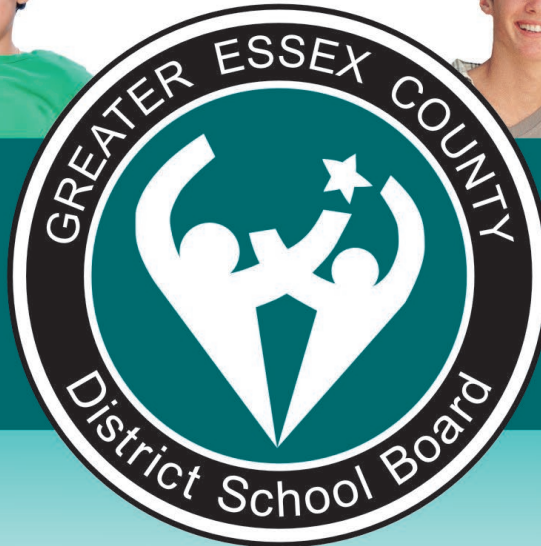


We have **BIG** plans



for your
LITTLE
one



and for a
GREAT
future!

GREATER ESSEX COUNTY District School Board

451 Park Street West, P.O. Box 210

Windsor, Ontario N9A 6K1

(519) 255-3200

www.publicboard.ca

2026-2027

Approved Budget

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1 Executive Summary

2026–2027 Budget – Executive Summary

Financial Overview

The 2026–2027 Budget reflects the Board’s continued commitment to student achievement, well-being, and equity while managing significant financial pressures.

- **Total Revenues:** \$535.9 million
- **Total Operating Expenses:** \$536.3 million
- **Operating Deficit:** (\$0.4 million)
- **Compliance Position:** \$0.2 million surplus

The budget meets the requirements of the Education Act and the Board’s Multi-Year Financial Recovery Plan (MYFRP) by achieving a balanced position for Ministry compliance purposes.

Key Budget Drivers

Student enrolment is projected at approximately 33,526 Average Daily Enrolment (ADE), representing a decrease of approximately 1,173 students from the prior year. As Ministry funding is primarily enrolment-driven, this decline results in reduced revenue, while many costs, such as facilities and staffing structures, cannot be reduced at the same pace.

Structural Funding Pressures

The Board continues to operate within a structurally constrained funding environment, with significant gaps between Ministry funding and actual costs.

Major Funding Gaps Include:

- Special Education: (\$11.9M)
- Supply / Occasional Staffing: (\$7.8M)
- Statutory Benefits (CPP/EI): (\$9.1M)
- Facilities: (\$3.0M)
- Justice, Inclusion, Equity and Diversity (JIED): (\$0.9M)

Total Projected Funding Gap: (\$32.8M)

These pressures are addressed through the strategic use of unrestricted funding, accumulated surplus, and internal reallocations.

Special Education Pressures

Special Education remains the most significant financial pressure facing the Board.

- Projected deficit: (\$11.9M)
- Increasing student needs and complexity

- Funding allocations do not fully align with service requirements

The Board continues to prioritize support for students with special education needs despite ongoing funding challenges.

Changes in Provincial Funding

- Elimination of \$4.4M in Responsive Education Programs (REP) funding
- Some programs have been integrated into Core Education Funding
- Other initiatives have been discontinued

These changes reduce flexibility in addressing targeted student needs and place additional pressure on the Board's base budget.

Cost Pressures

The Board continues to experience rising costs in key areas, including:

- Utilities and energy
- Contracted services
- Supply staffing (due to staff absence trends)

Ministry funding increases for non-staff costs (2%) do not reflect actual inflationary increases experienced by the Board.

Strategic Budget Approach

To achieve a compliant and responsible budget, the Board has:

- Aligned staffing levels with declining enrolment
- Prioritized student-facing supports
- Implemented cost containment measures
- Utilized accumulated surplus strategically
- Maintained compliance with all Ministry requirements

Protected Priorities

The budget continues to prioritize investments in:

- Special Education programs and supports
- Mental health and student well-being
- Early literacy and numeracy initiatives
- Safe, inclusive, and equitable learning environments

Key Risks and Uncertainties

The 2026–2027 budget includes several risks:

- Further enrolment decline
- Collective bargaining outcomes (agreements expire August 31, 2026)
- Increasing Special Education funding pressures
- Sustained staff absenteeism impacting supply costs
- Aging facilities and significant renewal backlog

Conclusion

The 2026–2027 Budget represents a **balanced and compliant financial plan** that:

- Supports student achievement and well-being
- Responds to declining enrolment
- Addresses funding pressures through responsible fiscal management

While the Board has achieved compliance under the MYFRP, ongoing structural funding challenges highlight the need for continued financial discipline and advocacy for sustainable education funding.

A great place to be



2 Introduction

Acknowledgement

We acknowledge that we are on land and surrounded by water, originally inhabited by Indigenous Peoples who have travelled this area since time immemorial.

This territory is within the lands honoured by the Wampum Treaties; agreements between the Anishinaabe (Ah-nish-e-naa-bay), Haudenosaunee (Hoe-den-oh-show-nee), Lenni Lenape (Len-eh Le-naw-pay) and allied Nations to peacefully share and care for the resources around the Great Lakes.

Specifically, we would like to acknowledge the presence of the Huron/Wendat (Wen-dat) Peoples and the

Three Fires Confederacy

Ojibwe (Oh-jib-way), Odawa (Oh-dah-wah), Potawatomi (Paw-taw-watt-oh-me).

We are dedicated to honouring Indigenous history and culture while remaining committed to moving forward respectfully with all First Nations, Inuit and Metis.



Senior Administration

Chief Executive Officer

Vicki Houston

Supervisory Officers

Shelley Armstrong

Superintendent of Business, Treasurer and Facility Services

Todd Awender

Superintendent of Education – School Design & Information Technology

Joe Bell

Superintendent of Education – Student Well-Being (Safe School, Healthy Schools, Mental Health)

Kari Bryant

Superintendent of Human Resources

Michael Castellano

Superintendent of Education – Student Success, Alternative Education, Secondary Staffing

Dr. Clara Howitt

Superintendent of Education – Justice, Inclusion, Equity and Diversity, Indigenous Education

Chris Mills

Superintendent of Education – Special Education

Michele Moore

Superintendent of Education – Elementary Staffing and Leadership Development

Raquel Roberts

Superintendent of Education – Professional Learning, Curriculum and Program

Trustees

Chairperson of the Board

Gale Hatfield

Representing Windsor Wards 5, 6, 7, 8

Vice Chairperson of the Board

Christie Nelson

Representing Windsor Wards 3, 4, 10

Trustees

Chandrika Abhang

Representing Town of Amherstburg &
Town of LaSalle

Connie Buckler

Representing Town of Lakeshore &
Town of Tecumseh

Julia Burgess

Representing Town of Essex &
Town of Kingsville

Cathy Cooke

Representing Windsor Wards 5, 6, 7, 8

Cheryl Lovell

Representing Town of Leamington &
Pelee Island

Kim McKinley

Representing Windsor Wards 1, 2, 9

Malek Mekawi

Representing Windsor Wards 3, 4, 10

Linda Qin

Representing Windsor Wards 1, 2, 9

Student Trustees

Cole Foster

Representing County of Essex

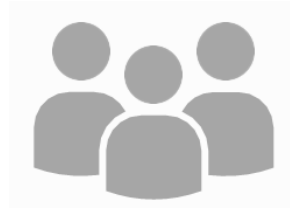
Ruby Rivington

Representing City of Windsor

Board Profile



53 Elementary Schools
15 Secondary Schools
4 Trillium Schools
2 Administrative Buildings
1 Newcomer Reception Centre



2,119 FTE Teachers
760 FTE Educational Support Staff
277 FTE School Support Staff
109 FTE Para-Professional Staff
274 FTE Facility Services Staff
84 FTE Non Bargaining Employees

Projected Day School Enrolment

22,929 Elementary

10,488 Secondary

109 International

Represents 9 Municipalities:



TOTAL BUDGET

Operating Budget - \$536.3 million

Capital Budget - \$45.2 million

Budget Adherence, Assumptions, and Planning

The 2026-27 budget is developed using inputs guided by the following principles:

- ✓ Adherence to the Education Act.
- ✓ Adherence to Bill 101 – *“Putting Student Achievement First Act, 2026”*
- ✓ Alignment with the Board’s mission, vision, and strategic priorities.
- ✓ Adherence to all collective agreements and contractual obligations.
- ✓ Compliance with all Ministry of Education requirements and the Board’s Multi-Year Financial Recovery Plan.
- ✓ Utilization of conservative enrolment projections.
- ✓ Thoughtful and responsible use of resources in an equitable manner, to meet the needs of all students.



Public and school community input is a key component in the budget planning and development process. A variety of methods are used to gather stakeholder input, as described further on page 11.

The Board is committed to building an inclusive, equitable, and diverse learning and working environment where all students and staff feel safe, engaged, valued, respected and have a strong sense of belonging. As such, we will dedicate resources, support and professional learning opportunities to empower staff and students within the Board, and to support student learning, wellness and possibilities.

Budget Risks

The budget is an estimate of the revenues and expenses of the Board for the 2026-27 fiscal year. Inherently, the budget is developed based on information derived through a set of assumptions. Actual results may vary.

The following areas have been identified as key risks to the 2026-27 budget.

- ✓ Enrolment estimates – The Board adopts a conservative approach to its enrolment projections. Enrolment is projected on returning students, and new registrations known at the time of budget preparation. Provincially, enrolment is at an inflection point where modest growth is being replaced with year-over-year declines. As the start of a new school year approaches, late registrations or withdrawals may be realized, and these changes in enrolment will impact Ministry funding.
- ✓ Estimates for supply / replacement staff – Budgeted replacement costs for staff have been escalating for several years. The Board continues to experience a high number of staff absences. While current provisions in the sick and short-term leave programs are centrally negotiated by the Province, Ministry funding for supply / replacement staff costs is inadequate to cover actual absence experience.
- ✓ Special Education – The Board has experienced funding deficits in Special Education for several years due to shortfalls in Ministry funding. The number of students requiring Special Education supports and the complexity of student needs continues to increase. Community supports are limited, and families are relying on the Board for assistance. Ministry-related funding is generally limited to increases in salary benchmarks only. As student needs increase, there is no corresponding Ministry funding to adequately address the associated costs.
- ✓ Statutory Benefits – Increases in the cost of the employer’s share of federal statutory benefits, such as the Canada Pension Plan (CPP) and Employment Insurance (EI) are included in the budget. Ministry funding does not fully offset these expenses of the Board.
- ✓ Inflation and Commodity Prices – Tariffs, global events and the start of a Canadian recession are resulting in rising inflation, further eroding the Board’s purchasing power of its limited funding. Purchases of certain goods exceed the increase in the 2% non-staffing portion benchmarks provided in the Core Education funding formula. The Board follows Ontario’s “*Buy Ontario Procurement Directive*” requiring Broader Public Sector organizations (such as school boards) to procure from Ontario and Canadian vendors through provincial agreements with Supply Ontario.

- ✓ [Aging Infrastructure](#) – Approximately 54% of the board’s square footage (2.43 million sq.ft) was constructed 50 or more years ago. Aging infrastructure may result in significant unforeseen expenditures. Significant renewal needs exist across the Board’s facilities, totaling \$480.7 million, of which \$54.9 million is identified as urgent, and \$150.9 million is identified as a high priority. Further, administrative sites (Board Office, Facility Services) receive no Ministry funding for repairs and maintenance.
- ✓ [Actuarial Assumptions](#) – Interest and discount rates used in the 2026-27 budget are those provided in actuarial reports on employee future benefits for the fiscal year ending August 31, 2025. Actual rates may vary throughout the year resulting in either increases or decreases in employee future benefit expenses.
- ✓ [Claims, grievances and legal settlements](#) – There are some claims that are not subject to a limitation period, and some settlements which are not covered by insurance, requiring the use of Accumulated Surplus. Potential claims, grievances and legal settlements are not included in the budget due to their unpredictability and the inability to estimate the potential liability and likelihood of a claim being awarded.



Budget Consultation

Community consultation is an important part of the Board's budget process because it ensures that financial decisions reflect the needs and priorities of students, parents, staff, and the broader community. When the public is involved in the budgeting process, it fosters transparency and trust, making it clear how resources are allocated and why certain financial decisions are made.

For purposes of the 2026-27 budget, community consultation and input were gathered in a variety of methods, as illustrated below. Meetings were held with the following community groups:

- Indigenous Education Committee (IEC),
- Special Education Advisory Committee (SEAC),
- Dismantling Anti-Black Racism Committee (DABR);
- Greater Essex County Parent Involvement Committee (GECPIC); and
- Student Senate.

Two public budget consultation meetings were advertised and held at the Finance and Facility Services Standing Committee meetings of April 14, 2026, and May 12, 2026.

Staff were invited to provide their input to four questions in support of the budget development.

Details of the results of the budget consultation are included in the Appendices.



Overview of Core Education Funding

On May 13, 2026, the Ministry of Education released the 2026-27 Education Funding. Core Education Funding (“Core Ed” or “CEF”) is comprised of six (6) funding pillars and twenty-nine (29) allocations. The structure is designed to show how funding supports Ontario’s students for better communication with parents. Core Ed is made up of the following six funds:

I. Classroom Staffing Fund (CSF):

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

II. Learning Resources Fund (LRF):

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

III. Special Education Fund (SEF):

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

IV. School Facilities Fund (SFF):

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

V. Student Transportation Fund (STF):

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

VI. School Board Administration Fund (SBAF):

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

Below is an overview of the six (6) pillars and twenty-nine (29) allocations.

Fund	Allocations
I. CLASSROOM STAFFING FUND (CSF)	1. CSF – Per Pupil Allocation 2. Language Classroom Staffing Allocation 3. Local Circumstances Staffing Allocation 4. Indigenous Education Classroom Staffing Allocation 5. Supplemental Staffing Allocation - Literacy, Numeracy and Other Programs
II. LEARNING RESOURCES FUND (LRF)	6. LRF – Per Pupil Allocation 7. Language Supports and Local Circumstances Allocation 8. Indigenous Education Supports Allocation 9. Mental Health and Wellness Allocation 10. Student Safety and Well-Being Allocation 11. Continuing Education and Other Programs Allocation 12. School Management Allocation 13. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators 14. Targeted Learning Allocation
III. SPECIAL EDUCATION FUND (SEF)	15. SEF – Per Pupil Allocation 16. Differentiated Needs Allocation 17. Complex Supports Allocation 18. Specialized Equipment Allocation
IV. SCHOOL FACILITIES FUND (SFF)	19. School Operations Allocation 20. School Renewal Allocation 21. Rural and Northern Education Allocation
V. STUDENT TRANSPORTATION FUND (STF)	22. Buses and Contracted Special Purpose Vehicles Allocation 23. Taxis and Transit Allocation 24. Local Priorities and Operations Allocation
VI. SCHOOL BOARD ADMINISTRATION FUND (SBAF)	25. Trustees And Parent Engagement Allocation 26. Board-Based Staffing Allocation 27. Central Employer Bargaining Agency Fees Allocation 28. Data Management and Audit Allocation 29. Declining Enrolment Adjustment Allocation

3 Financial Overview

Budget Summary

	2026-27 Preliminary Budget
Revenues	\$535,906,743
Operating Expenses	536,323,141
Operating (Deficit)	(416,398)
Non-Compliance Adjustments	601,866
Surplus for Compliance Purposes	\$185,468

In reviewing the 2026-27 operating budget, readers are advised to consider the following important factors:

- Declining Enrolment** – 2026-27 student enrolment is projected to be 33,526 ADE; a decrease of 1,173 ADE compared to the prior year’s budget. Since Ministry funding is largely driven by student enrolment, Core Education funding reflects the Board receiving the Declining Enrolment Grant approximating \$5.1 million, to provide bridge funding as the Board adjusts its cost structures to the lower enrolment levels.
- Salary and Benefit Benchmarks** – Collective Agreements with all bargaining units expire on August 31, 2026. The 2026-27 operating budget does not reflect any salary rate increases for unionized staff. Any adjustments to salary benchmarks will be made once collective agreements are ratified, and the Ministry has updated the salary benchmarks accordingly.



Projected Surplus / (Deficit)

A summary of the Board's 2026-27 operating budget, with a comparison to the 2025-26 original budget, is presented below.

	2026-27 Preliminary Budget	2025-26 Original Budget	Increase/ (Decrease)
Revenues			
Core Ed Funding	\$484,591,557	\$489,786,156	\$(5,194,599)
Responsive Education Programs Allocations	-	4,388,700	(4,388,700)
Other Revenues	22,142,695	22,506,975	(364,280)
Amortization of Deferred Capital Contributions	29,172,491	27,478,522	1,693,969
Total Operating Revenues	535,906,743	544,160,353	(8,253,610)
Expenses			
Salaries and Benefits	429,182,439	440,341,952	(11,159,513)
Other	75,756,067	75,916,448	(160,381)
Amortization Expense	31,384,635	29,504,721	1,879,914
Total Operating Expenses	536,323,141	545,763,121	(9,439,980)
Operating Surplus (Deficit)	(416,398)	(1,602,768)	1,186,370
<u>Non-Compliance Adjustments:</u>			
Asset Retirement Obligations	1,128,000	929,389	198,611
Amortization of Non-Supported Capital	937,919	1,148,507	(210,588)
Amortization of Employee Future Benefits	(1,464,053)	(1,464,052)	(1)
Surplus (Deficit) for Compliance Purposes	\$185,468	(\$988,924)	\$1,174,392

In 2024-25, the Board was required to file a Multi-Year Financial Recovery Plan (MYFRP) due to successive years of deficits. Based on the Board's approved MYFRP, the Board has been directed as follows:

- Must have a balanced budget by 2026-27;
- Must have an accumulated surplus balance of at least 2% of the Board's operating allocation (\$9,691,832); and
- Must file quarterly financial reporting with the Ministry.

The 2026-27 operating budget is compliant with the Education Act and the Board's MYFRP.

Accumulated Surplus Continuity

Accumulated surplus is the aggregate of the Board’s operating surplus and deficits over the life of the Board. A surplus is realized when operating revenues exceed operating expenses. Likewise, a deficit is realized when operating expenses exceed operating revenues. Accumulated surplus may be classified as appropriated if it is designated / used for specific purposes. Any amounts not designated are classified as unappropriated.

Projected Accumulated Surplus Continuity:

Accumulated Surplus	Projected Opening Balance – September 1, 2026	2026-27 Budget	Projected Closing Balance – August 31, 2027
Operating	\$25,735,421	\$1,097,716	\$26,833,137
Capital	9,065,566	(1,850,167)	7,215,399
Capital – Adjustment	(937,919)	937,919	-
Total	\$33,863,068	\$185,468	\$34,048,536

Note: The capital accumulated surplus represents amounts internally appropriated in previous years to fully offset the capital deficit position of the Board and primarily relates to LaSalle Public School, Better Schools Energy Retrofit and Erie Migration District School’s furniture and equipment. Each year this balance will be reduced by an amount equal to the amortization of the capital assets. The capital accumulated surplus supports the amortization expense that would otherwise be charged to the operating budget.

It is fiscally prudent for the Board to maintain an operating portion of the Accumulated Surplus that has not been appropriated either internally or externally. Unappropriated surplus may be required for several reasons:

- 1) Emergencies and unplanned expenses (e.g. building repairs).
- 2) One-time special project expenses.
- 3) Opportunity to manage the process of cost reductions in response to funding changes.
- 4) Grievances, settlements, etc.

The projected operating accumulated surplus represents approximately 5.54% of the total 2026-27 operating allocation (for compliance calculation purposes). The accumulated surplus balance exceeds the Ministry requirement that the Board maintain at least 2% of its operating allocation of \$9,691,832 by 2026-27.

Average Daily Enrolment

Elementary:

Projected enrolment for the Core Ed Funding calculation (Pupils of the Board) is 22,929 ADE (23,541 in 2025-26 budget) representing a decrease of 612 ADE. In addition, elementary VISA students (Other Pupils) are 9 ADE (15 in 2025-26).

Description	2026-27 Budget (ADE)	2025-26 Budget (ADE)	Increase (Decrease)
JK-SK	3,626	3,603	23
Grades 1-3	6,800	7,132	(332)
Grades 4-8	12,503	12,806	(303)
Total Pupils of the Board	22,929	23,541	(612)
Other Pupils	9	15	(6)
Total Elementary Enrolment	22,938	23,556	(618)

Secondary:

Projected secondary enrolment is 10,488.0 ADE (11,076.0 in 2025-26 budget) representing a decrease of 588.0 ADE. In addition, secondary VISA students (Other Pupils) are 100.0 ADE (67.0 in 2025-26).

Description	2026-27 Budget (ADE)	2025-26 Budget (ADE)	Increase (Decrease)
Pupils of the Board	10,488	11,076	(588)
Other Pupils	100	67	33
Total Secondary Enrolment	10,588	11,143	(555)

Other Pupils of the Board:

In total, it is projected that 100.0 VISA students (82.0 in 2025-26) will generate tuition revenue of \$1.6 million (\$1.2 million in 2025-26).

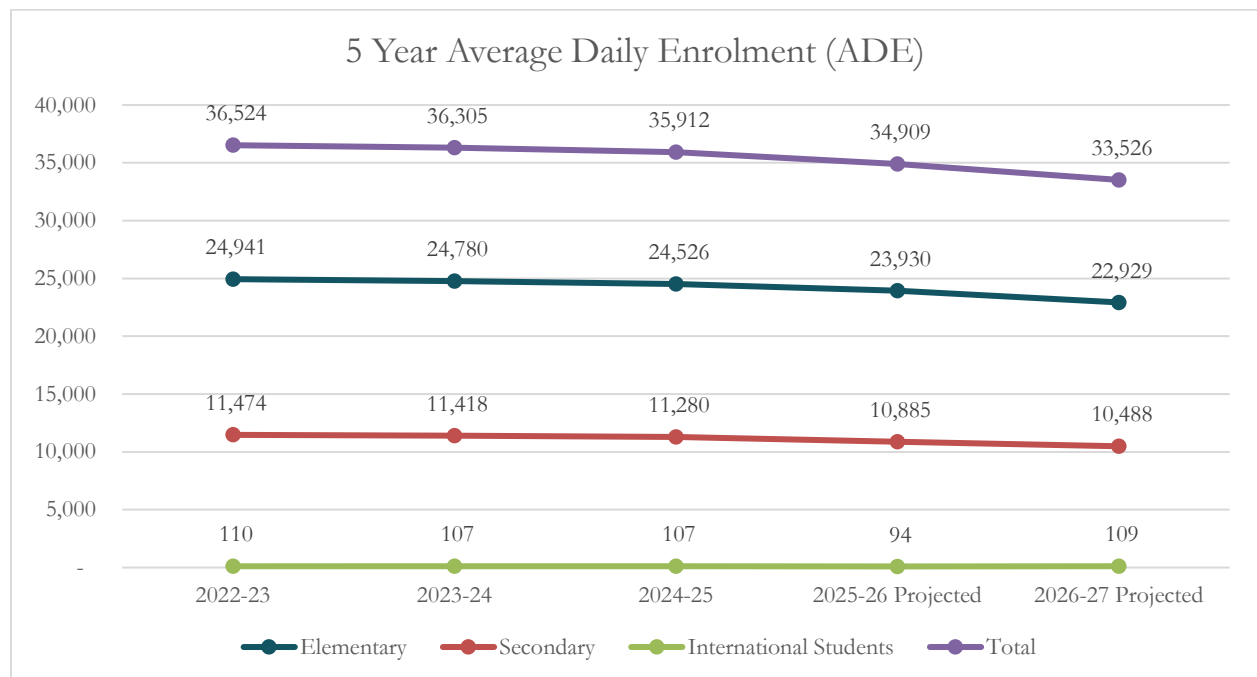
Other Commentary:

Province-wide, student enrolment is expected to decrease across the majority of school boards. Factors influencing declining enrolment include lower immigration levels, fewer children being born, and individuals moving out of Ontario. Some families are choosing to enroll their children in private schools, and families are delaying registration of their youngest learners in school as full-day kindergarten is not mandatory in Ontario.

Due to these various factors, the Board takes a very conservative approach to its enrolment projections.

Enrolment projections are completed in the spring based on known registrations at that time. Any late or delayed registrations are not captured in the projected enrolment but will be reflected in Revised Estimates filed with the Ministry in late fall.

The following chart highlights enrolment over the past 5 years. Note that 2025-26 figures represent enrolment adjusted in the Fall as part of the Revised Estimates submission.



Staffing Complement

Staffing is the largest expenditure of the Board, representing 80% of total operating expenses. The Board's total projected salary and benefits expense for 2026-27 is estimated at \$429.2 million. Ensuring that class size requirements are met, as stipulated by the Education Act, is an important factor in managing this expense item. Overall, the staff complement has decreased by 113.7 FTE compared to the prior year's budget as detailed in the following table.

Staff	2026-27	2025-26	Change
Elementary Teachers	1,343.1	1,400.5	(57.4)
Secondary Teachers	758.7	773.0	(14.3)
Early Childhood Educators (ECEs)	129.0	131.0	(2.0)
Student Support Workers (SSWs)	525.5	538.0	(12.5)
Professional and Other Educational Support Staff	191.0	196.0	(5.0)
Consultants	61.0	71.0	(10.0)
Principals	69.0	69.0	-
Vice-principals	38.0	37.5	0.5
Clerical – Schools including Continuing Education	134.7	135.7	(1.0)
Facility Services	273.5	273.5	-
Board Administration and Governance (including Trustees)	90.0	90.0	-
Other Professional	18.5	30.5	(12.0)
TOTAL	3,632.0	3,745.7	(113.7)

Reductions in the staff complement are primarily due to declining enrolment.

Please refer to Section 4 – Expenses for more detailed explanations for the staffing changes.

Support for Students Fund (SSF) Positions

The Supports for Students Fund (SSF), also known as Investment in System Priorities, provides flexible funding to school boards to support the learning needs of students. Based on planning information provided by the Ministry, the 2026-27 operating budget assumes that the SSF will continue in the 2026–27 school year. The funding is assumed to be provided for the same purpose as in the current collective agreements, subject to future labour discussions at the provincial level, as per the funding allocations noted below.

- Local Circumstances Staffing Allocation within the Classroom Staffing Fund for teachers (including occasional teachers) and educational assistants;
- Language Supports and Local Circumstances Allocation for non-classroom staff funded through the Learning Resources Fund;
- For staff funded through the School Operations Allocation within the School Facilities Fund.

Funding of \$4.3 million (\$4.4 million in 2025-26) is provided for these positions and is directly offset by budgeted salaries and benefits. The budget includes 43.0 FTE positions as follows:

Position	FTE
Elementary Teachers	11.5
Secondary Teachers	6.0
Student Support Workers (SSWs)	2.0
Speech Language Pathologist	1.0
Child and Youth Workers (CYWs)	6.5
Developmental Management Services Worker	2.0
Behaviour Analyst	2.0
Secretaries/Clerks	6.0
Media Resource Technician	2.0
Custodians	4.0
Total	43.0

Ministry Funding Gaps

Core Education Funding is ongoing operating funding provided to school boards. The funding formula is designed to recognize the unique circumstances of students, schools and school boards, resulting in each school board generating different funding amounts based on their factors in a way that supports an equitable education for all students across the province. Student enrolment is a key factor in determining the amount of funding generated by school boards.

Education is the foundation of a strong, thriving community, and every student deserves access to high-quality learning opportunities, resources, and support.

School boards across the province have advocated for increased education funding to support the needs of students, including the Board. The table below summarizes the projected 2026-27 funding gaps between the Board's expenses and Core Education Funding:

Funding Gap	Ministry Funding	Projected Expense	Funding (Gap)
Special Education	\$60,794,996	\$72,740,141	(\$11,945,145)
Supply / Occasional Staff	6,200,949	14,048,000	(7,847,051)
Statutory Benefits - Teachers	21,232,252	30,365,495	(9,133,243)
Facility Services	40,398,865	43,361,324	(2,962,459)
JIED initiatives	-	890,396	(890,396)
Total	\$128,627,062	\$161,405,356	(\$32,778,294)

In order to present a fiscally responsible budget which centres student achievement and the Board's strategic priorities, the 2026-27 budget utilizes unenveloped funding from unrestricted areas within the Core Education funding, and other revenue sources such as international student tuition, rental revenues of school spaces and interest income from cash held in bank accounts, to cover the funding gaps. Certain expenses of the Board, particularly those pertaining to salaries and benefits, are negotiated centrally by the province, limiting the Board's ability to effectively manage cost pressures associated with these expenses.

Ministry funding is inadequate to address non-salary expenses. A 2% increase to the non-salary staff benchmarks doesn't reflect the actual cost increases for insurance, utilities, maintenance etc. Despite declining enrolment, the Board still has the same square footage of buildings to maintain, clean, plow / salt, heat, and insure.

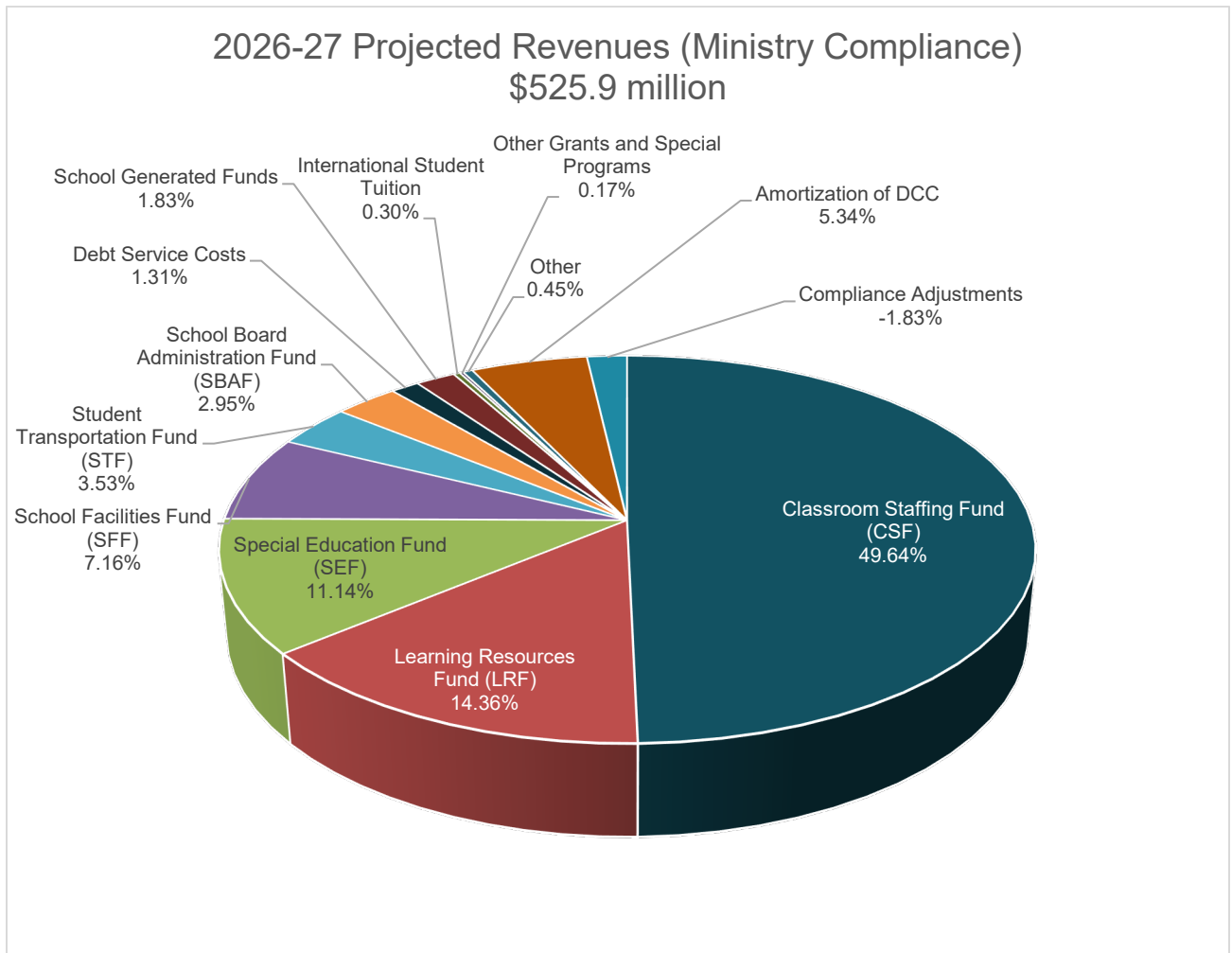
4 Revenues

Summary of Projected Revenues

Revenue Category	2026-27 Budget	2025-26 Budget	Increase / (Decrease)
Core Education Funding (CEF)			
Classroom Staffing Fund (CSF)	\$270,976,742	\$279,298,903	(\$8,322,161)
Learning Resources Fund (LRF)	78,374,815	75,507,133	2,867,682
Special Education Fund (SEF)	60,794,996	62,046,548	(1,251,552)
School Facilities Fund (SFF)	39,067,066	40,066,630	(999,564)
Student Transportation Fund (STF)	19,283,301	17,683,796	1,599,505
School Board Administration Fund (SBAF)	16,094,637	15,183,146	911,491
TOTAL CEF ALLOCATION	484,591,557	489,786,156	(5,194,599)
TOTAL RESPONSIVE EDUCATION PROGRAMS (REP) ALLOCATION	-	4,388,700	(4,388,700)
Other Revenues			
Debt Service Costs	7,164,685	7,584,600	(419,915)
School Generated Funds	10,000,000	10,000,000	-
International Student Tuition	1,618,915	1,209,670	409,245
Other Grants and Special Programs	901,095	1,754,705	(853,610)
Other	2,458,000	1,958,000	500,000
TOTAL OTHER REVENUES	22,142,695	22,506,975	(364,280)
AMORTIZATION OF DEFERRED CAPITAL CONTRIBUTIONS (DCC)	29,172,491	27,478,522	1,693,969
TOTAL REVENUES *	535,906,743	544,160,353	(8,253,610)
Ministry Compliance Adjustments			
School Generated Funds	(10,000,000)	(10,000,000)	-
TOTAL MINISTRY COMPLIANCE ADJUSTMENTS	(10,000,000)	(10,000,000)	-
TOTAL REVENUES – MINISTRY COMPLIANCE	\$525,906,743	\$534,160,353	(\$8,253,610)

* Before Ministry compliance adjustments

The Chart below summarizes the difference components of the Board's total revenue:



Summary of Revenue Changes – Increase / (Decrease)

Operating Core Education Funding: (\$5.2 million)

Core Education Funding, provided by the Ministry of Education, is the largest source of funding for school boards in Ontario. These funds are used to cover the operating needs of school boards and are generated by a collection of individual grants with specified purposes. Core Education Funding is projected at \$484.6 million, a decrease of \$5.2 million from 2025–26 or 1.1%.

Enrolment and Benchmark Changes: (\$14.2 million)

- Student enrolment is the primary driver of Core Ed Funding. For grant calculation purposes enrolment is counted by averaging two count dates, October 31 and March 31, and is known as Average Daily Enrolment (ADE). Enrolment used in calculating Core Ed Funding excludes international tuition paying students. The Board is projecting a decrease in ADE of 1,200 (612 in Elementary and 588 in Secondary). Projected enrolment reflects a conservative estimate based on the known student enrolment at the time of budget preparation.
- The ministry is providing a two per cent (2%) increase to the non-staff portion of the School Operations Allocation benchmark in the School Facilities Fund to assist school boards in managing the increases in commodity prices (i.e., electricity, natural gas, facility insurance, and other costs). The increase in funding is not sufficient to cover the actual increase/inflation of commodity prices.

New Grants within Core Ed Funding: \$1.5 million

- **Consistent Curriculum: \$1.0 million** – This funding is intended to support a consistent set of high-quality curriculum-aligned learning resources across subjects and grades. School boards must use the Supply Ontario Vendor of Record (VOR) arrangement to purchase curriculum resources.
- **Classroom Supplies Enhancement: \$0.5 million** – This funding is intended to support elementary teachers in procuring additional supplies for their classrooms. School boards must make \$750 available for each eligible elementary teacher, which includes \$450 in new funding and \$300 from within the current funding allocation. All purchases must use the Supply Ontario VOR arrangement.

Redirecting Funding from Responsive Education Programs (REP) and other Transfer Payments to Core Ed: \$4.3 million

- **Data and Information Collections for Kindergarten: \$16,752** – This funding is intended to support the costs of kindergarten teacher release time to cover training and completion of assessments for senior kindergarten students
- **Teachers to Support Reading Interventions: \$1,174,698** – This funding is intended to support salaries and benefits for reading specialist teachers who work one-on-one or in small groups with students in kindergarten to Grade 3 who would benefit from more support in reading.

- **Cyber Safety Learning Resources: \$56,128** – This funding is intended to provide tools and materials to help students navigate digital risks, including those related to privacy and screen time.
- **Supports for Children and Youth in Care: \$219,621** – This funding is intended to support children and youth in care by ensuring positive and stable connections to school, education supports and learning opportunities during times of instability and transition.
- **Dual Credits: \$933,364** – This funding, which is moving from an external agency, is intended to cover delivery costs of Dual Credit programs, which include activities and forums, administration and coordination costs. These programs enable eligible secondary school students, including adult learners, to take college courses and/or Level 1 apprenticeship in-class training that count towards both their Ontario Secondary School Diploma and a college certificate, diploma, degree or a Certificate of Apprenticeship.
- Targeted Learning Allocation
 - **School Math Facilitators Component: \$885,622** – This funding is provided to hire School Math Facilitators to work in Grades 3, 6, and 9 classrooms in priority schools to strengthen implementation of the math curriculum.
 - **Math Lead Component: \$184,033** – This component provides funding to each school board for a Math Lead who will inform, monitor, and report progress towards math achievement and improvement targets as well as lead board-wide actions to meet these targets.
 - **Digital Math Tools Component: \$249,101** – This component provides funding to school boards to procure digital math tools for all students in Grades 3, 6, 7, 8 and 9 to support student learning at home and in classrooms.
 - **Reading Screening Tools Component: \$198,595** – This component provides funding to school boards to purchase licenses for ministry-approved early reading screening tools, identified through the VOR arrangement by Ontario Education Collaborative Marketplace (OECM) and in compliance with the ministry’s policy on Reading Instruction and Early Reading Screening.
 - **Reading Intervention Licenses and Supports Component: \$184,879** – This component provides funding to school boards to purchase licenses, resources and professional learning that support the delivery of systematic, explicit and evidence-based reading interventions and programs for struggling readers, including, but not limited to, students with learning disabilities affecting reading.
- **Special Education and Disability Transitions (SEDT) Component: \$163,555** – This funding is intended to support future preparedness, improved transitions and strengthened pathways for students with special education needs and/or disabilities as they move into school, between schools, and from secondary school to employment, community participation, or post-secondary education.

Demographic Needs Component: \$0.6 million

- 2026-27 is year 3 of a 5-year phase in of the 2021 census data. The Demographic Needs component provides funding based on social and economic indicators that are associated with students facing barriers to success. This component supports school boards in

offering a wide range of programs tailored to the local needs of their students. Based on the 2021 census, GECDSB is eligible for an increase in funding in this area.

Student Transportation Fund: \$1.6 million

- The student transportation funding formula has been updated to reflect routing simulation submitted by transportation consortia and school boards for 2026-27, updates to funding benchmarks to reflect changes in market costs and inflation, and adjustments to methodology to better align route-level funding with costs. The increase in funding helps to align the Board's expenses with funding.

Declining Enrolment Adjustment: \$1.0 million

- This allocation provides funding to help school boards while adjusting their cost structures to reflect declines in student enrolment. In total, the Board is projecting \$5.1 million of funding for 2026-27 (\$4.1 million in 2025-26) due to declining enrolment. This funding is temporary and is significantly reduced in the following year.

Responsive Education Programs: (\$4.4 million)

Responsive Education Programs (REP) previously provided supplemental, time-limited funding to support student learning and well-being. No REP funding has been announced as part of the Ministry communication of the 2026-27 funding formula; therefore, no allocations are reflected for 2026–27. Select initiatives that have transitioned to Core Ed Funding (CEF) and have been discussed in the section above.



The table below summarizes REP allocations in the prior year and identifies the REPs that have moved to CEF and that have been discontinued.

Fund	2025-26	2026-27 Status
Critical Physical Security Infrastructure	\$156,200	Discontinued
Early Reading Enhancements: Reading Screening Tools	214,000	Transferred to CEF
Education Staff to Support Reading Interventions	1,239,600	Transferred to CEF
Entrepreneurship Education Pilot Projects	30,000	Discontinued
Experiential Professional Learning for Guidance Teacher-Counsellors	45,200	Discontinued
Graduation Coach Program for Black Students	260,900	Discontinued
Health Resources, Training and Supports	20,200	Discontinued
Learn and Work Bursary	21,000	Discontinued
Licenses and Supports for Reading Programs and Interventions	190,600	Transferred to CEF
Math Achievement Action Plan: Board Math Leads	166,600	Transferred to CEF
Math Achievement Action Plan: Digital Math Tools	264,600	Transferred to CEF
Math Achievement Action Plan: School Math Facilitators	883,300	Transferred to CEF
Mental Health Strategy Supports – Emerging Needs	20,700	Discontinued
Skilled Trades Bursary Program	15,000	Discontinued
Special Education Additional Qualification Subsidy for Educators	15,700	Discontinued
Special Education Needs Transition Navigators	134,000	Transferred to CEF
Summer Learning for Students with Special Education Needs	154,600	Discontinued
Summer Mental Health Supports	258,500	Discontinued
Transportation & Stability Supports for Children and Youth in Care	298,000	Transferred to CEF
RESPONSIVE EDUCATION PROGRAMS	\$4,388,700	

Other Revenues: (\$0.4 million)

Debt Service Costs: (\$0.4 million)

- This funding primarily pays for the interest on short-term borrowing to fund capital projects (capital priorities, school condition improvement, renewal, etc.) and interest on Ontario Financing Authority (OFA) Loans.

School Generated Funds: (No Change)

- Represents estimated fundraising at the school level.

International Student Tuition: \$0.4 million

- Non-resident students that attend the Board's schools pay tuition. The 2026-27 tuition rates for a full year are \$13,935 for elementary and \$14,935 for secondary. It is projected that there will be 109 International students for 2026-27 (82 in 2025-26).

Other Grants and Special Programs: (\$0.9 million)

The table below summarizes Other Grants and Special Programs revenues:

Fund	2026-27	2025-26
Ontario Youth Apprenticeship Program (OYAP)	\$304,759	\$400,000
EarlyON Child and Family Centres	366,000	366,000
Adult Non-Credit English as a Second Language (ESL)	1,130,000	1,000,000
Literacy Basic Skills (LBS)	495,000	495,000
Miscellaneous Government Grants	-	888,369
Minor Tangible Capital Asset (MTCA) Adjustment	(1,394,664)	(1,394,664)
Other Grants and Special Programs	\$901,095	\$1,754,705

- **Ontario Youth Apprenticeship Program (OYAP)** – OYAP is a school to work program that opens the doors for students to explore and work in apprenticeship trades beginning in grade 11 or 12 through a co-operative education program.
- **EarlyON Child and Family Centres** – This funding is from the City of Windsor to support centres that help prepare children for starting school and encourage families to be a part of their children's learning.
- **Adult Non-Credit Language (ESL)** – This program is funded by the Ministry of Immigration, Citizenship and International Trade (MCIT).
- **Literacy Basic Skills (LBS)** – This is a provincially funded program for adults that teaches literacy and enables learners to acquire the necessary skills to achieve their goals (employment, secondary school completion, apprenticeship, post-secondary school entry, or independence).

- **Miscellaneous Government Grants** – This funding is provided by Immigration, Refugee, and Citizenship Canada (IRCC) and the Ministry of Labour, Immigration Training and Skills Development (MLITSD) for the Language Assessment and Resource Centre (LARC). The LARC program has been discontinued for the 2026-27 year.
- **Minor Tangible Capital Asset (MTCA) Adjustment** – This funding represents the portion of Core Ed Funding that is transferred to deferred capital contributions (DCC) to pay for future amortization of minor capital purchases such as computers. This amount is a transfer from the operating budget to the capital budget.

Amortization of Deferred Capital Contributions: \$1.7 million

- Deferred capital contributions include grants and contributions received that are used for the acquisition of tangible capital assets that have been expended by the year end in accordance with the Financial Administration Act, Regulation 395/11. The contributions are amortized into revenue over the life of the assets acquired.

Other: \$0.5 million

- This line includes interest earned on deposit accounts, energy rebates and discounts, rental revenue for community use of schools, and any other miscellaneous sources of revenue.

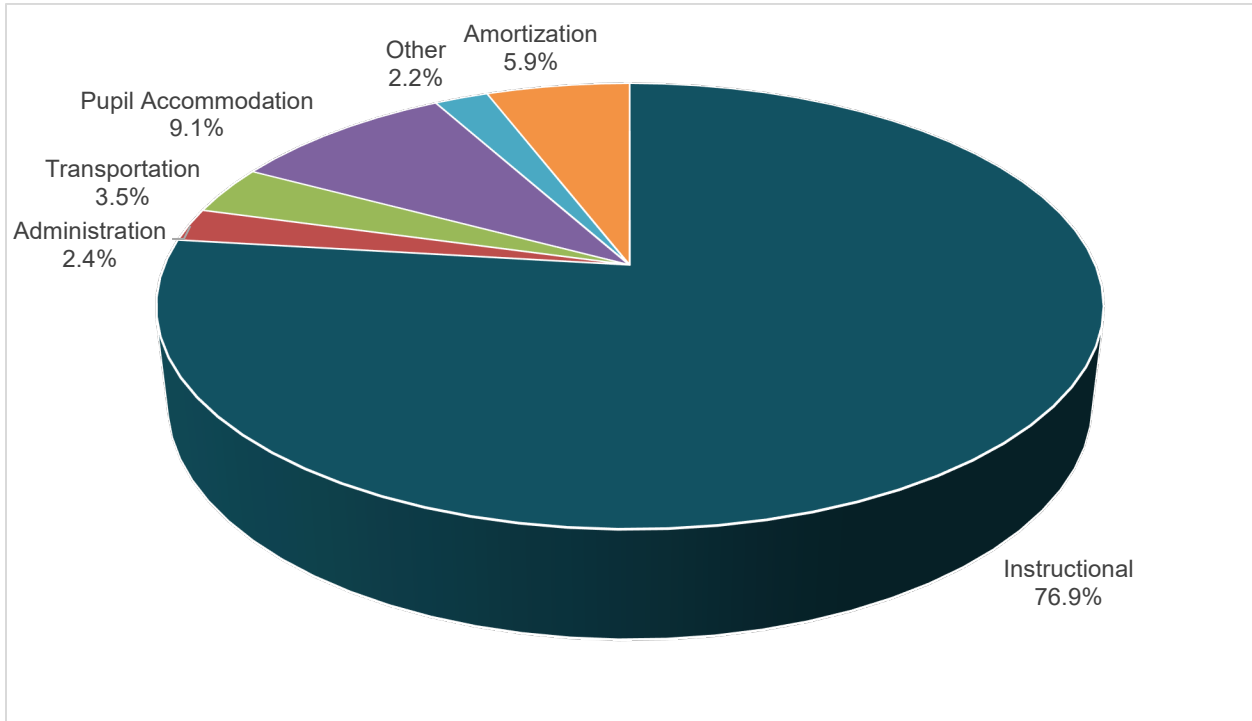


5 Expenses

Summary of Expenses by Category

Categories	2026-27 Preliminary Budget	2025-26 Original Budget	Increase / (Decrease)
INSTRUCTIONAL			
Classroom Teachers	\$266,875,918	\$276,400,560	(\$9,524,642)
Supply Staff	14,048,000	13,968,000	80,000
Educational Assistants	36,565,737	35,224,358	1,341,379
Early Childhood Educators	9,657,339	10,013,515	(356,176)
Textbooks and Supplies	16,621,056	17,382,909	(761,853)
Professionals, Paraprofessionals, Technicians	18,250,281	18,964,773	(714,492)
Library and Guidance	9,162,679	8,914,902	247,777
Professional Development	640,340	832,670	(192,330)
Department Heads	857,458	808,798	48,660
Principals and Vice-Principals	17,601,355	17,090,124	511,231
School Secretaries	10,320,519	10,420,610	(100,091)
Coordinators and Consultants	8,819,108	10,023,241	(1,204,133)
Continuing Education	2,942,158	2,804,284	137,874
TOTAL INSTRUCTIONAL	412,361,948	422,848,744	(10,486,796)
ADMINISTRATION			
Trustees	183,043	183,043	-
Directors and Supervisory Officers	1,395,735	1,602,641	(206,906)
Board Administration	11,326,896	11,463,499	(136,603)
TOTAL ADMINISTRATION	12,905,674	13,249,183	(343,509)
TRANSPORTATION			
Pupil Transportation	18,892,886	19,632,355	(739,469)
TOTAL TRANSPORTATION	18,892,886	19,632,355	(739,469)
PUPIL ACCOMMODATION			
Operations and Maintenance – Schools	43,193,119	42,054,870	1,138,249
School Renewal Expense	1,331,799	1,331,799	-
Other Pupil Accommodations	4,473,398	4,473,398	-
TOTAL PUPIL ACCOMMODATION	48,998,316	47,860,067	1,138,249
OTHER			
School Generated Funds	10,000,000	10,000,000	-
Other Non-Operating Expenses	1,779,682	2,668,051	(888,369)
TOTAL OTHER	11,779,682	12,668,051	(888,369)
AMORTIZATION	31,384,635	29,504,721	1,879,914
TOTAL EXPENSES	536,323,141	545,763,121	(9,439,980)
COMPLIANCE ADJUSTMENTS			
School Generated Funds	(10,000,000)	(10,000,000)	-
Amortization of Employee Future Benefits	1,464,053	1,464,052	1
Amortization of Committed Capital	(937,919)	(1,148,507)	210,588
Amortization of Asset Retirement Obligations	(1,128,000)	(929,389)	(198,611)
TOTAL COMPLIANCE ADJUSTMENTS	(10,601,866)	(10,613,844)	11,978
TOTAL EXPENSES – MINISTRY COMPLIANCE	\$525,721,275	\$535,149,277	(\$9,428,002)

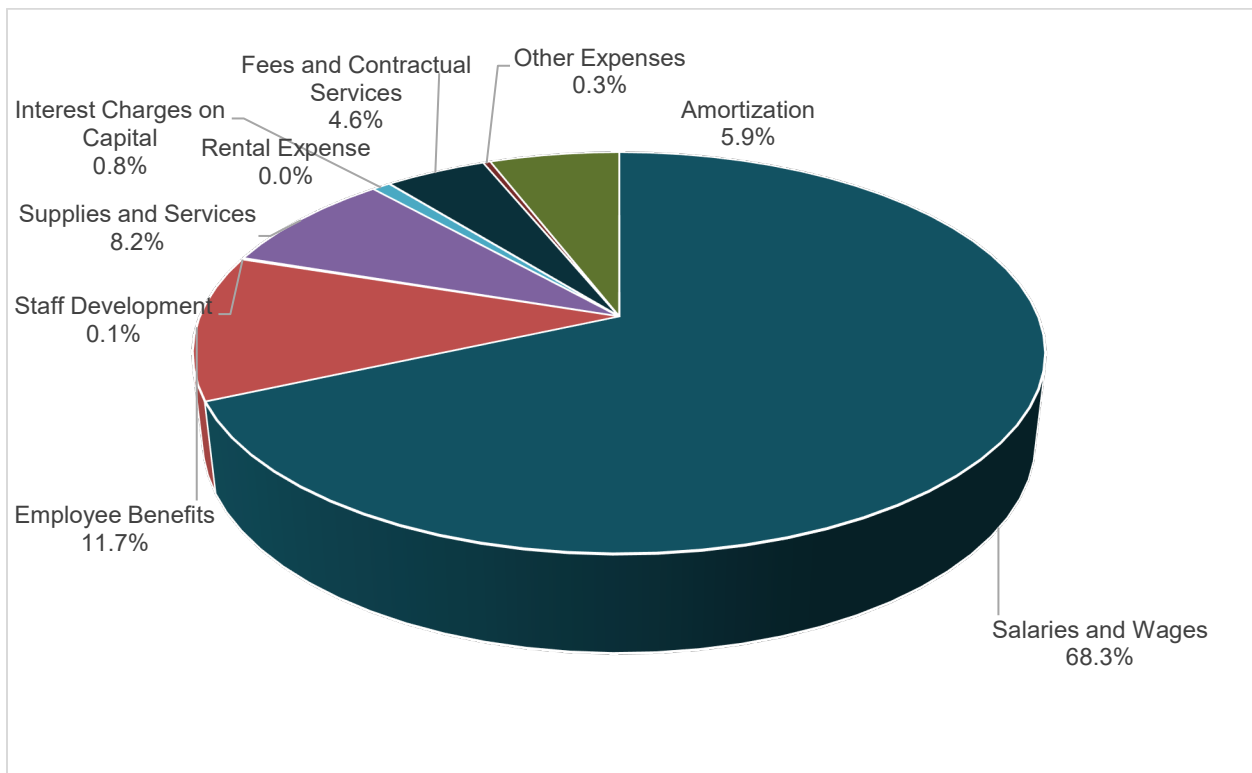
2026-27 Projected Expenses by Category (before Ministry Compliance)
\$536.3 million



Summary of Expenses by Type

Type	2026-27 Preliminary Budget	2025-26 Original Budget	Increase / (Decrease)
Salaries and Wages	\$366,520,818	\$376,026,050	(\$9,505,232)
Employee Benefits	62,661,621	64,315,902	(1,654,281)
Staff Development	732,460	954,475	(222,015)
Supplies and Services	44,168,584	43,475,406	693,178
Interest Charges on Capital	4,473,398	4,497,868	(24,470)
Rental Expense	126,079	222,462	(96,383)
Fees and Contractual Services	24,475,864	24,986,555	(510,691)
Other Expenses	1,779,682	1,779,682	-
Amortization	31,384,635	29,504,721	1,879,914
TOTAL EXPENSES	536,323,141	545,763,121	(9,439,980)
Ministry Compliance Adjustments	(10,601,866)	(10,613,844)	11,978
TOTAL EXPENSES – MINISTRY COMPLIANCE	\$525,721,275	\$535,149,277	(\$9,428,002)

2026-27 Projected Expenses by Type (before Ministry Compliance)
\$536.3 million



Summary of Expense Changes – Increase / (Decrease)

Salaries and Wages + Employee Benefits: (\$11.2 million)

Consistent with prior years, staffing continues to represent the Board's largest expense, accounting for approximately 80% of total expenditures. The 2026–27 budget reflects a net reduction of 113.7 Full-Time Equivalent (FTE) positions compared to the original 2025–26 budget. This staffing adjustment is the primary driver of the overall decrease in this expenditure category. Further details regarding workforce changes are outlined in the “Staffing Complement” section of this report.

The following assumptions have been applied in the development of the salaries, wages, and employee benefits budget:

- **Collective Agreements:** All union group collective agreements expire on August 31, 2026. At this time, the Ministry has not updated salary or benefit benchmarks within the Core Education Funding model. Accordingly, no provision has been made for salary increases in the 2026–27 budget. Compensation levels for unionized staff have been maintained at the 2025–26 negotiated rates, apart from Principals and Vice-Principals.
- **Principals and Vice-Principals:** Terms and conditions for Principals and Vice-Principals extend to August 31, 2027. As such, the budget includes contractually scheduled increases applicable for the 2026–27 school year.
- **Grid Movement:** The budget incorporates incremental increases for eligible staff progressing through their respective salary grids, recognizing experience and qualifications as defined in collective agreements.
- **Employee Benefits (EHLT): Contributions** to the Employee Health Life Trusts (EHLTs) have been maintained at current (2025–26) rates, as collective bargaining related to future benefit levels remains ongoing. This approach reflects a prudent assumption in the absence of confirmed changes.
- **OMERS Pension Contributions:** The budget reflects anticipated Ontario Municipal Employees Retirement System (OMERS) rate adjustments effective January 1, 2027, resulting in estimated savings of approximately \$0.3 million. Contribution rates are projected to change as follows:
 - From 9.0% to 8.6% on earnings below the Year's Maximum Pensionable Earnings (YMPE)
 - From 14.6% to 15.7% on earnings above the YMPE
- **Statutory Benefits (CPP & EI):** Employer contributions for the Canada Pension Plan (CPP) and Employment Insurance (EI) have been budgeted based on 2026 rates. Any future rate changes will be incorporated as part of the revised 2026–27 budget process once announced.

- **Employer Health Tax (EHT):** The Employer Health Tax has been calculated at a rate of 1.95%, consistent with the prior year and current provincial requirements for employers of the Board's size.
- **Workplace Safety and Insurance Board (WSIB):** WSIB costs are budgeted at \$2.2 million, based on projections provided by the School Boards' Co-operative Inc. (SBCI). This reflects current claims experience and Board-based trends.
- **Long-Term Disability (LTD):** Despite an overall decline in staffing levels, Long-Term Disability costs are projected to remain stable at \$1.9 million. This reflects the ongoing impact of existing claims and longer claim durations.
- **Supply Staff: The** budget includes an increase of \$80,000 to support supply staffing requirements for Teachers, Educational Assistants, and Early Childhood Educators. Total expenditures for occasional staffing are projected at \$14.1 million, reflecting operational needs to maintain classroom continuity and support absenteeism.
- **Employee Future Benefits (Actuarial Adjustments):** No provision has been included for potential actuarial gains or losses related to employee future benefits (e.g., retirement gratuities, post-employment benefits, and unused sick leave). These valuations are highly sensitive to external factors, including interest and discount rate fluctuations, and may result in material adjustments at year-end.

Staff Development: (\$0.2 million)

As part of the 2025–26 revised budget process, all professional development budgets were reviewed and reduced where feasible to help address cost pressures in other areas and support the Board's deficit mitigation efforts. As the Board enters the final year of its Multi-Year Financial Recovery Plan (MYFRP), the reductions introduced during the 2025–26 school year have been carried forward into the 2026–27 budget.

All professional development expenditures will continue to be centrally monitored and approval by the Senior Leadership Team.

Included within professional development is the New Teacher Induction Program (NTIP), with projected expenses of \$77,000 (\$88,500 in 2025–26).

Supplies and Services: \$0.7 million

Cost Pressures Increases

- Utilities \$0.81M: Ongoing increases in hydro and energy rates are impacting school operations. Despite declining enrolment, building square footage remains unchanged.
- Dual Credit Recovery Program \$0.81M: New Ministry-supported initiative; reflects Supplies and Services portion of enveloped funding (net of staffing).
- Snow Removal \$0.34M: Sustained trend of higher snowfall and associated winter maintenance requirements.
- Contracted Services \$0.27M: Inflationary increases in vendor costs, service contracts, and externally provided supports.

- Envelope Realignment \$0.37M: Shift of expenditures to align with Ministry funding envelopes, particularly within Indigenous education where a greater share of costs is non-salary.

Other Cost Saving Measures (Decreases)

- Maintained Savings (\$0.69M): Ongoing savings from the 2025–26 revised estimates process and additional efficiencies identified for 2026–27.
- Technological Education Equipment Repairs (\$0.31M): Reduction following completion of significant one-time system assessment and repairs in the prior year.
- Software & Licenses (\$0.13M): Optimization and rationalization of licensing requirements.

Program Adjustments / Reallocations (Net Offsets)

- Special Education Supplies (\$0.30M): Reallocation to support increased pressures in Special Education salaries and benefits.
- REPs Discontinuation (\$0.36M): Removal of Supplies and Services expenses related to discontinued Responsive Education Programs.
- JIED (\$0.12M): Reduction reflecting unfunded expenditures in this area.

The net increase reflects unavoidable cost escalation in core operations (utilities, contracts) and new or expanding program requirements, partially offset by deliberate savings strategies and expenditure realignment within Ministry funding envelopes.

Interest Charges on Capital: (\$24,000)

The Better Places debenture was fully repaid in 2025–26; therefore, no interest expense is budgeted in 2026–27 related to this debenture.

Rental Expense: (\$0.1 million)

A decrease in rental expense reflects the discontinuation of lease commitments for the Newcomer Welcome Centre and PASS Amherstburg.

Fees and Contractual Services: (\$0.5 million)

Fees and Contracted Services are projected to decrease by approximately \$0.5M, driven primarily by a reduction in student transportation costs (\$0.7M) reflecting updated service requirements and efficiencies (see Student Transportation section for further detail).

This decrease is partially offset by an increase in Child and Youth in Care (CYIC) expenditures (\$0.2M) to align with corresponding funding. CYIC supports, which were previously funded through Responsive Education Programs (REPs), have been integrated into the Core Education Funding model, resulting in these costs now being reflected within the Board's base budget.

Other Expenses:

These expenses represent the Board's share of provincially mandated trust arrangements, known as the 55-School Board Trust and are fully offset by Ministry funding (revenue-neutral to the Board).

Amortization: \$1.9 million

Amortization is the term used for the expensing, charging or writing off of the cost of a tangible asset (i.e. buildings, roofs, furniture and equipment, etc.). It is also referred to as “depreciation”. The purpose is to reflect the reduction in the book value of the asset due to usage and/or obsolescence.

Amortization	2026-27 Preliminary Budget	2025-26 Original Budget	Increase / (Decrease)
Instruction	\$2,254,427	\$2,935,111	(\$680,684)
Administration	956,291	942,387	13,904
Pupil Accommodation	27,045,917	24,697,834	2,348,083
SUBTOTAL	30,256,635	28,575,332	1,681,303
Asset Retirement Obligation (ARO)	1,128,000	929,389	198,611
TOTAL	\$31,384,635	\$29,504,721	\$1,879,914

Amortization – Classroom is a Public Sector Accounting Standards Board (PSAB) required expense and relates to the amortization of classroom computers and other minor tangible capital assets.

Amortization – Board Administration & Governance is a PSAB required expense and relates to the amortization of the Administrative Building.

Amortization – Pupil Accommodation is a PSAB required expense and relates to the amortization of the school buildings as well as other capitalized expenses from renewal and school construction projects.

Amortization - Asset Retirement Obligation (ARO) is a PSAB adjustment related to the future retirement obligations of capital assets, which is effective as of the 2022-23 fiscal year. The expense has no impact for Ministry compliance purposes.

Each year the Board reviews its estimates of remaining service life (RSL) of tangible capital assets by examining significant betterments and additions. Changes in RSLs may impact the calculation of amortization. Any change in amortization expense is offset by a corresponding change in funding (Deferred Capital Contributions). A \$1.9 million increase in amortization expense is budgeted for 2026-27 and is offset by an increase in funding from Deferred Capital Contributions.

Ministry Compliance Adjustments: \$12,000

For Ministry compliance purposes, the Board must

- 1) deduct School Generated Fund expenses;
- 2) add an expense for compliance purposes in the amount of \$1.5 million in each of the next 2 years (liability for post-retirement benefits is \$2.9 million as of September 1, 2026);
- 3) deduct the amortization of committed capital (projects previously funded by Board accumulated surplus such as LaSalle PS and the Energy Retro-fit Initiative); and
- 4) deduct the amortization of Asset Retirement Obligations.



Description of Expense Categories

Classroom Teachers, Library and Guidance and Department Heads:

Includes the cost of all classroom teacher salary and employee benefits. This includes teachers in regular classrooms, library and guidance teachers and preparation time, as well as home instruction teachers.

Supply Staff:

Includes the cost of all salary and employee benefits for all supply teachers, educational assistants and early childhood educators, including short-term and long-term illness, and supply teachers hired to provide release time for teachers assisting with school programs. Does not include occasional costs for staff development.

Student Supports Workers (previously Educational Assistants), Early Childhood Educators, Professionals and Education Support Staff:

Includes the salary and employee benefits costs of all the staff as well as attendance counselors, psychological services staff, speech services and social services staff. This line also includes any computer or library technicians and any other professional of Educational Support Staff not mentioned specifically in the description above. Separate lines are included to show cost of student support workers and early childhood educators.

Textbooks and Supplies:

Includes any textbooks, learning materials, resource materials, classroom supplies, application software, printing and photocopying for use within the classroom directly by students. Also includes various kit materials. If software is included in the price of computer hardware, then it is included under classroom computers. Software purchased separately from hardware is included in this category of expense.

Professional Development:

Includes the cost of all professional development expenses for all teaching personnel and includes the cost of registration, tuition fees, transportation, accommodation, meals expenses and supply teacher coverage costs relating to professional development.

Principals and Vice-Principals:

Includes the administrative portion only of all principals and vice-principals' salary and employee benefits costs with school management responsibilities. Any principal or vice-principal seconded for central or administrative duties is charged to the appropriate function under Board Administration.

School Secretaries:

Includes the salary and benefit costs as well as the cost of Evergreen Computers and ergonomic equipment for secretarial workstations.

Coordinators and Consultants:

Includes the salary and employee benefits, professional development and auto reimbursement costs of curriculum development and program support.

Continuing Education:

Includes the salary and employee benefits, supplies and services expenses relating to the delivery of continuing education, summer school and international languages programs (non-day school programs).

Administration:

Governance expenses include honorarium, travel and limited professional development. Board Administration includes all costs, not specifically mentioned above, related to trustees, including secretarial support to trustees. Board Administration also includes the salary, employee benefits, supply and service costs of the entire Administration Building related to the Chief Executive Officer and all Supervisory Officers, all General Administration and Business Administration including finance, budget, audit, payroll, purchasing, corporate planning, public relations, special education, program and other administrative services. Board Administration also includes all expenses relating to human resource management including staffing, benefits, contract negotiations as well as the administrative costs of information technology, including general support to school secretaries and principals. Board Administration includes the cost of all liability insurance and interest expense, legal and audit fees. Board Administration includes travel, limited professional development and association fees for Board Administration staff.

Transportation:

Includes expenses related to transportation that are not included under Instruction (such as field trips) and includes transportation of pupils from home to school, from school to school, board and lodging and weekly transportation such as Pelee Island pupils and transportation of pupils to Ontario schools for deaf and blind.

Pupil Accommodation:

Pupil Accommodation includes all expenses related to the daily operation of instructional buildings and sites such as custodial services, security services, building systems, building and grounds maintenance, utilities, property and related liability insurance. Also included are all expenses related to the periodic work performed to maintain instructional buildings and sites in a good state of repair. These functions would normally be performed by building professionals (e.g. maintenance electrician, mechanical, plumber, carpenter, locksmith). A repair performed under this function would normally cost less than \$10,000.

Other (including Non-Operating Expenses and 55 School Board Trust):

Includes the cost of principal and interest on debenture payments for capital debt outstanding at the time of amalgamation which had not yet been permanently financed (debentured). Other non-operating expense include the cost of miscellaneous claims and settlements, should they occur.

6 Special Education

One of the pillars of the Core Education Funding (CEF) model is the Special Education Fund (SEF) which provides funding for special education programs, services and/or equipment.



The Greater Essex County District School Board, in partnership with the community provides learning opportunities which support, challenge and inspire all students to achieve their full potential and enable them to participate meaningfully in their communities.

Special Education Programs

The Board offers a range of special education programs and services, supported by staff who work in partnerships with administration, teaching staff and other education support staff to strengthen student learning, growth and development.

Programs offered include the following:

- Learning Support program.
- My Achievement Pathway to Success (MAPS) program.
- Giving Attention to Individual Needs and Strengths (GAINS) program.
- Skills to Enhance Personal Success (STEPS) program.

For 2026-27, the Board will be offering the GAINS program in 50 classrooms across 34 elementary schools.

Special Education Deficit Summary

Special Education expenses are greater than the funding allocation by approximately \$11.9 million (\$8.8 million in 2025-26).

Description	2026-27 Preliminary Budget	2025-26 Original Budget	Increase / (Decrease)
FUNDING			
SEF - Per-Pupil Allocation	\$30,851,850	\$31,870,937	(\$1,019,087)
Differentiated Needs Allocation	22,543,844	23,031,656	(487,812)
Complex Supports Allocation	5,291,693	4,975,026	316,667
Specialized Equipment Allocation (SEA)	2,107,609	2,168,929	(61,320)
Total SEF	60,794,996	62,046,548	(1,251,552)
Other Revenues	7,912,506	8,755,659	(843,153)
TOTAL FUNDING	68,707,502	70,802,207	(2,094,705)
EXPENSES			
Staffing (Salaries and Benefits)	75,157,136	73,977,578	1,179,558
Staff Development	104,312	104,312	-
Supplies and Services	1,174,060	1,484,781	(310,721)
Education Programs in Approved Facilities	4,212,175	3,988,406	223,769
TOTAL EXPENSES	80,647,683	79,555,077	1,092,606
IN-YEAR DEFICIT	(\$11,940,181)	(\$8,752,870)	(\$3,187,311)

Special Education Deficit – 5 Year History

Below is a summary of the historical trends of the past five fiscal years of Special Education funding and expenses.

Year	Revenue	Expenses	Surplus / (Deficit)
2022-23 (Actual)	\$62,230,323	\$70,416,459	(\$8,186,136)
2023-24 (Actual)	67,959,346	90,296,788	(22,337,442)
2024-25 (Actual)	71,490,518	84,634,941	(13,144,423)
2025-26 (Revised Budget)	70,680,678	79,536,965	(8,856,287)
2026-27 (Projected)	\$68,707,502	\$80,647,683	(\$11,940,181)

Note: 2023-24 Actual expenses included approximately \$12.0 million of retro pay for Bill 124 and collective agreement settlements.

Special Education – Pupil Enrolment

The table below provides a historical summary of Special Education pupil enrolment for the past five years.

Year	Pupil Enrolment
2022-23 (Actual)	5,652
2023-24 (Actual)	5,678
2024-25 (Actual)	5,914
2025-26 (Actual)	5,858
2026-27 (Projected)	5,627



Special Education – Staffing Complement

Below, by type of employee, is a summary of the increase in Special Education staffing complement from the 2025-26 budget to the 2026-27 budget.

Staff	Staffing Sept. 1, 2026	Staffing Sept. 1, 2025	FTE Increase (Decrease)
Support Staff:			
Student Support Workers (SSW)	528.5	541.0	(12.5)
Developmental Service Worker (DSW) - Tier 3 Support	-	2.0	(2.0)
Behavioural Management System Worker (BMSW)	1.0	1.0	-
Developmental Management Services Worker (DMSW)	2.0	2.0	-
Child Youth Worker (CYW)	77.0	76.0	1.0
Support Worker for the Deaf and Hard of Hearing (SWDHH)	17.0	19.0	(2.0)
Psychologist and Speech (incl. Supervisor)	15.0	15.0	-
Supervisor of Behaviour Services	1.0	1.0	-
Applied Behavioural Analysis (ABA) Facilitator	5.0	5.0	-
Board Certified Behaviour Analyst (BCBA)	5.0	5.0	-
Special Education Consultants	10.0	10.0	-
Administrative Support	3.0	3.0	-
Principal of Special Education	1.0	1.0	-
Sub-total	665.5	681.0	(15.5)
Elementary Teachers:			
Blind & Deaf	10.0	10.0	-
Teachers (GAINS and HUBS) incl. Prep	58.0	63.8	(5.8)
Learning Support Teacher (LST)	71.5	70.5	1.0
Sub-total	139.5	144.3	(4.8)
Secondary Teachers:			
My Achievement Pathway to Success (MAPS)	22.3	25.0	(2.7)
Administration	4.3	3.7	0.6
STEPS (Skills to Enhance Personal Success) / Community Living	41.3	41.3	-
Learning Support Teacher (LST), incl. Blind/Vision	18.0	19.0	(1.0)
Sub-total	85.9	89.0	(3.1)
Agency:			
Teachers (Including Principal)	28.0	28.0	-
Sub-total	28.0	28.0	-
Total	918.9	942.3	(23.4)

7 Indigenous Education



The 2026-27 budget reflects enveloped funding to support Indigenous Education for programming and initiatives to address the academic success and well-being of First Nations, Metis and Inuit students. This funding also supports all students by building their knowledge on Indigenous histories, cultures, perspectives and contributions. In collaboration with the Board's Indigenous Education Committee, enveloped funding of \$2,143,834 will be used as follows:

Indigenous Education:	2026-27 Projected Budget
Salaries and benefits	\$1,301,890
Professional development, supplies and services	841,944
Total	\$2,143,834

The 2026-27 budget for Indigenous Education includes the following staffing supports:

Staffing Support	FTE
Student Support Workers	4.0
Indigenous Lead / Consultant	1.0
Native Language Instructor	1.0
Indigenous Program Secretary	1.0
Instructional Coach	2.0
Indigenous Graduation Coach	3.0
Total	12.0

8 Justice, Inclusion, Equity and Diversity

The Board continues its work on the Dismantling Anti-Black Racism Strategy, which identifies five priorities which the Board will conscientiously and implement to address the inequities experienced by Black students, staff and their families. The [Dismantling Anti-Black Racism Strategy](#) may be found on the Board’s website. 2026-27 will mark the Board’s fifth year of the five-year strategy.

JIED – Supporting Black Students	2026-27 Projected Budget
Staffing Teacher Consultant – Equity (1.0 FTE), Black Graduation Coach (1.0 FTE), Create Your Future Advisors (5.0 FTE)	\$660,595
Professional Development, Supplies and Services	229,800
Total Expenses	890,395
Ministry of Education Funding	-
(Deficit)	(\$890,395)



9 Transportation

Grants

The Student Transportation Services Allocation is based on needs derived from a provincially set Common Reference Standards criteria to encourage consistency and improve equitable access to student transportation services across Ontario. More specifically, it includes:

- A set of criteria (i.e., Common Reference Standards) that are applied to all school boards to determine need (i.e., optimal number of vehicles) for funding purposes;
- Funding benchmark rates to reflect costs of operating school buses through three allocations:
 - Buses and Contracted Special Purpose Vehicles Allocation;
 - Taxis and Transit Allocation; and
 - Local Priorities and Operations Allocation.

The student transportation funding formula has been updated to reflect:

- Routing simulation submitted by transportation consortia and school boards for 2026-27
- Updates to funding benchmarks to reflect changes in market costs and inflation
- Adjustments to methodology to better align route-level funding with costs. This includes:
 - Rounding up funded time of each bus and CSPV route to the nearest 15-minute increment
 - Establishing a minimum daily funded time for bus routes.

As a result of these updates, an increase of \$1.6 million in funding is projected for 2026-27. This addresses the Board's long standing deficit in this area.



Accountability Measures:

School boards' spending on student transportation and school facilities may not exceed the total funding generated through the Student Transportation Fund and School Facilities Fund, plus up to a maximum of 5% of the total amount generated through the CSF, LRF and SEF.

Expenses

The budget reflects the Board's proportionate share (based on ridership) of the Transportation Consortium's expenses. Transportation expenses are budgeted to decrease \$0.7 million.

2026-27 Transportation – Summary

Below is a summary outlining the 2026-27 Student Transportation budgeted funding and expenses:

Description	Amount
STUDENT TRANSPORTATION FUND (STF)	
Bus – Vehicle Amount	\$6,956,217
Bus – Fuel Amount	2,145,976
Bus – Driver Amount	5,840,549
Spare Capacity Component	504,586
Buses – Non-Refundable HST Amount	346,682
Retention/Recruitment Component	602,756
Contracted Taxis Component	63,641
Public Transit Component	1,240,920
Local Priorities and Operations Component	1,546,406
School Bus Rider Safety and Training	35,568
TOTAL STF	19,283,301
EXPENSES:	
Administration	468,862
Transportation	18,167,640
Supplies & Services	217,706
Rent	38,678
TOTAL EXPENSES	18,892,886
TOTAL SURPLUS	\$390,415

10 Capital Budget

Summary of Capital Budget:

Below is a summary of the projected 2026-27 Capital Budget, which is fully funded by Ministry of Education grants:

Description	2026-27 Projection	2025-26 Original Budget	Increase / (Decrease)
Capital Projects – Renewal	\$4,688,624	\$4,874,901	(\$186,277)
Capital Priorities – Major Capital Programs (new Lakeshore PS)	13,639,722	19,848,293	(6,208,571)
Child Care (including retrofitting school spaces)	-	82,792	(82,792)
Minor Capital	1,394,664	1,394,664	-
School Condition Improvement	17,872,233	18,804,872	(932,639)
School Condition Improvement – RAAC Replacement	6,261,250	-	6,261,250
Short Term Interest on Capital	1,337,463	749,829	587,634
TOTAL CAPITAL BUDGET	\$45,193,956	\$45,755,351	(\$561,395)

Capital costs are not expensed. These capitalized costs are included on the balance sheet and the related grants are included on the balance sheet as Deferred Capital Contributions.



Capital Funding Descriptions



Capital Priorities – Major Programs (including land):

This represents the construction costs budgeted to be incurred related to the new Lakeshore PS.

Temporary Accommodations:

This allocation provides funding to address the estimated annual cost of temporary accommodation in the amount of \$235,800 (\$640,000 in 2025-26). This funding may be used for portable moves and purchases, as well as for operating lease costs for temporary instructional space. The full allocation for \$235,800 has been set aside for operating, and therefore not shown in the capital summary. It may be used for either capital or operating.

The Temporary Accommodations funding model is based on a three-year history of school specific portable counts as reported in the School Facilities Inventory System (SFIS). Any unspent funds of a board's Temporary Accommodation allocation from the previous year are carried forward and placed in deferred revenue on the balance sheet for spending on temporary accommodation in subsequent years.

Minor Capital (IT):

This represents the budgeted amount for classroom computers (\$1,394,664) and other IT capital items. The classroom computers budget is consistent with the prior year. These costs include hardware, operating software and computer wiring. Electrical wiring costs for computers are in the School Facility Renewal budget.

School Condition Improvement:

For 2026-27, the Ministry will continue to invest almost \$1.4 billion to maintain and improve the condition of schools through the School Condition Improvement (SCI) program to address the significant backlog in school renewal needs. SCI funding is allocated to school boards in proportion to the renewal needs assessed for these facilities during the 2019 assessments by the Ministry Condition Assessment Program. During 2025, certain of the Board's schools and administrative facilities were assessed under the new phase of the Ministry Condition Assessment Program, the results of which are currently unknown.

School boards are required to direct 70% of SCI funds to address major building components (i.e. foundations, roofs, windows) and systems (i.e. HVAC and plumbing). The remaining 30% of SCI funding can continue to address the above listed building components or, alternatively, building interiors and surrounding site components (for example, utilities, parking and pavements).

As the Board has high renewal needs, there is a significant amount of SCI funding available. The Board's allocation for 2025-26 approximates \$17.9 million (2025-26 - \$18.0 million). These funds must be used for expenditures that meet the requirement to be capitalized.

School Condition Improvement - Reinforced Autoclaved Aerated Concrete (RAAC)

In addition to the continued investment of \$1.4 billion to renew and improve schools through the School Condition Improvement (SCI) and School Renewal Allocation (SRA), an additional \$300 million will be allocated to school boards to support the removal and replacement of Reinforced Autoclaved Aerated Concrete (RAAC). It is important to note that, to ensure the continued provision of safe and healthy learning environments for students and staff, school boards must continue to maintain an investigation, assessment, and management strategy for all sites with RAAC within their buildings and must report any significant changes in condition to the Ministry.

Short Term Interest on Capital:

This represents the short-term interest on capital projects not yet permanently financed including Erie Migration District School, Beacon Heights Public School, additions at Northwood Public School, Glenwood Public School, Roseland Public School and Queen Elizabeth Public School, a new elementary school in Lakeshore, and SCI. The short-term interest incurred is funded by grants.

Time Limits of Renewal Funding:

The ministry has established time limits on renewal funds where funding expires approximately 2.5 years after being allocated

- 2024-25 school year renewal allocations and prior will expire August 31, 2026
- 2025-26 school year renewal allocations will expire August 31, 2027
- 2026-27 school year renewal allocations will expire August 31, 2028

Consideration will be provided for funds that are legally committed. Project details, including start date, end date and commitments must be reported to the Ministry.

The following table summarizes the capital budget, excluding capitalized interest, by project:

Project	SCI (\$000)	School Renewal (\$000)	Capital Priorities (\$000)	RAAC Removal (\$000)	Minor TCA (Operating) (\$000)	Total (\$000)
Prince Edward PS – Boiler Conversion & Controls Upgrade	\$3,500	\$500	\$-	\$-	\$-	\$4,000
Queen Victoria PS – Boiler Conversion & Controls Upgrade	3,700	500	-	-	-	4,200
Roseville PS – Parking Lot Upgrades, FDK Playspace	350	-	-	-	-	350
Mount Carmel Blytheswood PS – Building Envelope and Paving Upgrades	750	-	-	-	-	750
Malden Central PS – Parking Lot & Playground Paving	650	-	-	-	-	650
Queen Victoria PS – Playground Paving	350	-	-	-	-	350
Roseville PS – Switchgear Upgrade	150	-	-	-	-	150
Various Locations – Site Grading	1,500	-	-	-	-	1,500
Various Locations – Fencing Upgrades	300	-	-	-	-	300
Northwood PS – ERV Replacements	-	750	-	-	-	750
Gore Hill PS – HVAC Upgrades	-	650	-	-	-	650
Queen Elizabeth PS – HVAC Upgrades	250	-	-	-	-	250
Bellewood PS – HVAC Upgrades	-	200	-	-	-	200
Central PS – Gym HVAC Upgrades	-	200	-	-	-	200
WF Herman Academy – Track Removal	-	150	-	-	-	150
Belle River DHS – Track Removal	-	150	-	-	-	150
Vincent Massey SS – Track Removal	-	150	-	-	-	150
Essex DHS – Gym Flooring Replacement	150	-	-	-	-	150
Westview Freedom – Gym Divider Replacement	150	-	-	-	-	150
Bellewood – Gym Divider Replacement	80	-	-	-	-	80
Kennedy Collegiate – Gym Upgrades	1,000	-	-	-	-	1,000
Princess Elizabeth – Building Envelope & Classroom Upgrades	1,500	-	-	-	-	1,500
Davis – Building Envelope & Interior Upgrades	1,500	1,000	-	-	-	2,500
Vincent Massey SS – RAAC Removal & Library Window Replacement	200	-	-	6,261	-	6,461
David Maxwell – HVAC and Controls Upgrade	850	-	-	-	-	850
PASS Windsor – Accessibility Upgrades	50	-	-	-	-	50

Project	SCI (\$000)	School Renewal (\$000)	Capital Priorities (\$000)	RAAC Removal (\$000)	Minor TCA (Operating) (\$000)	Total (\$000)
Westview Freedom – Boiler Replacement	75	-	-	-	-	75
Various Schools – Childcare Bollards	-	350	-	-	-	350
Walkerville – Parking Lot Upgrades	450	-	-	-	-	450
Contingency	367	89	-	-	-	456
New School in Lakeshore	-	-	13,640	-	-	13,640
Various Schools – Minor TCA	-	-	-	-	1,395	1,395
TOTAL	\$17,872	\$4,689	\$13,640	\$6,261	\$1,395	\$43,857

Excludes short-term interest on capital

11 Appendices

Budget Consultation

The Board is committed to continuous improvements in the budget process. Budget reviews and deliberations are aligned with the strategic priorities of the Board. Public consultation is welcome and is integral to the development of the Board’s budget. The Board considers transparency in the use of public funds to be essential to this process.

The Budget consultation process consisted of the following:

- Budget presentations to stakeholder groups;
- Budget consultation meetings at the Finance and Facility Services Committee meetings; and
- A questionnaire was sent to all staff to provide feedback.

Budget presentations to stakeholder groups:

The table below outlines the stakeholder groups who were consulted during the budget development process:

Stakeholder Group	Meeting Date
Special Education Advisory Committee (“SEAC”)	March 11, 2026
Dismantling Anti-Black Racism Committee (“DABR”)	March 30, 2026
Student Senate	April 15, 2026
Greater Essex County Parent Involvement Committee (“GECPIC”)	April 28, 2026
Indigenous Education Committee (“IEC”)	April 30, 2026

Stakeholder groups asked questions about the Core Education funding formula and expressed concerns about the necessity to reduce expenses and its impacts on providing the needed support for students. The DABR Committee expressed specific concerns about supports for black students, specifically around the Black Graduation Coaches.

A member of GECPIC provided the following feedback (summarized for purposes of this document):

- Field trips should be focused on educational opportunities which are more centrally located within the school community so that students can walk to these events. Field trips should build on existing community partnerships and consider parent volunteers who can share their knowledge in various areas (e.g. coding, art workshop). Costs related to field trips should be reviewed from an affordability lens for families.
- Reduce paper and ink costs by sending letters home with one sibling in the family, rather than with each individual child.
- Use of a signing platform (e.g. DocuSign) for permission forms.

Budget Presentations at the Finance and Facility Services Committee:

Two public budget consultation meetings were held on April 14, 2026, and May 12, 2026. At these meetings, two delegations, representing the Dismantling Anti-Black Racism Committee spoke to the following:

- Maintain programs that directly support Black students, racialized learners and children with special needs by continuing funding targeted supports such as:
 - Black Graduation Coach;
 - Create Your Future Advisors;
 - Culturally responsive programming;
 - Equitable hiring and retention practices;
 - Professional development rooted in anti-Black racism education;
 - Mental health and wellness support; and
 - Accountability measures of the Board's progress towards dismantling discrimination.
- Consider the risks to the Board (governance, reputation) if it chooses to ignore the realities of its diverse community.
- Work with local organizations for the continuation of this work.
- Acknowledge the specific, historical context of the Windsor-Essex region.

Staff Questionnaire:

Staff were provided with the opportunity to respond to four questions as outlined below. Responses were open-ended, and staff were provided two weeks to share their input. In total, 11 staff members responded to the survey. Additionally, ETFO submitted a response.

The questions and responses (summarized for purposes of this document) are noted below.

Question #1 – In your opinion, what should be the top priorities for the school board when allocating limited funds?

- Priorities that most directly support student success.
 - Maintaining smaller class sizes;
 - Ensuring adequate support staff in classrooms to meet diverse student needs;
 - Strong administrative support for both teaching and support staff so that schools can consistently provide safe, inclusive, and supporting learning environments;
- Stability in policies and procedures. Constant changes to reporting and compliance requirements divert educators' time and attention away from student learning outcomes and instructional planning;
- Bring back "streaming" so that there are smaller classrooms to help support students who need it as our weakest learners;
- Increase the number of CYWs, EAs and other student support staff to deal with growing behavioural problems;
- Reduce energy costs by building energy-efficient schools, ensure HVAC systems are operating optimally and building occupants are practicing energy-efficient practices;

- Reduce transportation costs by building schools in locations that permit most students to use active transportation. Establish a minimum bus ridership limit and remove students from buses who don't use it regularly;
- Make wise decisions related to school closures. Buildings are being purchased by private schools who directly compete with the board for students and associated funding;
- Consider selling property from old schools that former staff and students might want as a memento (e.g. brick, piece of gym flooring);
- Actively seek opportunities to rent facilities outside of school hours and ensure this is profitable;
- Sell / refurbish equipment and furniture and purchase quality refurbished items before buying new items;
- Adapt school washrooms to prevent costly repairs due to vandalism (<https://www.rrdsb.com/cms/One.aspx?portalId=74369 &pageID=29239481>);
- Ask education workers if they want awards / sway before purchasing;
- Change spending model from top-down to the foundation of our system;
- Get rid of redundant, non-relevant professional development;
- Focus on early year interventions such as Empower, math programs, etc.;
- Change NTIP so that new teachers aren't taken out of the classroom but are assigned a SALT or literacy coach;
- Be open to partnerships and external contributions (e.g. funding for a track);
- Initiatives should have a direct, tangible impact on student experience and outcomes;
- Seek input from frontline workers;
- Sufficient support staff so that schools remain a safe place where learning is prioritized;
- Stability and protection of in-school programs that directly support students; particularly specialized programs such as MAPS, RISE, ESL;
- Maintaining reasonable class sizes, consistent programming and reliable support systems within schools;
- Academic achievement with investment in instructional quality, literacy and numeracy development and classroom supports;
- Resources, manageable class sizes and professional development;
- Staff and students should not be disadvantaged due to mismanagement of funds at the Board level;
- Special Education services should remain a top priority;
- EAs and CYWs provide essential support for many students across the school community.

Question #2 – If reductions are necessary, which instructional areas could absorb cuts with the least impact on student learning?

- No areas. Many programs have already been reduced or eliminated. Further reductions at the classroom or school level would further erode the quality of education.
- Cost savings should be sought at the board or system level;
- Higher up positions making 5x a teacher's salary and doing nothing to support staff or students;
- Eliminate all positions that do not work directly with students or families (e.g. consultants, program, etc.);
- Give Department Heads release time during PD in lieu of consultants;
- Concerns with the shift towards destreamed classrooms, which has increased the diversity of student needs within a single learning environment;
- More equitable access to SALT support for early career teachers;
- Merge the PASS program and the WELL program in Leamington;
- Have admin rotate to mobile offices (on carts) throughout the hallway to help with behaviour management;
- Focus on areas that have a less direct impact on daily student learning experiences such as consultant roles, professional development, etc.);
- Review how certain roles are evolving in response to increased digital access to information and resources;
- Continue to prioritize and maintain student-facing supports such as Special Education, ESL, educational assistants, and CYWs;
- Non-instructional areas, administrative processes and operational duplication;
- Reduction in instructional coaches (e.g. SALT) would likely have a low impact on students;
- Library teachers – implement systems to facilitate laptop usage, book sign outs etc.;
- Higher level positions need to be re-evaluated and cut;
- Review staffing allocations at the secondary level for roles not directly tied to student instructions such as teacher consultants and librarians;
- Redefine and merge Guidance and Student Success roles;
- Why are reductions limited to only instructional areas? What about the number of Superintendents and upper-level staff?

Question #3 – What concerns do you have about the impact of the budget deficit on students' education?

- Further reductions in teaching and support staff;
- Increased class sizes;
- Fewer supports for students with additional needs;
- Less funding for field trips and school-based activities, limiting equal access to learning experiences for students from economically disadvantaged backgrounds;
- Loss of programs and services specifically supporting students facing economic uncertainties;
- Being forced to tailor to the weaker students instead of spending more time encouraging more for our strong students;
- Without updated technology and resources for students, the deficit will negatively impact student outcomes;
- Don't eliminate Librarians who play a key role in coordinating equipment and access for e-Learning;
- Cutting from frontline staff directly affects students and families. Many staff feel overlooked and unsupported, leading to burnout;
- Increasing complexity in classrooms, including behavioural challenges that require substantial attention. This may limit the educator's ability to provide balanced support across all learners;
- Education is not a business; it is an investment. Running the system with money as the guiding principle and sole decider of programs running or not is a flawed analysis from the start;
- Use one staff member to oversee PLAR assessments;
- Special Education is becoming inaccessible because there are not enough supports in place;
- Eliminating French Immersion at Heman Academy results in students going to another school board, pressures parents not to choose French Immersion for their children and disservices the poorest residents from Jefferson Ave. to Ouellette Ave. because they can no longer access this programming. Why do we cut programs in neighborhoods where parents are less likely to advocate? This makes equity seem like a slogan;
- Impact on vulnerable student populations and student learning. Reductions in these areas have disproportionate effects;
- Staff morale and ability to sustain effective programming;
- Eliminating extracurricular activities impacts students' social, emotional and mental well-being;
- Higher level positions need to be re-evaluated and cut;
- Necessary training for teachers will be unavailable;
- Teachers and support staff are already managing significant workloads with limited resources; increased staff burnout, higher rates of leaves and absenteeism, and greater challenges related to student behaviour and classroom management;
- Students require more mental health and educational supports.

Question #4 – What measures should the board take to ensure fair access to education despite financial challenges?

- Collaborative and innovative approaches such as working with other local school boards to coordinate transportation;
- Share board-level services across school boards (e.g. Human Resources, Finance and Supervisory roles);
- Review labour-intensive polices to do not demonstrably improve outcomes (e.g. staff absences);
- Modest adjustments to secondary school timetables (increasing length of school day by one period and eliminating one instruction day per week).
- Higher-up board level staff who are paid more than a classroom teacher and support staff should take a pay cut;
- Incentivize teachers who are well past their retirement date to save on future wages and replacing them with occasional teachers who have been waiting on supply lists for permanent jobs for years;
- Find private-public partnerships to support programs if possible;
- Ensure a fair education for all students despite financial challenges. What we do for one student should be done for all;
- Look to community supports for bridging gaps in service;
- Seek donations from the community;
- Actively engage with parents, community members and external partners who are willing to support programming and school initiatives;
- Attracting students to schools with strong programming;
- Look at research surrounding underfunded public schools;
- Provide clear updates on decisions as well as how feedback has been considered so that stakeholders feel heard, valued and trusted;
- Equity-based and data-informed approach to decision-making should guide all budget considerations;
- Transparency and ongoing engagement with families, educators and communities;
- Reduce the number of positions that don't interact with students that are purely bureaucratic;
- Fight for more money;
- Cut higher level positions;
- Make required on-line courses such as Civics, Careers and Geography;
- Offer more in-class courses for senior level students to up enrolment;
- Prioritize directing resources toward classrooms and student supports rather than bureaucratic administrative structures;
- Use a student-centred approach to budgeting; upper-level Board cuts and not front-line cuts;
- Explore the Board's capital assets, transportation inefficiencies, and resource sharing with other school boards;

- Release reserved monies to help properly support the programs, staff and resources that students require to be successful in school;
- Trim some positions at the top of the school board.

Compliance Calculations

School Board Administration Expense Limit

School boards' total administration spending will now be subject to a school board administration expense limit to bring consistency to school board administration spending. The expense limit is calculated as \$2.2 million plus 3.44% of total operating expenses. There is still flexibility within the Core Ed and the availability of other revenues to manage school board administration spending. The compliance calculation is shown below:

	CALCULATION OF SCHOOL BOARD ADMINISTRATION EXPENSE LIMIT	
1.1	Base School Board Administration Expense Limit	2,200,000
1.2	Additional Allowable School Board Administration Expenses3.44% x Schedule 10ADJ, item 90, column 30	18,084,812
1.3	Reduction to Limit due to Class Size Non-Compliance(item 1.1 + item 1.2) x 0.00%	0
1	Total School Board Administration Expense LimitSum of items 1.1 to 1.3	20,284,812
	CALCULATION OF NET SCHOOL BOARD ADMINISTRATION EXPENSES	
2.1	Compliance - Total School Board Administration Operating Expenses(Schedule 10ADJ, col. 30, items 64 + 65 + 66)	13,523,607
	Less: Amounts excluded from school board administration expense limit	
2.2.1	Enveloping Election Cost in Unorganized AreasSchedule 11A, Item 14.7	-
2.2.2	Internal Audit - Total Enveloping Operating Expenses.Data Form A2-Regional Internal Audit, item 3	-
2.2.3	External Audit (Enrolment and/or Staffing FTE) - Operating ExpensesInput ONLY expenses related to enrolment or staffing FTE audits mandated by the ministry	-
2.2.4	Board Admin Expense Offset - Salary recovery for seconded board admin staff	-
2.2.5	Board Admin Expense Offset - Rental recovery for board admin building expenses	-
2.2.6	Board Admin Expense Offset - Board Admin Expenses Ministry Adjustment	-
2.2	Total expenses excluded from school board administration limitSum of items 2.2.1 to 2.2.6	-
2	Net School Board Administration ExpensesItem 2.1 less item 2.2	13,523,607
3	School Board Administration Limit minus Net ExpensesItem 1 less item 2	6,761,205
4	School Board Administration Compliance Status	COMPLIANT CONFORME
if item 3 is positive: COMPLIANT with school board administration expense limit	
if item 3 is negative: NON-COMPLIANT with school board administration expense limit	

Facilities and Transportation Limit

School facilities and student transportation expenses shall not exceed the total funding generated through the Student Transportation Fund and School Facilities Fund plus up to a maximum of 5% of the total amount generated through the Classroom Staffing Fund, Learning Resources Fund, and Special Education Fund. The compliance calculation is shown below:

	CALCULATION OF FACILITIES AND TRANSPORTATION LIMIT	
1.1	School Facilities FundSection 1B, item 1.4	45,087,489
1.2	Student Transportation FundSection 1B, item 1.5	19,283,301
1.3	5% of total Classroom Staffing Fund, Learning Resources Fund and Special Education Fund5% x (Section 1B, items 1.1, 1.2 and 1.3)	20,507,328
1	Facilities and Transportation - Gross LimitSum of items 1.1 to 1.3	84,878,118
	Adjustments to the Facilities and Transportation Limit	
2.1	Transfer to Deferred Revenue - SRAsubtract Schedule 5.1, item 10.3, col. 2	-6,020,423
2.2	Transfer to Deferred Revenue - RNEsubtract Schedule 5.1, item 10.4, col. 2	-185,788
2.3	Transfer from Deferred Revenue - SRA - OperatingData Form A2 - School Renewal, item 5	1,331,799
2.4	Transfer from Deferred Revenue - RNE - OperatingSchedule 5.1, item 10.4, col. 6	185,788
2	Total Adjustments to Facilities and Transportation LimitSum of items 2.1 to 2.4	-4,688,624
3	Facilities and Transportation LimitSum of item 1 + item 2	80,189,494
	CALCULATION OF NET FACILITIES AND TRANSPORTATION EXPENSES	
4.1.1	Transportation Expenses for ComplianceSchedule 10ADJ, col. 30, items 68 and 69	18,892,886
4.1.2	Pupil Accommodation Expenses for ComplianceSchedule 10ADJ, col. 30, items 70 and 71	45,371,038
4.1	Facilities and Transportation - Gross ExpensesSum of items 4.1.1 and 4.1.2	64,263,924
	Other Revenue Sources applied to Facilities and Transportation	
4.2.1		-
4.2.2		-
4.2.3		-
4.2.4		-
4.2	Total Other Revenue Sources	-
4	Facilities and Transportation - Net ExpensesItem 4.1 less item 4.2	64,263,924
5	Facilities and Transportation limit minus net expensesItem 3 less item 4	15,925,570
6	Facilities and Transportation Compliance Status	COMPLIANT
if item 5 is positive: COMPLIANT with Facilities and Transportation limit	CONFORME
if item 5 is negative: NON-COMPLIANT with Facilities and Transportation limit	

Deficit Compliance Calculation

The compliance calculation is shown below:

1	Is the Board in a Multi-Year Financial Recovery Plan or under Ministry Supervision? <i>(If board is in multi-year recovery plan or under ministry supervision then compliance report below does not apply.)</i>	Yes / Oui
	Balanced Budget Determination	
2.1.1	In-year Revenues <i>.....Schedule 9, item 10.0 - item 4</i>	525,906,743
2.1.2	In-year Revenues for Land <i>.....Schedule 5.6, col. 3, items 1.2 + 1.3 + 1.3.1 - 1.4 - 1.4.1 + Sch 5.5, Total Capital Land Projects, col. 5.1 + col. 6.1</i>	0
2.1.3	In-year Revenues for ARO <i>.....Schedule 3A item 1.5 (col. 4 - col. 3) + Schedule 3A item 1.6 col. 4 + Schedule 9 item 8.51</i>	0
2.1	In-year Revenues for compliance purposes <i>.....Item 2.1.1 - item 2.1.2 - item 2.1.3</i>	525,906,743
2.2	In-year Expenses for compliance purposes <i>.....Schedule 10ADJ, item 90, col. 30</i>	525,721,275
2.3	In-year surplus (deficit) for compliance purposes <i>.....Item 2.1 - item 2.2</i>	185,468
2	If item 2.3 is greater than or equal to zero, the board is in compliance. Otherwise, see calculation below.	COMPLIANT / CONFORME
	Compliance Calculation Prior to Minister Approval Amount (Education Act, 231. (1))	
	Consecutive In-Year Deficits	
3.1	In-year surplus/(deficit) for compliance purposes from 2024-25 <i>.....2024-2025 Financial Statements, Compliance Report item 2.3</i>	1,935,791
3.2	In-year surplus/(deficit) for compliance purposes from 2025-26 <i>.....2025-2026 Revised Estimates, Compliance Report item 2.3, please update to current projected in-year position</i>	-3,588,219
3	Does board have in-year deficits for 3 consecutive years? (Note 1) <i>.....If item 2.3, item 3.1 and item 3.2 are all deficits, then "Yes / Oui"</i>	No / Non
	Maximum Allowable Deficit	
4.1	Operating allocation to be used in compliance calculation <i>.....Section 1A, item 7</i>	484,591,557
4.2	1% of operating allocation	4,845,916
4.3	Prior year accumulated surplus available for compliance <i>.....Schedule 5, item 3, col. 1, 0 if negative</i>	33,863,068
4.4	Maximum allowable amount of in-year deficit <i>.....Lesser of item 4.2 and item 4.3</i>	4,845,916
4	Does in-year deficit exceed the maximum allowable amount? (Note 1)	No / Non
	In-Year Deficit Elimination Plan (IYDEP) Requirement	
5.1	Is an IYDEP required? (Note 2)	No / Non
5.2	If an IYDEP is required, does the board's IYDEP eliminate the deficit within the required timeline? (Note 3)	N/A
5	Is Minister approval required as the in-year deficit is not eliminated within required timeline? (Note 1)	N/A
	Minister Approval Requirement	
6	Is Minister approval required? <i>.....If item 1 is "Yes / Oui", then this item is "N/A". If any of items 3, 4 and 5 is "Yes / Oui", Minister approval is required.</i>	N/A