

2025-2026 Board Approved Budget Financial Summary

17 June 2025



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Comparative Budget Summary

	2024-2025 Approved Budget	2025-2026 Approved Budget
Revenues		
Core Education Funding, Capital Allocations and Deferred Capital Contributions	1,065,417,937	1,165,891,250
Responsive Education Programs and Other Revenues	83,222,729	53,439,680
Board Programs:		
Extended Day Program and Early Learning Centres	20,682,339	25,463,339
Total Revenues	\$ 1,169,323,005	\$ 1,244,794,269
Expenditures		
By Funding Envelope:		
Instruction	840,693,899	900,031,410
Continuing Education	12,062,329	12,593,047
Transportation	53,379,814	56,551,360
Facilities / Learning Environment	111,060,797	115,760,682
Central Administration	27,654,791	27,858,357
Amortization	83,215,892	91,790,703
Other:		
Extended Day Program and Early Learning Centres	21,274,882	24,581,236
Debt Repayment	5,620,730	5,353,319
Staff Secondment	6,829,470	10,274,154
Labour Provision	7,530,400	-
Total Expenditures	\$ 1,169,323,005	\$ 1,244,794,269
Projected Surplus (Shortfall)	\$ -	\$ -

	2024-2025 Approved Budget	2025-2026 Approved Budget
Use of Reserves		
Appropriated Reserves		
Amortization on Board-Approved Capital Projects	967,888	1,076,512
Total Use of Reserves	\$ 967,888	\$ 1,076,512

Numbers may not add due to rounding



Core Education Funding (CEF) Revenues

	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Core Education Funding (CEF)			
Classroom Staffing Fund			
Per Pupil Allocation (Salary & Benefits for classroom staffing)	419,714,907	396,543,231	441,684,610
Language Staffing Allocation	48,803,092	38,895,059	47,582,363
Local Circumstances Staffing Allocation	104,417,627	89,850,768	99,553,580
Indigenous Education Classroom Staffing Allocation	140,792	201,751	216,614
Supplementary Staffing Allocation (Literacy, Numeracy, Other)	21,386,386	11,973,176	13,796,064
Learning Resources Fund (LRF)			
Per Pupil Allocation (Classroom Materials and Resources)	53,638,021	54,504,216	57,736,299
Language Supports and Local Circumstances Allocation		12,492,119	12,938,142
Indigenous Education Supports Allocation	4,344,162	4,256,205	4,759,503
Mental Health and Wellness Allocation	2,937,758	2,125,848	2,269,566
Student Safety and Well-Being Allocation	1,253,674	2,205,964	2,308,260
Continuing Education and Other Programs Allocation	8,576,636	8,048,092	9,807,745
School Management Allocation	58,361,995	58,692,037	66,279,151
Differentiated Supports Allocation	1,111,082	7,673,902	8,731,551
Special Education Fund (SEF)			
SEF Base Funding	66,235,751	64,471,753	69,931,461
Differentiated Needs Allocation	44,661,204	42,077,979	45,118,729
Complex Supports Allocation	4,510,635	4,478,533	5,627,970
Specialized Equipment Allocation (SEA)	4,424,152	5,088,954	4,451,750

Numbers may not add due to rounding



Core Education Funding (CEF) Revenues

	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Core Education Funding (CEF) (continued)			
School Facilities Fund			
School Operations Allocation	90,305,939	92,795,243	96,704,212
School Renewal Allocation	5,087,333	5,087,333	5,087,333
Rural and Northern Education Allocation	214,580	212,655	231,281
Student Transportation Fund (STF)			
Transportation Services Allocation	48,381,451	51,733,894	54,584,894
School Bus Rider Safety Training Allocation	62,952	69,520	69,520
School Board Administration Fund (SBAF)			
Trustee and Parent Engagement Allocation	220,276	399,156	400,904
Board-Based Staffing Allocation	21,756,422	21,606,808	22,756,931
Central Employer Bargaining Agency Fees Allocation	41,901	59,190	60,919
Data Management and Audit Allocation	316,288	510,092	522,151
School Board Debt Service Costs (SBDSC)			
Permanent Financing of NPF	2,523,115	2,523,115	2,523,115
Interest on Capital	4,016,259	3,797,615	3,445,204
Other Core Education Funding			
CVRIS Operating	436,638	-	-
Deduct MTCA	(2,285,464)	(8,199,774)	(4,195,629)
Net Transfer to Deferred Revenue	(1,718,008)	(359,320)	-
One-Time Realignment Mitigation Fund	1,237,314	-	-
SEA Deferred Revenue Prior Year Adjustment	-	9,200,000	-
Total Core Education Funding	\$ 1,015,114,870	\$ 983,015,114	\$ 1,074,984,193

Numbers may not add due to rounding



Other Revenues and Deferred Capital Contributions

	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Other Revenues			
Education Programs			
Rentals	6,719,242	5,713,000	7,145,001
Continuing Education	6,777,903	7,042,442	6,887,527
Other Provincial and Grants (including Bill 124)	90,303,296	42,670,078	8,268,609
Secondments	8,119,502	6,598,609	9,863,188
Tuition Fees	9,035,349	10,459,000	7,967,450
Interest Income	3,196,877	2,000,000	1,400,000
Miscellaneous Revenues	7,464,367	6,855,600	10,242,305
OCENET Facilities Fees and Capital Return	1,787,800	1,884,000	1,665,600
Board Programs			
Extended Day Program	18,357,275	18,612,854	22,969,328
Early Learning Centres	1,840,695	2,069,485	2,494,011
Total Other Revenues	\$ 153,602,306	\$ 103,905,068	\$ 78,903,019
Deferred Capital Contributions (Ministry Approved Capital)	\$ 80,694,321	\$ 82,402,823	\$ 90,907,057

Numbers may not add due to rounding



Total Revenue and Use of Accumulated Surplus

	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Total Revenue	\$ 1,251,129,505	\$ 1,169,323,005	\$ 1,244,794,269
Use of Accumulated Surplus			
Amortization of District Approved Capital Projects	674,443	967,888	1,076,512
Other Operating and Capital Needs	11,421,966	-	-
Use of Accumulated Surplus	\$ 12,096,409	\$ 967,888	\$ 1,076,512
Total Revenue and Use of Accumulated Surplus	\$ 1,263,225,914	\$ 1,170,290,893	\$ 1,245,870,781

Numbers may not add due to rounding



Changes in Operating Expense Budget

Approved 2024-2025 Budget		\$ 1,169,323,005
Change in Staffing Costs	FTEs	Amount
Contractual and Ministry Required Changes		
Net Increase in Salary Changes		77,321,747
Net Increase in Statutory and Fringe Benefits		7,405,048
Labour Provision Reversal (Bill 124 & COLA)		(10,738,667)
Sub -Total		\$ 73,988,127
Mid-Year Staffing Changes		
Continuing Education	1.32	120,640
Rideau Hub Coordinator	1.00	122,251
Family and Community Engagement Coordinator	1.00	133,690
Legal Counsel	1.00	196,199
GM Labour Relations	1.00	203,541
Superintendent - Special Assignment - Elementary Program Review	1.00	215,373
Print Shop Administration	(1.00)	(85,249)
Human Rights Investigator	(1.00)	(142,526)
Continuing Education (Term No FTE Impact)		271,062
Sub -Total	4.32	\$ 1,034,981



Changes in Operating Expense Budget

Change in Staffing Costs	FTEs	Amount
Approved Academic Staffing Changes		
Non-Discretionary (ADE-Based Changes)		
Elementary Teachers	(18.11)	(2,288,068)
Secondary Special Education	(1.50)	(189,514)
Secondary Teachers	(3.17)	(400,128)
Guidance Teachers	0.67	84,650
Special Education LST/SERT	0.16	20,215
Discretionary		
Elementary Teachers Needs Allocation	(2.60)	(328,491)
Elementary Teachers	(9.00)	(1,137,085)
Elementary Special Education	(8.57)	(1,082,758)
Elementary Central Staffing	(4.00)	(505,371)
E-Learning	(12.17)	(1,537,213)
Secondary Teachers	(5.67)	(716,364)
Secondary Special Education	(0.33)	(42,113)
Elementary Principals	(0.50)	(84,205)
Secondary Principals	(0.50)	(86,917)
Secondary Principals - Central	(1.00)	(173,833)
Sub -Total	(66.29)	\$ (8,467,196)
Staffing Changes in Extended Day Program (EDP) & Early Learning Centres (ELC)		
ELC - Central Staffing	1.71	206,398
EDP - Early Learning Assistants	22.57	1,032,194
EDP - Early Childhood Educators	(17.14)	(959,153)
EDP - Central Staffing	(3.00)	(451,442)
Sub -Total	4.14	\$ (172,003)



Changes in Operating Expense Budget

Change in Staffing Costs	FTEs	Amount
Approved Staffing Initiatives		
Superintendent on Special Assignment - Elementary Program Review	(1.00)	(215,373)
Superintendent on Special Assignment - Math	(1.00)	(215,373)
Central Administration Positions	(20.00)	(2,169,168)
LSS - Educational Assistants	(14.00)	(969,219)
LSS - Emergency Educational Assistants	(6.00)	(424,246)
LSS - Central Administration	(2.00)	(246,949)
LSS - Psychologists	(3.00)	(466,018)
LSS - Social Worker	(1.00)	(122,526)
LSS - Speech Language Pathologists	(2.50)	(308,258)
LSS - Communication Disorder Analyst	(1.00)	(82,568)
Kindergarten Early Childhood Educators	(30.86)	(1,708,491)
Facilities Custodian	(1.00)	(77,190)
School Office Support Staff	6.08	380,797
Temporary Positions (No FTE Impact)		
Replacement Costs		2,668,695
Enterprise Resource Planning (ERP) Project		(110,972)
Labour Relations Investigation Advisor		(135,000)
Communication Disorder Analysts		(82,567)
Sub -Total	(77.28)	\$ (4,284,425)
Total Staffing Changes	(135.11)	\$ 62,099,485
Secondment Staffing Changes		
Change in Seconded Staffing Costs	7.00	925,925
Change in Seconded Educational Assistants (Term No FTE Impact)	-	1,931,108
Sub -Total	7.00	\$ 2,857,033
Total Staffing Changes	(128.11)	\$ 64,956,518

Numbers may not add due to rounding



Changes in Operating Expense Budget

Change in Operating Costs	Amount
Funding Changes in Programs , Public Sector Accounting Board (PSAB) & Legislation	
<i>Funding Changes in PSAB & Legislation</i>	
Amortization of Capital Assets	8,574,811
Ottawa Student Transportation Authority (OSTA)	3,171,546
Insurance Premiums	287,831
Lease Agreements	209,469
Breakfast Monitors (Claim Based)	19,583
Debentures & Long Term Loans	(267,411)
Retirement Gratuities	(277,795)
<i>Funding Changes in Programs</i>	
Indigenous Education	959,602
Targeted Supports and Experiential Learning	668,173
Nutrition Program funded by ONFE	364,228
Special Education	357,889
FSL Areas of Intervention	237,705
Responsive Education Plan (REP)	123,575
Urban Priorities	19,932
Rural and Northern Education Fund (RNEF)	18,626
New Teacher Induction Program (NTIP)	11,336
Managing Information for Student Achievement (MISA)	(242)
Parent Involvement	(135,190)
OCENET - Contractual Services	(1,003,078)
Special Education - SEA	(4,957,898)
Sub -Total	\$ 8,382,692



Changes in Operating Expense Budget

Change in Operating Costs	Amount
Approved Operating Initiatives	
Net Operating Costs - EDP	2,149,502
B< Internet and Other Costs	1,882,214
Facilities - Utility Costs	600,000
Employee Wellness	(187,400)
Elementary Program Review	(215,000)
Summer Learning Program	(610,800)
General Operating Costs (Supplies & Services)	380,646
Facilities Cost Transfer to EDP	(1,867,108)
Sub -Total	\$ 2,132,054
Total Operating Changes	\$ 10,514,746
Total Cost Change	\$ 75,471,264
Board-Approved 2025-2026 Budget	\$ 1,244,794,269

Numbers may not add due to rounding



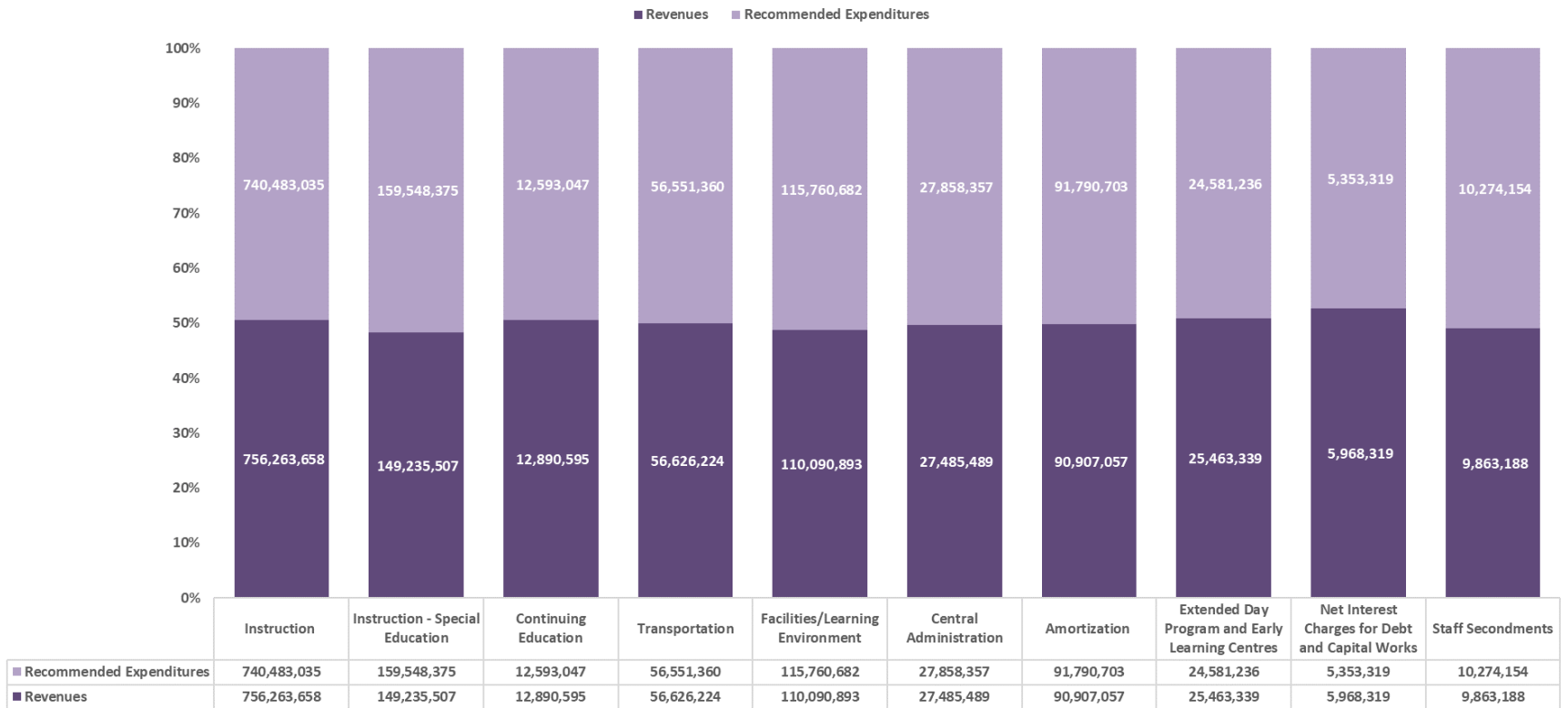
Net Enveloping – Table

	Core Education Funding and Other Revenues	Recommended Expenditures	Difference
Instruction	756,263,658	740,483,035	15,780,622
Instruction - Special Education	149,235,507	159,548,375	(10,312,868)
Continuing Education	12,890,595	12,593,047	297,548
Transportation	56,626,224	56,551,360	74,864
Facilities/Learning Environment	110,090,893	115,760,682	(5,669,789)
Central Administration	27,485,489	27,858,357	(372,868)
Amortization	90,907,057	91,790,703	(883,646)
Extended Day Program, Early Learning Centres & Other	25,463,339	24,581,236	882,103
Net Interest Charges for Debt and Capital Works	5,968,319	5,353,319	615,000
Staff Secondment	9,863,188	10,274,154	(410,966)
Total	\$ 1,244,794,269	\$ 1,244,794,269	\$ -

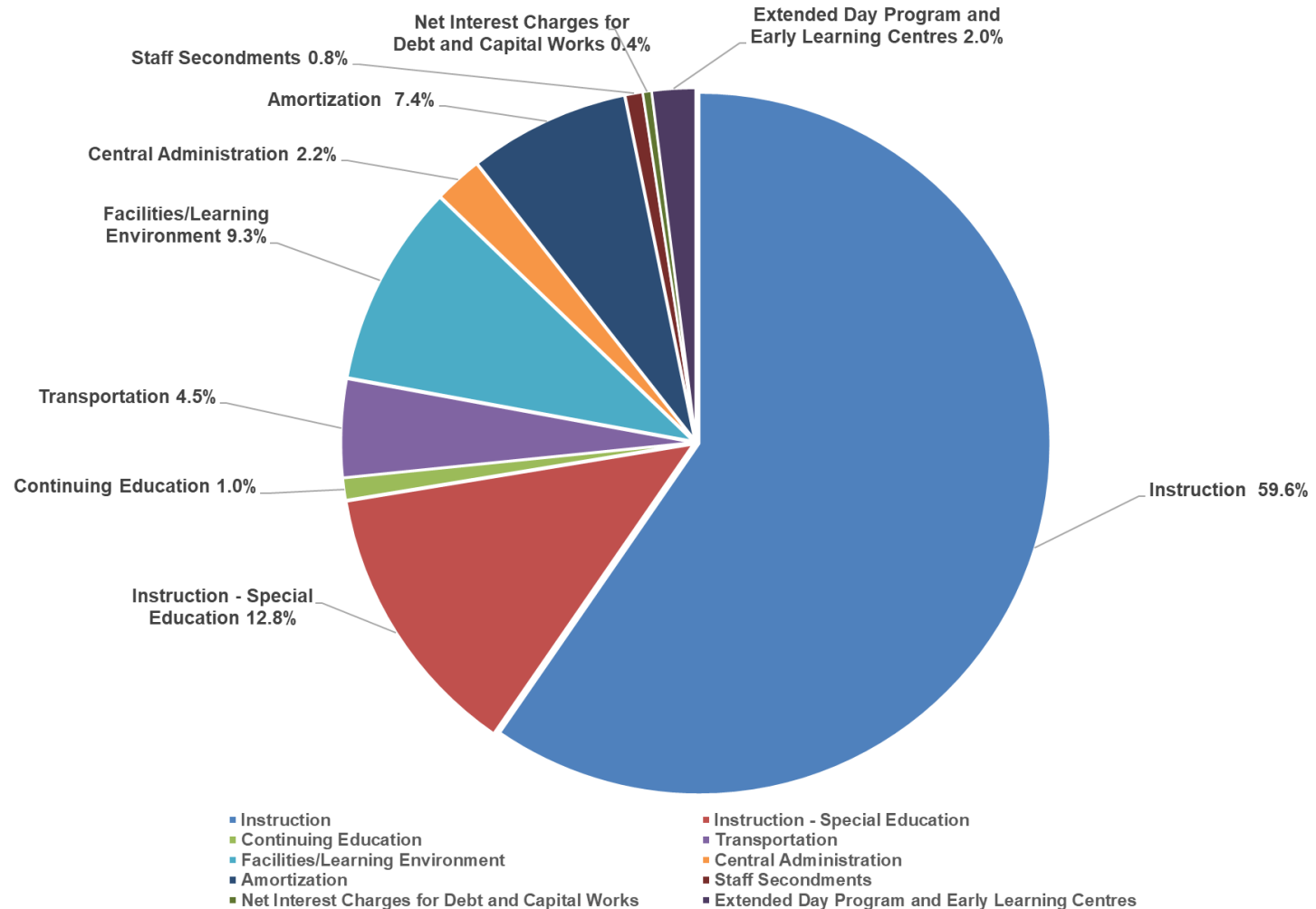
Numbers may not add due to rounding



Net Enveloping – Chart



Net Enveloping Expenditures - Chart



Capital Budget

	Estimated Expenditures for 2025-2026	Funding Sources			Total
		Ministry Funding	Capital Expenses from Operating Budget	Education Development Charges	Capital Funding
Buildings, Additions and Portables:					
Capital Priorities	46,623,587	46,623,587			46,623,587
School Renewal	11,646,331	11,646,331			11,646,331
School Condition Improvement	52,022,680	52,022,680			52,022,680
Sub-Total	\$ 110,292,598	\$ 110,292,598	\$ -	\$ -	\$ 110,292,598
Other Assets:					
Furniture, Equipment, Computer Hardware & Software	4,195,629		4,195,629		4,195,629
Sub-Total	\$ 4,195,629	\$ -	\$ 4,195,629	\$ -	\$ 4,195,629
Total	\$ 114,488,227	\$ 110,292,598	\$ 4,195,629	\$ -	\$ 114,488,227

Numbers may not add due to rounding

Average Daily Enrolment – Table

	2023-2024 Actual	2024-2025 Estimates	2025-2026 Estimates
Elementary Students			
Junior Kindergarten	4,382.77	4,300.50	4,316.50
Senior Kindergarten	4,765.00	4,918.00	4,392.50
Grades 1 to 3	15,347.00	15,604.00	15,342.50
Grades 4 to 8	26,734.50	26,860.50	26,961.00
Sub-Total	51,229.27	51,683.00	51,012.50
Tuition Paying	78.00	100.00	59.00
Total Elementary Students	51,307.27	51,783.00	51,071.50
Secondary Students			
Under age 21	24,653.63	24,891.45	25,049.14
Age 21 and over	606.25	551.66	608.50
Sub-Total	25,259.88	25,443.11	25,657.64
Tuition Paying	572.26	634.18	492.01
Total Secondary Students	25,832.14	26,077.29	26,149.65
Grand Total	77,139.41	77,860.29	77,221.15

Numbers may not add due to rounding



Average Daily Enrolment – Chart



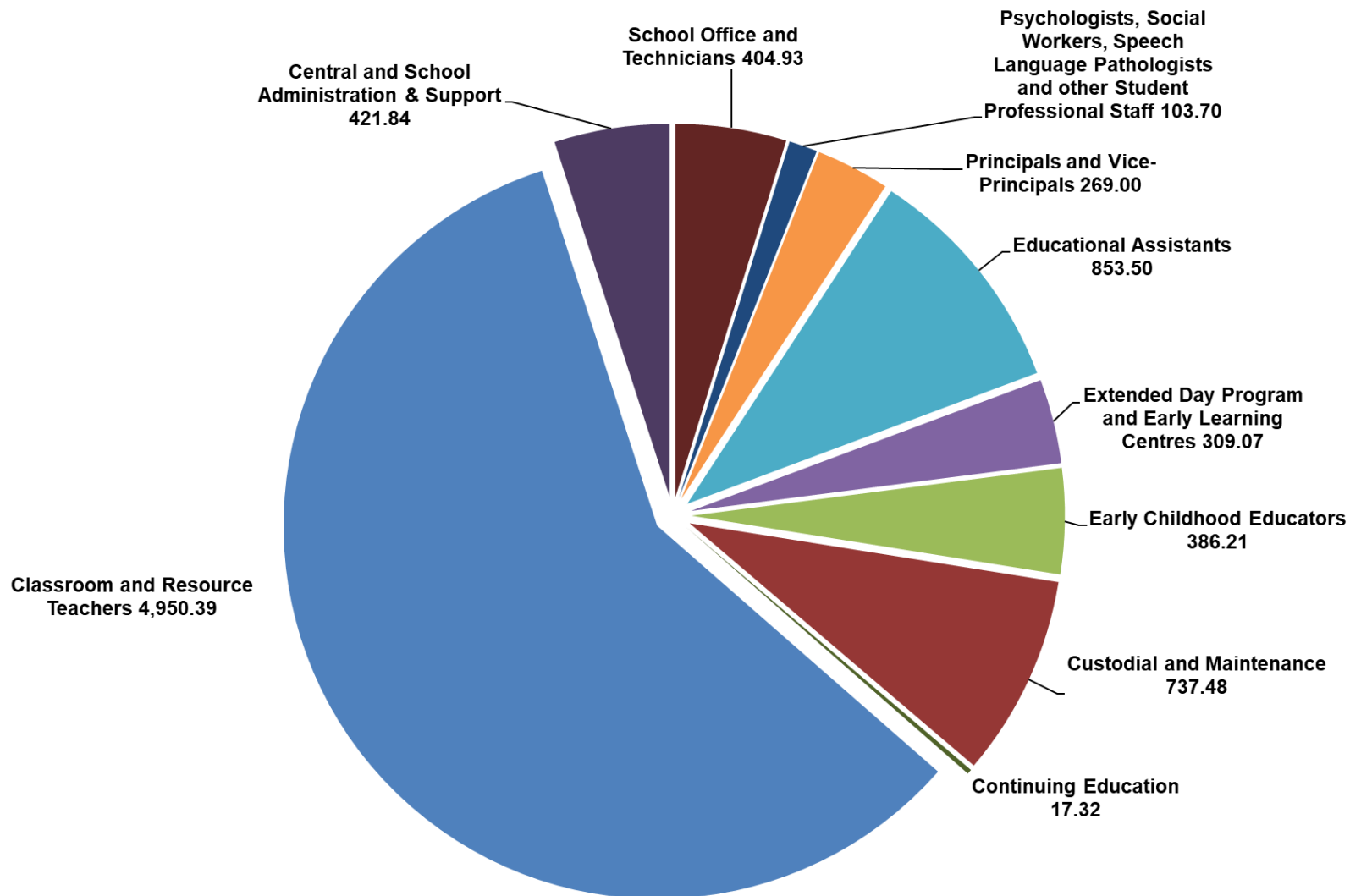
Staffing by Full-Time Equivalency (FTE) Summary – Table

Staffing Group	Approved 2024-2025		Approved 2025-2026	
	FTE	% Total	FTE	% Total
Classroom and Resource Teachers	5,014.66	58.39%	4,950.39	58.56%
Educational Assistants	873.50	10.17%	853.50	10.10%
Custodial and Maintenance	738.48	8.60%	737.48	8.72%
Early Childhood Educators	417.10	4.86%	386.21	4.57%
School Office and Technicians	400.85	4.67%	404.93	4.79%
Central and School Administration & Support	440.84	5.13%	421.84	4.99%
Extended Day Program and Early Learning Centres	304.93	3.55%	309.07	3.66%
Principals and Vice-Principals	271.00	3.16%	269.00	3.18%
Psychologists, Social Workers, Speech Language Pathologists and other Student Professional Staff	111.20	1.29%	103.70	1.23%
Continuing Education	16.00	0.19%	17.32	0.20%
Total	8,588.56	100.00%	8,453.45	100.00%

Numbers may not add due to rounding



Staffing by Full-Time Equivalency – Chart



Learning Support Services – Revenues and Expenditures

Grant Revenues	2024-2025 Approved Budget	2025-2026 Approved Budget
Special Education Allocation		
Special Education Fund - Per Pupil Allocation	64,471,753	69,931,461
Differentiated Needs Allocation (DNA)	42,077,979	45,118,729
Behavioural Expertise Component	1,069,147	1,122,997
Special Incidence Portion (SIP) Component	3,409,386	3,923,545
Care and Treatment Education Programs (CTEP) Component	-	581,428
Specialized Equipment Allocation (SEA)	5,088,954	4,451,750
(Less)/Add SEA Deferred Revenue	9,200,000	-
Total Special Education Grants	\$ 125,317,219	\$ 125,129,910
Special Education Grant Allocations		
Proportionate Foundation Allocation	9,656,316	12,024,429
Proportionate Teacher Compensation Allocation	1,580,399	2,022,682
Total Special Education Grant Allocations	\$ 11,236,715	\$ 14,047,111
Special Education Other Grants		
Summer Learning Program	62,985	-
Program Leadership Allocation - Mental Health Leader component	152,324	160,695
Supports for Students Fund (In year approved/retained Educational Assistants)	1,158,421	1,332,649
Supports for Students Fund (In year approved/retained Teachers)	2,278,133	1,831,974
Supports for Students Fund (PSSP)	146,116	173,384
Supports for Students Fund (Other Enhancements)	220,144	-
Total Special Education - Other Grants	\$ 4,018,123	\$ 3,498,702
Special Education Other Income		
Other Revenue from Recoveries	862,463	850,550
Responsive Education Programs (REP)	1,267,000	957,800
Employee Life and Health Trusts (Proportionate share)	4,318,859	4,751,434
Bill 124 Impact	5,273,010	-
Total Special Education Other Income	\$ 11,721,333	\$ 6,559,784
Total Revenues	\$ 152,293,390	\$ 149,235,507
Expenditures		
Staffing	144,561,677	151,152,943
Operating	13,881,737	8,395,432
Total Expenditures	\$ 158,443,414	\$ 159,548,375
Projected Surplus (Shortfall)	\$ (6,150,025)	\$ (10,312,868)

Numbers may not add due to rounding



Extended Day Program and Early Learning Centres

2025-2026 Revenue	Extended Day Program		Early Learning Centres		Total	
Extended Day and Early Learning Centres						
Extended Day Fee Revenue - Regular Day	14,186,244				14,186,244	
Extended Day Fee Revenue - PD Days, Winter & Spring Break	241,569				241,569	
Early Learning Centres			618,684		618,684	
Other Government Revenue - Go Funding	8,141,830		1,805,000		9,946,830	
Government Contribution to Benefits	399,686		70,327		470,013	
Total	\$ 22,969,328		\$ 2,494,011		\$ 25,463,339	

2025-2026 Expenditures	Extended Day Program		Early Learning Centres		Total	
Extended Day Program	FTE	Amount	FTE	Amount	FTE	Amount
Staffing and Operating Expenses:						
Central Staffing	14.75	1,820,864			14.75	1,820,864
Early Childhood Educators	193.29	12,939,417			193.29	12,939,417
Early Learning Assistants (including Supply Early Learning Assistants)	65.27	3,106,605			65.27	3,106,605
Support for Children with Special Needs (ELAs)	6.30	300,000			6.30	300,000
Supply Early Childhood Educators		1,041,035				1,041,035
Staff Costs - Professional Development Days, Winter & Spring Break		58,816				58,816
Casual for Central Staff		19,000				19,000
Snacks		400,000				400,000
Supplies and Services		155,748				155,748
Professional Development		20,000				20,000
EDP Information System		39,000				39,000
Departmental Costs:						
School Operations		1,867,109				1,867,109
Sub-total Staffing, Operating and Departmental Costs	279.61	\$ 21,767,593			279.61	\$ 21,767,593
Departmental Transfer Costs:						
Business & Learning Technologies		160,000				160,000
Finance and Payroll		100,000				100,000
Human Resources		77,235				77,235
Sub-total Departmental Transfer Costs		\$ 337,235				\$ 337,235
Total Extended Day Program	279.61	\$ 22,104,828			279.61	\$ 22,104,828
Early Learning Centres						
Staffing and Operating Expenses:						
Early Childhood Educators			18.00	1,341,675	18.00	1,341,675
Program Manager			1.00	130,938	1.00	130,938
Program Assistants			5.50	315,153	5.50	315,153
Program Coordinator			3.00	286,464	3.00	286,464
Cook			1.00	68,914	1.00	68,914
Housekeeper			0.71	30,952	0.71	30,952
Financial Analyst			0.25	29,506	0.25	29,506
Supply Early Childhood Educators				80,501		80,501
Professional Development				10,000		10,000
Supplies				28,300		28,300
Meals				154,005		154,005
Sub-total Staffing, Operating and Departmental Costs			29.46	\$ 2,476,408	29.46	\$ 2,476,408
Total Early Learning Centres			29.46	\$ 2,476,408	29.46	\$ 2,476,408
Projected Surplus (Shortfall)		\$ 864,500		\$ 17,603		\$ 882,103

Numbers may not add due to rounding

