DURHAM DISTRICT SCHOOL BOARD

BUDGET OVERVIEW

2026-2027

DURHAM DISTRICT SCHOOL BOARD

INSIGHTS

80,357 Students

20,297
Students access **DSTS** services

Childcare Facilities

44 full service
+1 in 2026-2027

107 after care
+3 in 2026-2027

13,831 Staff

One of the **largest employers** in the Durham Region

8,300+ **community use permits** issued for 2025-26

12 **new schools** opened or planned between **2024-2028**

11 Empower Excellence Schools
additional literacy and math support for **4,931 students**

81 SHSM programs
across **14 different sectors** in the DDSB

90%
5-year secondary completion rate

DDSB
Ignite Learning

Budget Overview

The 2026–27 Estimates Budget reflects the financial pressures and priorities shaping the Durham District School Board's plan for the coming school year. The areas outlined below represent the key challenges the Board is navigating in delivering this budget.

Sick Leave

Increasing absenteeism driving higher replacement costs across the district

$27.2 Million

Statutory Benefits

Federally mandated CPP & EI rate increases with no corresponding funding adjustment

$11.9 Million

Education Development Charge (EDC) Interest

Financing is required for the gap between provincially capped education development charges and actual growth related costs.

$9.0 Million

Technology

Funding benchmarks for hardware, software, and cybersecurity have not kept pace with actual costs

Risk Management & Regulatory Compliance

Evolving legislative requirements are driving investment in privacy protection, records management, and attendance management

The budget is the Board's fiscal plan that supports the delivery of educational programs and services aligned with our Multi-Year Strategic Plan (MYSP).

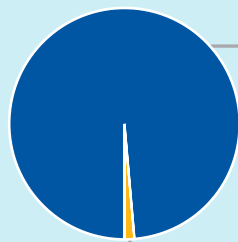
School boards are required to submit a budget (estimates) to the Ministry of Education each June for the upcoming school year. The budget is prepared in accordance with Public Sector Accounting Board (PSAB) standards.

INVEST IN STUDENT SUCCESS

Over **96%** of our budget **directly supports students**

Total Budget
$1.1 Billion

How the Budget is Funded



98.8% Core Education Funding

1.2% Other
Tuition Fees,
Responsive Education Programs

Where the Money Goes

84.9% **Teaching and Learning**
Teachers, EAs, ECEs, Learning Materials and Computers, Other

12.2% Transportation and School Operations

2.9%* Board Administration and Governance *Includes EDC Interest*

Find Savings and Efficiencies

Using Resources Wisely

- Managing Sick Leave Costs
- Staffing Aligned to Enrolment
- Streamlining Central Resources
- Efficiency in School Operations

Financial Pressures

- Sick Leave
- Statutory Benefits
- Education Development Charge (EDC) Interest

Budget Process

Each year, the DDSB develops its budget through a structured process that begins with enrolment projections and is shaped by provincial funding, student needs, operational priorities, strategic commitments and public input.

Provincial funding is provided primarily through Core Education Funding, which supports both operating and capital expenditures. Once funding is confirmed, staff develop a revenue and expenditure plan that is balanced to available resources and aligned with Ministry requirements.

Many voices help shape the budget, including trustees, senior administration, principals, managers, Finance staff, community members and partners. Together, this input supports a budget that reflects provincial requirements, local priorities and the DDSB's Multi-Year Strategic Plan.

Financial reporting, monitoring and audit-related work continue throughout the year to support transparency, accountability and responsible oversight.

January

Revised Estimates and Interim Financial Reporting

April

Draft Enrolment Projections

May/June

Core Education Funding Released

Revenue and Expenditure Planning

Education Finance Committee Meetings

June

Budget Approval and Ministry Filing

Ministry Funding

Core Education Funding is the DDSB's primary source of operating revenue. It is provided through a combination of local tax assessments and Ministry funding, using a province-wide model so school boards are funded under the same framework regardless of their local tax assessment base.

Core Education Funding supports operating expenditures and includes six main funds:

Classroom Staffing Fund Supports classroom staff, including teachers, early childhood educators and some educational assistants.

Learning Resources Fund Supports staff and resources that help meet student needs, including guidance, mental health, libraries, school management, learning materials and classroom equipment.

Special Education Fund Supports programs, services and equipment for students with special education needs. This funding is protected for special education.

School Facilities Fund Supports the operation, maintenance, renovation and renewal of school buildings, including cleaning and utilities.

Student Transportation Fund Supports the transportation of students to and from school.

School Board Administrative Fund Supports governance and administration costs, including board offices, central services, trustees, parent engagement, data management and audit functions.

Additional revenue sources

The DDSB also receives other government grants for specific programs, often for a limited time, and generates a small amount of revenue through rentals, leases, community use fees and interest earned.

DDSB

Ignite Learning