



DURHAM DISTRICT SCHOOL BOARD

BUDGET

2026-2027

Approved:
June 15, 2026

MESSAGE FROM THE CHAIR OF THE BOARD

On behalf of the Durham District School Board of Trustees, I am pleased to share the budget package for the 2026–2027 fiscal year.

The annual budget is one of the Board’s most important responsibilities. It sets out how resources will be used to support students, schools, and system priorities in the year ahead.

DDSB continues to face real financial pressures. Rising sick leave costs, underfunded statutory benefit increases, growing Education Development Charges shortfalls, technology needs, risk management and regulatory compliance all affect the resources available to the system.

As Trustees, we are committed to accountability, transparency and responsible financial stewardship. Throughout the budget process, our decisions are guided by student achievement and well-being, equity and human rights, the Multi-Year Strategic Plan, regulatory and statutory obligations, and the long-term financial health of the Board.

We also continue to advocate for a funding model that better reflects the actual costs of serving students and communities in one of Ontario’s fastest-growing regions, including the need to address the gap created by provincially capped Education Development Charges.

Thank you to the staff, students, families, community members and partners who contributed to this year’s budget process. Your input helps support learning, connection and well-being across DDSB.

Sincerely,

Tracy Brown
Chair, Board of Trustees
Durham District School Board

BOARD OF TRUSTEES

Public school trustees are the critical link between communities and school boards. They are elected during municipal elections every four years and are responsible for the stewardship of the entire District. DDSB is currently governed by [12 trustees](#).

Working together, school board trustees are responsible, as members of the Board for the following:

- To govern and set policy.
- To govern for the provision of curriculum, facilities, human and financial resources.
- To advocate for the needs of the Durham District to the Province of Ontario.
- To explain the policies and decisions of DDSB to residents.
- To be fiscally responsible in developing and approving a budget through a consultative process with key community and partner input that will support strategic priorities.

Trustees are available to help taxpayers, parents and others address any issues they may have about the public school system.



Chad Cowie
First Nations Representative



Michelle Arseneault
Town of Whitby



Tracy Brown
Chair of the Board
Town of Whitby



Emma Cunningham
City of Pickering



Donna Edwards
Town of Ajax



Mark Jacula
City of Oshawa



Stephen Linton
City of Pickering



Kelly Miller
Town of Ajax



Carolyn Morton
Chair of Education Finance
Townships of Brock, Uxbridge, Scugog



Deb Oldfield
Vice Chair of the Board
City of Oshawa



Shailene Panylo
City of Oshawa



Christine Thatcher
Town of Whitby

MESSAGE FROM CHIEF EXECUTIVE OFFICER WILLIAMS-TAYLOR

It is my pleasure to present the 2026–2027 budget package on behalf of Durham District School Board staff and senior team.

Each year, the budget helps turn the priorities in our Multi-Year Strategic Plan into action. It is the financial plan that supports students, staff, schools and communities across the system.

This year's budget was developed in a challenging financial context. Pressures related to replacement costs for absent staff, statutory benefit increases, growth-related costs, technology, cybersecurity, privacy, records management and regulatory compliance continue to shape our planning. These are not abstract pressures. They affect day-to-day operations, school supports, and the choices available to the District as we provide programming for each and every student.

Our commitment remains clear. We will continue to direct resources toward learning, well-being and belonging, and to recognize and uphold Indigenous and human rights in all that we do. This includes supporting responsive programs, inclusive learning environments, mental health and well-being, and the conditions students and staff need to thrive.

As a growing school board, DDSB must continue to plan carefully and respond to changing needs. I am grateful for the work of staff, senior leaders and trustees, whose collaboration and care are reflected in this budget.

For Board information, including the budget, news, highlights and events from DDSB, please visit ddsb.ca. You can also follow us on [Facebook](#) and [Instagram](#).

Sincerely,

Camille Williams-Taylor
Chief Executive Officer

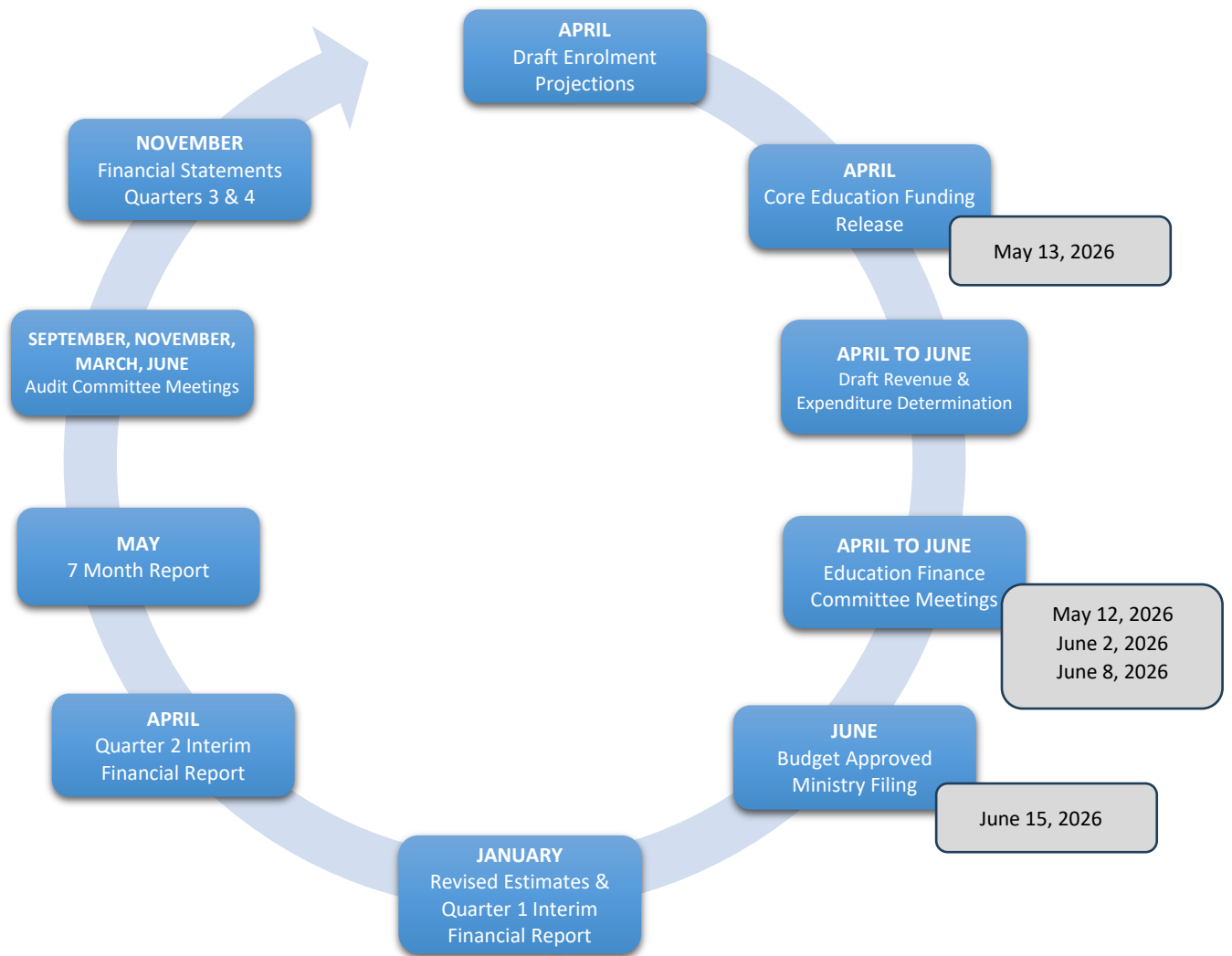
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1. Budget Process and Financial Reporting

Provincial funding to school boards is provided through a series of grants referred to as Core Education Funding (Core Ed). Core Ed includes detailed formulae and table amounts to fund school board operations and capital expenditures. Typically, Core Ed is released in early spring each year, providing school boards with time to develop and submit an approved budget plan to meet the Ministry of Education (the Ministry) required timeline.

The Ministry announced [2026-2027 Core Education Funding](#) on May 13, 2026. As shown in the figure below, the board’s budget process begins with developing a viable projection of elementary and secondary enrolment for the next school year. Following the announcement of funding for the next school year, staff develop an expenditure plan that is balanced to revenues.



BUDGET APPROVAL AND RESPONSIBILITIES

In the DDSB, there are many voices that influence the development and approval of the annual budget. These include:

Trustees	<ul style="list-style-type: none">• Develop a Multi-Year Strategic Plan (MYSP) that includes the effective stewardship of Board resources• Approve an annual budget that meets Board and Ministry policies and directives
Chief Executive Officer and Superintendents	<ul style="list-style-type: none">• CEO, with support from Senior Team, prepares the budget in compliance with Ministry funding requirements, and alignment with strategic priorities, for Trustee approval
Principals	<ul style="list-style-type: none">• Input on staffing and enrolment
Managers	<ul style="list-style-type: none">• Input on needs to fulfil requirements of MYSP (2024-2028)
Finance Department	<ul style="list-style-type: none">• Develop financial models and budget documents based on input from the community, partners and Ministry guidelines, in alignment with the MYSP direction
Community and Partners	<ul style="list-style-type: none">• Provide input into budget considerations through public deputations

MINISTRY GUIDELINES AND LIMITATIONS

Student-focused funding is an important component of the government's overall commitment to accountability. The Ministry holds school boards accountable for ensuring that the annual budget is aligned with the grant regulations, and that school boards comply with provincial standards and legislation on class size, instructional time, funding envelopes and budget management.

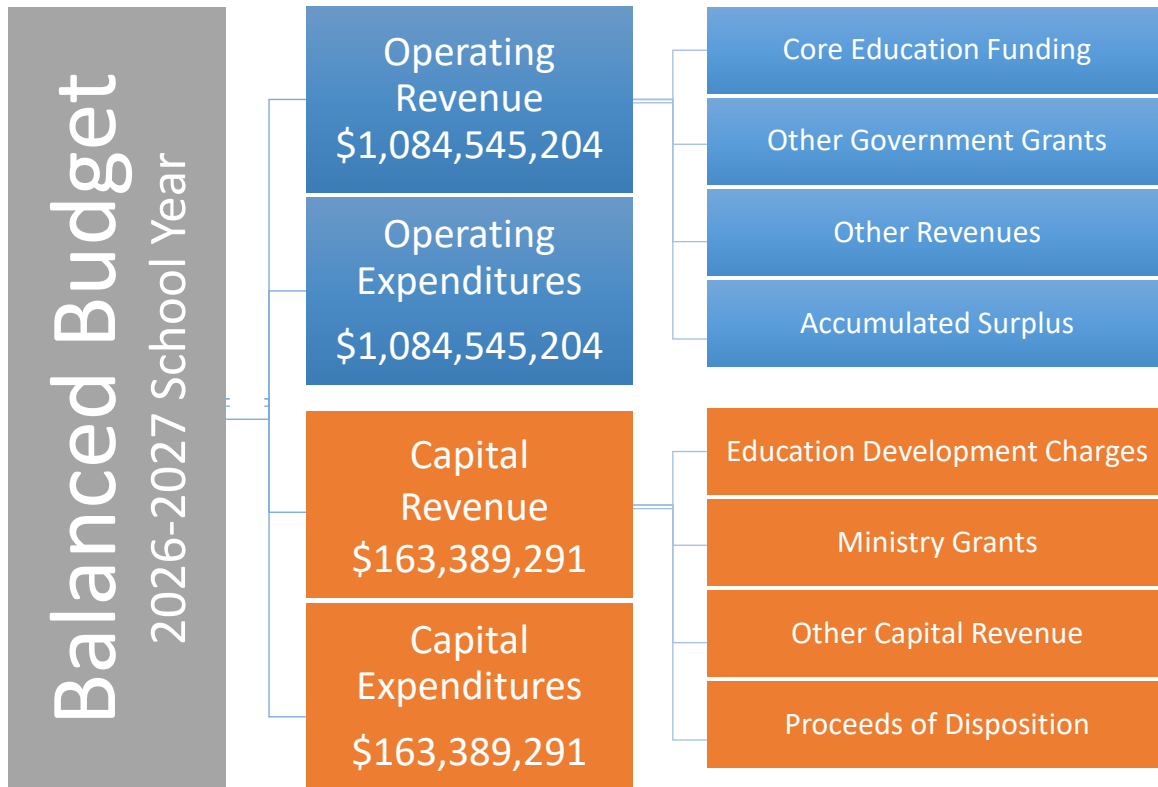
Balanced Budget and Compliance

Boards are required by the Education Act to submit a balanced budget to the Ministry of Education. If a board incurs a deficit during the year, they must make up the deficit.

- Operating Revenue = Operating Expenditures
- Capital Revenue = Capital Expenditures

Elementary and Secondary Class Size

Boards are required to report both elementary and secondary average class sizes to the Ministry. The Ministry imposes financial penalties on school boards that do not comply with requirements set out in [Ontario Regulation 132/12 – Class Size](#). DDSB has consistently been compliant with class size requirements and has therefore avoided these financial penalties.



SPENDING RESTRICTIONS ON OPERATING REVENUE

Special Education Fund (SEF) Envelope

Special education funding is limited to special education expenditures; however, boards may allocate funds from other components of Core Education Funding to support special education programs. If there are unspent special education funds in a fiscal year, boards must report these funds in a deferred revenue account to be used to support the special education program in the future. Details of the Special Education envelope are included in [Section 6 - Special Education – Operating Revenue and Expenditures](#).

Other Grant Envelopes

Funding for programs such as Student Mental Health, Targeted Learning, Mental Health, Indigenous Education and Areas of Intervention is restricted to expenditures for these same programs. The Program Leadership Component is to be used to fund the program leader positions included within the grant and the travel and professional development associated with these positions.

School Board Administration

Boards may not spend more on administration and governance than a base of \$2.2M plus 3.44% of the school board's total expenses.

Student Transportation and School Facilities

Boards may not spend more on student transportation and school facilities than the revenue generated for these areas plus up to 5% of the revenue generated through the Classroom Staffing Fund (CSF), certain areas within the Learning Resources Fund (LRF) and the School Board Administration Fund (SBAF).

SPENDING RESTRICTIONS ON CAPITAL REVENUE

School Condition Improvement (SCI)

Boards must use this funding on schools that are expected to remain open and operating for at least five years. It is required that a minimum of 70% of this funding be spent on existing major building components. These funds will expire 2 years after allocation (i.e. unspent funds from the 2026-2027 allocation will expire August 31, 2028) and will be recovered by the Ministry. Details of the current allocation and planned projects are included in [Appendix B: Schedule 1](#).

Proceeds of Disposition (POD)

Revenues are generated from the sale of board properties and buildings that have been declared surplus through [Ontario Regulation 374/23](#). Boards must use these funds on schools that are expected to remain open and operating for at least five years. It is required that at least 80% of POD funds must be spent on existing major building components. There are no anticipated expenditures under this type of funding for the 2026-2027 budget year.

School Renewal

The portion of this grant that boards may use for operating expenditures is capped. Similar to SCI funds, unspent School Renewal funds will now have an expiry date 2 years after allocation, before being recovered by the Ministry. A list of planned projects and the total 2026-2027 allocation can be found in [Appendix B: Schedule 2](#).

Child Care Space

Funding for these projects is granted on a project-by-project basis and is restricted to each individual project. These allocations are included in the funding allocation for the construction of new schools. Details of these projects are included in [Appendix B: Schedule 3](#).

Capital Funding for Construction Projects

Construction projects are funded on a project-by-project basis with funding restricted to a specific project. Information about current construction projects including Ministry allocations and expense timelines can be found in [Appendix B: Schedule 3](#).

2. Key Areas of Focus and Challenges

KEY AREAS OF FOCUS AND CHALLENGES IN BALANCING THE BUDGET

Student Accommodation/Enrolment Growth

Enrolment growth has moderated over the past year, resulting in limited funding increases tied to new student registrations. Despite this slowdown, school construction continues to lag behind residential development, leaving most schools operating above 100% utilization even as new facilities open in 2026, 2027, and 2028. The rapid pace of residential construction across Durham Region intensifies the challenge of accurately forecasting enrolment while ensuring sufficient permanent and temporary capacity—particularly through the continued use of portables—to accommodate the student population as growth unfolds. Although four new schools will open in September and October 2026, with additional sites scheduled in subsequent years, district-wide utilization is expected to remain above 100%, necessitating ongoing approval of new capital projects. As new schools come online, operational costs increase, and the continuity of the expanded funding for temporary accommodations assists in adequately addressing persistent space pressures.

Statutory Benefits

Statutory benefit rates (Canada Pension Plan, Employment Insurance) continue to increase significantly year over year, with no associated increase to the funding benchmark determined by the provincial government. Statutory benefit rates are determined by the federal government, and employer contributions are non-discretionary. This growing unfunded difference is not within the control of the Board and is a noticeable area of financial pressure.

Technology

Provincial funding benchmarks for information technology (hardware and software) have remained status quo for many years. The education sector is seeing significant increases to hardware costs and software license fees. Despite leveraging provincial initiatives such as Supply Ontario, designed to lower costs by economy of scale purchasing, the cost to procure end user devices has increased. Licensing fees for both devices and software is a significant annual cost at \$7M.

Public sector entities such as school boards are a large target for cyber crime. DDSB is responsible for protecting the private information of staff and students. Investments in technology to detect and defend against cyber crime are required to mitigate this risk and is a growing cost borne by DDSB that continues to be challenging under the current funding model.

Special Education

The funding for special education is not increasing at the same rate as the demand for services and as enrolment grows, so does need. This shortfall in funding places financial pressure on the rest of the Board. In spite of this, funding special education remains a priority for the Board. If the funding model does not change, the gap between the level of service we are able to provide, and the expectations of the system will likely continue to widen. See [Special Education – Revenue](#) chart on page 27.

Sick Leave Coverage

To provide instruction, ensure safety, and to continue the seamless functioning of the board, most staff positions within the District require a replacement to backfill any absence on a daily basis. The rising cost of coverage associated with an overall increase in average sick leave usage, is an issue trending in school boards around the province and is being felt as a financial pressure at DDSB. DDSB continues to have a consistent daily fill rate for absent educators in excess of 95%, meeting the needs of students on a daily basis.

Transportation

Even with careful monitoring of eligibility in-line with policy, walk distances in-line with funding benchmarks and significant efficiency measures taken (optimized bell-times and multi-tiered routing), the cost of providing student transportation is outpacing the increase in student transportation funding. Durham Student Transportation Services has negotiated new contracts with bus operators to ensure continuity of service for eligible students. These new contracts fall within funding for the 2026-2027 school year, however economic pressures have the potential to significantly increase the cost of providing transportation service going forward.

Risk Management/Regulatory Compliance

In order to mitigate the risks associated with new legislation and associated increases in expectations and scrutiny around privacy of information, corporate records management and policy development and maintenance will remain areas of focus over the coming school year.

Additionally, the Board continues to demonstrate fiscal prudence by underspending within the administration and governance envelope in order to balance the budget while prioritizing resources for classroom instruction and student learning.

To mitigate the growing cost of sick leave and the ongoing risk of having unfilled vacancies in critical positions, as well as to conform with recently released requirements, an attendance support program has been developed for implementation in September 2026, in accordance with Ministry [PPM 171 Attendance Support Programs](#).

Education Development Charge (EDC) Deficit

In April 2024, the Board adopted a new EDC By-law which will be in place from 2024-2029. Due to the legislative rate cap imposed by the province, the increase in rate is limited to only \$300 per year for residential permits. As a part of the by-law approval, a new non-residential charge has been added at a rate of \$0.10 per square foot of gross floor area for non-residential permits in an effort to bolster collections. Increases to this new non-residential rate are also capped by legislation at only \$0.10 per square foot per year. Under the new by-law the rates per year are as follows:

	Calculated Residential (per permit)	Actual Residential (per permit)	Residential Shortfall (per permit)	Calculated Non-Residential (per square foot)	Actual Non-Residential (per square foot)	Non-Residential Shortfall (per square foot)
May 1, 2024 - April 20, 2025	\$ 12,450	\$ 3,749	(\$8,701)	\$ 2.14	\$ 0.10	(\$2.04)
May 1, 2025 - April 20, 2026	\$ 12,450	\$ 4,049	(\$8,401)	\$ 2.14	\$ 0.20	(\$1.94)
May 1, 2026 - April 20, 2027	\$ 12,450	\$ 4,349	(\$8,101)	\$ 2.14	\$ 0.30	(\$1.84)
May 1, 2027 - April 20, 2028	\$ 12,450	\$ 4,649	(\$7,801)	\$ 2.14	\$ 0.40	(\$1.74)
May 1, 2028 - April 20, 2029	\$ 12,450	\$ 4,949	(\$7,501)	\$ 2.14	\$ 0.50	(\$1.64)

Over the 15-year forecast period covered by the Background Study, the total growth-related net education land costs are projected to be \$1.1B to accommodate the projected enrolment growth in the District. Based on this cost, the calculated rates would be \$12,450 per residential permit and \$2.14 per square foot of gross floor area for non-residential permits. If the rate cap remains in place over the 15-year forecast period, the resulting shortfall would be \$583.1M. The deficit at the beginning of the by-law is estimated to be \$116.5M and is expected to grow to \$283.7M by the end of the 5-year by-law.

Staff continue to request a solution from the Ministry to address the growing deficit, including a [2026 Pre-Budget Submission](#).

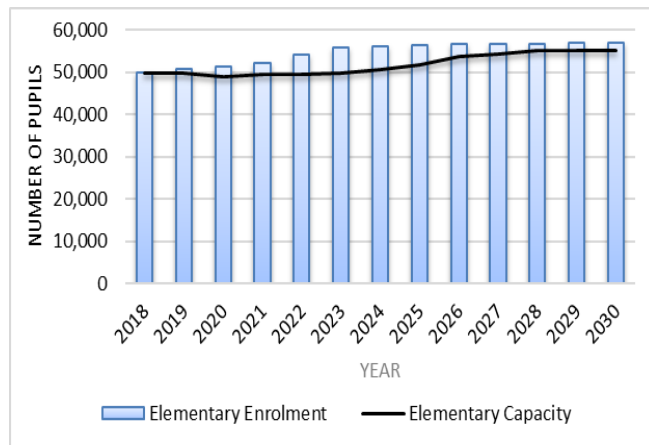
3. Enrolment

2026-2027 ENROLMENT

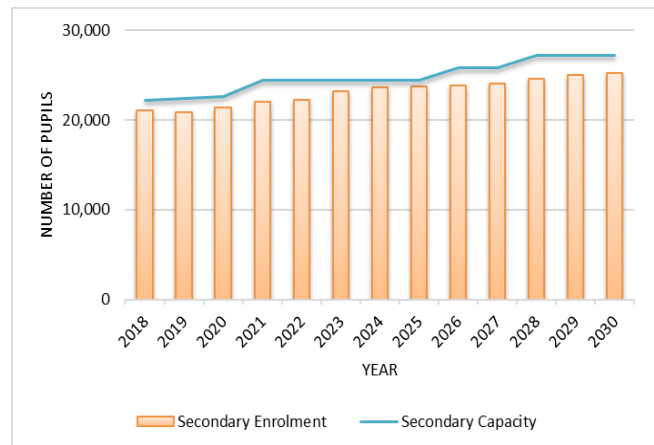
Enrolment numbers are measured in several different ways throughout the budget book. For capacity purposes, a “headcount” number is used. This is the physical number of students that are attending or that can be accommodated in our schools. When looking at enrolment and capacities system-wide, it becomes apparent that there is limited space to accommodate the forecasted growth. This is especially true in the elementary panel where from October 2018 to October 2025, elementary enrolment increased by 6,545 students creating a deficit of available school space in 2025 of 4,602 spaces across the district. Although nine new elementary schools were opened between October 2018 and October 2025 to accommodate the increased enrolment, continued growth in new residential areas has resulted in continued accommodation pressures at existing schools.

Enrolment pressures will continue due to residential growth related to future new development, along with the regeneration of mature communities throughout the district. Over the next few years, new capital priorities funding will allow for the construction of new schools to provide some accommodation relief. Aligning with specific areas of growth, the Board will continue to submit requests for capital funding to build new schools in growth areas. Three new elementary schools and one new secondary school are under construction with a scheduled opening of September 2026 (one school’s opening is delayed until October 2026; however, the school program will operate from two temporary sites), while a new elementary school is under construction with a scheduled opening of September 2027. A new elementary and secondary school are also expected to open in September 2028. Additionally, the Board will need to consider how best to support students in those areas of declining enrolment with the ongoing moratorium on school closures.

Elementary Enrolment and Capacity 2018-2030
(headcount)



Secondary Enrolment and Capacity 2018-2030
(headcount)



INTERPRETATION OF ENROLMENT PROJECTIONS

Enrolment projections were updated in early 2026 to reflect the progression of new development within registered plans of subdivisions and future long-term development plans identified in municipal development forecasts.

Areas such as Pickering Seaton, West Whitby, Brooklin and North Oshawa are growth areas within municipal development plans and subsequently identify future enrolment growth pressures within the District at both the elementary and secondary levels. Enrolment and projections for Durham Alternate Secondary School (DASS) are excluded as they represent students in the District who are typically over secondary school age.

As identified in the elementary and secondary charts above, DDSB's accommodation pressure, based on current enrolment projections, is being experienced at both the elementary and secondary levels and as new schools are opened, the gap created by district-wide increased enrolment compared to available permanent space will narrow. These details are set out in the enrolment table below.

2025-2026 TO 2030-2031 ENROLMENT PROJECTIONS (HEAD COUNT) COMPARED TO AVAILABLE SPACE (CAPACITY)						
	2025*	2026	2027	2028	2029	2030
Elementary Enrolment	56,379	56,542	56,631	56,705	56,782	56,879
Elementary Capacity **	51,777	53,679	54,313	54,993	54,993	54,993
Elementary Surplus/Shortfall	-4,602	-2,863	-2,318	-1,712	-1,789	-1,886
Secondary Enrolment	23,717	23,815	24,083	24,627	25,011	25,170
Secondary Capacity **	24,430	25,817	25,817	27,204	27,204	27,204
Secondary Surplus/Shortfall	713	2,002	1,734	2,577	2,193	2,034
Total District Enrolment	80,096	80,357	80,714	81,332	81,793	82,049
Total District Capacity **	76,207	79,496	80,130	82,197	82,197	82,197
Total District Surplus/Shortfall	-3,889	-861	-584	865	404	148
<i>*Reflects October 31, 2025, OnSIS Enrolments</i>						
<i>**Reflects future capacity increases as new schools are constructed</i>						

APPROVED CAPITAL PRIORITIES - SCHOOL CAPACITY

The table below reflects the impact of increased capacity at both the elementary and secondary level from approved new school construction projects under the Ministry's Capital Priorities program for DDSB.

	2023	2024	2025	2026	2027	2028
Elementary	-	1,144	1,170	1,902	634	680
Secondary	-	-	-	1,387	-	1,387
Total	-	1,144	1,170	3,289	634	2,067

Capacity increase identified in the year of planned/actual opening

The Official Enrolment Projections (OEP) are utilized by various departments and staff across DDSB as a baseline to inform the annual budget and to allocate staffing for schools for the coming school year. Based on this need, the projection is developed in February and further refined over the balance of the current school year as ongoing enrolment registrations for the coming year impact the projection. At the school level, the OEP are used to inform the staffing process for the upcoming school year.

Grade-by-grade enrolment information is set out below comparing the 2026-2027 OEP to reported 2025-2026 October OnSIS enrolments submitted to the Ministry of Education's OnSIS portal. The 2026-2027 OEP consider the progress of existing students while recognizing anticipated enrolment growth throughout the school year.

COMPARISON OF 2026-2027 OEP ELEMENTARY (HEAD COUNT) TO 2025-2026 OnSIS ENROLMENT ELEMENTARY

Elementary	JK	SK	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	ISS *	TOTAL
OEP 2026-2027	5,167	5,267	5,139	5,721	5,801	5,864	5,662	5,716	5,679	5,578	948	56,542
2025-2026 OnSIS Enrolment	5,063	5,053	5,686	5,753	5,730	5,755	5,830	5,800	5,749	5,960		56,379
Difference	104	214	-547	-32	71	109	-168	-84	-70	-382		163

*ISS enrolment is included in the 2025-2026 OnSIS by-grade enrolment

COMPARISON OF 2026-2027 OEP SECONDARY (HEAD COUNT) TO 2025-2026 OnSIS ENROLMENT SECONDARY

Secondary	GR9	GR10	GR11	GR12	TOTAL
OEP 2026-2027	6,052	5,962	5,862	5,939	23,815
2025-2026 OnSIS Enrolment	5,830	5,869	6,117	5,901	23,717
Difference	222	93	-255	38	98

Secondary OEP 2026-2027 and Secondary 2026-2026 OnSIS Enrolment excludes DASS

The 2026-2027 OEP reflect a conservative increase of 163 students at the elementary level and 98 students at the secondary level compared to the 2025-2026 information submitted to the Ministry of Education in October through OnSIS. These increases recognize existing students progressing through each grade as well as enrolment growth resulting from new residential development. The current economic climate has resulted in a noticeable decrease in new home sales and subsequent occupancies. The anticipated increase in enrolment resulting from new homes being occupied is lower than anticipated given the economic slow down over the past year. While the number of homes in residential growth forecasts have not decreased, the timing of these housing starts has been adjusted.

4. 2026-2027 Operating Revenue

OPERATING REVENUE DESCRIPTIONS

School boards receive operating revenue from three main sources, as outlined in the section below. A detailed list of operating revenues, along with comparison years, is provided in *Operating Budget – Revenue Summary*.

i. Core Education Funding (Core Ed)

Core Ed calculations are outlined in the [Technical Guide for School Boards](#) that can be found on the Ministry of Education website. The Core Ed allocation is flowed to school boards through a combination of local tax assessments, as well as a Ministry allocation. This model allows school boards to be funded province-wide under the same funding model regardless of tax assessment base.

The following are the Core Ed grants for 2026-2027:

<p>Classroom Staffing Fund (CSF)</p>	<p>Provides funding for salaries and benefits of staff that work in classrooms; including teachers, early childhood educators (ECEs) and some educational assistants (EAs).</p> <p>Comprised of the CSF – Per Pupil Allocation, Language Classroom Staffing Allocation, Local Circumstances Staffing Allocation, Indigenous Education Classroom Staffing Allocation, and the Supplementary Staffing Allocation – Literacy, Numeracy and Other Programs.</p>
<p>Learning Resources Fund (LRF)</p>	<p>Provides funding for salaries and benefits of staff required outside the classroom to support student needs; including teacher librarians, guidance counsellors, mental health workers, and school management staff. Funding also supports non-staffing classroom costs such as learning materials and classroom equipment.</p> <p>Comprised of the LRF – Per Pupil Allocation, Language Supports and Local Circumstances Allocation, Indigenous Education Supports Allocation, Mental Health and Wellness Allocation, Student Safety and Well-Being Allocation, Continuing Education and Other Programs Allocation, School Management Allocation, Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators and the Targeted Learning Allocation.</p>
<p>Special Education Fund (SEF)</p>	<p>Incremental funding for students who require Special Education programs, services and equipment. Boards may use this grant only for special education and must save any unspent funding to use for special education expenses in future school years.</p> <p>Comprised of the SEF – Per Pupil Allocation, Differentiated Needs Allocation, Complex Supports Allocation and the Specialized Equipment Allocation.</p>
<p>School Facilities Fund (SFF)</p>	<p>Funding supports operating (including cleaning and utilities), maintaining, renovating and renewing school buildings. It also provides additional support for students in rural and northern communities.</p> <p>Comprised of the School Operations Allocation, School Renewal Allocation and the Rural and Northern Education Allocation.</p>

<p>Student Transportation Fund (STF)</p>	<p>Funding to transport students to and from home and school. Comprised of the Transportation Services Allocation, School Bus Rider Safety Training Allocation and the Transportation to Provincial or Demonstration Schools Allocation.</p>
<p>School Board Administration Fund (SBAF)</p>	<p>Funding for administration and governance costs such as operating board offices and central facilities, board-based staff and expenditures, including superintendents and their secretarial support. Comprised of the Trustees and Parent Engagement Allocation, Board-Based Staffing Allocation, Central Employer Bargaining Agency Fees Allocation, Data Management and Audit Allocation and the Declining Enrolment Adjustment (DEA) Allocation.</p>

ii. Other Government Grants

The Ministry, other ministries and other agencies provide grants that are directed for specific programs and are often for a limited time. These grants are included in *Operating Budget – Revenue Summary*.

iii. Other Revenues

The board generates a small amount of revenues from items such as rentals and leases, community use fees and interest earned.

2026-2027 FUNDING MODEL CHANGES

The following is an overview of the significant changes to Core Ed for 2026-2027:

● Benchmark Changes

- Principal and vice-principal salary benchmarks were increased by 1.25% for 2026-2027.
- A 2% cost update provided for non-staff benchmarks in the School Operations Allocation.
- Employee Life and Health Trust benefits funding adjusted to reflect increases outlined in 2022-2026 collective agreements
- 2026-2027 marks the third year of a five-year phase-in of [2021 Statistics Canada Census](#) updates, phasing out the 2006 Census.

● New Core Ed Allocations

- Supplementary Classroom Supplies added to the Learning Resources Fund, LRF – Per Pupil Amount to support elementary teachers in procuring classroom supplies.
- Consistent Curriculum Resources added to the Learning Resources Fund, LRF – Per Pupil Amount to support the purchase of curriculum-aligned learning resources across subjects and grades.
- Dual Credits Component added to the Learning Resources Fund, Differentiated Supports Allocation - Demographic, Socioeconomic and Other Indicators Amount to cover delivery costs of Dual Credit programs. This funding was previously provided to external partners.

- **Responsive Education Programs (REP) Transferred to Core Ed**

2026-2027 Core Ed Allocation	Previous Responsive Education Programs (REP) Grant
Classroom Staffing Fund (CSF), CSF - Per Pupil Allocation, Kindergarten Per-Pupil Component, Data and Information Collection	Early Development Instrument (EDI) Teacher Release Funding
Classroom Staffing Fund (CSF), Supplemental Staffing Allocation - Literacy, Numeracy and Other Programs, Teachers to Support Reading Intervention Component	Education Staff to Support Reading Interventions
Learning Resources Fund (LRF), Targeted Learning Allocation, Reading Screening Tools Component	Early Reading Enhancements: Reading Screening Tools
Learning Resources Fund (LRF), Targeted Learning Allocation, Reading Intervention Licences Component	Licenses for Reading Intervention Supports
Learning Resources Fund (LRF), Targeted Learning Allocation, Math Lead Component	Math Achievement Action Plan - Board Math Lead(s)
Learning Resources Fund (LRF), Targeted Learning Allocation, School Math Facilitators Component	Math Achievement Action Plan - School Math Facilitator(s)
Learning Resources Fund (LRF), Targeted Learning Allocation, Digital Math Tools Component	Math Achievement Action Plan - Digital Math Tools
Learning Resources Fund (LRF), Student Safety and Well-Being Allocation, Safe and Accepting Schools Component, Cyber Safety Learning Resources Component	Cyber Safety Learning Resources
Learning Resources Fund (LRF), Student Safety and Well-Being Allocation, Safe and Accepting Schools Component, Supports for Children and Youth in Care Component	Transportation and Stability Supports for Children and Youth in Care
Special Education Fund (SEF), Differentiated Needs Allocation (DNA), Special Education and Disabilities Transitions (SEDT) Component	Special Education Needs Transition Navigators; Cooperative Education Supports for Students with Disabilities Pilot

OPERATING BUDGET – REVENUE SUMMARY

The following provides the 2026-2027 estimated revenue, with comparative figures and change in revenues from the prior year.

REVENUE CATEGORIES	2025-2026 Estimates	2025-2026 Revised Estimates	2026-2027 Estimates	Change
Core Education Funding				
Classroom Staffing Fund (CSF)				
CSF - Per Pupil Allocation	470,642,275	467,126,934	468,119,301	992,367
Language Classroom Staffing Allocation	25,413,151	27,297,341	21,485,662	-5,811,680
Local Circumstances Staffing Allocation	114,360,067	102,088,861	115,364,478	13,275,617
Indigenous Education Classroom Staffing Allocation	243,280	243,280	235,669	-7,611
Supplemental Staffing Allocation - Literacy, Numeracy and Other Programs	6,168,962	6,093,806	9,035,748	2,941,942
Learning Resources Fund (LRF)				
LRF - Per Pupil Allocation	60,547,278	59,890,980	63,470,800	3,579,820
Language Supports and Local Circumstances Allocation	9,913,901	9,372,622	9,826,069	453,447
Indigenous Education Supports Allocation	4,562,098	4,523,810	4,531,585	7,775
Mental Health Allocation	2,158,171	2,149,293	2,169,499	20,206
Student Safety and Well-Being Allocation	1,743,581	1,726,559	2,189,888	463,329
Continuing Education and Other Programs Allocation	7,150,760	7,306,211	7,947,119	640,907
School Management Allocation	65,835,278	65,141,095	67,225,566	2,084,471
Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators	5,141,118	5,135,422	6,982,890	1,847,468
Targeted Learning Allocation	0	0	2,325,700	2,325,700
Special Education Fund (SEF)				
SEF - Per Pupil Allocation	75,603,787	75,180,818	75,252,007	71,189
Differentiated Needs Allocation (DNA)	49,019,150	49,014,021	48,311,929	-702,092
Complex Supports Allocation	13,079,407	13,066,934	12,703,545	-363,389
Specialized Equipment Allocation	4,360,243	4,324,093	4,331,927	7,834
School Facilities Fund (SFF)				
School Operations Allocation	95,272,401	94,436,560	95,550,088	1,113,528
Rural and Northern Education Allocation	137,777	137,777	116,595	-21,182
Student Transportation Fund (STF)				
Transportation Services Allocation	29,163,210	29,112,305	29,883,797	771,492
School Bus Rider Safety Training Allocation	75,240	75,240	83,486	8,246
School Board Administration Fund (SBAF)				
Trustees and Parent Engagement Allocation*	394,580	394,460	397,545	3,085
Board-Based Staffing Allocation	24,748,404	24,607,856	22,689,156	-1,918,701
Central Employer Bargaining Agency Fees Allocation	60,919	60,919	60,919	0
Data Management and Audit Allocation	348,855	347,554	347,836	282
Core Education Funding Total	\$1,066,143,894	\$1,048,854,751	\$1,070,638,802	\$21,784,051

Funds Received Outside of Core Education Funding

REVENUE CATEGORIES	2025-2026 Estimates	2025-2026 Revised Estimates	2026-2027 Estimates	Change
Other Government Grants /Fees				
Ministry of Citizenship & Immigration –				
Adult ESL (Continuing Education)	159,840	104,950	104,950	0
Govt of Canada/Fees Non-Resident	458,867	870,976	562,152	-308,824
Min. Education - Math Recovery Plan	1,483,136	1,483,081	0	-1,483,081
Min. Education - Education Staff to Support Reading Interventions	2,795,600	2,795,554	0	-2,795,554
Other Government Grants/Fees Total	4,897,443	5,254,560	667,102	-4,587,459
Other Revenues/Expenditure Recovery				
Rental/Lease Fees	2,832,702	3,002,224	3,159,554	157,330
Community Use Fees	720,000	840,000	1,200,000	360,000
Misc. recoveries/rebate	496,351	496,351	282,569	-213,782
Staff on Loan	3,060,281	3,342,679	3,417,050	74,371
Fees - Continuing Education	819,609	798,548	798,548	0
Interest Revenue	3,500,000	4,000,000	3,000,000	-1,000,000
Other Revenues/Expenditure Recovery Total	11,428,943	12,479,802	11,857,721	-622,081
Deferred Revenue**				
Deferred Revenue - Indigenous Education	332,447	379,879	390,467	10,588
Deferred Revenue – Special Education	1,184,724	988,638	932,043	-56,595
Deferred Revenue - Areas of Intervention	436	86	36,570	36,484
Deferred Revenue - Rural and Northern Education	7,975	98,649	22,500	-76,149
Deferred Revenue Total	1,525,582	1,467,252	1,381,580	-85,672
Operating Revenue Total	1,083,995,862	1,068,056,365	1,084,545,204	16,488,839
Accumulated Surplus				
Working Funds - Accumulated Surplus	0	8,700,000	0	-8,700,000
Accumulated Surplus	0	8,700,000	0	-8,700,000
Grand Total	\$1,083,995,862	\$1,076,756,365	\$1,084,545,204	\$7,788,839

* Potential adjustment when provincial legislation received

**Deferred Revenue = unspent enveloped funding from previous years

OPERATING BUDGET – REVENUE ANALYSIS

a) Enrolment Changes (-\$3.9M)

- **Overall Enrolment \$2.6M** – For funding purposes, overall enrolment is measured by Average Daily Enrolment (ADE). ADE is calculated by averaging the Full-Time Equivalent (FTE) of students at the October 31 and March 31 count dates. This calculation excludes fee paying students and students covered under federal government agreements. Elementary ADE for next year is projected to increase 18.5 FTE and Secondary ADE is projected to increase 134.83 FTE.
- **English as a Second Language/English Literacy Development (ESL-ELD) Enrolment (\$-6.2M)** – Overall enrolment decrease of students eligible for the ESL-ELD Recent Immigrant Component; those that have entered Canada between September 1, 2021 and October 31, 2025 and were born in a country other than Canada, United Kingdom, Ireland, United States, Australia and New Zealand.
- **Non-Resident Student Enrolment (\$-0.3M)** – Decrease in projected FTE of non-resident, fee paying students.

b) Salary and Benefit Changes \$15.5M

- **Qualifications and Experience \$13.4M** – An increase in the Cost Adjustment and Teacher Qualifications and Experience grant to reflect higher expenditures associated with increases in experience and qualification of teachers and Early Childhood Educators (ECE).
- **Employee Life and Health Trusts \$1.6M** – Increased to reflect 4% increase outlined in the 2022-2026 collective agreements and 1% for staff not represented by a union.
- **Principal and Vice-Principal Salary Benchmarks \$0.5M** – Increased by 1.25% for 2026-2027 in accordance with the Principal and Vice-Principal (PVP) 2023–2027 Terms and Conditions of Employment.

c) New Funding \$5.4M

- **Consistent Curriculum Resources \$2.3M** – Included in the Learning Resources Fund, LRF – Per Pupil Amount to support the purchase of curriculum-aligned learning resources across subjects and grades.
- **Supplementary Classroom Supplies \$1.1M** – Included in the Learning Resources Fund, LRF – Per Pupil Amount to support elementary teachers in procuring classroom supplies. Elementary teachers assigned to a grade-specific classroom are entitled to access a spending allotment of \$750 to purchase additional supplies. This allocation provides funding for \$450 toward this allotment, with the remaining \$300 coming from the existing classroom supplies allocation.
- **Dual Credit Component \$2.0M** – Included in the Learning Resources Fund, Differentiated Supports Allocation - Demographic, Socioeconomic and Other Indicators Amount to cover delivery costs of Dual Credit programs. This funding was previously provided to external partners.

d) Responsive Education Programs (REP) Transferred to Core Ed \$1.7M

- **Children and Youth in Care \$0.3M** – included in the Learning Resources Fund (LRF), Student Safety and Well-Being Allocation, Safe and Accepting Schools Component to provide transportation and educational supports.
- **Cyber Safety Learning Resources \$0.1M** - included in the Learning Resources Fund (LRF), Student Safety and Well-Being Allocation, Safe and Accepting Schools Component to provide tools and materials to help students navigate digital risks.

- **Data and Information Collection \$0.05M** – included in the Classroom Staffing Fund (CSF), CSF - Per Pupil Allocation, Kindergarten Per-Pupil Component to support the costs of kindergarten teacher release time to cover training and completion of assessments for senior kindergarten students
- **Targeted Learning Allocation \$0.9M** – new funding included in the Learning Resources Fund (LRF) to provide funding focused on improving student achievement in math and reading. Includes five components; Math Lead, Math Facilitators, Digital Math Tools, Reading Intervention Licenses and Reading Screening Tools.
- **Special Education and Disabilities Transitions (SEDT) \$0.3M** – included in the Special Education Fund (SEF), Differentiated Needs Allocation (DNA) to support transition planning, expand experiential learning opportunities and collaborate with community and employer partners.
- **Teachers to Support Reading Intervention \$0.1M** – included in the Classroom Staffing Fund (CSF), Supplemental Staffing Allocation - Literacy, Numeracy and Other Programs to support salaries and benefits for reading specialist teachers

e) Benchmark Changes \$0.7M

- **Differentiated Needs Allocation (-\$1.0M)** – Decrease in table amounts for the Measures of Variability (MOV), Special Education Statistical Prediction Model (SESPM) and Base Amount for Collaboration and Integration. These amounts are calculated by the province based on complex models, as detailed in the [Technical Guide for School Boards](#).
- **School Operations \$0.9M** – Increased by 2.0% of non-staff portion to assist in managing increases in electricity, natural gas and other costs.
- **Transportation \$0.8M** – Funding benchmarks updated to reflect changes in market costs, inflation and 2026-2027 routing simulation

f) Other Changes (-\$11.6M)

- **Total number of 2025 T4 Slips (-\$2.0M)** – Funding for payroll and human resource functions is generated within the School Board Administration Fund based on number of T4 slips issued. The number of slips increased in 2024 as a result of [Bill 124](#) retroactive payments but returned to normal levels in 2025.
- **Interest Revenue (-\$1.0M)** – Decrease in projected amount based on expected interest rates and cash balances.
- **2021 Statistics Canada Census Updates \$0.1M** – 2026-2027 marks the third year of a five-year phase-in of 2021 Statistics Canada census updates, phasing out the 2006 census.
- **Other Changes \$0.1M** – Adjusted projected revenue from daycare leases, community use permits, changes in revenue due to new school openings, number of NTIP eligible students and adjustments to the occasional teacher top-up funding.
- **Deferred Revenue (-\$0.1M)** – Change in use of deferred revenue from Special Education, Indigenous Education, Rural and Northern Education and Areas of Intervention funding unspent in 2025-2026.
- **2024-2025 Accumulated Surplus (-\$8.7M)** – Use of accumulated surplus in 2025-2026 to finance the Education Development Charges (EDC) deficit.

In summary, overall change in Operating Revenue funding for 2026-2027 is an increase of \$7,788,839. Details can be found in the [Operating Budget – Revenue Summary](#) charts on page 17 & 18.

5. 2026-2027 Operating Expenditures

OPERATING EXPENDITURE DESCRIPTIONS

Operational expenditures are to be supported by operational revenue. This section provides information on major expenditure lines in the Operating Budget.

a) *Instruction*

Teachers	Salaries and benefits for classroom teachers to support funded average class sizes, and preparation time for classroom teachers, as well as Special Education specialist teachers, Student Success and English as a Second Language/English Literacy Development (ESL/ELD) teachers.
Supply Staff	Salaries and benefits for supply teachers, educational assistants and early childhood educators.
Educational Assistants	Salaries and benefits for educational assistants who support teachers in the classroom.
Early Childhood Educators	Salaries and benefits for early childhood educators to support the Full-Day Kindergarten program.
Computers	Instructional computer hardware and related software and the associated network costs.
Textbooks and Supplies	Textbooks and learning materials required to meet the learning expectations of the curriculum including workbooks, science supplies, and lab materials. Includes other classroom supplies including paper, pens, pencils and other classroom materials.
Professional, Paraprofessionals and Technicians	Salaries and benefits for staff who provide support services to students and teachers, such as psychologists, psychometrists, speech and language pathologists, interpreters and intervenors, attendance counsellors, lunchroom supervisors, social workers, child/youth workers and computer technicians.
Library and Guidance	Salaries and benefits for teacher librarians and guidance teachers.
Staff Development	Expenditures to support instructional leadership, professional memberships, and professional development expenditures such as registration or tuition fees, transportation, accommodation and meal expenses.
Principals and Vice-Principals	Salaries and benefits for principals and vice-principals.
School Office	Salaries and benefits for clerical support staff, school office supplies and equipment.
Continuing Education	Salaries and benefits for Continuing Education principal, vice-principal, teachers, instructors, support staff and required supplies and textbooks.
Coordinators and Consultants	Salaries and benefits for leads, facilitators and administration staff who support school programs and required equipment and supplies.

b) Administration and Governance

Costs for administration and governance such as operating board offices and central facilities, trustees, central based staff and expenditures, including superintendents and their secretarial support, finance, human resource, and information technology administration.

c) Transportation

Cost to transport students to and from home and school, including transporting students with special needs and school teams/clubs.

d) School Operations and Maintenance

Costs of operating school facilities (heating, lighting, maintaining and cleaning). Includes custodial salaries, benefits and required supplies.

e) Other Non-Operating

Includes the cost of employees seconded for assignments with the Ministry or unions (Staff on Loan) and Education Development Charges (EDC) interest.

OPERATING BUDGET - EXPENDITURE ANALYSIS

EXPENDITURE CATEGORIES	2024-2025 Revised Estimates FTE	2024-2025 Revised Estimates	2025-2026 Revised Estimates FTE	2025-2026 Revised Estimates	2026-2027 Estimates FTE	2026-2027 Estimates
Instruction						
Teachers	4,825	581,821,456	4,787	595,618,572	4,776	609,311,726
Supply Staff	0	21,260,922	0	27,661,346	0	27,614,768
Educational Assistants	941	63,013,386	965	66,681,114	965	67,125,583
Early Childhood Educator	376	24,646,713	385	25,955,484	385	27,887,094
Computers	0	14,045,245	0	13,923,842	0	12,867,422
Textbooks and Supplies	0	21,505,902	0	22,138,954	0	21,519,262
Professional, Para-Professionals and Technicians	220	32,855,583	223	32,746,262	223	33,001,904
Library and Guidance	178	22,053,161	180	23,850,378	184	23,359,538
Staff Development	0	4,793,941	0	5,599,460	0	3,957,404
Principals and Vice-Principals	255	39,712,147	253	42,178,416	257	44,037,046
School Office	262	20,827,619	260	22,551,822	265	22,647,729
Continuing Education	18	7,057,759	18	7,307,431	18	7,940,265
Coordinators and Consultants	118	19,220,673	119	20,419,071	107	19,634,146
Instruction Total	7,192	872,814,506	7,189	906,632,153	7,180	920,903,888
Administration and Governance						
Governance	15	281,028	15	285,759	15	315,989
Board Administration	159	34,447,156	165	33,837,682	164	30,872,782
Administration and Governance Total	174	34,728,184	180	34,123,441	179	31,188,771
Transportation						
Transportation	8	29,014,788	8	26,920,127	8	27,954,304
Transportation Total	8	29,014,788	8	26,920,127	8	27,954,304
School Operations and Maintenance						
School Operations and Maintenance	572	92,658,986	578	96,587,713	578	91,803,225
School Operations and Maintenance Total	572	92,658,986	578	96,587,713	578	91,803,225
Other Non-Operating Expenses						
Other Non-Operating Expenses	0	3,303,904	0	12,492,932	0	12,695,016
Other Non-Operating Total	0	3,303,904	0	12,492,932	0	12,695,016
Grand Total	7,946	\$1,032,520,368	7,955	\$1,076,756,365	7,944	\$1,084,545,204

NOTE(s):

The presentation of the 2026-2027 Budget is similar to prior years, however minor variances in certain expenditure categories may exist due to updates in the Ministry's standardized code of accounts. Some prior year expenditure adjustments may have been made for consistency and comparison purposes.

Salary and Benefits \$16.6M

- **Qualifications and Experience \$14.2M** – Increase in average teaching qualification and experience. Also includes increase in expenditures to reflect adjustments for job evaluations and annual salary increases for staff not at the maximum pay rate for their respective salary grids.
- **Labour Relations \$0.6M** – Principal and vice-principal salary benchmarks were increased by 1.25% in accordance with the Principal and Vice-Principal (PVP) 2023–2027 Terms and Conditions of Employment.
- **Benefit Rate Changes \$3.0M** – Adjustment to reflect updated costs associated with increased employer contribution rate on statutory benefits and Employee Life and Health Trusts (ELHT).
- **Staffing Changes (-\$1.2M):**
 - Enrolment changes generated an overall decrease of 6.10 FTE teacher positions.
 - Administrative, custodial and clerical staff adjusted to support opening of three new elementary schools and one new secondary school.
 - Removal of central staffing positions including 1.0 FTE purchasing analyst, 3.0 FTE ECE coaches and 8.0 FTE program facilitators and coaches. Reductions were achieved through attrition and reallocation of staff to schools.

Other Changes (-\$8.9M)

- **Enveloping \$2.5M** – Expenditure adjustments to match funding changes for programs such as Dual Credit, Continuing Education and Transportation.
- **Professional Development (-\$1.9M)** – Reduced allocation for professional development activities such as release time, conference and workshop registration fees.
- **School Operations (-\$5.1M)** – Reduced expenditures for maintenance materials and fees and contractual services relating to operating school facilities.
- **School Level Supports (-\$1.5M)** – Reduced allocation for school block budgets that are used for school level operating expenses such as equipment and furniture, office supplies and expenses, textbooks, library books and teaching release time.
- **Corporate Supports (-\$2.8M)** – Reduced expenditures for corporate records management, policy development, attendance management program, IT infrastructure and other central corporate supports such as furniture, office supplies and mileage.
- **Central Resources (-\$1.3M)** – Reduced central expenditures for software licensing, technology, curriculum and program resources.
- **Education Development Charges (EDC) Interest \$0.3M** – As a result of the legislative rate cap imposed by the Ministry, the rate the board is permitted to charge is significantly less than the rate required to cover EDC eligible expenditures resulting in a large EDC deficit that requires financing. This brings the in-year interest for 2026-2027 to \$9M.
- **Responsive Education Programs (REP) \$1.3M** – Expenditure adjustment to reflect grants transferred to Core Education Funding such as Reading Intervention Licences, Reading Screening Tools, Supports for Children and Youth in Care and Cyber Safety Learning Resources.
- **Other (-\$0.4M)** – Miscellaneous year over year adjustments such as staff on loan, OPSBA fees and insurance.

6. 2026-2027 Special Education – Operating Revenue and Expenditures

SPECIAL EDUCATION – OPERATING REVENUE

The Special Education Fund (SEF) is a component of Core Ed funding made up of four different allocations. These allocations are enveloped, which means the funding may only be used for special education programs, services and/or equipment. This fund is the minimum amount that must be spent on special education; however, the Board uses other funding to support special education programs as well.

SEF - Per Pupil Allocation (SEF-PPA) \$75.2M

To assist with the costs of providing additional support to students with special education needs. It is allocated to school boards on the basis of total enrolment of all students, not just students with special education needs.

Differentiated Needs Allocation (DNA) \$48.3M

This allocation addresses the variation among school boards with respect to their population of students with special education needs. The model includes seven components:

- ***Special Education Statistical Prediction Model (SESPM) \$34.9M:*** Predicted percentages for the population likely to have special education needs based on neighbourhood profiles.
- ***Measures of Variability \$10.3M:*** Number of students receiving special education programs and services, participation and achievement of students with special education needs in EQAO assessments, credit accumulation and participation in locally developed and alternative non-credit courses (K-courses) by students with special education needs, remote and rural adjustment, Indigenous education grant adjustment.
- ***Local Special Education Priorities \$0.5M:*** To support local priorities such as additional educational staff, additional professional or paraprofessional staff, evidence-based programs and interventions and transition supports.
- ***Early Math Intervention \$0.1M:*** To support early math intervention for elementary students with special education needs.
- ***Professional Assessments \$0.3M:*** To support professional assessments (e.g., speech and language, psycho-educational) to help reduce wait times.
- ***Collaboration and Integration Base \$0.5M:*** Base funding of \$551,334.
- ***Special Education and Disabilities Transitions (SEDT) \$0.3M:*** To support transition planning, expand experiential learning opportunities and collaborate with community and employer partners
- ***Multi-Disciplinary Supports \$1.4M:*** To support increased special education programs and services.
 - Multi-Disciplinary Team \$0.5M
 - Other Staffing Resources \$0.9M

Complex Supports Allocation \$12.7M

This allocation addresses specialized supports for students with complex educational needs. The model includes three components:

- ***Special Incidence Portion (SIP) \$4.3M:*** To support those students who require more than two full-time staff to address their health and/or safety needs.

- **Education and Community Partnership Programs (ECP) Component \$0.5M:** Formerly named the Care, Treatment, Custody and Correctional (CTCC) amount, this allocation is to support the provision of education programs to school aged children and youth in custody and correctional facilities. Funding is based on an approval process specified in the guideline issued for these programs.
- **Care and Treatment Education Programs (CTEP) Component \$6.7M:** To support the provision of education programs for students who cannot attend regular school due to their primary need for care and/or treatment. Comprised of a base amount for each school board and total ADE multiplied by a benchmark rate.
- **Behaviour Expertise \$1.2M:** To provide funding to hire professional staff who have expertise in Applied Behavior Analysis (ABA). This model includes three amounts, all of which are comprised of a fixed amount for each school board and a per pupil amount.
 - **ABA Expertise Professionals Amount \$0.8M:** To hire board level ABA expertise professionals.
 - **ABA Training Amount \$0.2M:** To provide training to build school board capacity in ABA.
 - **After-School Skills Development (ASSD) Amount \$0.2M:** To provide skills development programs outside the instructional day.

Specialized Equipment Allocation (SEA) \$4.3M

To support the purchase of equipment that may be required by students with special education needs. The model includes two components:

- **SEA Formula Component:** For the purchase of specialized equipment with costs under \$5,000 before taxes. Comprised of a base amount for each school board and total ADE multiplied by a benchmark rate.
- **SEA Claims-Based Component:** For the purchase of specialized equipment with costs of \$5,000 or more before taxes.

SPECIAL EDUCATION – EXPENDITURE ANALYSIS

Direct service and supports for students and families is prioritized within special education and mental health expenditure planning. The majority of funds are utilized to provide school based and direct service (e.g., clinical support) staffing in support of student well-being, mental health and learning. Staffing is inclusive of 1) classroom-based support staff, 2) school-based support staff and 3) Inclusive Student Services teams. Services are provided to students in all schools inclusive of single-track French Immersion schools. The next layers of priority are Specialized Equipment Allocation (SEA) and supporting professional learning that directly impacts on programs and services.

Classroom Supports

Classroom support staff includes: Educational Assistants, ASL Interpreters, Intervenors and a Language Acquisition Support Worker (ASL). We also consider special education class teachers within the primary, most direct support to students. These roles are supported by Special Education Resource Teachers (SERTs); funded as part of the special education budget. Overall, from the 2025-2026 school year, we are increasing the number of special education classes providing additional program access for students through additional Practical Learning Programs (elementary and secondary), and Developmental Programs (secondary level). Special Education classroom placements of Developmental, Practical Learning Program, Structured Learning Classes, and School Support Program are allocated a minimum of 2.0 Educational Assistants per class. Two additional Interpreter positions were added during the 2025-2026 school year to support the growing needs across the district.

Student Mental Health and Well-Being

Embedded in the DDSB Mental Health and Well-Being Action Plan is our collective commitment to support the everyday mental health and well-being of students and staff, to provide for our students and staff inclusive, identity responsive, and culturally relevant supports, and to strive to connect all students and staff to those supports. In DDSB, all staff roles support student well-being and include teams providing direct mental health related supports (Psychological Services, Social Work Services and Well-Being Youth Workers). Funding is used to support everyday conditions for mental health and well-being, provide direct services to students, support strategies for prevention, early identification and promotion of mental health, and support pathways to community-based services.

Our current Mental Health and Well-Being Action Plan is in place from 2025-2028 in continued alignment with [PPM 169 Student Mental Health](#).

	Estimates 2025-2026	Revised Estimates 2025-2026	Estimates 2026-2027	Change
SPECIAL EDUCATION - REVENUE				
SEF - Per Pupil Allocation	75,603,787	75,180,818	75,252,007	71,189
Differentiated Needs Allocation (DNA)	49,019,150	49,014,021	48,311,929	(702,092)
Complex Supports Allocation	13,079,407	13,066,934	12,703,545	(363,389)
Specialized Equipment Allocation	4,360,243	4,324,093	4,331,927	7,834
Total Special Education Allocation	142,062,587	141,585,866	140,599,408	(986,458)
Re-allocation of CSF - Per Pupil Allocation for Self Contained Classes	16,735,461	16,934,950	17,883,028	948,078
Support for Students Fund - CUPE Special Education	1,947,358	1,947,358	1,947,358	0
Deferred Revenue - Special Education	1,184,722	988,638	932,043	(56,595)
Total Revenue Available for Special Education	161,930,128	161,456,812	161,361,837	(94,975)
SPECIAL EDUCATION - EXPENDITURES				
Teachers	75,505,804	76,873,569	77,687,951	814,382
Educational Assistants	66,712,667	66,681,114	67,125,583	444,469
Textbooks / Supplies / Computers	3,114,155	1,538,598	850,670	(687,928)
Prof./ParaProf./Tech.	12,134,003	12,085,988	12,118,818	32,830
Staff Development	493,091	401,453	395,268	(6,185)
Principals and VPs	332,399	332,489	337,053	4,564
School Office	290,848	288,893	289,308	415
Leads & Facilitators	3,347,161	3,254,708	2,999,755	(254,953)
Total Special Education Expenditures	161,930,128	161,456,812	161,804,406	347,594
TOTAL SPECIAL EDUCATION SURPLUS/(DEFICIT)	0	0	(442,569)	(442,569)

The Special Education envelope for the 2026–2027 fiscal year includes deferred revenue of \$932,043. This balance originates from the 2024–2025 school year, during which deferred revenue from the Specialized Equipment Allocation (SEA) was consolidated into the broader Special Education deferred revenue envelope. The deferred revenue budgeted for 2026–2027 represents the remaining balance, and no additional deferred revenue will be available in future years. Consequently, without this offsetting source, the Special Education envelope is expected to experience a higher deficit in subsequent years.

7. 2026-2027 Capital Budget

For the 2026-2027 school year, the capital budget is \$163.4M.

In considering the capital budget, it is important to understand that the revenues recognized in any given year are directly related to the expenditure for the year. As a result, while a grant may be allocated in one year, it may be recognized over multiple years as it is spent. There are no significant changes to the funding methodology for capital grants for the year.

Education Development Charges (EDC)

The [EDC By-Law](#) provides the funding for school boards to purchase land on which to construct schools. This by-law imposes a fee on new residential and non-residential building permits which fund both the acquisition and development of school sites to accommodate growth-related pupil needs. In the current by-law, the rates over the period of the by-law have been capped by the Ministry resulting in a significant projected deficit.

Site purchases can include expenditures from sites purchased in prior years, as well as sites being purchased in the current year.

For 2026-2027, the collection of fees from building permits is anticipated to be \$10.0M and will be applied to prior year's site purchases. The estimated in-year site purchases of \$42.8M will be funded by EDC collections in future years.

Ministry Grants

i) Facility Upgrade Projects

School Condition Improvement (SCI)	<ul style="list-style-type: none"> • To address the renewal priorities of the board, including replacing and repairing existing building components and improving the energy efficiency of schools. • Allocated in proportion to a board's total assessed 5-year renewal needs under the Condition Assessment Program relative to the provincial total. • Must be used to fund depreciable renewal expenditures in schools that are expected to remain open and operating for at least five years. • A minimum of 70% must be used for major building components (for example, foundations, roofs, windows) and systems (for example, HVAC and plumbing), the remaining 30% can be used to address any locally identified needs. • Unspent annual allocations will expire after 2 years (e.g. 2026-2027 allocation expires on August 31, 2028) and be recovered by the Ministry.
School Renewal (SR)	<ul style="list-style-type: none"> • To address the costs of repairing and renovating schools. • Largest component is based on a benchmark renewal cost associated with a standard floor area for each elementary/secondary pupil. • Adjusted to reflect the renewal needs of older schools and regional variations in construction costs. • Unspent funds will expire 2 years after initial allocation and be recovered by the Ministry.

DDSB is responsible for maintaining 1,197,274 m² of facilities and 446 hectares of land. These projects include expenditures for repairing, upgrading and renovating those schools and sites. The projects listed in [Appendix B: Schedules 1 and 2](#) are critical to ensure the Board's facilities and properties are maintained.

The Board's allocation from the Ministry for SCI has remained unchanged at \$17.9M. As renewal work is completed, the condition of the Board's buildings improves and DDSB's portion of the funding will fluctuate. For 2026-2027, the SR allocation has decreased slightly from \$12.1M to \$12.0M as a result of enrolment.

ii) Portable Purchases & Relocations

Temporary Accommodation	<ul style="list-style-type: none"> • Provides for leasing costs, portable relocation and acquisition costs. • Allocation is based on history of net portable additions and relocations.
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This category includes the purchase cost of the portables as well as costs associated with set-up on school sites. Relocation expenditures include transportation and set-up costs associated with portable moves. Portables are relocated from school to school to accommodate temporary fluctuations in enrolment.

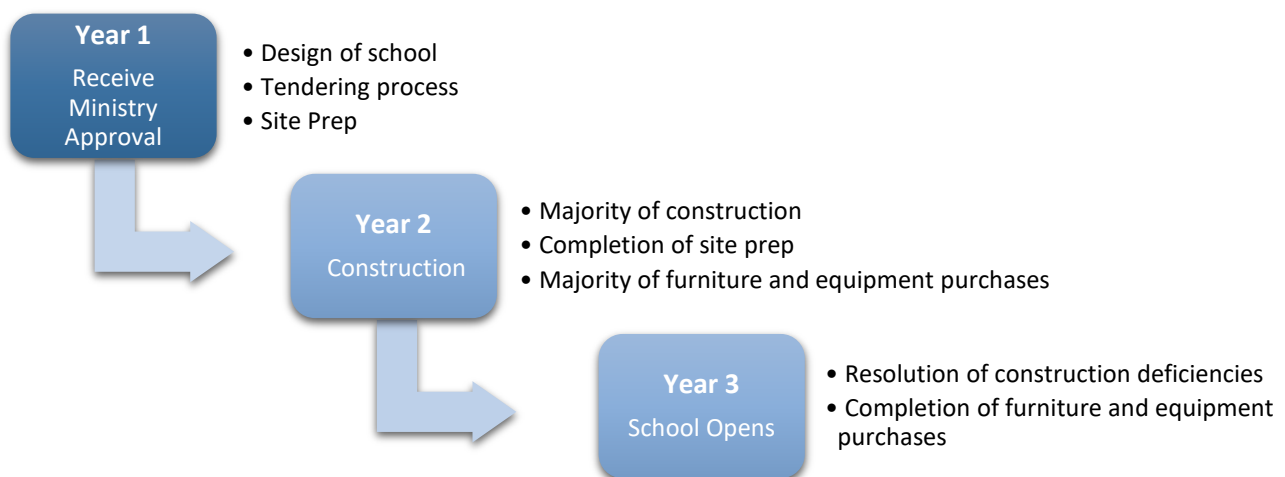
The Temporary Accommodation funding for 2026-2027 has decreased compared to 2025-2026 from \$9.0M to \$7.1M as a result of a net board-wide average decrease in portables and portable moves over the three-year historical period.

iii) New Construction

Capital Priorities (CP)	<ul style="list-style-type: none"> • To fund the construction of new and replacement schools, as well as additions to existing schools. • Allocated by the Ministry based on business case submissions on a project-by-project basis. • The funding formula for these grants was historically based on construction and per pupil area benchmarks set by the Ministry. Beginning with the 2023-2024 Capital Priorities program, funds are allocated based on project costs estimated by boards and adjusted by the Ministry for cost escalation, site and municipal costs, space benchmark compliance and construction rate caps.
Child Care (CC)	<ul style="list-style-type: none"> • Funding is received as part of the project approvals for new and replacement schools and for additions to existing schools to cover the costs of building a child care centre. • Allocations are based on project costs estimated by boards and adjusted by the Ministry for cost escalation, site and municipal costs, space benchmark compliance and construction rate caps.

New construction expenditures include the costs to design, construct and furnish new schools and additions to existing schools. As construction projects span multiple years, the revenues and expenditures associated with a construction project will span across multiple school year capital budgets.

The following provides a sample new school construction cycle:



Current construction projects include the following:

- **Under Construction:**

- Cedar Valley SS* (opening September 2026)
- Whitby Meadows PS* (opening September 2026)
- Heartwood PS* (opening October 2026)
- Waaban PS* (opening September 2026)

*While these school names have been approved by the Board, Ministry confirmation is still pending.

- **Recently Announced and Under Design:**

- Unnamed East Oshawa PS (opening September 2027)
- Unnamed West Whitby SS (opening September 2028)
- Unnamed North Oshawa PS (opening September 2028)

The timing of expenditures for current new construction projects can be seen in [Appendix B: Schedule 3](#).

iv) Interest on Long-Term Financing

Long Term Financing	● Funding is based on debt payments required including principal and interest.
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This interest expenditure is as a result of the long-term financing associated with the construction of new schools and additions.

The decrease in Long Term Financing funding and interest expenditure is due to the natural decline as principal balances decline. This trend will continue as the Ministry has shifted from long term financing to cash flow financing, based on reporting of expenses twice annually.

Proceeds of Disposition (POD)

Revenues are generated from the sale of board properties and buildings that have been declared surplus through [Ontario Regulation 374/23](#). These funds are to be used for the renewal of existing schools through the repair or replacement of components. As outlined in the Ministry's Proceeds of Disposition Policy, at least 80% must be spent on the repair or replacement of key building components and systems with the remaining 20% being used to address other locally identified renewal needs. To use POD funds for purposes other than those outlined in the policy, a Ministers approval is required.

CAPITAL BUDGET SUMMARY

	2026-2027 ESTIMATES
Site Purchases	
Prior years purchases	10,000,000
Current site purchases	42,815,000
Total Site Purchases (A)	52,815,000
Facility Upgrades	
School Condition Improvement - facility upgrades - Appendix B, Schedule 1	17,888,706
School Renewal - facility upgrades and equipment - Appendix B, Schedule 2	11,989,282
Total Facility Upgrades (B)	29,877,988
Portable purchases and relocations (C)	1,200,000
New construction - Appendix B, Schedule 3 (D)	72,941,303
Interest on Long-Term Financing (E)	6,555,000
Total Capital Expenditures (A+B+C+D+E)	\$ 163,389,291



Durham District School Board
BUDGET
2026-2027

APPENDICES

[Appendix A – 2026-2027 Expenditure Details](#)

[Appendix B – 2026-2027 Capital Schedules](#)

[Appendix C – 2026-2027 Board Staffing Comparison](#)

[Appendix D – 2026-2027 Responsive Education Programs \(REP\) Grants](#)

[Appendix E – 2026-2027 Board Reserves](#)

Appendix A: 2026-2027 Expenditure Details

Appendix A: Schedule 1

Expenditure Categories	Salaries and Wages	Payroll Taxes and Benefits	Total Staffing Costs	Other Operating Expenditures	Total Operating Expenditures
Instruction					
Teachers	533,145,295	76,166,431	609,311,726	-	609,311,726
Supply Staff	25,104,239	2,510,529	27,614,768	-	27,614,768
Educational Assistants	51,514,671	15,610,912	67,125,583	-	67,125,583
Early Childhood Educator	21,309,750	6,577,344	27,887,094	-	27,887,094
Textbooks and Supplies	-	-	-	21,519,262	21,519,262
Computers	-	-	-	12,867,422	12,867,422
Professional, Para-Prof and Technicians	23,786,578	5,522,378	29,308,956	3,692,948	33,001,904
Library and Guidance	20,468,851	2,890,687	23,359,538	-	23,359,538
Staff Development	3,346,524	334,720	3,681,244	276,160	3,957,404
Principals and Vice-Principals	39,345,557	4,587,789	43,933,346	103,700	44,037,046
School Office	16,070,249	4,689,561	20,759,810	1,887,919	22,647,729
Continuing Education	6,620,552	929,370	7,549,922	390,343	7,940,265
Coordinators and Consultants	12,361,570	1,839,653	14,201,223	5,432,923	19,634,146
Instruction Total	753,073,836	121,659,375	874,733,211	46,170,677	920,903,888
Administration and Governance					
Governance	-	18,389	18,389	297,600	315,989
Board Administration	19,184,428	4,355,432	23,539,860	7,332,922	30,872,782
Administration and Governance Total	19,184,428	4,373,821	23,558,249	7,630,522	31,188,771
Transportation					
Pupil Transportation	815,180	204,051	1,019,231	26,935,073	27,954,304
Transportation Total	815,180	204,051	1,019,231	26,935,073	27,954,304
School Operations and Maintenance					
School Operations and Maintenance	47,357,068	12,012,489	59,369,557	32,433,668	91,803,225
School Operations and Maintenance Total	47,357,068	12,012,489	59,369,557	32,433,668	91,803,225
Other Non-Operating Expenses					
Other Non-Operating Expenses	2,805,261	381,541	3,186,802	9,508,214	12,695,016
Other Non-Operating Expenses Total	2,805,261	381,541	3,186,802	9,508,214	12,695,016
Total Operating Expenditures	\$823,235,773	\$138,631,276	\$961,867,050	\$122,678,154	\$1,084,545,204

Appendix A: Schedule 2

Expenditure Category	Expenditure Detail	2025-2026	2026-2027	Change
		Revised Estimates	Estimates	
Instruction	Salaries and Wages	741,291,804	753,073,836	11,782,032
	Benefits	118,211,127	121,659,375	3,448,248
	Administration and Utilities	18,310,407	17,702,544	-607,864
	Furniture, Equipment and Technology	16,849,475	15,853,751	-995,724
	Professional Fees, Service Agreements and Licensing	11,893,291	12,538,333	645,043
	Rental/Leases	76,049	76,049	0
Instruction Total		906,632,153	920,903,888	14,271,735
Administration and Governance	Salaries and Wages	19,612,886	19,432,728	-180,158
	Benefits	4,369,341	4,373,821	4,480
	Administration and Utilities	1,762,183	1,645,187	-116,996
	Furniture, Equipment and Technology	750,280	423,680	-326,600
	Professional Fees, Service Agreements and Licensing	7,628,751	5,313,355	-2,315,396
	Administration and Governance Total		34,123,441	31,188,771
Transportation	Salaries and Wages	815,130	815,180	50
	Benefits	201,746	204,051	2,305
	Administration and Utilities	25,453,713	26,157,640	703,927
	Professional Fees, Service Agreements and Licensing	449,538	777,433	327,895
	Transportation Total		26,920,127	27,954,304
School Operations and Maintenance	Salaries and Wages	47,271,423	47,357,068	85,645
	Benefits	11,927,116	12,012,489	85,373
	Administration and Utilities	34,579,312	30,141,156	-4,438,156
	Furniture, Equipment and Technology	896,550	477,200	-419,350
	Professional Fees, Service Agreements and Licensing	1,912,312	1,814,312	-98,000
	Rental/Leases	1,000	1,000	0
School Operations and Maintenance Total		96,587,713	91,803,225	-4,784,488
Other Non-Operating Expenses	Salaries and Wages	2,865,555	2,805,261	-60,294
	Benefits	362,673	381,541	18,868
	Other	8,700,000	9,000,000	300,000
	Professional Fees, Service Agreements and Licensing	300,000	300,000	0
	Rental/Leases	264,703	208,214	-56,489
	Other Non-Operating Expenses Total		12,492,932	12,695,016
Grand Total		\$1,076,756,365	\$1,084,545,204	\$7,788,839

Appendix B: 2026-2027 Capital Schedules

Appendix B: Schedule 1 - School Condition Improvement

School Condition Improvement	
Ignite Connection	
Exterior siteworks	\$ 1,650,000
Priority projects: Eastdale CVI, Lakeside PS, Sinclair SS	
Communication upgrades - various locations	900,000
Ignite Well Being	
Ventilation upgrades	8,100,000
Priority projects: Bolton C. Falby PS, Brock HS, Dunbarton HS - North Campus, Pickering HS	
Building envelope restoration	1,200,000
Priority projects: Ajax HS, Walter E. Harris PS	
Dust collector replacements	450,000
Priority projects: Pine Ridge SS	
Sustainability & Energy Efficiency	
Full/partial roof replacements	3,685,000
Priority projects: Lakewoods PS, Sir Samuel Steele PS, Uxbridge SS	
Lighting upgrades - various locations	500,000
Inclusive Design & Accessibility	
Lift/Elevator replacements	250,000
Priority projects: Pringle Creek PS	
Building Services Infrastructure	
Electrical service upgrades - various locations	300,000
Fire alarm upgrades - various locations	400,000
Contingency	
Contingency to address locally identified needs during the year	453,706
Total School Condition Improvement	\$ 17,888,706

Appendix B: Schedule 2 - School Renewal

School Renewal	
Ignite Learning	
Interior modifications - specialty classrooms	\$ 1,500,000
Priority projects: Bayview Heights PS, G.L. Roberts CVI	
Interior modifications - support spaces	
Priority projects: Adelaide McLaughlin PS	
Interior modifications - classroom refresh	1,050,000
Priority projects: Dr. R. Thornton PS, Goodwood PS	
Ignite Connection	
Exterior siteworks	1,450,000
Priority projects: A.G. Bell PS, Lester B. Pearson PS, Woodcrest PS	
Ignite Well Being	
Interior modifications - washrooms/changerooms	3,900,000
Priority projects: Bayview Heights PS, Brock HS, Glen Dhu PS, Henry St HS, William Dunbar PS	
HVAC ventilation - new - various locations	300,000
Interior modifications - building infrastructure and services	2,000,000
Priority projects: Claremont PS, EA Lovell, Uxbridge SS	
Window glass/glazing - various locations	250,000
Inclusive Design & Accessibility	
Accessibility improvements - various locations	1,000,000
Contingency	
Contingency to address locally identified needs during the year	539,282
Total School Renewal	\$ 11,989,282

Appendix B: Schedule 3 - Capital Projects in Progress, Ministry Approved

	Opening	Project Budget	Funding		New Construction Expenditures		
			Ministry Approved Funding*	Board Funding**	2025-2026 and Prior	2026-2027 Estimated Expenditures	Future Years
New Schools							
Cedar Valley SS*** (formerly Unnamed North Oshawa SS) (Windfields Farm Drive East/Bridle Road South)	Sept. 2026	72,267,117	68,703,131	3,563,986	68,491,453	3,775,664	-
Whitby Meadows PS*** (formerly Unnamed West Whitby PS) (Maskell Crescent/Coronation Road)	Sept. 2026	30,450,779	30,450,779	-	28,796,857	1,653,922	-
Heartwood PS*** (formerly Unnamed West Whitby PS) (Cisco Drive/Limoges Street)	Oct. 2026	26,434,493	24,381,077	2,053,416	24,794,941	1,639,552	-
Waaban PS*** (formerly Unnamed North Oshawa PS) (Symington Avenue/Steeplechase Street)	Sept. 2026	27,743,229	27,743,229	-	26,234,293	1,508,936	-
Unnamed East Oshawa PS (Whitelaw Avenue/Glenbourne Drive)	Sept. 2027	27,795,691	27,795,691	-	1,360,752	24,906,611	1,528,328
Unnamed West Whitby SS (Des Newman Boulevard/Coronation Road)	Sept. 2028	85,591,005	76,746,266	8,844,739	7,769,535	37,963,337	39,858,133
Unnamed North Oshawa PS (Verne Bowen Street/Conlin Road East)	Sept. 2028	30,789,230	30,789,230	-	-	1,493,281	29,295,949
						\$ 72,941,303	

*Ministry Approved Funding includes Capital Priorities and Child Care

**Board Funding includes Education Development Charges

***Board approved name pending Ministry confirmation

Appendix C: 2026-2027 Board Staffing Comparison

	2024- 2025 FTE	2025- 2026 FTE	2026- 2027 FTE	Change
Classroom Instruction				
Classroom Teachers	4,209.3	4,154.3	4,133.0	-21.4
Special Education Teachers	283.0	290.7	297.5	6.9
Resource Teachers and Other	277.5	280.0	284.5	4.5
Hearing and Vision Teachers	14.0	15.0	15.0	0.0
Care and Treatment and Correctional Facilities	49.0	49.0	47.0	-2.0
Student Success Teachers (Secondary)	5.5	5.5	5.5	0.0
Classroom Instruction Total	4,838.3	4,794.5	4,782.5	-12.0
Teacher Assistants				
Early Childhood Educators	376.0	385.0	385.0	0.0
Educational Assistants	940.9	964.9	964.9	0.0
Teacher Assistants Total	1,316.9	1,349.9	1,349.9	0.0
Coordinators and Consultants				
Coordinators and Consultants	86.5	93.5	85.5	-8.0
Clerical and Secretarial	24.0	18.0	18.0	0.0
Coordinators and Consultants Total	110.5	111.5	103.5	-8.0
Library and Guidance				
Guidance Teachers	67.3	67.9	68.2	0.3
Library Teachers	108.1	109.0	112.6	3.6
Library and Guidance Total	175.5	176.9	180.8	3.9
Student Support - Professionals, Paraprofessionals and Technicians				
Child and Youth Workers	11.0	11.0	10.0	-1.0
Computer and Other Technical Services	57.0	55.5	56.5	1.0
Educational Assistants	4.0	5.0	5.0	0.0
Psychological Services	41.6	41.6	41.6	0.0
Social Services	25.0	26.0	26.0	0.0
Speech Services	45.0	49.0	49.0	0.0
Other Professionals and Paraprofessionals	10.0	12.0	11.0	-1.0
Student Support - Professionals, Paraprofessionals and Technicians Total	193.6	200.1	199.1	-1.0
School Administration				
Principals	134.0	135.0	139.0	4.0
Vice-Principals	123.5	120.7	119.4	-1.3
Clerical and Secretarial	274.5	272.9	277.6	4.7
School Administration Total	532.0	528.6	536.0	7.4

	2024- 2025 FTE	2025- 2026 FTE	2026- 2027 FTE	Change
Administration and Governance				
Trustees	15.0	15.0	15.0	0.0
Directors and Supervisory Officers	13.0	13.0	13.0	0.0
Directors Office	14.5	17.8	17.8	0.0
Finance	23.0	21.0	21.0	0.0
Human Resources Administration	42.0	43.0	43.0	0.0
Information Technology Administration	38.0	39.0	39.0	0.0
Payroll Administration	14.0	14.0	14.0	0.0
Procurement	8.0	8.0	7.0	-1.0
Administration, Other Support	21.2	26.7	26.7	0.0
Administration and Governance Total	188.7	197.5	196.5	-1.0
Pupil Transportation				
Managerial or Professional	2.0	2.0	2.0	0.0
Clerical and Secretarial	6.0	6.0	6.0	0.0
Pupil Transportation Total	8.0	8.0	8.0	0.0
School Operations				
Custodial Staff	497.2	503.2	503.2	0.0
Maintenance Staff	39.0	39.0	39.0	0.0
Managerial or Professional	36.0	36.0	36.0	0.0
Clerical and Secretarial	10.0	10.0	10.0	0.0
School Operations Total	582.2	588.2	588.2	0.0
Grand Total	7,945.7	7,955.2	7,944.5	-10.7

Appendix D: 2026-2027 Responsive Education Programs (REP) Grants

Information not released from the Ministry of Education at time of printing.

Appendix E: 2026-2027 Board Reserves

	Balance		Balance		Estimated		Estimated	
	Aug. 31, 2024	SURPLUS (DEFICIT)	Aug. 31, 2025	Estimated SURPLUS (DEFICIT)	Aug. 31, 2026	Estimated SURPLUS (DEFICIT)	Aug. 31, 2027	Estimated Balance
Working Fund Reserve	48,372,573	(14,795,643)	33,576,930	(8,697,308)	24,879,622	2,077	24,881,699	
Employee Benefit Cost								
Retirement gratuity	18,000,000	(1,500,000)	16,500,000	0	16,500,000	0	16,500,000	
Workplace Safety Insurance Board	14,764,616	2,743,073	17,507,689	0	17,507,689	0	17,507,689	
	32,764,616	1,243,073	34,007,689	0	34,007,689	0	34,007,689	
Other								
Transportation	798,478	0	798,478	0	798,478	0	798,478	
Continuing education	250,000	0	250,000	0	250,000	0	250,000	
Outdoor education	600,547	0	600,547	0	600,547	0	600,547	
	1,649,025	0	1,649,025	0	1,649,025	0	1,649,025	
Operational, facilities/debt, and other reserves	82,786,214	(13,552,570)	69,233,644	(8,697,308)	60,536,336	2,077	60,538,413	
Accounting, School Block and Long Term Capital Reserves								
Committed Capital Projects	15,347,838	(1,184,556)	14,163,282	(1,220,638)	12,942,644	(1,215,874)	11,726,770	
School Block Budget	2,258,474	300,655	2,559,129	0	2,559,129	0	2,559,129	
Accounting, School Block and Long term Capital Reserves	17,606,312	(883,901)	16,722,411	(1,220,638)	15,501,773	(1,215,874)	14,285,899	
TOTAL	100,392,526	(14,436,471)	85,956,055	(9,917,946)	76,038,109	(1,213,797)	74,824,312	

