



Huron-Superior Catholic

DISTRICT SCHOOL BOARD

REPORT TO THE DIRECTOR OF EDUCATION 2025/26 Budget

June 25, 2025

Submitted by:
Justin Pino
Superintendent of Business

The Huron-Superior Catholic District School Board's Multi-Year Strategic Plan (MYSP) lists Equitable Stewardship of our Resources as one of its strategic directions. This report relates specifically to achieving and maintaining a balanced budget.

Background and Information

The Ministry of Education announced the 2025-26 Core Education (Core Ed) funding on May 23, 2025, and released Memorandum 2025:B02 containing summary budget information, which was accompanied by Ministry Projections of School Board Funding. Core Ed funding is the main source of funding of publicly funded school boards in Ontario. It provides funding for classroom staffing, learning resources, special education, school board facilities, student transportation and school board administration.

Additionally, the Ministry announced Responsive Education Programs (REP) funding, outside of the Core Ed funding. REP funding is designed for high impact initiatives that directly support students, which is supplemental to Core Ed Funding. For HSCDSB, these grants amount to approximately \$1,672,900. One of the major REP grants for the Board is the continued investment in the Math Achievement Plan which totals \$621,800 and allows the Board to establish a Math Lead at the Supervisory Officer level and continued math facilitator positions. Additionally, there are REPs for Reading Interventions (\$411,800) to support education staff, Reading Screening Tools, and Digital Licenses, funding to support an Indigenous Grad Coach (\$141,400), and Special Education Needs Transition funding (\$53,600) to help support improving educational outcomes for students with special education needs by improving transition practices.

The Senior Team began budget deliberations in January 2025 to plan for the 2025-26 school year. The Senior Team held Budget deliberations meetings with the Board of Trustees on May 20th, 2025 to review planned initiatives, and on June 20th, 2025 to review the draft budget.

The Board's 2025-26 Operating Budget is aligned with the Ministry of Education mandates and goals of achieving a balanced budget while maintaining fiscal responsibility. Additionally, the 2025-26 Operating Budget is aligned with HSCDSB's Multi-Year Strategic Plan. The budget includes the continuation of priority items in the areas of Special Education, Math and Literacy, Indigenous Education, Mental Health and Wellness, Technology upgrades, and Student Safety and Well-Being.

Key strategic priorities built into the budget include:

- Continuation of the Board's Math Action Plan
- Continuation of Reading Intervention Supports
- Expansion of the Board's Outdoor Education Program in collaboration with Serpent River First Nation
- Continuation of the Outdoor Education Program at St. Kateri Outdoor Learning Centre for grades 6,7, and 8 from Holy Cross
- Expansion of the Leader in Me Program in Sault Ste. Marie
- Introduction of the School Readiness Program
- Continuation of a Special Education Needs Transition Navigator
- Updated Religious Education Resources
- Continuation of investments in the STEAM Lab with a STEAM Special Assignment Teacher and a Lab Technician.
- Summer Mental Health Supports to provide consistent and reliable mental health services to students over the summer months and in the fall
- Tutoring supports to improve student achievement
- Continued investment in trade-based programs like Specialist High Skills Major
- Reduction in Hockey Canada Registration Fee to support families
- Increased investment in elementary athletics to expand sports offerings
- Increase to school budget (raise in per school and per pupil allotments)
- Investment in two-way parent communication tool for all schools
- Continued commitment toward technology improvements/upgrades for infrastructure and devices such as TVs in every elementary classroom and iPads for students in the primary division

The government has facilitated a provincial process for negotiating Collective Agreements for all employee groups. The 2025-26 Core Ed funding for salary increases has been reflected in the budget.

The Ministry is providing a 2.0% cost update to the non-staff portion of the School Operations Allocation benchmark to help school boards in managing the increases in commodity prices (i.e. electricity, natural gas, facility insurance, and other costs).

Conservative projections for elementary and secondary enrolment have been reflected in funding which corresponds to the staff compliments and have been reflected in the budget. Enrolment increase may impact staffing complements in September.

Attached to this report are the following:

- Revenue and Expenditure Summary
- Expenditure Report
- Enrolment Summary

School Boards are expected to balance their budgets in 2025-26. However, a school board may incur an in-year deficit up to the lower of one percent of the school board's operating revenue or the accumulated surplus for the proceeding school year, consistent with the requirements set out in *Ontario Regulation 280/19*. HSCDSB can project an in-year deficit of up to \$868,519 and be in compliance with this directive.

For 2025-26, total operating revenues and expenditures are budgeted at \$102,566,964, reflecting a balanced budget. A total budget for revenues and expenditures was presented to the Finance Committee on June 20, 2025. A recommendation was provided by the Finance Committee that the Board accept the budget as presented.

Recommendation

It is recommended that the Board approve a total budget for revenues and expenditures for the 2025-26 budget year in the amount of \$102,566,964 as presented in the Report to the Director of Education dated June 25, 2025.

Motion

That the Huron-Superior Catholic District School Board approves the 2025-26 Operating Budget as presented.



Huron-Superior Catholic
DISTRICT SCHOOL BOARD

Budget Detail & Summary 2025-2026

HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD
2025/26 ESTIMATED BUDGET
REVENUE AND EXPENDITURE SUMMARY

	<u>2023/24</u>	<u>2024/25</u>		<u>2025/26</u>
	Final	Budget	Revised	Budget
General Legislative Grants	79,833,809	80,238,513	84,719,592	88,615,969
Other Provincial Grants	8,889,270	1,565,775	1,590,970	1,756,010
First Nation Tuition Fees	2,968,175	3,046,347	3,572,232	3,662,820
Transportation Recoveries	1,925,333	1,971,500	1,971,500	1,971,500
CUPE Reimbursements	24,265	-	-	-
PD Reimbursements	-	75,000	25,000	25,000
Salary Recoveries	274,091	241,300	295,512	301,363
Other (including interest)	3,602,409	2,591,326	4,935,623	631,255
SUBTOTAL	97,517,352	89,729,761	97,110,429	96,963,917
Deferred Capital Contributions	5,269,470	5,351,418	5,464,158	5,603,047
Revenues Recognized for Land				
TOTAL REVENUES	102,786,822	95,081,179	102,574,587	102,566,964
TOTAL EXPENDITURES	102,304,356	95,061,177	102,556,777	102,566,964
SURPLUS/(DEFICIT)	482,466	20,002	17,810	-
Committed For Capital Projects - Board Office Roof	(27,330)	(22,909)	(21,445)	-
OPENING ACCUMULATED SURPLUS	5,594,005	6,049,141	6,049,141	6,045,506
ENDING ACCUMULATED SURPLUS/(DEFICIT)	6,049,141	6,046,234	6,045,506	6,045,506

HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD
2025/26 ESTIMATED BUDGET
EXPENDITURE REPORT

	<u>2023/24</u>	<u>2024/25</u>		<u>Expenditure to Date (May 22/25)</u>	<u>2025/26</u>
	Final	Budget	Revised		Budget
Classroom Teachers	36,088,049	34,189,854	37,209,828	26,438,042	37,887,470
Supply Teachers	5,035,675	4,021,485	4,229,023	4,065,282	4,472,503
Teacher Assistants	11,622,808	8,459,515	11,798,904	9,629,219	8,713,408
Early Childhood Educator	1,285,255	1,243,556	1,319,309	958,132	1,320,505
Textbooks/Supplies	1,952,595	3,007,485	2,647,878	1,489,397	3,324,501
Computers	421,624	855,000	893,000	508,523	904,370
Prof/Para Prof/Tech	3,941,355	3,964,314	4,209,316	2,940,383	4,207,865
Library/Guidance	649,733	705,355	666,971	528,604	659,835
Staff Development	981,143	846,584	1,302,392	726,022	1,162,792
Department Heads	50,910	55,000	55,000	30,297	55,450
Principals & VP's	4,230,503	3,665,682	4,599,647	5,056,269	5,324,701
School Office	2,324,182	2,429,448	2,546,836	1,542,485	2,655,509
Coordinators & Consultants	2,498,744	2,874,221	3,305,580	2,340,908	3,294,782
Continuing Ed	112,567	110,196	97,996	61,784	106,996
Trustees	246,787	246,400	246,400	185,933	246,400
Director/Supervisory Officers	769,786	705,700	715,700	527,249	705,700
Board Administration	3,572,971	3,384,640	3,764,986	2,629,773	3,551,882
Pupil Transportation	6,778,753	7,129,130	7,167,130	5,331,274	7,417,642
School Operations/Maintenance	9,745,562	8,277,032	8,688,873	6,195,526	9,232,037
Interest on Capital Debt	476,623	450,000	450,000	388,404	415,000
Other Non-Operating	322,377	556,300	610,512	295,920	491,363
Amortization	5,359,177	5,407,900	5,531,496	-	5,700,209
Renewal	632,118	700,000	500,000	1,266,000	716,044
Labour Provision	3,205,059	1,776,380			
TOTAL EXPENDITURES	102,304,356	95,061,177	102,556,777	73,135,426	102,566,964

**HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD
2025/26 ESTIMATED BUDGET
EXPENDITURE REPORT**

	<u>2023/24</u>	<u>2024/25</u>		<u>2025/26</u>	
	Final	Budget	Revised	Expenditure to Date (May 22/25) Budget	
Classroom Teachers					
Salaries & Wages	30,879,280	29,376,044	32,008,187	23,084,807	32,780,000
Benefits	5,142,383	4,807,810	5,195,641	3,352,508	5,101,470
Supplies & Equipment	66,386	6,000	6,000	727	6,000
	36,088,049	34,189,854	37,209,828	26,438,042	37,887,470
Supply Teachers					
Salaries & Wages	4,552,101	3,638,085	3,812,623	3,680,521	3,967,303
Benefits	483,574	383,400	416,400	384,761	505,200
	5,035,675	4,021,485	4,229,023	4,065,282	4,472,503
Teacher Assistants					
Salaries & Wages	8,889,286	6,195,910	9,200,299	7,478,100	6,657,908
Benefits	2,733,522	2,263,605	2,598,605	2,151,118	2,055,500
	11,622,808	8,459,515	11,798,904	9,629,219	8,713,408
Early Childhood Educators					
Salaries & Wages	939,325	935,556	1,011,309	692,924	1,012,505
Benefits	345,930	308,000	308,000	265,208	308,000
	1,285,255	1,243,556	1,319,309	958,132	1,320,505
Textbooks/Supplies					
Supplies & Equipment	1,916,179	3,007,485	2,592,528	1,434,920	3,204,151
Professional Development				32,866	
Fees and Contract Services	36,416		55,350	21,611	120,350
	1,952,595	3,007,485	2,647,878	1,489,397	3,324,501
Computers					
Supplies & Equipment	227,024	270,000	353,000	137,727	309,500
Rental Expenditure	194,600	225,000	140,000	174,533	223,370
Fees and Contract Services	205,243	360,000	400,000	196,263	371,500
	421,624	855,000	893,000	508,523	904,370
Prof/Para Prof/Tech					
Salaries & Wages	2,743,257	3,026,964	3,250,966	2,220,982	3,224,265
Benefits	726,065	621,100	642,100	597,402	698,600
Fees & Contractual Services	472,033	316,250	316,250	121,999	285,000
	3,941,355	3,964,314	4,209,316	2,940,383	4,207,865

HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD
2025/26 ESTIMATED BUDGET
EXPENDITURE REPORT

	<u>2023/24</u>	<u>2024/25</u>		<u>2025/26</u>
	Final	Budget	Revised	Expenditure to Date (May 22/25) Budget
Library/Guidance				
Salaries & Wages	520,293	523,903	523,271	418,470
Benefits	127,947	137,700	137,700	100,917
Supplies & Equipment	1,493	43,752	6,000	9,217
	649,733	705,355	666,971	528,604
Staff Development				
Salaries & Wages	15,292	22,500	22,500	13,373
Benefits	2,326	-	-	2,575
Professional Development	963,525	824,084	1,279,892	710,074
	981,143	846,584	1,302,392	726,022
Department Heads				
Salaries & Wages	50,830	55,000	55,000	30,128
Benefits	80			169
	50,910	55,000	55,000	30,297
Principals & VP's				
Salaries & Wages	3,540,275	3,128,506	3,910,766	4,533,204
Benefits	551,331	423,376	549,827	446,787
Professional Development	127,330	113,800	137,054	70,555
Supplies & Equipment	11,567	-	2,000	5,723
	4,230,503	3,665,682	4,599,647	5,056,269
School Office				
Salaries & Wages	1,511,581	1,572,944	1,621,880	844,261
Benefits	449,459	388,000	395,000	283,539
Supplies & Equipment	362,102	423,504	484,956	396,904
Rental Expenditure	1,040	45,000	45,000	17,781
	2,324,182	2,429,448	2,546,836	1,542,485
Coordinators & Consultants				
Salaries & Wages	2,155,251	2,460,021	3,026,180	2,018,474
Benefits	288,712	296,800	254,400	264,557
Supplies & Equipment	23,288	117,400	25,000	16,012
Fees & Contractual Services	31,493			41,864
	2,498,744	2,874,221	3,305,580	2,340,908

HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD
2025/26 ESTIMATED BUDGET
EXPENDITURE REPORT

	<u>2023/24</u>	<u>2024/25</u>		<u>2025/26</u>
	Final	Budget	Revised	Expenditure to Date (May 22/25) Budget
Continuing Education				
Salaries & Wages	77,259	69,896	69,896	51,866
Benefits	10,297	6,100	6,100	8,048
Professional Development	-	3,200	-	-
Supplies & Equipment	25,011	31,000	22,000	1,870
	112,567	110,196	97,996	61,784
Trustees				
Salaries & Wages	83,369	83,000	83,000	60,999
Benefits	3,459	3,400	3,400	2,351
Professional Development	159,703	145,000	145,000	122,154
Supplies & Equipment	256	15,000	15,000	429
	246,787	246,400	246,400	185,933
Director/Supervisory Officers				
Salaries & Wages	594,039	550,000	550,000	404,519
Benefits	81,854	74,700	74,700	70,473
Professional Development	93,893	81,000	91,000	52,256
	769,786	705,700	715,700	527,249
Board Administration				
Salaries & Wages	1,674,511	1,793,887	2,093,797	1,443,247
Benefits	424,758	307,553	320,073	351,551
Professional Development	-	35,000	25,000	-
Supplies & Equipment	657,530	763,500	636,416	420,248
Fees & Contractual Services	702,675	377,100	582,100	364,602
Other	113,497	107,600	107,600	50,126
	3,572,971	3,384,640	3,764,986	2,629,773
Pupil Transportation				
Supplies & Equipment	470	9,200	9,200	-
Fees & Contractual Services	6,108,190	6,489,930	6,412,930	4,826,083
Transfer to Other Boards	670,093	630,000	745,000	505,191
	6,778,753	7,129,130	7,167,130	5,331,274

HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD
2025/26 ESTIMATED BUDGET
EXPENDITURE REPORT

	<u>2023/24</u>	<u>2024/25</u>		<u>2025/26</u>
	Final	Budget	Revised	Expenditure to Date (May 22/25) Budget
School Operations/Maintenance				
Salaries & Wages	4,294,791	4,140,498	4,141,870	2,602,647
Benefits	1,244,905	1,023,534	1,060,803	811,211
Professional Development	240	2,000	2,000	1,534
Supplies & Equipment	3,987,901	2,894,000	3,262,200	2,539,107
Fees & Contractual Services	217,725	217,000	222,000	241,028
	9,745,562	8,277,032	8,688,873	6,195,526
Interest on Capital Debt				
Long-Term Debt (interest)	476,623	450,000	450,000	388,404
	476,623	450,000	450,000	388,404
Other Non-Operating				
Salaries & Wages	297,514	214,700	268,912	225,894
Benefits	24,863	26,600	26,600	20,026
Other		315,000	315,000	50,000
	322,377	556,300	610,512	295,920
Labour Provision				
Salaries & Wages	2,775,309	1,532,985	-	-
Benefits	429,750	243,395	-	-
	3,205,059	1,776,380	-	-
Amortization				
Instruction	444,135	80,319	80,324	65,526
Administration	-	138,146	139,521	139,521
Pupil Accommodation	4,866,194	5,189,435	5,284,087	5,437,774
ARO	48,848		27,564	57,388
	5,359,177	5,407,900	5,531,496	-
Capital Expenditures				
Renewal & Other Capital	632,118	700,000	500,000	1,266,000
	632,118	700,000	500,000	1,266,000
TOTAL EXPENDITURES	102,304,356	95,061,177	102,556,777	73,135,426
		102,566,964		

HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD
2025/26 ESTIMATED BUDGET
ENROLMENT SUMMARY

	Actual (Oct 31, 2024)	Estimated (Oct 31, 2025)	Difference
Elementary			
Pupils of the Board	3,592.0	3,606.0	14.0
Other Pupils	188.0	165.0	(23.0)
TOTAL ELEMENTARY	3,780.0	3,771.0	(9.0)
Secondary			
Pupils of the Board	818.0	812.0	(6.0)
Other Pupils	24.0	45.0	21.0
TOTAL SECONDARY	842.0	857.0	15.0
Total			
Pupils of the Board	4,410.0	4,418.0	8.0
Other Pupils	212.0	210.0	(2.0)
TOTAL PUPILS	4,622.0	4,628.0	6.0