



DURHAM DISTRICT SCHOOL BOARD

NOTICE OF MEETING

EDUCATION FINANCE COMMITTEE PUBLIC SESSION

Tuesday, June 17, 2025

Chair: Carolyn Morton

Vice-Chair: Donna Edwards

Recording Secretary: Kristin Talbot

DATE: Tuesday, June 17, 2025

TIME: 6:30 p.m.

LOCATION: Board Room with Virtual/Hybrid Option

ATTACHMENTS: Agenda

Copies to:

All Trustees

Director of Education

All Superintendents



Durham District School Board
Education Finance Committee Meeting
PUBLIC AGENDA

Tuesday, June 17, 2025
6:30 p.m.
Board Room with Virtual/Hybrid Option

	<u>Presented By</u>	<u>Page</u>
1. Call to Order	Chair Morton	Verbal
2. Land Acknowledgement	Chair Morton	Verbal
3. Declarations of Interest	Chair Morton	Verbal
4. Motion to Approve the Agenda	Chair Morton	Verbal
5. Motion to Approve the June 10, 2025 Education Finance Committee Public Meeting Minutes	Chair Morton	1 - 2
6. Questions and Answers on the 2025-2026 Draft Budget		Verbal
7. Consideration of the 2025-2026 Draft Budget	D. Wright	3 - 47
8. Other Business	Chair Morton	Verbal
9. Next Public Meeting – June 23, 2025		
10. Adjournment	Chair Morton	



Durham District School Board

Education Finance Committee Meeting

DRAFT MINUTES

A public meeting of the Education Finance Committee was held on Tuesday, June 10, 2025.

1. Call to Order

Chair Morton called the meeting to order at approximately 6:31 p.m.

Committee Members Present:	Trustees - Michelle Arseneault, Tracy Brown, Emma Cunningham (virtual), Donna Edwards, Kelly Miller (virtual), Carolyn Morton, Christine Thatcher
Non-Committee Members Present:	Trustee Mark Jacula (virtual), Deb Oldfield
Officials Present:	Director of Education Camille Williams-Taylor; Associate Director Jim Markovski, Associate Director David Wright; Superintendents Lauren Bliss, Michael Bowman, Erin Elmhurst, Mohamed Hamid, Andrea McAuley, Heather Mundy, Stephen Nevills, Martine Robinson, Jacqueline Williams-Leacock, Legal Counsel Patrick Cotter (virtual), Head of Facilities Services Lisa Bianca, Senior Manager Melissa Durward, Senior Manager Jennifer Machin
Recording Secretary:	Kristin Talbot

2. Land Acknowledgement

Chair Morton gave the Land Acknowledgement: the Durham District School Board acknowledges that many Indigenous Nations have longstanding relationships, both historic and modern, with the territories upon which our school board and schools are located. Today, this area is home to many Indigenous peoples from across Turtle Island (North America). We acknowledge that the Durham Region forms a part of the traditional and treaty territory of the Mississaugas of Scugog Island First Nation, the Mississauga Peoples and the treaty territory of the Chippewas of Georgina Island First Nation. It is on these ancestral and treaty lands that we teach, learn and live.

3. Declaration of Interest

There were no declarations of interest at this time.

4. Motion to Approve the Agenda

MOVED by Tracy Brown

That the agenda be approved as presented.

CARRIED

5. Motion to Approve the June 3, 2025 Education Finance Committee PUBLIC Meeting Minutes

MOVED by Michelle Arseneault

That the minutes be approved as presented.

CARRIED

6. Presentation of the 2025-2026 Draft Budget

Director Williams-Taylor and Associate Director Wright presented the 2025-2026 draft budget A presentation was provided.

A discussion ensued and questions were responded to.

7. Other Business

Trustee Arseneault provided a summary of the Ignite Durham Learning Foundation fundraising event that took place at Royal Ashburn Golf Course on June 10, 2025.

8. Next Public Meeting Date

June 17, 2025

9. Adjournment

The meeting was adjourned at approximately 7:40 p.m.

Carolyn Morton
Chair of the Committee

DURHAM DISTRICT SCHOOL BOARD ADMINISTRATIVE REPORT

REPORT TO: Education Finance Committee

DATE: June 17, 2025

SUBJECT: Consideration of the 2025-2026 Draft Budget

PAGE: 1 of 2

ORIGIN: Camille Williams-Taylor, Director of Education and Secretary to the Board
 David Wright, Associate Director of Corporate Services and Treasurer of the Board
 Melissa Durward, Senior Manager of Finance
 Jennifer Machin, Senior Manager of Finance

Durham District School Board recognizes Indigenous rights are distinct. In the exercise of those rights, Indigenous staff and students shall not be subjected to actions with the aim or effect of depriving these distinct rights.

Durham District School Board is committed to providing learning and working environments that centre human rights and equity and are safe, welcoming, respectful, equitable, accessible, inclusive and free from all forms of discrimination, oppression, harassment and harm.

1.0 Abstract

Trustees are responsible for approving an annual budget that meets Board and Ministry of Education (Ministry) policies and directives.

As part of the Durham District School Board's (DDSB) financial reporting cycle, Education Finance Committee meetings are conducted each spring to support the budget process. The Education Finance Committee reviews the draft budget, considers stakeholder deputations and provides input. Following the committee's consideration and recommendation of the proposed budget, it is presented to the Board for approval.

2.0 Purpose

The purpose of this report is to provide the Education Finance Committee with the proposed budget for 2025-2026 for consideration and approval.

3.0 Background

Typically, funding information is released by the Ministry of Education in early spring to provide school boards enough time to develop, approve and submit their balanced budget by the end of June. This year, the Core Education Funding was announced for the 2025-2026 school year on May 23, 2025.

4.0 Analysis

4.1 2025-2026 Draft Budget

The following information regarding the 2025-2026 Draft Budget is included in Appendix A:

- Budget Model & Process
- Key Areas of Focus and Challenges
- Enrolment
- 2025-2026 Operating Revenue
- 2025-2026 Operating Expenditures
- 2025-2026 Special Education Operating Revenue & Expenditures
- 2025-2026 Capital Budget
- Expenditure Details
- Capital Schedules
- Board Staffing Comparison
- Responsive Education Programs
- Board Reserves

5.0 Financial Implications

The preparation of this draft budget is required to comply with Ontario Regulation 232/1 of the Education Act.

6.0 Strategic Links

Resources are allocated to achieve strategic priorities as outlined in the Board's [Multi-Year Strategic Plan](#).

7.0 Communication/Implementation Plan

The final 2025-2026 Budget will be posted to the Board's website, once approved by the Board of Trustees.

8.0 Recommendation

It is recommended that the Education Finance Committee recommend to the Board of Trustees that the 2025-2026 draft budget containing total revenues of \$1,308,989,261 and total expenses of \$1,308,989,261 be approved as presented.

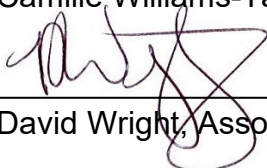
9.0 Appendices

Appendix A – 2025-2026 Draft Budget

Report reviewed and submitted by:



Camille Williams-Taylor, Director of Education and Secretary to the Board



David Wright, Associate Director of Corporate Services and Treasurer of the Board

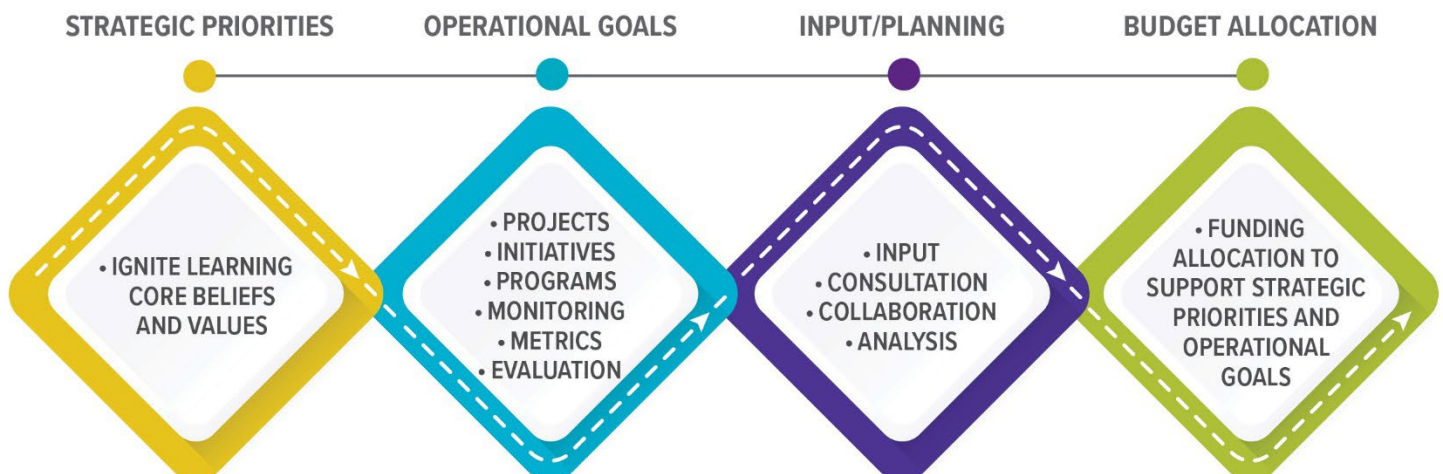


DURHAM DISTRICT SCHOOL BOARD

BUDGET

2025-2026

Draft: June 17, 2025



MESSAGE FROM THE CHAIR OF THE BOARD

On behalf of the Durham District School Board (DDSB) Board of Trustees, I'm pleased to share the budget package for the 2025-2026 fiscal year.

The Board is committed to ongoing accountability and fiscal responsibility. We extend our gratitude to everyone who contributed to this year's budget planning and feedback process and commend our staff for their dedication, ensuring that we can present a balanced budget.

While the Board of Trustees is pleased that the Government of Ontario is increasing Core Education Funding for the coming school year by about 3.3% compared to 2024-25, we must also recognize that the DDSB continues to be one of the fastest growing school boards in the province, which means existing and continued funding gaps are exacerbated by the financial pressures that come with rapid growth.

We continue to advocate for the implementation of an education funding model that accurately reflects real costs, and for the removal of the Education Development Charges (EDC) cap. The difference between the capped EDC rate and the actual rate required to purchase land for new schools is too significant to be sustainable.

As a Board, we adhere to guiding principles throughout the process of crafting the annual budget. These principles serve as the cornerstone for our budgetary decision-making and encompass:

- Prioritizing student success and well-being;
- Ensuring budgetary decisions promote equity and uphold human rights for both students and staff;
- Aligning financial allocations with operational objectives and priorities outlined in the Multi-Year Strategic Plan, while accounting for district growth;
- Exercising fiscal responsibility to ensure the sustainability of financial health both presently and in the long term.

In alignment with the funding provided by the Ministry of Education, it is our responsibility as elected Trustees to develop and approve a balanced budget. Following the criteria outlined above, the DDSB's budget for 2025-2026 is made up of \$1,083,995,862 in operating funds and \$224,993,399 in capital funds for a total budget of \$1,308,989,261.

We're thankful to everyone who took the time to share their thoughts throughout the development of this budget. Your voices help shape our budget and support our goals to ignite learning, connection, and well-being for all students.

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.



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



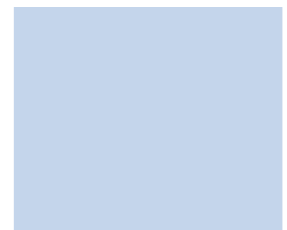
Deb Oldfield
Vice Chair of the Board
City of Oshawa



Shailene Panylo
City of Oshawa



Christine Thatcher
Town of Whitby



Vacant
First Nations Representative

MESSAGE FROM DIRECTOR WILLIAMS-TAYLOR

It is my pleasure to present the 2025-2026 budget package on behalf of the Durham District School Board (DDSB) staff and senior team.

The DDSB's [2024-2028 Multi-Year Strategic Plan](#) (MYSP) lays out our shared vision and strategic priorities of the board, and each budget presents us with an opportunity to 'walk the talk' in support of those commitments by strategically allocating and deploying resources that align with our vision of an inclusive, equitable, and healthy learning environment for our students.

Our 2025-2026 budget package lays out a balanced plan to invest in resourcing that ignites learning, connection and well-being, and aligns with our commitment to recognize and uphold Indigenous and human rights in all that we do.

We continue to integrate attention to mental health and well-being, alongside our responsibility to advance high performance and to improve outcomes. To this end, we have placed an emphasis on continuous improvement and development for students and staff through strategic instructional approaches and the development of responsive programming and environments that are conducive to the diverse needs of the learners in our spaces.

While we continue to direct our resources towards our aspirational goals, we also recognize the realities of a rapidly growing system. Our communities are expanding and changing in ways that are sometimes unpredictable. We will continue to respond with flexibility and agility within a prudent budget framework.

The development and implementation of the 2025-2026 budget is the result of significant collaboration between trustees and staff. It reflects a great responsibility requiring patience and skill. I appreciate the leadership, partnership, and support of the Board of Trustees, and the diligence of the staff teams as we have invested together in this work.

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

Sincerely,
Camille Williams-Taylor
Director of Education

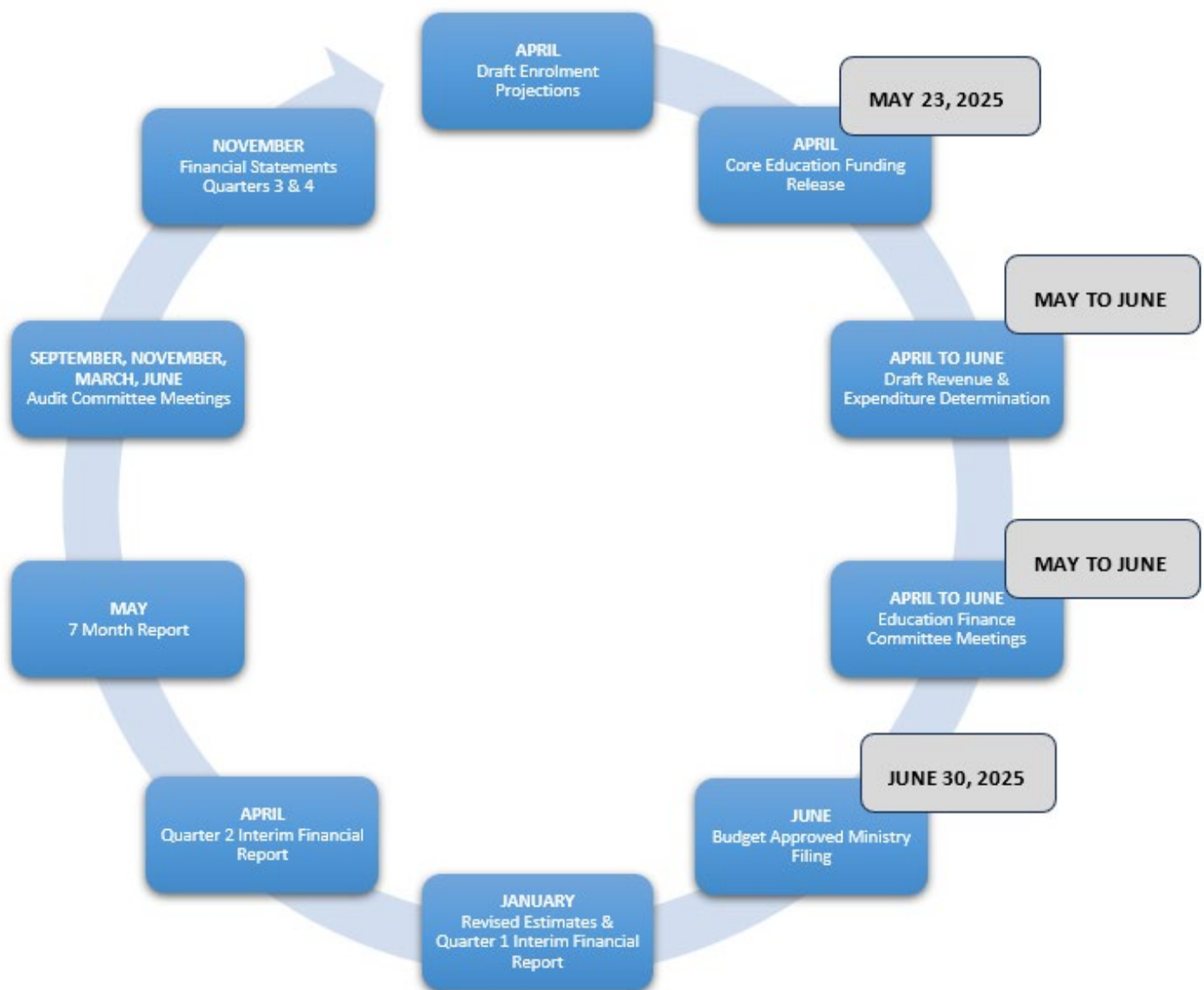
TABLE OF CONTENTS

1. Budget Process and Financial Reporting	5
2. Key Areas of Focus and Challenges.....	9
3. Enrolment	11
4. 2025-2026 Operating Revenue.....	14
5. 2025-2026 Operating Expenditures.....	20
6. 2025-2026 Special Education – Operating Revenue and Expenditures	24
7. 2025-2026 Capital Budget	27
APPENDICES.....	31
Appendix A: Expenditure Details.....	32
Appendix B: Capital Schedules	34
Appendix C: Board Staffing Comparison	37
Appendix D: Responsive Education Programs (REP) Grants	40
Appendix E: Board Reserves.....	41

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 [2025-2026 Core Education Funding](#) on May 23, 2025, later than anticipated and compressing an already tight timeline. 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
Director and Superintendents	<ul style="list-style-type: none"> • Director, 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.

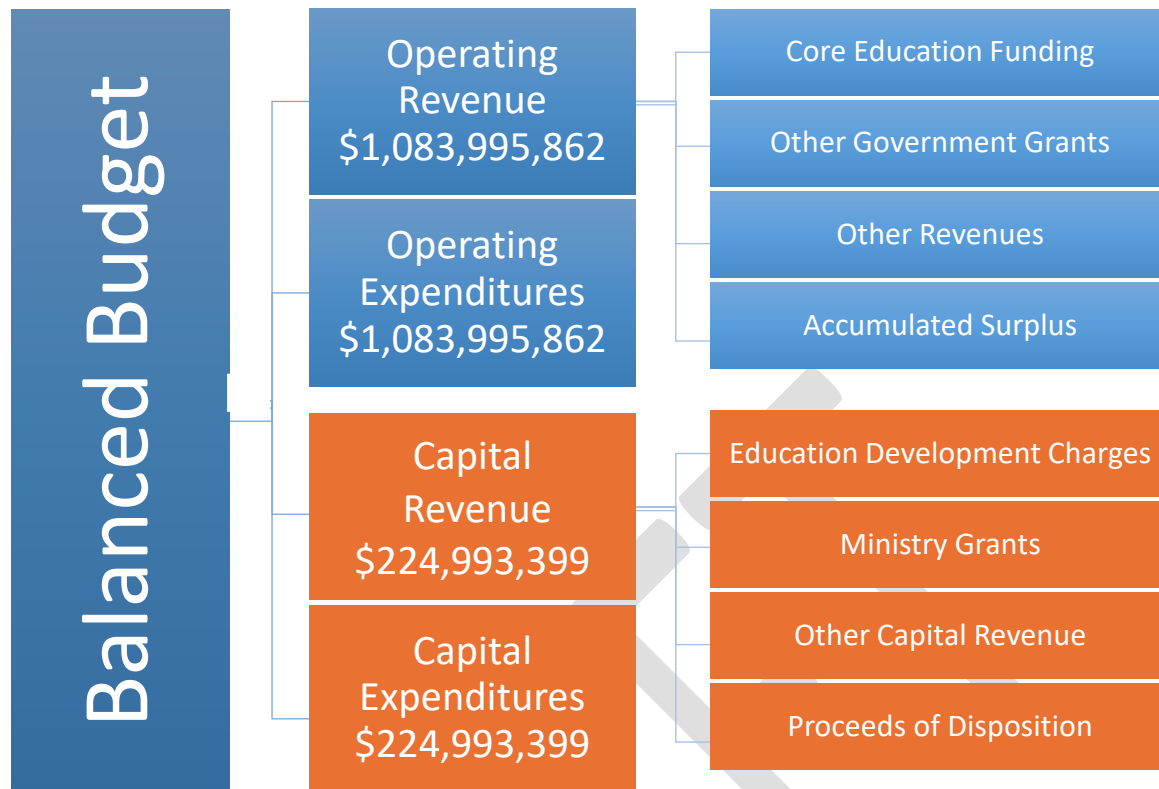
Balanced Budget and Compliance

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.



OPERATING BUDGET RESTRICTIONS

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, Rural and Northern Education Allocation, 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).

CAPITAL BUDGET RESTRICTIONS***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 70% of this funding must be spent on existing major building components. These funds will expire 2 years after allocation (i.e. unspent funds from the 2025-2026 allocation will expire August 31, 2027) 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)

Boards must use these funds on schools that are expected to remain open and operating for at least five years. It is required that 80% of POD funds must be spent on existing major building components, but approval from the Ministry must be sought in advance of using. There are no anticipated expenditures under this type of funding for the 2025-2026 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 2025-2026 allocation can be found in [Appendix B: Schedule 2](#).

Child Care and Child and Family Support Programs 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

The challenge associated with forecasting enrolment growth is ensuring adequate availability of space within schools and portables to accommodate the total student population as the growth occurs. Residential construction easily outpaces school construction and residential growth is forecast to continue significantly within the Durham Region. This requires ongoing capital project approvals, efficient new school construction and reliance on temporary accommodations (portables).

Even with the two new schools opening in September 2025 and more coming online in 2026 and 2027, utilization will remain over 100% in most schools and overall as a district, so ongoing new school project approvals are required. Funding for temporary accommodations (portables) was increased significantly for 2025-2026 and needs to remain at this level to adequately cover costs.

Statutory Benefits

Statutory benefit rates (CPP, EI) continue to increase significantly year over year, with no associated increase to the funding benchmark. 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. The estimated unfunded increase over prior year for CPP and EI is approximately \$1.7M, bringing the cumulative unfunded amount from the last three years to about \$5.5M.

Technology

Funding benchmarks for information technology (hardware and software) have remained status quo for many years. The education sector is seeing annual increases to hardware costs and software license fees. Continuing to provide resources and support for technology at the current level does not seem sustainable.

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 is not adequately considered under the current funding model. Though there is a Ministry of Education cyber-security pilot project taking place in the sector next year, DDSB was not invited to participate.

Special Education

The funding for special education is not increasing at the same rate as the demand for services. 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 and a significant investment in staffing is being proposed for the coming school year. 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.

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. Mitigating steps to moderate increased costs are being implemented over the coming year.

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. Contracts with bus operators will be expiring at the end of the 2025-2026 school year and renegotiated contracts have the potential to significantly increase the cost of providing transportation service.

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 be areas of focus over the coming school year.

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 management program is being developed for implementation over the next school year.

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:

	Residential	Non-Residential (per square foot)
May 1, 2024 – April 30, 2025	\$ 3,749	\$0.10
May 1, 2025 – April 30, 2026	\$ 4,049	\$0.20
May 1, 2026 – April 30, 2027	\$ 4,349	\$0.30
May 1, 2027 – April 30, 2028	\$ 4,649	\$0.40
May 1, 2028 – April 30, 2029	\$ 4,949	\$0.50

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 update the Ministry regarding the growing deficit.

3. Enrolment

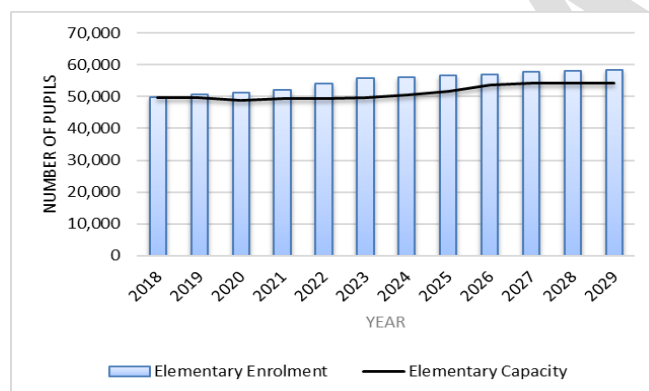
2025-2026 ENROLMENT

Looking at enrolment and capacities system-wide, there is limited space to accommodate the forecasted growth. This is especially true in the elementary panel, where from October 2018 to October 2024, elementary enrolment increased by 6,359 students with utilization of available school space in 2024 increasing to 111% across the District. Though new schools have opened between October 2018 and October 2024 to accommodate the increased enrolment, growth in new residential areas has resulted in continued accommodation pressures at existing schools.

Enrolment pressures will continue because of enrolment 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 and to expand existing schools in growth areas. Two new elementary schools are under construction with a scheduled opening of September 2025, while a new secondary school and two elementary schools are under construction with a scheduled opening of September 2026. 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.

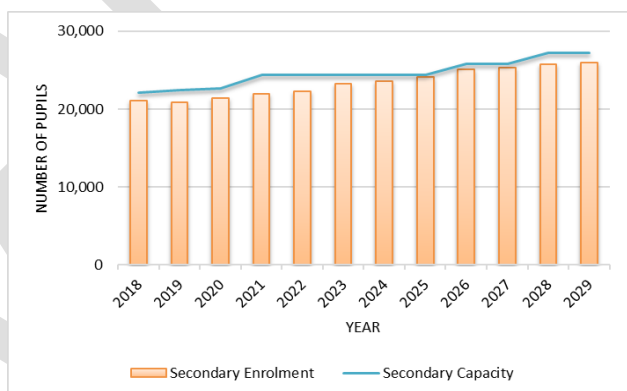
Elementary Enrolment and Capacity 2018-2029

(headcount)



Secondary Enrolment and Capacity 2018-2029

(headcount)



INTERPRETATION OF ENROLMENT PROJECTIONS

Enrolment projections were updated in late 2024 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 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 now at both the elementary and secondary levels. These details are set out in the enrolment table below.

2025-2026 TO 2029-2030 ENROLMENT PROJECTIONS (HEAD COUNT) COMPARED TO AVAILABLE SPACE (CAPACITY)						
	2024*	2025	2026	2027	2028	2029
Elementary Enrolment	56,063	56,733	57,042	57,663	58,097	58,440
Elementary Capacity **	50,607	51,777	53,679	54,313	54,313	54,313
Elementary Surplus/Shortfall	-5,456	-4,956	-3,363	-3,350	-3,784	-4,127
Secondary Enrolment	23,453	24,153	25,117	25,326	25,763	25,940
Secondary Capacity **	24,430	24,430	25,817	25,817	27,204	27,204
Secondary Surplus/Shortfall	977	277	700	491	1,441	1,264
Total District Enrolment	79,516	80,886	82,159	82,989	83,860	84,380
Total District Capacity **	75,037	76,207	79,496	80,130	81,517	81,517
Total District Surplus/Shortfall	-4,479	-4,679	-2,663	-2,859	-2,343	-2,863
*Reflects 2024-2025 OnSIS Enrolments						
**Reflects future capacity increases as new schools are constructed						

APPROVED CAPITAL PRIORITIES - SCHOOL CAPACITY

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

	2023	2024	2025	2026	2027	2028
Elementary	-	954	1,170	1,902	634	
Secondary	-	-	-	1,387	-	1,387
Total	-	954	1,170	3,289	634	1,387

Capacity increase identified in the year of planned 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 2025-2026 OEP to reported 2024-2025 OnSIS enrolments submitted to the Ministry of Education's OnSIS portal. The 2025-2026 OEP consider the progress of existing students while recognizing anticipated enrolment growth throughout the school year.

COMPARISON OF 2025-2026 OEP ELEMENTARY (HEAD COUNT) TO 2024-2025 OnSIS ENROLMENTS ELEMENTARY

	JK	SK	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	TOTAL
OEP 2025-2026	4,945	5,036	5,538	5,756	5,813	5,962	5,930	5,884	5,782	6,087	56,733
2024-25 OnSIS Enrolment	4,762	5,441	5,631	5,573	5,681	5,723	5,741	5,639	5,874	5,998	56,063
Difference	183	-405	-93	183	132	239	189	245	-92	89	670

COMPARISON OF 2025-2026 OEP SECONDARY (HEAD COUNT) TO 2024-2025 OnSIS ENROLMENT SECONDARY

	GR9	GR10	GR11	GR12	TOTAL
OEP 2025-2026	6,239	5,790	5,958	6,166	24,153
2024-25 OnSIS Enrolment	5,788	5,900	5,613	6,152	23,453
Difference	451	-110	345	14	700

DASS enrolment not included in data provided

2025-2026 OEP show an increase of 670 students at the elementary level and 700 students at the secondary level. These increases recognize existing students progressing through each grade as well as enrolment growth resulting from new residential development. The anticipated increase in enrolment resulting from new homes being occupied has been tempered somewhat given the slow down in the economy 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.

DRAFT

4. 2025-2026 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 2025-2026:

Classroom Staffing Fund (CSF)	<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>
Learning Resources Fund (LRF)	<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 and the Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators.</p>
Special Education Fund (SEF)	<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>
School Facilities Fund (SFF)	<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>
Student Transportation Fund (STF)	<p>Funding to transport students to and from home and school.</p> <p>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.</p> <p>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.

2025-2026 FUNDING MODEL CHANGES

The following is an overview of the significant changes to Core Ed for 2025-2026:

• Benchmark Changes

- Funded secondary credit load of 7.5 credits per pupil split between 0.160 credits online learning (average class size of 30) and 7.340 credits in-person learning (average class size of 23).
- Salary benchmarks were increased for education workers by \$1 per hour for 2025-2026 to support the Canadian Union of Public Employees (CUPE) and Elementary Teachers' Federation of Ontario (ETFO) education workers central collective agreements.
- Teacher, principal, vice-principal and managerial salary benchmarks were increased by 2.5% for 2025-2026.
- A 2% cost update provided for non-staff benchmarks in the School Operations Allocation.
- 2025-2026 marks the second year of a five-year phase-in of [2021 Statistics Canada Census](#) updates, phasing out the 2006 Census.

• New Core Ed Allocations

- Care and Treatment Education Programs (CTEP) Component added to the Special Education Fund, Complex Supports Allocation to support costs associated with providing education programs for students who cannot attend regular school due to their primary need for care and/or treatment.

• Accountability Measures

- School Board Administration expense limit adjusted to \$2.2M plus 3.44% of total operating expenditures.

• Funding Model Changes

- Student Transportation: Model adjusted to include updated funding benchmarks, funding for non-refundable HST, a stabilization amount and a top-up amount to ensure each school board receives an increase of at least 2.5% over 2024-2025.

OPERATING BUDGET – REVENUE SUMMARY

The following provides the 2025-2026 estimated revenue, with comparative figures and change in revenues from the prior year.

REVENUE CATEGORIES	2023-2024 Revised Estimates	2024-2025 Revised Estimates	2025-2026 Estimates	Incr/(Decr)
<i>Classroom Staffing Fund (CSF)</i>				
CSF - Per Pupil Allocation	402,742,361	452,072,074	470,642,275	18,570,201
Language Classroom Staffing Allocation	23,684,599	28,832,434	25,413,151	(3,419,283)
Local Circumstances Staffing Allocation	92,065,808	94,023,323	114,360,067	20,336,744
Indigenous Education Classroom Staffing Allocation	154,392	234,574	243,280	8,706
Supplemental Staffing Allocation - Literacy, Numeracy and Other Programs	7,098,398	5,778,326	6,168,962	390,636
<i>Learning Resources Fund (LRF)</i>				
LRF - Per Pupil Allocation	54,604,113	58,655,929	60,547,278	1,891,350
Language Supports and Local Circumstances Allocation	684,039	9,501,912	9,913,901	411,988
Indigenous Education Supports Allocation	3,916,435	4,383,341	4,562,098	178,757
Mental Health and Wellness Allocation	1,956,734	2,097,733	2,158,171	60,438
Student Safety and Well-Being Allocation	1,550,848	1,671,964	1,743,581	71,617
Continuing Education and Other Programs Allocation	5,806,505	6,959,482	7,150,760	191,277
School Management Allocation	56,190,315	63,631,701	65,835,278	2,203,577
Differentiated Supports Allocation - Demographic, Socioeconomic and Other Indicators	2,562,578	4,861,683	5,141,118	279,434
<i>Special Education Fund (SEF)</i>				
SEF - Per Pupil Allocation	65,897,928	72,774,008	75,603,787	2,829,779
Differentiated Needs Allocation (DNA)	41,504,490	46,171,669	49,019,150	2,847,481
Complex Supports Allocation	10,890,041	12,435,225	13,079,407	644,182
Specialized Equipment Allocation	3,146,449	4,299,459	4,360,243	60,784
<i>School Facilities Fund (SFF)</i>				
School Operations Allocation	86,366,507	91,961,705	95,272,401	3,310,696
Rural and Northern Education Allocation	57,536	145,752	137,777	(7,975)
<i>Student Transportation Fund (STF)</i>				
Transportation Services Allocation	28,184,367	28,517,932	29,163,210	645,278
School Bus Rider Safety Training Allocation	59,940	72,600	75,240	2,640
<i>School Board Administration Fund (SBAF)</i>				
Trustees and Parent Engagement Allocation	383,883	388,399	394,580	6,181
Board-Based Staffing Allocation	20,736,007	22,098,957	24,748,404	2,649,448
Central Employer Bargaining Agency Fees Allocation	58,745	47,560	60,919	13,359
Data Management and Audit Allocation	328,069	342,981	348,855	5,874
<i>Other</i>				
COVID-19 Learning Recovery Fund	0	0	0	0
Learning Opportunities - Safe and Clean Schools Supplement	501,997	0	0	0
One-Time Realignment Mitigation Fund	1,779,407	0	0	0
<i>Core Education Funding Total</i>	912,912,491	1,011,960,724	1,066,143,894	54,183,170

REVENUE CATEGORIES	2023-2024 Revised Estimates	2024-2025 Revised Estimates	2025-2026 Estimates	Incr/(Decr)
Other Government Grants /Fees				
Ministry of Citizenship & Immigration - Adult ESL (Continuing Education)	154,328	156,306	159,840	3,534
Govt of Canada/Fees Non-Resident	1,013,352	848,128	458,867	(389,261)
Min. Education - Math Recovery Plan	1,350,247	1,378,980	1,483,136	104,156
Min. Education - Tutoring Allocation	0	0	0	0
Min. Education - Specialist High Skills Major Expansion	0	0	0	0
Min. Education - Education Staff to Support Reading Interventions	2,296,187	2,507,000	2,795,600	288,600
Min. Education - Staffing to Support De-Streaming and Transition to High School	3,654,598	0	0	0
Min. Education - Bill 124 - Benchmark Adjustment	0	0	0	0
Other Government Grants /Fees Total	8,468,712	4,890,414	4,897,443	7,029
Other Revenues/Expenditure Recovery				
Rental/Lease Fees	2,673,959	2,792,357	2,832,702	40,345
Community Use Fees	600,000	720,000	720,000	0
Misc. recoveries/rebate	100,000	407,240	496,351	89,111
Staff on Loan	2,655,657	2,878,771	3,060,281	181,510
Fees - Continuing Education	620,660	650,483	819,609	169,126
Interest Revenue	3,000,000	3,000,000	3,500,000	500,000
Other Revenues/Expenditure Recovery Total	9,650,276	10,448,851	11,428,943	980,092
Deferred Revenue*				
Deferred Revenue - Indigenous Education	75,000	134,161	332,447	198,286
Deferred Revenue - Experiential Learning	0	0	0	0
Deferred Revenue - Mental Health Workers	0	0	0	0
Deferred Revenue – Special Education	0	1,564,639	1,184,724	(379,915)
Deferred Revenue - Areas of Intervention	0	15	436	421
Deferred Revenue - Rural and Northern Education	0	0	7,975	7,975
Deferred Revenue - Targeted Student Supports	179,256	305,654	0	(305,654)
Deferred Revenue Total	254,256	2,004,469	1,525,582	(478,887)
Operating Revenue Total	931,285,735	1,029,304,458	1,083,995,862	54,691,404
Accumulated Surplus				
Use of Accumulated Surplus	0	0	0	0
Special Education Reserve - Accumulated Surplus	120,413	0	0	0
Working Funds - Accumulated Surplus	2,374,633	3,215,910	0	(3,215,910)
Accumulated Surplus	2,495,046	3,215,910	0	(3,215,910)
Grand Total	933,780,781	1,032,520,368	1,083,995,862	51,475,494

*Deferred Revenue = unspent enveloped funding from previous years

OPERATING BUDGET – REVENUE ANALYSIS

i) Core Education Funding (Core Ed) \$54.2M

a) Enrolment Changes \$7.4M

- **Overall Enrolment \$7.4M** – 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 543.0 FTE and Secondary ADE is projected to increase 646.51 FTE.

b) Core Ed Funding Formula Updates \$1.1M

- **2021 Statistics Canada Census Updates \$0.4M** – 2025-2026 marks the second year of a five-year phase-in of 2021 Statistics Canada census updates, phasing out the 2006 census.
- **Online Learning \$0.7M** – Funded secondary credit load of 7.5 credits per pupil split between 0.16 credits online learning (average class size of 30) and 7.34 credits in-person learning (average class size of 23). Prior year funding assumed 0.325 credits online learning and 7.175 credits in-person learning.

c) New Funding \$0.3M

- **Care and Treatment Education Programs (CTEP) Component \$0.3M** – Added to the Special Education Fund, Complex Supports Allocation to support costs associated with providing education programs for students who cannot attend regular school due to their primary need for care and/or treatment.

d) Benchmark Changes \$26.5M

- **Compensation \$19.0M** – Salary benchmarks were increased for education workers by \$1 per hour for 2025-2026 to support the Canadian Union of Public Employees (CUPE) and Elementary Teachers' Federation of Ontario (ETFO) education workers central collective agreements. Teacher principal, vice-principal and managerial salary benchmarks were increased by 2.5% for 2025-2026. Benefit trust funding amounts were also updated to reflect negotiated increases.
- **Special Education Fund - Per Pupil Allocation \$2.0M** – Increased per pupil amount for all grade levels.
- **Differentiated Needs Allocation \$2.7M** – Increase in table amounts for the Measures of Variability (MOV), Special Education Statistical Prediction Model (SESPM) and Base Amount for Collaboration and Integration.
- **School Operations \$2.2M** – Increased by 2.0% of non-staff portion to assist in managing increases in electricity, natural gas and other costs.
- **Transportation \$0.6M** – Funding benchmarks updated for buses, public transit, local priorities and operations and rider safety training, funding for non-refundable HST, a stabilization amount and a top-up amount to ensure each school board receives an increase of at least 2.5% over 2024-2025.

e) Other Changes \$18.9M

- **Staffing Changes \$16.8M** – 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).

- **Total number of 2024 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 by 5,442 in 2024 as a result of [Bill 124](#) retroactive payments.
- **Other Changes \$0.1M** – Changes in revenue due to new school openings, change in number of NTIP eligible students and adjustments to the occasional teacher top-up funding.

ii) **Other Government Grants/Fees \$0.0M**

- **Education Staff to Support Reading Interventions \$0.3M** – Increase in funding from the Ministry for additional teachers to provide reading support to students in Kindergarten to Grade 3.
- **Math Achievement Action Plan \$0.1M** – Increase in funding from the Ministry for digital math tools, school math facilitators and a board math lead.
- **Non-Resident Student Enrolment (\$-0.4M)** – Decrease in projected FTE of non-resident, fee paying students.

iii) **Other Revenues/Expenditure Recovery \$1.0M**

- **Staff on Loan \$0.2M** – Expenditure recovery funding received for staff that are seconded to positions with organizations such as the Ministry of Education or labour unions.
- **Interest Revenue \$0.5M** – Increase in projected amount based on prior year actuals.
- **Other \$0.3M** – Adjusted projected revenue from daycare leases, community use permits, continuing education fees and cafeteria revenue.

iv) **Deferred Revenue (\$-0.5M)**

- **2024-2025 Deferred Revenue (\$-2.0M)** – Use of deferred revenue from Special Education, Targeted Student Supports and Indigenous Education funding unspent in 2023-2024.
- **2025-2026 Deferred Revenue \$1.5M** – Use of deferred revenue from Special Education, Indigenous Education, Rural and Northern Education and Areas of Intervention funding unspent in 2024-2025.

v) **Accumulated Surplus (\$-3.2M)**

- **2024-2025 Accumulated Surplus (\$-3.2M)** – Use of accumulated surplus in 2024-2025 to provide support as Core Education Funding was lower than expected due to enrolment.

5. 2025-2026 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/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/Paraprofessional/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/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.
Leads and Facilitators	Salaries and benefits for leads, facilitators and administration staff who support school programs and required equipment and supplies.
Continuing Education	Salaries and benefits for Continuing Education principal, vice-principal, teachers, instructors, support staff and required supplies and textbooks.

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).

OPERATING BUDGET - EXPENDITURE ANALYSIS

EXPENDITURE CATEGORIES	2023- 2024 Revised Estimates FTE	2023-2024 Revised Estimates	2024-2025 Revised Estimates FTE	2024-2025 Revised Estimates	2025- 2026 Estimates FTE	2025-2026 Estimates
Instruction						
Teachers	4,686	514,965,878	4,825	581,821,456	4,811	610,259,857
Supply Staff	0	20,385,680	0	21,260,922	0	24,374,255
Educational Assistants	890	55,997,962	941	63,013,386	966	66,712,667
Early Childhood Educator	368	21,237,047	376	24,646,713	385	25,860,155
Computers	0	14,911,597	0	14,045,245	0	15,991,533
Textbooks / Supplies	0	19,572,105	0	21,505,902	0	22,733,422
Prof./ParaProf./Tech.	224	30,782,027	220	32,855,583	222	33,090,976
Library / Guidance	194	22,397,812	178	22,053,161	185	23,672,274
Staff Development	0	4,731,148	0	4,793,941	0	5,998,030
Principals and Vice-Principals	251	36,446,751	255	39,712,147	252	41,554,151
School Office	265	20,252,801	262	20,827,619	260	21,921,495
Continuing Education	18	6,119,905	18	7,057,759	18	7,371,594
Coordinators and Consultants	115	17,422,873	118	19,220,673	120	20,295,409
Instruction Total	7,010	785,223,585	7,192	872,814,506	7,219	919,835,820
Administration & Governance						
Governance	15	276,437	15	281,028	15	285,861
Board Administration	155	28,744,622	159	34,447,156	164	33,410,981
Administration & Governance Total	170	29,021,059	174	34,728,184	179	33,696,842
Transportation						
Transportation	8	29,743,799	8	29,014,788	8	29,692,611
Transportation Total	8	29,743,799	8	29,014,788	8	29,692,611
School Operations & Maintenance						
School Operations & Maintenance	567	86,986,700	572	92,658,986	578	97,416,419
School Operations & Maintenance Total	567	86,986,700	572	92,658,986	578	97,416,419
Other Non-Operating						
Other Non-Operating	0	2,805,638	0	3,303,904	0	3,354,170
Other Non-Operating Total	0	2,805,638	0	3,303,904	0	3,354,170
Grand Total	7,756	933,780,781	7,946	1,032,520,368	7,984	1,083,995,862

NOTE(s):

The presentation of the 2025-2026 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 \$41.5M

- **Grid Shifts \$16.0M** – Annual salary increases for staff not at the maximum pay rate for their respective salary grids.
- **Labour Relations \$20.5M** – Salary benchmarks were increased for education workers by \$1 per hour for 2025-2026 to support the Canadian Union of Public Employees (CUPE) and Elementary Teachers' Federation of Ontario (ETFO) education workers central collective agreements. Teacher, principal, vice-principal and managerial salary benchmarks were increased by 2.5% for 2025-2026.
- **Benefit Rate Changes \$1.7M** – Adjustment to reflect updated costs associated with increased employer contribution rate on statutory benefits.
- **Staffing Changes \$3.3M:**
 - Enrolment changes generated an overall increase of 5.42 FTE elementary teacher positions and a decrease of 18.53 FTE secondary teacher positions.
 - Administrative, custodial and clerical staff adjusted to support opening of new schools and closure of DDSB@Home secondary.
 - Additional school support positions such as a Graduation Coach for Black Students, Indigenous Child and Youth Worker and Educational Assistants.
 - Additional central staffing positions to support board initiatives, including a Special Education Lead, Manager of Employee Relations and Corporate Records Manager.

Other Changes \$10.0M

- **Technology, Software Licensing and Implementation (-\$0.4M)** – Increased cost of technology including projectors and network switches is offset by the reduction of expenses associated with the 2024-2025 implementation of an enterprise resource planning (ERP) system.
- **Enveloping \$1.0M** – Expenditure adjustments to match funding changes for programs such as Indigenous Education, Special Education, Continuing Education and Transportation.
- **School Operations \$3.2M** – Increased cost of utilities, maintenance materials and fees and contractual services relating to operating school facilities.
- **School Level Supports \$0.5M** – Adjustment to school level expenses such as consumables and lunchroom supervisors as a result of increased enrolment.
- **Other \$1.3M** – Miscellaneous year over year adjustments such as staff on loan, central family of schools budgets, professional development, employee assistance program and insurance.
- **Supply Coverage \$3.5M** – Increased cost of supply coverage for absences.
- **Corporate Supports \$0.9M** – Allocation for corporate records management, policy development and an attendance management program. Risk mitigation to ensure compliance with legislation and reduce legal exposure and supply costs.

6. 2025-2026 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) \$75.6M

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) \$49.0M

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) \$35.5M:*** Predicted percentages for the population likely to have special education needs based on neighbourhood profiles.
- ***Measures of Variability \$10.7M:*** 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 Amount \$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.
- ***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 \$13.1M

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 (ECPP) Component \$0.4M:*** 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 \$7.2M:** 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) \$4.4M

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.

Funding, through the [Special Education Funding Model](#) is provided to school boards with the flexibility to support based on the local model of special education programs and services as outlined above. The Special Education Fund is made up of four allocations:

- Per Pupil Allocation
- Differentiated Needs Allocation
- Complex Support Allocation
- Specialized Equipment Allocation

Additional revenue, through Responsive Education Program project grants including funding for Special Education Needs Navigators, will be used to help continue support services for students and families with specific focus on transitions.

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 2024-2025 school year, we are increasing the number of special education classes providing additional program access for students through additional Practical Learning (elementary and secondary), Structured Learning and Developmental Programs (elementary level).

Central Supports

System Leads (district assignment Principals) provide guidance to school leaders on inclusive programming in direct connection with families. For the 2025-2026 school year, congruent with growth of the district, a third System Lead position has been added to the staffing complement of Inclusive Student Services.

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 referrals to community-based services.

Our current Mental Health and Well-Being Action Plan concludes at the end of 2025 and our next three year plan will be created and launched in continued alignment with [PPM 169 Student Mental Health](#).

	Revised Estimates 2023-2024	Estimates 2024-2025	Revised Estimates 2024-2025	Estimates 2025-2026	Change
SPECIAL EDUCATION - REVENUE					
SEF - Per Pupil Allocation	65,897,928	69,614,786	72,774,008	75,603,787	2,829,779
Differentiated Needs Allocation (DNA)	41,504,490	43,308,578	46,171,669	49,019,150	2,847,481
Complex Supports Allocation	10,890,041	11,065,754	12,435,225	13,079,407	644,182
Specialized Equipment Allocation	3,146,449	4,408,733	4,299,459	4,360,243	60,784
Total Special Education Allocation	121,438,908	128,397,851	135,680,361	142,062,587	6,382,226
Re-allocation of CSF - Per Pupil Allocation for Self Contained Classes	13,407,904	14,443,806	15,482,256	16,735,461	1,253,205
Support for Students Fund - CUPE Special Education	1,763,281	1,817,590	1,892,292	1,947,358	55,066
Special Education Reserve - Accumulated Surplus	120,413	0	0	0	0
Deferred Revenue - Special Education	0	0	1,564,639	1,184,722	(379,917)
Total Revenue Available for Special Education	136,730,506	144,659,247	154,619,548	161,930,128	7,310,580
SPECIAL EDUCATION - EXPENDITURES					
Teachers	65,670,763	67,275,240	70,534,677	75,505,804	4,971,127
Educational Assistants	55,997,962	60,891,474	63,013,386	66,712,667	3,699,281
Textbooks / Supplies / Computers	1,395,832	1,406,504	3,045,010	3,114,155	69,145
Prof./ParaProf./Tech.	12,369,878	13,831,351	13,906,904	12,134,003	(1,772,901)
Staff Development	438,963	420,803	424,838	493,091	68,253
Principals and VPs	292,404	293,204	316,604	332,399	15,795
School Office	273,945	282,296	279,376	290,848	11,472
Leads & Facilitators	2,905,430	2,897,982	3,119,206	3,347,161	227,955
Total Special Education Expenditures	139,345,177	147,298,854	154,640,002	161,930,128	7,290,126
TOTAL SPECIAL EDUCATION SURPLUS/(DEFICIT)	(2,614,671)	(2,639,607)	(20,454)	0	20,454

7. 2025-2026 Capital Budget

For the 2025-2026 school year, the capital budget is \$225.0M.

In analyzing 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 2025-2026, the collection of fees from building permits is anticipated to be \$7.5M and will be applied to prior year's site purchases. The estimated in-year site purchases of \$63.5M 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 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. 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. 2025-26 allocation expires on August 31, 2027) 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 854,297 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 2025-2026, the SR allocation has decreased slightly from \$12.2M to \$12.1M 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.
-------------------------	---

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.

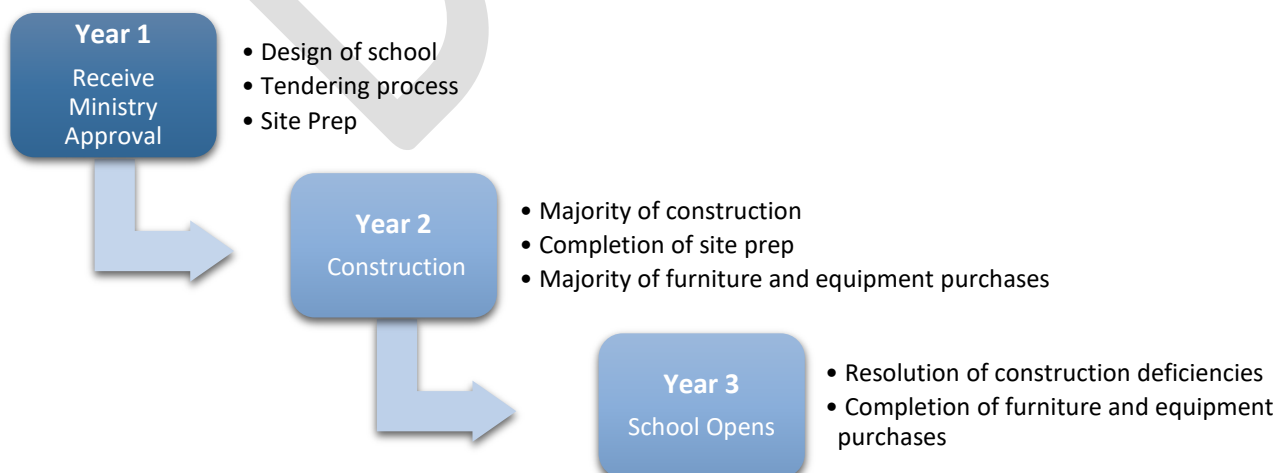
The Temporary Accommodation funding for 2025-2026 has increased compared to 2024-2025 from \$2.6M to \$9.0M as a result of additional funding being made available and a net board-wide increase in portables and portable moves over the past few years.

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. • Calculated on a per room basis.

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:**
 - Trillium Woods PS (formerly Unnamed Coughlan PS) (opening September 2025)
 - Josiah Henson PS (formerly Unnamed Pickering Seaton PS) (opening September 2025)
 - Unnamed North Oshawa SS (opening September 2026)
 - Unnamed West Whitby PS (opening September 2026)
 - Unnamed West Whitby PS (opening September 2026)
 - Unnamed North Oshawa PS (opening September 2026)
- **Recently Announced and Under Design:**
 - Unnamed East Oshawa PS (opening September 2027)
 - Unnamed West Whitby SS (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	<ul style="list-style-type: none"> • Funding is based on debt payments required including principal and interest.
---------------------	--

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, 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

	2025-2026 ESTIMATES
Site Purchases	
Prior years purchases	7,500,000
Current site purchases	63,545,000
Total Site Purchases (A)	71,045,000
Facility Upgrades	
School Condition Improvement - facility upgrades - Appendix B, Schedule 1	17,870,794
School Renewal - facility upgrades and equipment - Appendix B, Schedule 2	12,103,845
Total Facility Upgrades (B)	29,974,639
Portable purchases and relocations (C)	4,100,000
New construction - Appendix B, Schedule 3 (D)	112,736,194
Interest on Long-Term Financing (E)	7,137,566
Total Capital Expenditures (A+B+C+D+E)	\$ 224,993,399



Durham District School Board
BUDGET
2025-2026

APPENDICES

Appendix A: Expenditure Details

Appendix A: Schedule 1

Expenditure Categories	Salaries & Wages	Payroll Taxes & Benefits	Total Staffing Costs	Other Operating Expenditures	Total Operating Expenditures
Instruction					
Teachers	536,309,167	73,950,690	610,259,857	----	610,259,857
Supply Staff	22,160,772	2,213,483	24,374,255	----	24,374,255
Educational Assistants	51,293,217	15,419,450	66,712,667	----	66,712,667
Early Childhood Educator	19,790,925	6,069,230	25,860,155	----	25,860,155
Textbooks / Supplies	----	----	----	22,733,422	22,733,422
Computers	----	----	----	15,991,533	15,991,533
Prof./ParaProf./Tech.	23,939,214	5,473,098	29,412,312	3,678,664	33,090,976
Library / Guidance	20,830,515	2,841,759	23,672,274	----	23,672,274
Staff Development	5,083,230	508,440	5,591,670	406,360	5,998,030
Principals and Vice Principals	37,082,171	4,372,480	41,454,651	99,500	41,554,151
School Office	15,920,255	4,578,682	20,498,937	1,422,558	21,921,495
Continuing Education	5,951,932	856,803	6,808,735	562,859	7,371,594
Coordinators and Consultants	13,852,055	1,850,743	15,702,798	4,592,611	20,295,409
Instruction Total	752,213,453	118,134,859	870,348,312	49,487,507	919,835,820
Administration & Governance					
Trustees	240,320	17,591	257,911	27,950	285,861
Board Administration	18,701,094	4,472,188	23,173,282	10,237,699	33,410,981
Administration & Governance Total	18,941,414	4,489,779	23,431,193	10,265,649	33,696,842
Transportation					
Transportation	806,100	199,676	1,005,776	28,686,835	29,692,611
Transportation Total	806,100	199,676	1,005,776	28,686,835	29,692,611
School Operations & Maintenance					
School Operations & Maint.	46,774,464	11,828,560	58,603,024	38,813,395	97,416,419
School Operations & Maint. Total	46,774,464	11,828,560	58,603,024	38,813,395	97,416,419
Other Non-Operating					
Other Non-Operating	2,682,803	371,367	3,054,170	300,000	3,354,170
Other Non-Operating Total	2,682,803	371,367	3,054,170	300,000	3,354,170
Total Operating Expenditures	821,418,234	135,024,242	956,442,476	127,553,386	1,083,995,862

Appendix A: Schedule 2

Expenditure Categories	Expenditure Detail	2024-2025 Revised Estimates	2025-2026 Estimates	Incr/(Decr)
Administration & Governance	Salaries and Wages	17,735,505	18,941,414	1,205,909
	Benefits	4,250,619	4,489,779	239,160
	Administration and Utilities	1,841,521	1,866,618	25,097
	Furniture, Equipment and Technology	667,665	750,280	82,615
	Professional Fees, Service Agreements and Licensing	10,232,874	7,648,751	(2,584,123)
	Administration & Governance Total	34,728,184	33,696,842	(1,031,342)
Transportation	Salaries and Wages	786,450	806,100	19,650
	Benefits	194,919	199,676	4,757
	Administration and Utilities	27,714,494	28,367,910	653,416
	Professional Fees, Service Agreements and Licensing	318,925	318,925	0
	Transportation Total	29,014,788	29,692,611	677,823
School Operations & Maintenance	Salaries and Wages	45,607,533	46,774,464	1,166,931
	Benefits	11,537,551	11,828,560	291,009
	Administration and Utilities	32,148,758	35,390,251	3,241,493
	Furniture, Equipment and Technology	846,550	896,550	50,000
	Professional Fees, Service Agreements and Licensing	2,260,891	2,260,891	0
	Rental/Leases	257,703	265,703	8,000
	School Operations & Maintenance Total	92,658,986	97,416,419	4,757,433
Other Non-Operating	Salaries and Wages	2,665,129	2,682,803	17,674
	Benefits	338,775	371,367	32,592
	Professional Fees, Service Agreements and Licensing	300,000	300,000	0
	Other Non-Operating Total	3,303,904	3,354,170	50,266
Grand Total		1,032,520,368	1,083,995,862	51,475,494

Appendix B: Capital Schedules

Appendix B: Schedule 1 - School Condition Improvement

School Condition Improvement	
Ignite Connection	
Exterior siteworks	\$ 2,200,000
Priority projects: Bayview Heights PS, Cadarackque PS, Meadowcrest PS, Valley Farm PS, Valley View PS	
Communication upgrades - various locations	1,350,000
Ignite Well Being	
Ventilation upgrades	5,950,000
Priority projects: Brock HS, Dunbarton HS - North Campus, Dunbarton HS - South Campus, Vaughan Willard PS	
Building envelope restoration	1,700,000
Priority projects: Ajax HS, Southwood Park PS	
Dust collector replacements	1,100,000
Priority projects: Ajax HS	
Sustainability & Energy Efficiency	
Full/partial roof replacements	4,130,000
Priority projects: C.E. Broughton PS, Hillsdale PS, P.E. Trudeau PS, West Lynde PS	
Lighting upgrades - various locations	400,000
Building Services Infrastructure	
Electrical service upgrades - various locations	200,000
Fire alarm upgrades - various locations	150,000
Contingency	
Contingency to address locally identified needs during the year	690,794
Total School Condition Improvement	\$ 17,870,794

Appendix B: Schedule 2 - School Renewal

School Renewal	
Ignite Learning	
Interior modifications - specialty classrooms	\$ 1,300,000
Priority projects: Henry St HS	
Interior modifications - support spaces	450,000
Priority projects: Adelaide McLaughlin PS	
Interior modifications - classroom refresh	1,750,000
Priority projects: Bayview Heights PS, Bolton C Falby PS,	
Woodcrest PS	
Ignite Connection	
Exterior siteworks	1,400,000
Priority projects: Brock HS, Carruther's Creek PS, College Hill PS,	
R.S. McLaughlin CVI	
Ignite Well Being	
Interior modifications - washrooms	2,500,000
Priority projects: Ajax HS, Bellwood PS, Brock HS	
HVAC ventilation - new	1,050,000
Priority projects: Lincoln Avenue PS, Vaughan Willard PS	
Interior modifications - building infrastructure and services	500,000
Priority projects: EA Lovell	
Inclusive Design & Accessibility	
Interior modifications - inclusive design	2,200,000
Priority projects: Dr. SJ Phillips PS, O'Neill CVI	
Accessibility improvements - various locations	400,000
Contingency	
Contingency to address locally identified needs during the year	553,845
Total School Renewal	\$ 12,103,845

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

			Funding		New Construction Expenditures		
			Ministry Approved Funding*	Board Funding**	2024-2025 and Prior	2025-2026 Estimated Expenditures	Future Years
Opening	Project Budget						
New Schools							
Trillium Woods PS (formerly Unnamed Coughlan PS) (Stannardville Drive/Hurst Drive)	Sept. 2025	25,371,495	22,356,661	3,014,834	24,127,996	1,243,499	-
Josiah Henson PS (formerly Unnamed Pickering Seaton PS) (Burkholder Drive/Azalea Avenue)	Sept. 2025	28,695,766	25,329,841	3,365,925	27,290,775	1,404,991	-
Unnamed North Oshawa SS (Windfields Farm Drive East/Bridle Road South)	Sept. 2026	72,267,117	68,703,131	3,563,986	37,255,047	31,236,406	3,775,664
Unnamed West Whitby PS (Maskell Crescent/Coronation Road)	Sept. 2026	30,450,779	27,278,388	3,172,391	1,493,506	27,347,636	1,609,637
Unnamed West Whitby PS (Cisco Drive/Limoges Street)	Sept. 2026	26,434,493	24,381,077	2,053,416	3,243,437	21,884,904	1,306,152
Unnamed North Oshawa PS (Symington Avenue/Steeplechase Street)	Sept. 2026	27,743,229	27,743,229	-	1,358,129	24,910,841	1,474,259
Unnamed East Oshawa PS (Whitelaw Avenue/Glenbourne Drive)	Sept. 2027	27,795,691	27,795,691	-	-	1,360,752	26,434,939
Unnamed West Whitby SS (Des Newman Boulevard/Coronation Road)	Sept. 2028	69,913,297	69,913,297	-	-	3,347,165	66,566,132
						\$ 112,736,194	

*Ministry Approved Funding includes Capital Priorities and Child Care

**Board Funding includes Education Development Charges

Appendix C: Board Staffing Comparison

	2023- 2024 FTE	2024- 2025 FTE	CHANGE 2023- 2024 vs 2022- 2023	2025- 2026 FTE	CHANGE 2025- 2026 vs 2024- 2025
Instruction					
Teachers					
Classroom Teachers	4097.2	4231.8	134.6	4203.1	-28.7
Care & Treatment Teacher	49.0	49.0	0.0	49.0	0.0
Special Education Teacher	282.4	283.0	0.5	290.7	7.7
Special Education Resource Teachers	198.0	200.5	2.5	205.5	5.0
English as a Second Language	41.5	43.5	2.0	45.5	2.0
Hearing and Vision Teacher	14.0	14.0	0.0	14.0	0.0
Safe Schools (Program Costs)	1.5	1.5	0.0	1.5	0.0
Students Success Grades 7-12 (Program Costs)	2.0	2.0	0.0	2.0	0.0
Teachers Total	4685.7	4825.3	139.6	4811.2	-14.1
Educational Assistants					
Educational Assistants	879.4	929.9	50.5	954.9	25.0
START Team/District	10.0	10.0	0.0	10.0	0.0
Care & Treatment Educational Assistant	1.0	1.0	0.0	1.0	0.0
Educational Assistants Total	890.4	940.9	50.5	965.9	25.0
Early Childhood Educator					
Early Childhood Educator	368.0	376.0	8.0	385.0	9.0
Early Childhood Educator Total	368.0	376.0	8.0	385.0	9.0
Prof./ParaProf./Tech.					
Administration	10.0	11.0	1.0	11.0	0.0
Administrative Support Staff	4.0	5.0	1.0	5.0	0.0
Instructors	4.0	5.0	1.0	5.0	0.0
Coordinator	1.0	1.0	0.0	1.0	0.0
Support Staff	29.0	29.0	0.0	28.0	-1.0
Cafeteria Assistants	12.0	13.0	1.0	13.0	0.0
Psychologists & Psychometrists	37.2	37.6	0.4	37.6	0.0
Social Workers & Attendance Counsellors	27.0	28.0	1.0	29.0	1.0
Speech & Language Pathologists	35.0	29.0	-6.0	29.0	0.0
Interpreters & Intervenors	19.0	17.0	-2.0	19.0	2.0
Mental Health Lead	1.0	1.0	0.0	1.0	0.0
Work Experience Coordinator (Spec. Ed.)	2.0	2.0	0.0	2.0	0.0
Youth Worker	11.0	10.0	-1.0	11.0	1.0
I.T. Specialists	29.0	29.0	0.0	28.5	-0.5
Outdoor Education Interpreter	1.0	1.0	0.0	1.0	0.0
Educational Assistant-Technology	0.5	0.0	-0.5	0.0	0.0
Safe Schools (Program Costs)	1.0	1.0	0.0	1.0	0.0
Prof./ParaProf./Tech. Total	223.7	219.6	-4.1	222.1	2.5

	2023- 2024 FTE	2024- 2025 FTE	CHANGE 2023- 2024 vs 2022- 2023	2025- 2026 FTE	CHANGE 2025- 2026 vs 2024- 2025
Library / Guidance					
Teacher Librarians	106.0	108.1	2.2	113.3	5.2
Teacher Guidance Counsellor	87.7	70.3	-17.4	72.1	1.8
Library / Guidance Total	193.7	178.5	-15.3	185.4	7.0
Principals and Vice-Principals					
School Principal	133.0	133.0	0.0	134.0	1.0
School Vice-Principal	118.0	121.5	3.5	118.4	-3.1
Principals and Vice-Principals Total	251.0	254.5	3.5	252.4	-2.1
School Office					
Clerical Support Staff Permanent	265.4	261.5	-3.9	259.9	-1.6
School Office Total	265.4	261.5	-3.9	259.9	-1.6
Coordinators and Consultants					
Administration	10.0	10.0	0.0	11.0	1.0
Administrative Support Staff	11.0	11.0	0.0	11.0	0.0
Leads	11.0	13.5	2.5	13.5	0.0
Facilitators	69.5	73.0	3.5	73.0	0.0
Safe Schools (Program Costs)	4.0	2.0	-2.0	2.0	0.0
Students Success Grades 7-12 (Program Costs)	4.0	4.0	0.0	4.0	0.0
Employee Computer Training Instructor	4.0	3.0	-1.0	3.0	0.0
Experiential Learning Envelope	1.0	1.0	0.0	1.0	0.0
Coordinators and Consultants Total	114.5	117.5	3.0	118.5	1.0
Continuing Education					
Administration	1.0	1.0	0.0	1.0	0.0
Administrative Support Staff	12.0	12.0	0.0	12.0	0.0
School Principal	1.0	1.0	0.0	1.0	0.0
School Vice-Principal	2.0	2.0	0.0	2.0	0.0
Classroom Teachers	2.0	2.0	0.0	2.0	0.0
Continuing Education Total	18.0	18.0	0.0	18.0	0.0
Instruction Total	7010.3	7191.7	181.4	7218.4	26.7
Administration & Governance					
Governance					
Trustee	12.0	12.0	0.0	12.0	0.0
Student Trustee	3.0	3.0	0.0	3.0	0.0
Governance Total	15.0	15.0	0.0	15.0	0.0
Board Administration					
Administration	123.0	126.6	3.6	133.1	6.5
Administrative Support Staff	32.1	32.1	0.0	31.4	-0.7
Board Administration Total	155.1	158.7	3.6	164.5	5.8
Administration & Governance Total	170.1	173.7	3.6	179.5	5.8

	2023- 2024 FTE	2024- 2025 FTE	CHANGE 2023- 2024 vs 2022- 2023	2025- 2026 FTE	CHANGE 2025- 2026 vs 2024- 2025
School Operations & Maintenance					
School Operations & Maintenance					
Administration	40.0	41.0	1.0	41.0	0.0
Administrative Support Staff	8.0	8.0	0.0	8.0	0.0
Custodial	467.8	471.8	4.0	477.8	6.0
Cleaners	4.3	4.3	0.0	4.3	0.0
Repair Person	1.0	1.0	0.0	1.0	0.0
Security Monitors	4.2	4.2	0.0	4.2	0.0
Maintenance Staff	38.0	38.0	0.0	38.0	0.0
Energy Support Staff	4.0	4.0	0.0	4.0	0.0
School Operations & Maintenance Total	567.2	572.2	5.0	578.2	6.0
School Operations & Maintenance Total	567.2	572.2	5.0	578.2	6.0
Transportation					
Transportation					
Administration Costs - DSTS	8.0	8.0	0.0	8.0	0.0
Transportation Total	8.0	8.0	0.0	8.0	0.0
Transportation Total	8.0	8.0	0.0	8.0	0.0
Grand Total	7,755.6	7,945.7	190.0	7,984.2	38.5

Appendix D: Responsive Education Programs (REP) Grants

2025-2026 Responsive Education Programs (REP)					
Contact Division/Department	Project Description	2024-2025 Grant	2025-2026 Grant	Variance	Included in 2025/2026 REP Memo
Ministry of Education: Digital and Online Learning Branch	Math Achievement Action Plan (Board Math Lead(s), School Math Facilitator(s), Digital Math Tools)	1,378,976	1,483,100	104,124	Y
Ministry of Education: System Learning and Supports Unit	Skilled Trades Bursary Program	19,000	19,000	-	Y
Ministry of Education: Inclusive Education, Priorities and Engagement Branch	Transportation and Stability Supports for Children and Youth in Care	27,050	27,050	-	Y
Ministry of Education: Education Equity Secretariat Initiatives Branch	Human Rights and Equity Advisors	170,430	170,430	-	Y
Ministry of Education: Digital and Online Learning Branch	Math Achievement Action Plan – Additional Qualifications Subsidy	97,500		(97,500)	
Ministry of Education: Skills Development and Apprenticeship Branch	Personal Support Worker Bursary	163,248		(163,248)	
Ministry of Education: Special Education/Success for All Branch	Special Education Additional Qualification (AQ) Courses	25,840	26,900	1,060	Y
Ministry of Education: System Learning and Supports Unit	De-Streaming Implementation Supports	77,827		(77,827)	
Ministry of Labour, Immigration, Training and Skills Development	Apprenticeship Capital Grant (ACG)	32,585		(32,585)	
Ministry of Education: Mental Health	Summer Mental Health Supports	469,445	469,445	-	Y
Ministry of Education: Special Education/Success for All Branch	Licenses for Reading Intervention Supports	299,497	302,200	2,703	Y
Ministry of Education: Student Achievement Division	Early Reading Enhancements: Reading Screening Tools	473,959	473,959	-	Y
Ministry of Education: Student Achievement Division	Education Staff to Support Reading Interventions	2,507,000	2,795,600	288,600	Y
Ministry of Education: Skills Development and Apprenticeship Branch	Experiential Professional Learning for Guidance-Teacher Counsellors	82,530	82,530	-	Y
Ministry of Education: Inclusive Education, Priorities and Engagement Branch	Graduation Coach Program for Black Students	237,828	260,900	23,072	Y
Ministry of Education: Special Education/Success for All Branch	Summer Learning for Students with Special Education Needs	248,604	248,604	-	Y
Ministry of Education: Student Achievement Division	Entrepreneurship Education Pilot Projects	40,000	40,000	-	Y
Ministry of Education: Programs and Partnerships Development Unit	Health Resources, Training and Supports	35,533	35,533	-	Y
Ministry of Education: Student Achievement Division	Cooperative Education Supports for Students with Disabilities Pilot	69,000	69,000	-	Y
Ministry of Education	Critical Physical Security Infrastructure	303,415	303,415	-	Y
Ministry of Education	Special Education Needs Transition Navigators	243,969	243,969	-	Y
Ministry of Education: Programs and Partnerships Development Unit	Mental Health Strategy Supports - Emerging Needs	36,613	36,613	-	Y
Ministry of Education: Field Services Branch	Democracy Travellers Program	21,863		(21,863)	
Ministry of Education: Programs and Partnerships Development Unit	Physical Activity Through Cricket	17,000		(17,000)	
Ministry of Education: Skills Development and Apprenticeship Branch	Recognition of Experiential Learning for Credit (RELC) Program Pilot	60,000		(60,000)	
Ministry of Labour, Immigration, Training and Skills Development	Adult Non-credit Language Program	603,327		(603,327)	
Ministry of Labour, Immigration, Training and Skills Development	Language Instruction for Newcomers to Canada (LINC)	2,897,372	2,250,968	(646,404)	
Ministry of Labour, Immigration, Training and Skills Development	Literacy and Basic Skills (LBS)	331,817	331,817	-	
Ministry of Education: Strategic Policy & Education Workforce	New Teacher Introduction Program	39,385		(39,385)	
Ministry of Education: Programs and Partnerships Development Unit	Focus on Youth	80,000		(80,000)	
Ministry of Education	Elementary Teachers' Federation of Ontario – Education Workers (ETFO EW) Professional Development	91,066	39,028	(52,038)	
Ministry of Education	CUPE Apprenticeship	220,360	94,440	(125,920)	
Ministry of Education: Special Education/Success for All Branch	Implementation Supports for the Revised Provincial Code of Conduct (PPM 128)	195,014		(195,014)	
Ministry of Education: Inclusive Education, Priorities and Engagement Branch	Parent Education and Awareness Campaign	38,691		(38,691)	
Ministry of Education	Ontario Secondary School Teachers' Federation – Education Workers (OSSTF EW) Professional Development	7,639	3,274	(4,365)	
Ministry of Education	Bill 124 Remedy	5,622,636		(5,622,636)	
Ministry of Education	Labour Related Adjustments	6,441,901		(6,441,901)	
Ministry of Advanced Education and Skills Development	Ontario Youth Apprenticeship Program (OYAP)	377,540	377,540	-	
Total Supplementary Funding		24,085,460	10,185,315	(13,900,145)	

Appendix E: Board Reserves

	Balance		Balance		Estimated		Estimated
	Aug. 31, 2023	SURPLUS (DEFICIT)	Aug. 31, 2024	Estimated SURPLUS (DEFICIT)	Balance Aug. 31, 2025	Estimated SURPLUS (DEFICIT)	Balance Aug. 31, 2026
Working Fund Reserve	45,137,258	3,235,315	48,372,573	(3,215,910)	45,156,663	0	45,156,663
<u>Employee Benefit Cost</u>							
Retirement gratuity	19,300,000	(1,300,000)	18,000,000	0	18,000,000	0	18,000,000
Workplace Safety Insurance Board	11,103,089	3,661,527	14,764,616	0	14,764,616	0	14,764,616
	30,403,089	2,361,527	32,764,616	0	32,764,616	0	32,764,616
<u>Other</u>							
Special education	120,413	(120,413)	0	0	0	0	0
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
	1,769,438	(120,413)	1,649,025	0	1,649,025	0	1,649,025
Operational, facilities/debt, and other reserves	77,309,785	5,476,429	82,786,214	(3,215,910)	79,570,304	0	79,570,304
<u>Accounting, School Block and Long Term Capital Reserves</u>							
Committed Capital Projects	16,250,592	(902,754)	15,347,838	(1,255,604)	14,092,234	(1,255,604)	12,836,630
School Block Budget	5,261,238	(3,002,764)	2,258,474	0	2,258,474	0	2,258,474
Accounting, School Block and Long term Capital Reserves	21,511,830	(3,905,518)	17,606,312	(1,255,604)	16,350,708	(1,255,604)	15,095,104
TOTAL	98,821,615	1,570,911	100,392,526	(4,471,514)	95,921,012	(1,255,604)	94,665,408

DURHAM DISTRICT SCHOOL BOARD

BUDGET

2025-2026