



2026/2027 Budget

June 9, 2026
June 30, 2026

Bill 98:

Better Schools & Student Outcomes Act

- **Early Reading**
- **Math**
- **Job-readiness**
- **Mental Health**
- **Human Rights and Inclusion**
- **Special Education**
- **Student Safety**
- **Student Transportation**
- **Capital**

Mission, Vision and Values

Mission

Together, we prepare students to become lifelong learners, achieving their full potential as confident, caring members of society.

Vision

We are leaders in learning, inspiring success for all students, by reaching minds and touching hearts.

Values

Humility

Bravery

Honesty

Wisdom

Truth

Respect

Love

Resilience

Equity

Community

Board Priorities

- Student Success and Achievement
- Literacy and Numeracy
- Truth and Reconciliation
- Mental Health and Well-Being
- Environmental Education and Sustainability
- Equity and Inclusive Education

Ministry Priorities

- Literacy
- STEM (Science, Technology, Engineering & Math)
- Indigenous Education
- French-Language Education
- Supporting Vulnerable Students
- Mental Health
- Student Readiness
- Operations

Limitations Set by the Ministry of Education

Education funding recognizes that school boards need flexibility to decide how best to allocate resources within their budgets.

At the same time there are limitations:

Provincial curriculum/programs shall be delivered to students.

Class size targets for both elementary and secondary classes are to be met.

Funding provided for Special Education shall be used for that purpose. Unspent funds must be placed in a Special Education reserve.

Funding intended for new schools or additions and for major repairs to schools must be used for those purposes. Unspent funds must be placed in a capital reserve.

School Board Administration and Governance spending shall not exceed the compliance threshold.

Funding under the Responsive Education Programs (REP) must be used as prescribed by the Ministry.

Limitations Set by the Ministry of Education

Budgets must balance.

The use of reserve funds (Accumulated Surplus) to balance the budget is limited to the lessor of:

- the Board's Accumulated Surplus for the preceding year, and
- 1 percent of the Board's operating revenue

Ministry approval is required for the use of reserves that are in excess of these limits, prior to final approval of the budget.

2026/2027 Budget Establishment Criteria

Maintain current programs and services.

2025/2026 revised expenditure budget as a base, adjusted:

To exclude 2025/2026 one-time budgets

To include:

- the terms and conditions of employment in the extended collective agreements
- inflationary pressure
- statutory increases
- the 2026/2027 Special Education budget recommended by the Special Education Advisory Committee (SEAC) May 6, 2026 and approved by the Board May 12, 2026

Enrolment

Average Daily Enrolment (ADE)

	26/27 Budget	25/26 Revised Estimates	Difference
		<small>*Oct 31st Count</small>	
Elementary	9,143.0	9,308.0	(165.0)
Secondary	4,773.5	4,840.0	(66.5)
High Credit	3.0	10.0	(7.0)
Adult Day School	103.0	87.0	16.0
Total	14,022.5	14,245.0	(222.5)

Enrolment projections:

Consider historic retention rates, the flow through of each grade, and information on population growth or decline.

2026/2027 Budget

Facilities In Operation

Elementary Schools	29
Secondary Schools	9
Administration	<u>1</u>
Total	<u>39</u>

Notes:

Plus other programs - Child and Adolescent Mental Health Program (CAMHP), Cecil Facer School, N'Swakamok Native Friendship Centre, Children's Treatment Centre, O'Connor Park, Applied Behaviour Analysis program, Restart, Step up Step Down, Attendance Centre, Mishk-Odeh-Wendam, Northern Support Initiative, Frank Flowers School and Barrydowne College, operating at Cambrian College.

Core Education Funding (CEF)

Classroom Staffing Fund (CSF)

The Classroom Staffing Fund supports the majority of staff that work in classrooms, including teachers, early childhood educators (ECEs) in kindergarten classrooms and some educational assistants (EAs). Note that the primary source of funding for EAs is the Special Education Fund.

Learning Resources Fund (LRF)

The Learning Resources Fund supports the costs of staffing typically required outside of the classroom to support student needs, such as teacher-librarians / library technicians, guidance counselors, mental health workers, school management staff as well as non-staffing classroom costs, such as learning materials and classroom equipment.

Special Education Fund (SEF)

The Special Education Fund supports positive outcomes for students with special education needs. This funding is for the additional costs of the programs, services and/or equipment these students may require.

Core Education Funding (CEF)

School Facilities Fund (SFF)

The School Facilities Fund supports operating (including cleaning and utilities), maintaining, renovating and renewing school buildings. It also provides additional support for students in rural and northern communities.

Student Transportation Fund (STF)

The Student Transportation Fund supports the transportation of students between home and school.

School Board Administration Fund (SBAF)

The School Board Administration Fund supports governance and administration costs for the operation of the school board, including its board offices and facilities, as well as for parent engagement activities.

Adjustments to Core Education Funding

Investment for Classroom Supplies for Elementary Teachers

Funding is being provided to school boards to support elementary teachers in procuring additional supplies for their classrooms beyond what is provided at the school level. \$750 will be made available for each eligible elementary teacher, which includes \$450 in new funding complemented by \$300 from within the current funding allocation. Information about the Vendor of Record and platform will be shared with Boards at a later date.

Investment for Consistent Curriculum Resources

Funding is being provided for classroom curriculum resources. This funding is intended to support a consistent set of high-quality curriculum-aligned learning resources across subjects and grades. School boards must use the Supply Ontario VOR arrangement for Consistent Educational Resources/Ressources Pédagogiques Standardisées to purchase curriculum resources through the Consistent Curriculum Resources amount. Information about the Vendor of Record and platform will be shared with Boards at a later date.

Non-Staff Benchmarks

The ministry is providing a 2 per cent cost update to the non-staff portion of the School Operations Allocation benchmark to assist school boards in managing the increases in commodity prices (i.e., electricity, natural gas, maintenance/repair costs, insurance, and other costs).

Adjustments to Core Education Funding

Redirecting Funding from REPs to Core Education Funding

- Early Development Instrument (EDI) Teacher Release
- Education Staff to Support Reading Interventions
 - Reading Screening Tools
 - Reading Intervention Licenses and Supports
- Math Achievement Action Plan
 - School Math Facilitators
 - Math Lead
 - Digital Math Tools
- Special Education and Disabilities Transitions
 - Transition Pilot for Students with Developmental Disabilities
 - Cooperative Education Supports for Students with Disabilities
 - Special Education Needs Transition Navigators
- Cyber Safety Learning Resources
- Transportation & Stability Supports Program for Children and Youth in Care (CYIC)
- Dual Credits

Census Data

This is the third year of the five-year phase-in of updates reflecting the 2021 Statistics Canada census data, affecting components such as Remote and Rural, Demographic Needs and the Special Education Statistical Prediction Model.

Adjustments to Core Education Funding

Student Transportation

The ministry is continuing with the new funding framework for Student Transportation Grant, including:

- updates to funding benchmarks to reflect changes in markets costs and inflation
- adjustments to methodology to better align route-level funding with costs, including:
 - rounding up funding time to nearest 15 minute increment
 - establishing a minimum daily funded time for bus routes

CAPITAL

School Condition Improvement (SCI) & School Renewal Allocation (SRA)

The Ministry will invest \$1.4 billion in 2026/2027.

Temporary Accommodations

The Ministry will invest \$70 million in 2026/2027.

An additional \$300 million is allocated to support Accessibility Improvements and the replacement of Reinforced Autoclave Aerated Concrete (RAAC). No further details are available at this time.

School Renewal and School Condition index funding will now be recovered at the end of the province's year end (March 31), in the third year after the funding was in effect. Historically, the amounts were allowed to rollover indefinitely.

Responsive Education Programs (REP)

Funding outside of the CEF announced to date:	\$
Ontario Youth Apprenticeship Program	245,402
Total	<hr/> <u>245,042</u> <hr/>

Further information will be provided as REPs are announced.

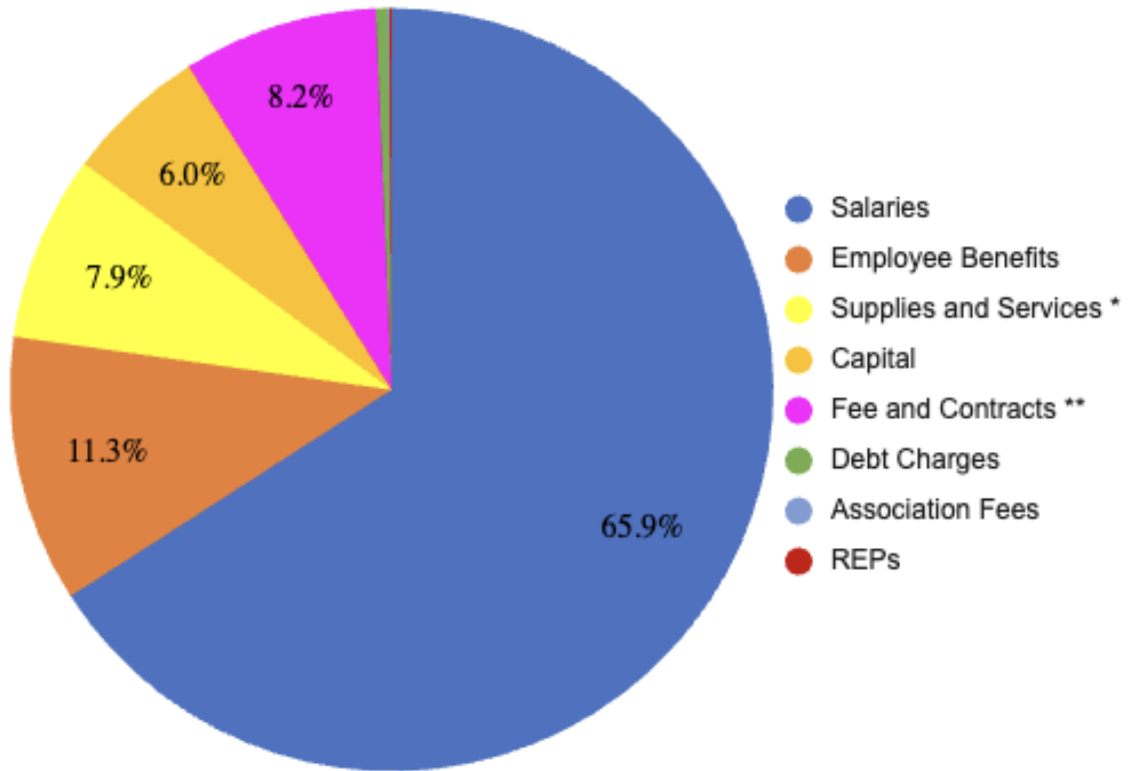
2026/2027 Budget Personnel Complement

	26/27 Budget	25/26 Revised Estimates	Difference
Elementary Teachers	660.0	670.5	-10.5
Secondary Teachers	361.5	358.8	2.7
Classroom Consultants & Coordinators	22.0	22.0	0.0
Principals: Schools	40.0	39.3	0.7
System	9.0	9.0	0.0
Vice-Principals	36.0	36.8	-0.8
Secretaries: School, G. Ewin Centre	93.4	92.0	1.4
Student Services	42.5	42.5	0.0
Noon Hour Supervisors	24.3	24.2	0.1
Early Childhood Educators	50.0	56.0	-6.0
Educational Assistants	252.0	236.5	15.5
Technicians	22.0	23.0	-1.0
Custodial and Maintenance	156.4	156.4	0.0
Board Office	43.0	42.0	1.0
Total	1,812.1	1,808.9	3.2

Revenue (\$,000)

	26/27 Budget	25/26 Revised	Difference	
Classroom Staffing Fund	106,430	107,953	(1,523)	(1.4%)
Learning Resources Fund	39,327	37,344	1,983	5.3%
Special Education Fund	42,331	42,639	(308)	(0.7%)
School Facilities Fund	19,970	19,782	188	1.0%
Student Transportation Fund	17,532	17,070	462	2.7%
School Board Administration Fund	6,515	6,001	515	8.6%
Total Core Ed	232,106	230,788	1,318	0.6%
Capital and Replacements				
School Renewal / temporary accommodation	3,577	3,730	(153)	(4.1%)
School Condition Improvement	12,286	12,286		0.0%
Debt Charges	1,377	1,449	(72)	(4.9%)
Total Allocation	249,346	248,253	1,093	0.4%
Other				
First Nations - Education Service Agreements	6,590	9,410		
Miscellaneous	2,565	2,801		
Responsive Education Programs	245	3,301		
Total Revenues before Reserves/Deferred	258,746	263,764		
Reserve Funds/Deferred Revenue				
Student Focused Initiatives	26	26		
Indigenous Education	1,466	1,833		
Support for Students	(42)	(68)		
School Based Initiatives	-	470		
Special Education	3,046	1,519		
School Renewal	-	4,276		
Student Mental Health	350	611		
FSL Areas of Intervention	-	106		
Accumulated Surplus	(280)	(777)		
Total Revenue	263,311	271,761		

2026/2027 Budget Expenses by Object

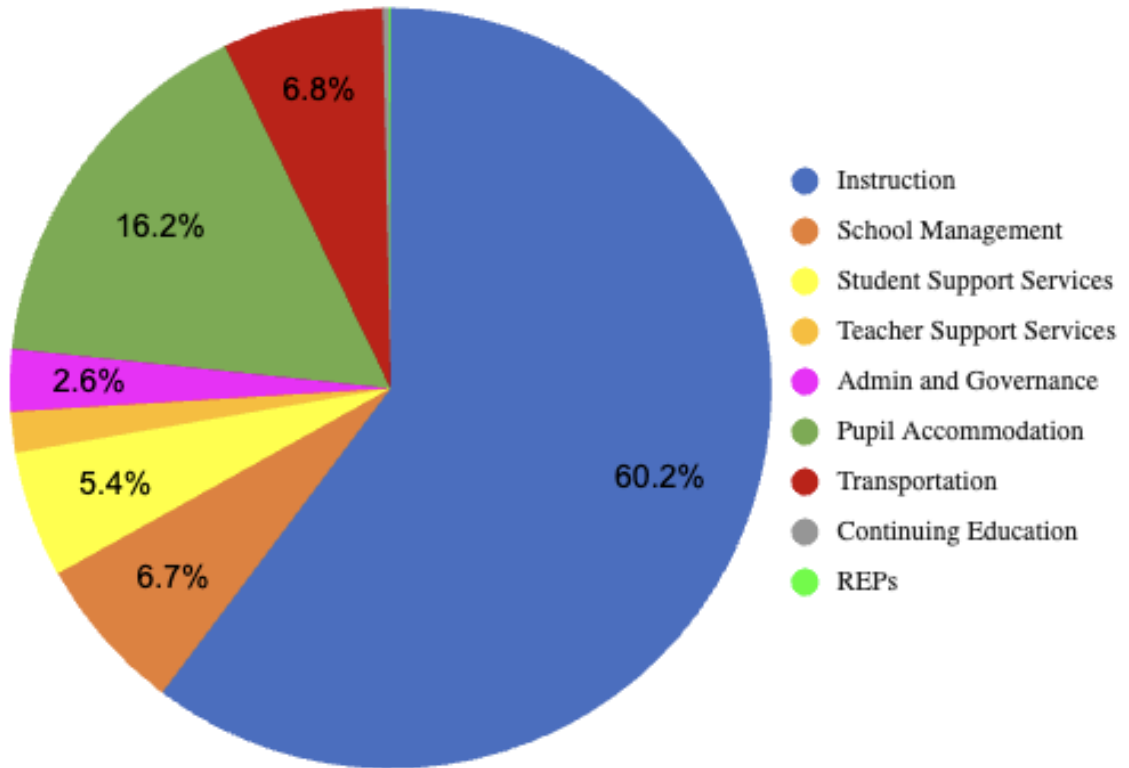


	26/27 Budget	25/26 Revised Estimates
Salaries	173,534	173,413
Employee Benefits	29,811	29,316
Supplies and Services*	20,728	22,714
Capital and Replacements	15,763	20,177
Fees and Contracts**	21,691	21,134
Debt Charges	1,356	1,484
Association Fees	184	221
Responsive Education Programs	245	3,301
Total	263,311	271,761

*Includes Facilities operations and maintenance costs, school budgets, technology costs.

**Includes transportation.

2026/2027 Budget Expenses by Function



	26/27 Budget	25/26 Revised Estimates
Instruction	158,617	161,108
School Management	17,555	17,140
Student Support Services	14,156	13,829
Teacher Support Services	4,575	4,321
Administration and Governance	6,949	6,550
Pupil Accommodation	42,613	46,813
Transportation	17,946	18,055
Continuing Education	655	644
Responsive Education Programs	245	3,301
Total	263,311	271,761

Reporting and Accountability

The Ministry has established the following dates for submission of financial reports:

June 30, 2026	Estimates for 2026/2027
November 13, 2026	Financial Statements for 2025/2026
December 15, 2026	Revised Estimates for 2026/2027
May 14, 2027	Financial Report for September 1, 2026 to March 31, 2027