)	-9.96%	
School Facilities Fund (excluding School Renewal Allocation)	\$ 60,072,355	\$ 63,253,996	\$ (3,181,641)	-5.03%	
Student Transportation Fund (STF)	\$ 27,616,906	\$ 23,887,479	\$ 3,729,427	15.61%	
School Board Administration Fund (SBAF)	\$ 18,432,921	\$ 17,156,639	\$ 1,276,282	7.44%	
Total: OPERATING	\$ 723,068,315	\$ 732,352,000	\$ (9,283,685)	-1.27%	
Other Ministry Grants	\$ 4,887,210	\$ 4,887,210	\$ -		
Miscellaneous & Deferred Revenue	\$ 6,782,914	\$ 3,613,660	\$ 3,169,254		
Total Operating Revenue/Expense	\$ 734,738,439	\$ 740,852,870	\$ (6,114,431)		

Our Commitment

- Implementation of a Deficit Recovery Plan
- Ongoing Budget Monitoring and Oversight
- Occasional Staffing Cost Monitoring
- Policy Review with Financial Implications
- International Student Program Review
- Operational efficiencies and Staffing Review



Deficit Recovery Plan

Revenue Enhancements



Rental rate increases	\$ 48,000
International student enrolment	\$ 50,000
Summer learning programs	\$ 50,000
	\$ 148,000

Expenditure Reductions

Information technology (1:1 devices)	\$ 500,000
Reduction and review of commitments and licensing across the organization to achieve efficiencies	\$ 400,000
Learning Services review	\$ 4,000,000
Review of professional development requirements across the Board	\$ 400,000
Review of technology, office resources, furniture and equipment needs across the Board	\$ 400,000
Transportation review, including courtesy busing	\$ 400,000
	\$ 6,100,000

Total Impact

\$ 6,248,000

Surplus/(Deficit) - Ministry Compliance

Hamilton-Wentworth District School Board							
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026*	2026-2027*	2027-2028*
Surplus/(Deficit)	(\$3,793,003)	\$5,841	\$523,116	\$22,976	(\$8,043,316)	(\$6,114,431)	\$0
* All revenue and expense figures are estimated							

Recommendation

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Recommendation

- That the Board adopt the 2026-2027 Operating Budget expenditures in the amount of \$740,852,870, and operating budget revenues of \$734,738,439, and that the Chief Executive Officer be authorized to proceed with the expenditure of funds as outlined in Appendix C dated June 15, 2026



That the Board adopt the 2026-2027 Capital Budget expenditures in the amount of \$62,530,000 and that the Chief Executive Officer be authorized to proceed with the expenditure of funds as outlined in Appendix D dated June 15, 2026. The Chief Executive Officer is further authorized to secure short-term financing for capital project expenditures until such time as permanent funding is secured, if required.

- That the Board adopt a deficit recovery plan in the amount of \$6,248,000, comprised of revenue enhancements and expenditure reductions.