SUDBURY CATHOLIC DISTRICT SCHOOL BOARD

Estimates Budget

2026-2027

SUDBURY CATHOLIC DISTRICT SCHOOL BOARD

Contents

Budget Framework

Our Mission
To realize each students' potential within our inclusive Catholic learning community by nurturing and developing their mind, body and spirit.

Our Vision
Leaders in Learning and Faith.

The proposed Multi-Year Strategic Plan represents the Board's dedication to the future of Sudbury Catholic Schools, shaped by the input of over 3,600 students, parents, staff, parish leaders, and community members who shared their views on what is working well, areas for deeper focus, and their hopes for the next five years (2026-2031). The MYSP plan is structured around four pillars and thirteen goals.

Leaders in learning and faith
To realize each student's potential within our inclusive Catholic learning community by nurturing mind, body, and spirit

Living Catholic Identity	Welcoming, Inclusive and Safe Schools	Achievement & Future Pathways	System Excellence
Nurture the development of Catholic Identity	Continuously Strengthen Student and Staff Wellbeing	Close Achievement Gaps in Numeracy & Literacy	Build a Culture of Trust, Transparency, Accountability, and Collaboration
Strengthen Student and Adult Faith Formation	Ensure Consistent Processes to Respond to Bullying, Hate, Bias, Discrimination and Violence	Create Hands-On, Experiential Learning Opportunities that Deepen Student Engagement	Sustain the Workforce who Carry the Plan
Enhance the Home–School–Parish Triad	Improve Navigation and Access of Mental Health, Special Education, and Wellbeing Supports	Provide Learning Experiences and Supports That Ensure Students Feel Prepared and Confident to Transition Successfully to Their Next Stage of Learning and Life	Steward Resources and Modernize Operations
	Deepen Indigenous Education and Truth and Reconciliation		

Some of the current issues and/or trends that will be taken into consideration while developing the budget this year are as follows:

- Succession and leadership development;
- Changing demographic and diversity of our Sudbury Catholic community;
- Changing political landscape;
- Financial challenges resulting from the current funding model not adequately aligning with escalating inflation and underfunded operational pressures;
- Changes to elementary and secondary curriculum and Ministry and Board programing priorities;
- Changing landscape of artificial intelligence for students and staff;
- Escalating pressures of cyber security;
- Continued need to focus on mental health and well being;
- Emphasis on closing the learning gaps;
- Reducing levels of absences;

- Labour shortage across the system;
- Uncertainty regarding Responsive Education Programs (REP);
- Recent certification of union and related implications.
- Central collective bargaining for teachers and education workers

For the 2026-2027 budget process, there was consultation with staff, students, parents and other stakeholders through a Thoughtexchange information gathering opportunity in conjunction with the design of the Board's new Multi-Year Strategic Plan. This year, three questions were asked:

1. When thinking about how the Board allocates its budget, please rank the following areas in order of priority for investment, the survey results ranked the following in order of importance.
1. Faith formation and Catholic identity programming
2. Extracurricular programmes and student activities
3. Special education and support services
4. Building maintenance and facility upgrades
5. STEM, skilled trades, and experiential learning
6. Technology and digital tools
7. Staffing levels
8. Student mental health, and well-being supports

2. Are there specific areas where you believe the board should continue to and/or increase investment to better support students?
The responses highlighted a strong emphasis on increasing investment in mental health support, special education, and staffing to ensure smaller class sizes and more personalized attention for students. There is also a call for enhanced academic resources, including technology, STEM programs, and life skills training. Respondents suggested improving infrastructure, such as school facilities and playgrounds, and providing more extracurricular activities. Additionally, there was a focus on addressing behavioral issues, bullying, and ensuring a safe learning environment. Overall, the responses advocated for a holistic approach to better support diverse student needs.

3. Are there specific areas where you would like to see the board invest, where they currently are not, to better support students?
Responses indicated a desire for increased investment in several areas to better support students. Key areas included mental health resources, special education, and support for students with learning disabilities. There was a call for smaller class sizes, more educational assistants, and improved staffing ratios. Respondents suggested enhancing real-life skills programs, career preparation, and hands-on learning opportunities. Additional requests included better communication, outdoor learning spaces, and improved facilities such as air conditioning and safe parking. Some emphasize the need for extracurricular activities, including sports, arts, and field trips, as well as technology upgrades and literacy programs.

Highlights of the 2026-27 Core Education Funding

On May 13, 2026 the Ministry of Education released the 2026-27 Education Funding Memo.
[2026-27 Education Funding Memorandum]
There has yet to be any information released regarding Responsive Education Program Funding for the 2026-2027 year.

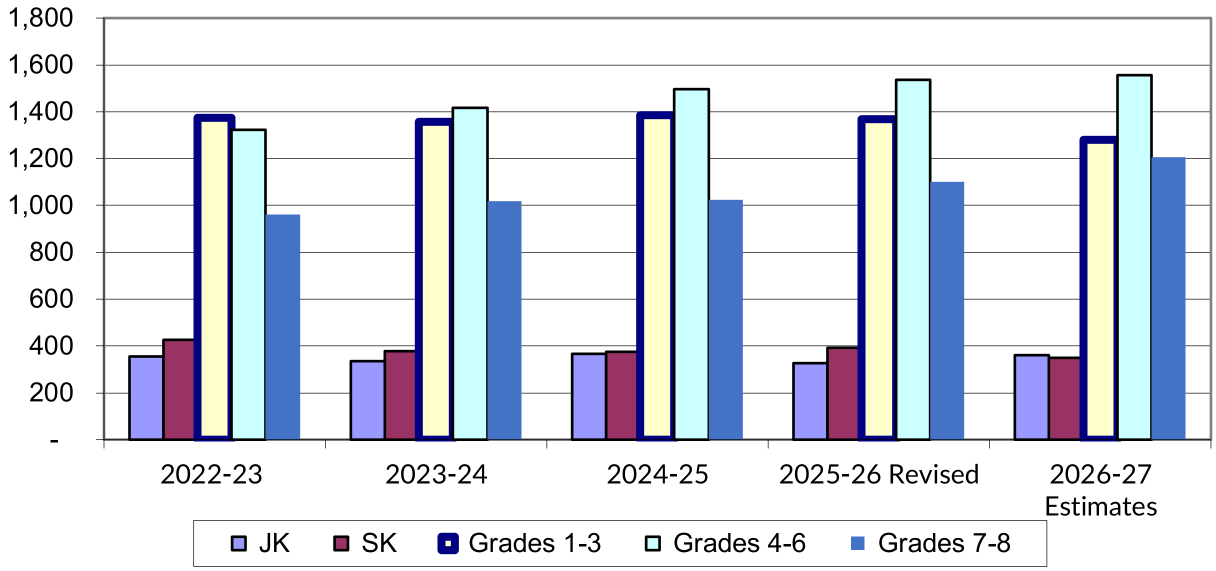
For 2026-27, the Ministry has introduced several funding changes that will affect how certain priorities are reflected within the budget. These include a new $750 classroom supply allocation for eligible elementary teachers, a two per cent increase to the non-staff portion of the School Operations Allocation, and the movement of a number of former Responsive Education Program and transfer payment items into Core Education Funding. Initiatives that were previously identified more distinctly through separate program funding are now incorporated into the broader funding model, including supports for reading intervention, early reading screening tools and related licences, cyber safety and technology-related supports, supports for children and youth in care, mathematics achievement, digital math tools, and transitions for students with special education needs and/or disabilities. These priorities are now reflected primarily through areas such as the Learning Resources Fund, Targeted Learning Allocation, Student Safety and Well-being supports, Special Education-related allocations, and technology-related components. While this change provides a more permanent place for these initiatives within the regular funding structure, it also means that the related funding is less visible as a separate grant line. As a result, the board will need to continue monitoring and tracking these expenditures internally to ensure that the intended program priorities remain supported within available core funding.

Enrolment and Class Size

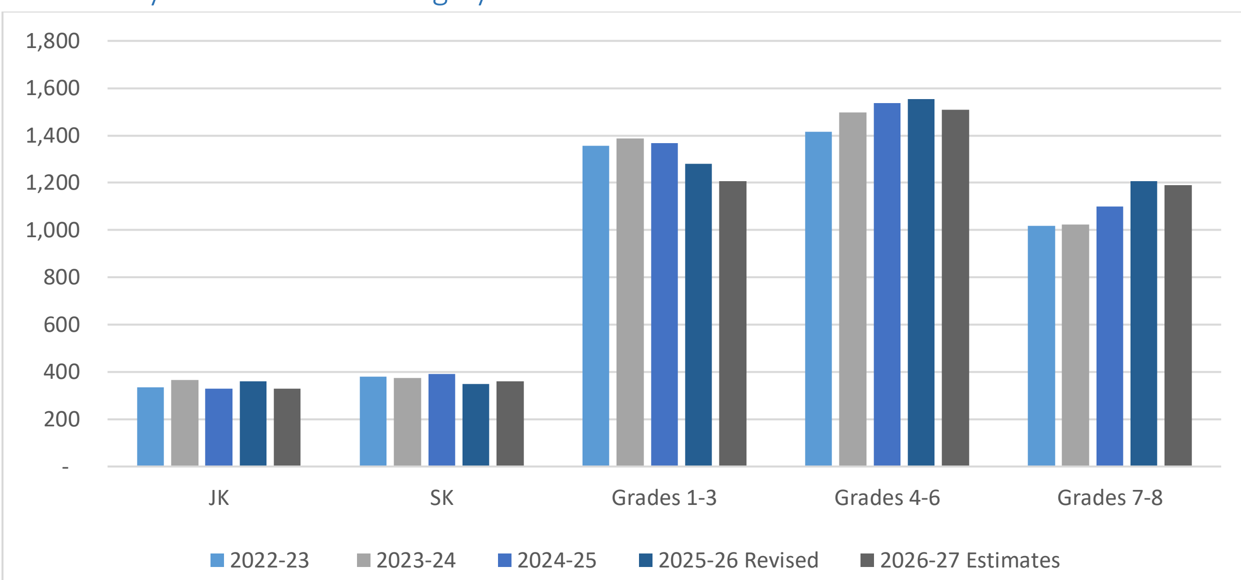
A significant part of the budget-setting process was completed based on academic staffing decisions which are made in early April as per the respective collective agreements. These decisions are made based on grant estimates and enrolment projections for the coming year using the best information that we had at that time. It is important to note that our enrolment projections are derived from a combination of statistical census data, historical trends, registration data, staff experience and local area knowledge.

There is an inherent element of risk in projecting enrolment. If the projection is too low, the result could be understaffing, and a rearrangement of classes in the fall. On the other hand if the projections are too high the result may be overstaffing (which cannot be rightsized in the fall as per the collective agreements), rearrangement of classes in the fall, and there may be a cut in priority services as funding will be less than anticipated.

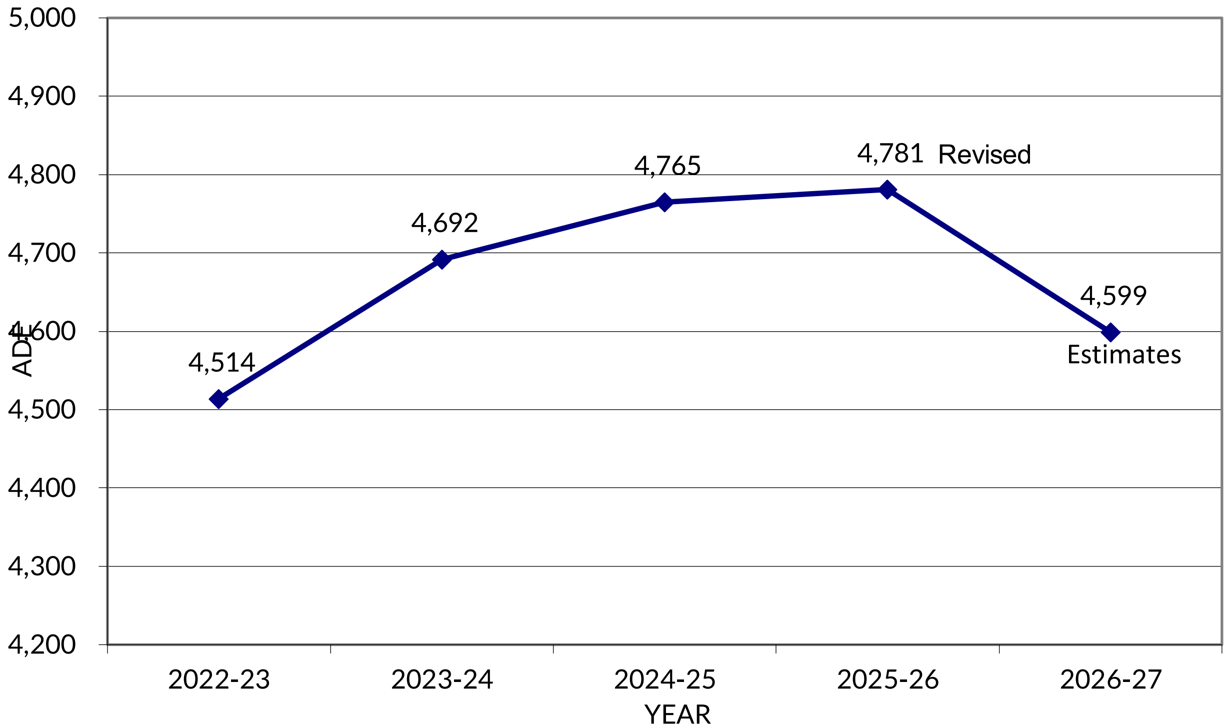
Elementary Enrolment Trending by Year



Elementary Enrolment Trending by Grade



Elementary Enrolment Average Daily Enrolment



Rationale for Enrolment Projection

Enrolment projections are reflecting a decrease of 198 elementary students for 2026-2027 school year. The chart below explains the projected change by generally showing that the number of students in a particular grade in the previous year is higher than the projected year (for example the grade 4 enrollment is 524 but the projected grade 4 enrolment is 465 – in large part because there were 459 grade 3 students that will be progressing to grade 4). The trend is that enrolment is decreasing year over year, which is supported by the census data in the Long Term Capital Report, and the Ministry of Education data on enrolment trends. As well, the change in Immigration policy is expected to have an impact on in year growth that we have seen in the past 5 years.

	FDK 1	FDK 2	1	2	3	4	5	6	7	8	Total
Actual at January 29, 2026	363	358	413	418	459	524	517	520	623	602	4797
Projection for 2026-2027	328	365	363	417	426	465	528	517	563	627	4599
Change in Enrolment by Grade	-35	7	-50	-1	-33	-59	11	-3	-60	25	-198

Elementary Class Size Analysis

The table below indicates the funded number of students per class in comparison to the board average number of students per class. Please note that at all levels the board has staffed smaller class sizes than it is funded, showing the commitment of the board to smaller class sizes, while absorbing the additional costs that are not funded.

	Class Size Funded	Average Class Size
FDK	25.6	22.43
Primary (Grades 1-3)	19.8	19.00
Junior/Intermediate (Grades 4-8)	24.5	24.48

Elementary Classroom Teacher Staffing Analysis

This table shows the comparison between the number of classroom teachers that are funded and the number of classroom teachers actually staffed (this does not include prep teachers or resource teachers). Due to level of enrolment at each school resulting in less than optimum class sizes we have staffed 9 additional teachers over and above the level funded (which is equal to approximately $1.2M).

	Classroom Teachers Funded	Classroom Teachers Staffed
FDK	27	30
Primary (Grades 1-3)	62	62
Junior/Intermediate (Grades 4-8)	110	116
Total	199	208

It is important to note that when preparing class organizations both the needs of the school and the primary class size requirements are taken into consideration. The charts below indicate the current class size structure.

# of FDK/ELP Classes at Estimates	2025-2026	2026-2027
15 and Under	3	4
16 to 20	13	4
21 to 25	14	15
26	0	3
27 to 29	3	4
Total	33	30

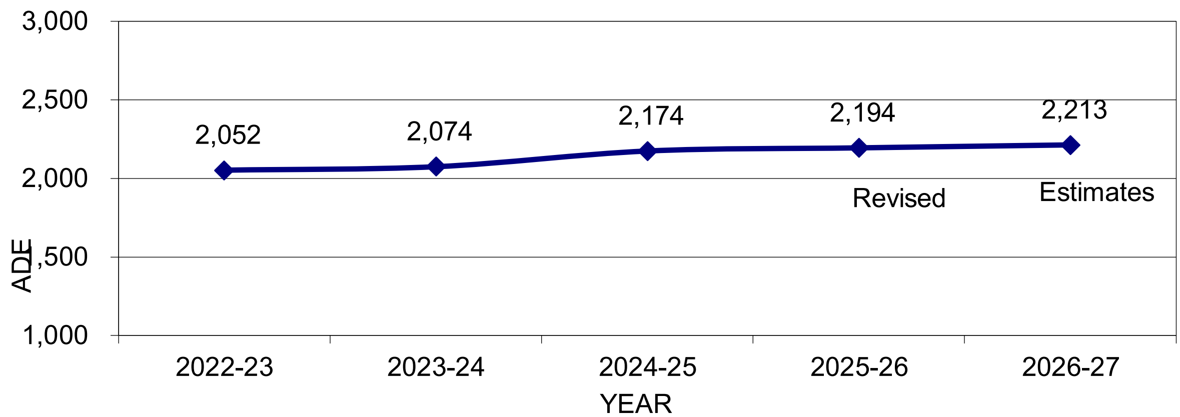
# of Primary Classes	2025-2026	2026-2027
20 and Under	56	59
21	1	1
22	2	2
Total	59	62

# of Junior/Intermediate Classes	2025-2026	2026-2027
25 and Under	69	72
26	9	8
27	13	13
28	19	19
29	4	3
30 and above	0	1
Total	114	116

Secondary Enrolment (updated)

Secondary enrolment continues to trend upwards. In accordance with the collective agreement the board must staff secondary based on 98% of projections, this is to take into account the consistent reduction in enrolment that is experienced after the first semester.

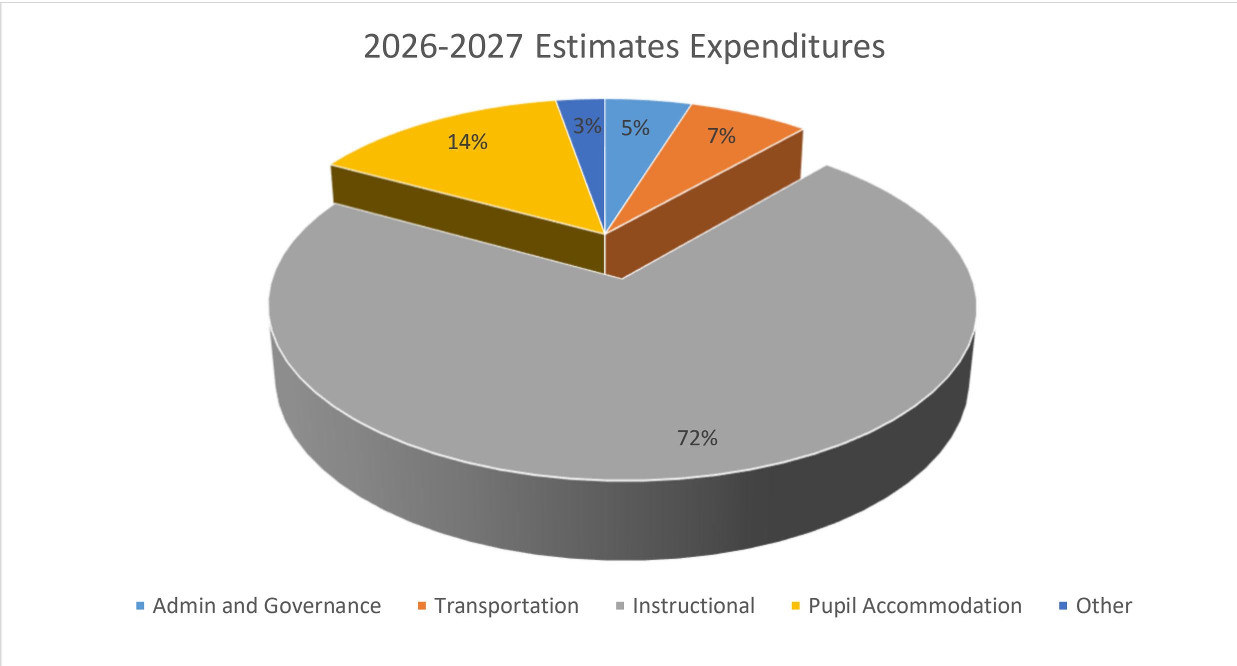
Secondary Global Enrolment Trending (ADE)



Secondary Enrolment Projections by School

School	Enrolment	Special Education	Total
St. Charles College	794	46	840
Marymount Academy	257		257
St. Benedict	637	14	651
Bishop Alexander Carter	465		465
	2,153	60	2,213

Summary Budget Analysis



Summary Budget Comparison Analysis

	2025-2026 Revised Estimates	2026-2027 Estimates
Revenues		
Provincial Grants	113,685,772	114,826,077
Responsive Education Programs	1,402,039	0
Federal Grants and Grants from Other Ministries	1,339,508	1,565,379
School Generated Funds	3,290,607	3,290,607
Revenues from Other Sources	1,834,100	1,691,053
Amortization of Deferred Capital Contributions	6,959,345	6,951,919
	128,511,371	**128,325,035**
Expenditures		
Admin and Governance	5,934,364	6,124,221
Transportation	7,899,250	8,548,815
Instructional	93,056,490	91,680,346
Pupil Accommodation	18,158,263	18,398,113
Other	3,459,327	3,459,327
	128,507,694	**128,210,822**

Surplus/-Deficit from Operations for Year	**3,677**	**114,213**
Less: Unavailable Internally Appropriated	100,610	113,110
Less: Unavailable for Compliance		
Surplus for Compliance	**-96,933**	**1,103**
Opening Accumulated Surplus for Compliance	**8,789,963**	**9,193,030**
Surplus/-Deficit for Compliance	-96,933	1,103
Internally Appropriated		
Accumulated Available for Compliance	**8,693,030**	**9,194,133**
	6.76%	**7.16%**

In the preparation of the estimates budget we have identified significant funding gaps in the following areas:

1. Supply Costs – The difference between the amount that we are funded and the amount that it expected to cost the board is approximately $2M.
2. Statutory Benefits – The ministry has not flowed through funding to offset the recent increases in employer CPP costs. The approximate funding gap is $200K.
3. Inflationary Costs – A range of budget lines show an inflationary increase that is not consistent with actual inflation, which is significantly higher (for example: services contracts (ongoing maintenance and snow removal, etc.). The board is projecting closer to a 6% increase in facilities operating costs, leaving a significant gap in funding that the board has to use other funds to support. Two areas that we are seeing greater than expected increases are:
   a) Electricity Prices for baseload electricity rates is projected to increase. Electricity pricing has been impacted by: higher than average consumption (6% over 5 year average) and elevated natural gas costs have led to higher electricity costs (production of nuclear generation is decreasing and natural gas generation has climbed to more than double its 5 year average which creates a larger impact on the cost of electricity).
   b) Natural Gas where prices have increased more than 10%. Natural gas pricing has been impacted by: colder long-term forecasts for the winter months and more frequent extreme weather events, natural gas withdrawals from storage have started earlier and Liquid Natural Gas exports have increased and are now approximately20 billion cubic feet per day (Bcf/d).
4. Special Education Costs – Pressures in the area of Special Education programming and support are increasing at a far greater pace than the funding is. For several years, the SCDSB managed these pressures through carry-over funds, but those reserves have now been exhausted. This loss of financial flexibility threatens the sustainability of current service levels and places the board in a difficult position as we strive to meet ongoing and growing demand for specialized supports for students.
5. Information Technology – There are significant cost pressures in three main areas:
   a) The cost of devices and related IT support and the sustainability of being able to replace them on a regular schedule to ensure that they're capable of running all the latest software and applications required by our educators today. As a result of a

one-time increase in funding during Covid to increase our device to student ratio from 5:1 to 2:1 (not including SEA devices, computer labs, or special project devices) the challenge becomes sustaining this without any additional ongoing core funding, especially since we are experiencing cost increases per device of at least 15%-25%.

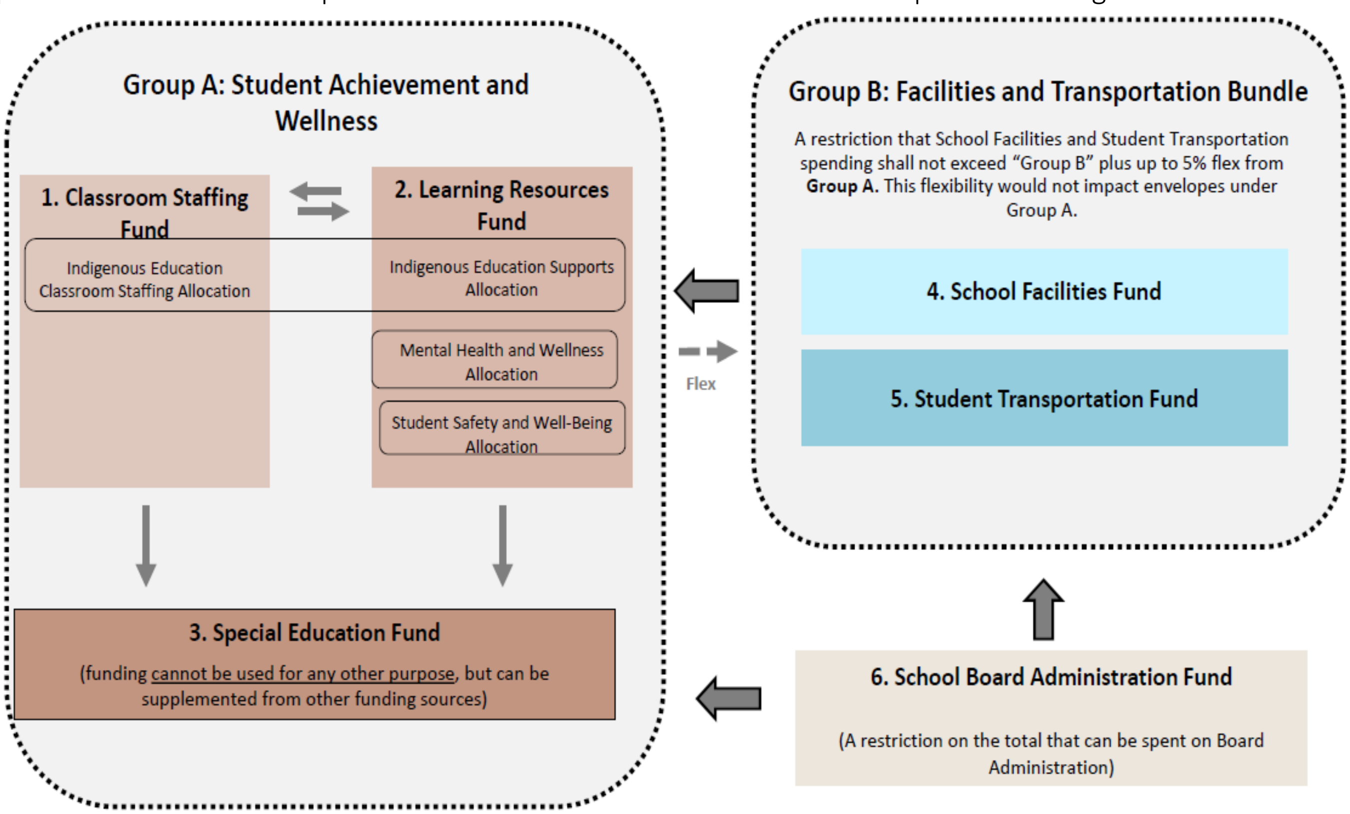
b) The costs of protecting the board from cyber attacks is unfunded, however essential to protection of board data, operations and our staff and students' privacy. The cost related to catching and isolating malicious activity is significant and these are not one time set up costs, these are ongoing annual costs that boards are not funded, and these costs have not been built into the original funding model as they did not exist at that time. The estimated costs for the current year are over $300K. The alternative not to invest in such protection could cost a board significantly more that money, not to mention privacy and reputational costs that could result.

c) With the introduction of the use of AI on a regular basis, there is a cost to implementing AI correctly and a cost to mitigate the risk of the use of AI.

Revenues

Core Education Funding

Core Education Funding now consists of 6 funding pillars. The following diagram shows the pillars and the relationships that exist between them. These relationships are non-negotiable.

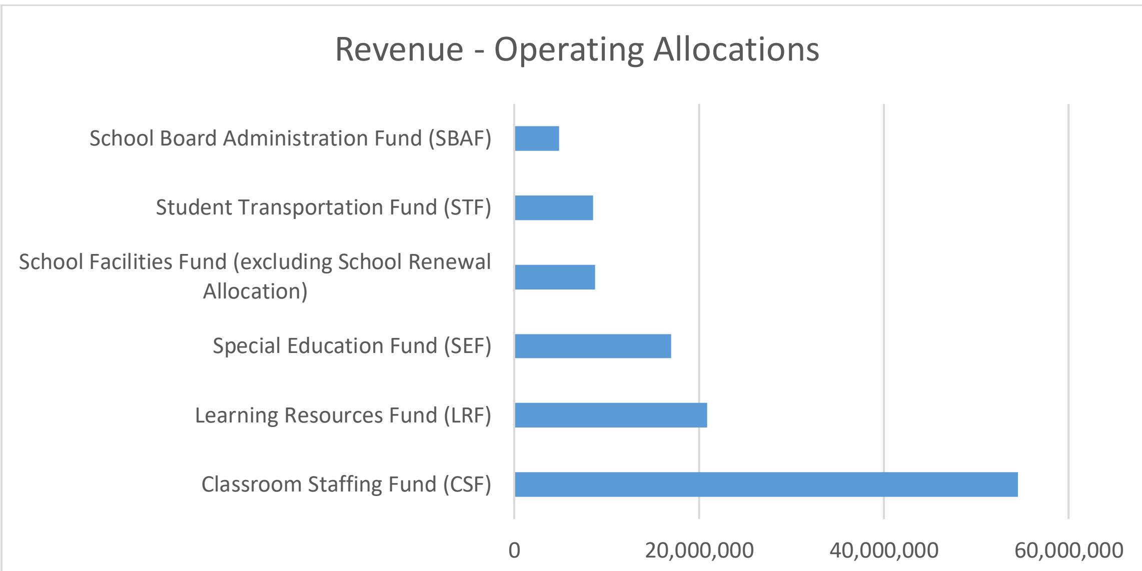


Compliance

The budget is compliant with no in-year deficit (projected small surplus) and with the fact that the board has not had an in-year deficit for three consecutive years.

The School Board Administration compliance requirement has been met (see APPENDIX A) underspending its allotment by $833K.

The Facilities and Transportation compliance requirement has also been met (see APPENDIX B) underspending its allotment by $2.6M.



Provincial Grants – There was a slight increase over 2025-26 revised estimates which is the net of the effects of a projected decline in enrolment and the collectively bargained increases effective September 1, 2025 of approximately 2.5%. There are also small increases related to a 2% inflationary increase in areas like operations and transportation, although this does not come close to covering the increases that the board is experiencing.

Federal Grants and Grants from other Ministries –The federal grant funding is for students that are living on federal lands. In these cases the province does not fund these students but rather the federal government funds the equivalent amount that the province would have funded. The grants from other ministries includes funding through OYAP (Ontario Youth Apprenticeship Program) and LBS (Literacy and Basic Skills).

School Generated Funds – Related to the revenues that the school fundraises. It can change year to year but generally what they bring in, is equivalent to their planned spending. The reason there can be balances carried over is due to either timing of purchases and/or if they are saving over a few years to make a more significant purchase.

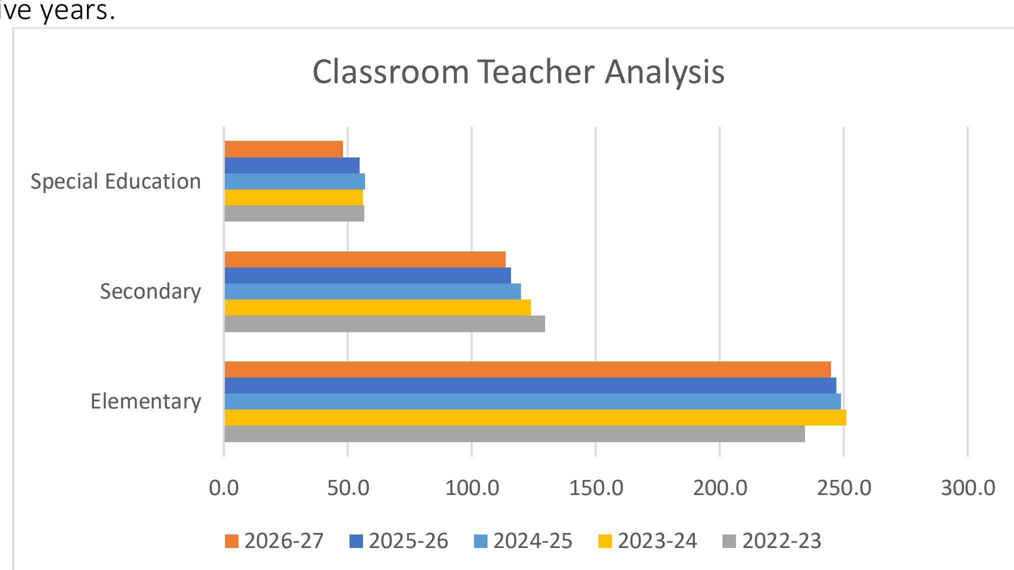
Revenues from Other Sources – These revenue are reimbursements for salaries for our staff that are on union business, energy recovery, international student revenues, and interest income.

Detailed Estimated Expenditures

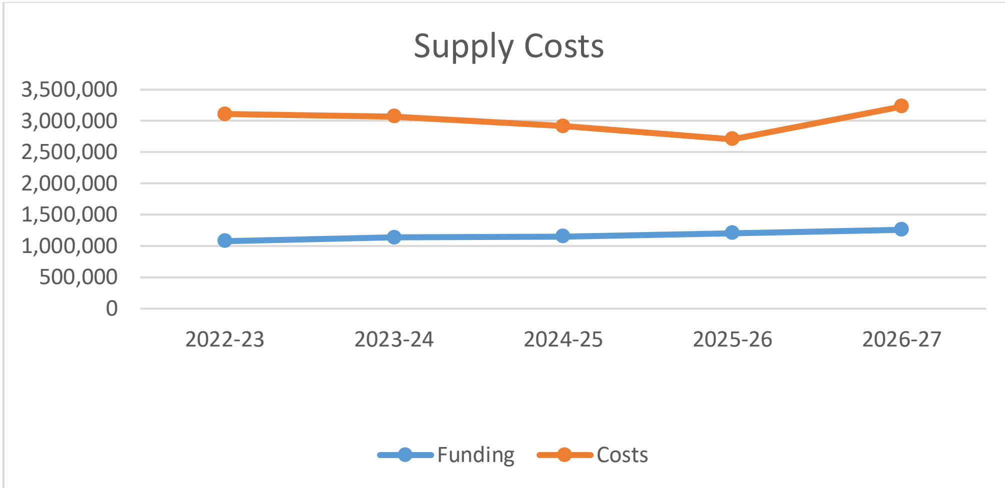
	Revised Budget 2025-2026	Estimates Budget 2026-2027	
INSTRUCTION			
Classroom Teachers	55,094,214	55,591,780	Note 1
Supply Staff	2,706,546	3,230,000	Note 2
Educational Assistants	9,574,855	8,023,976	Note 3
Early Childhood Educator	2,677,420	2,267,366	Note 4
Textbooks and Supplies	3,514,087	3,349,887	Note 5
Computers	1,097,292	1,158,280	Note 6
Professionals Paraprofessionals and Technicians	5,827,262	5,481,810	Note 7
Library and Guidance	1,112,118	856,827	Note 8
Staff Development - Instructional	292,260	290,854	Note 9
Department Heads	133,588	133,588	
Principals and VPs	4,687,452	4,891,177	Note 10
School Office	2,831,462	2,946,845	Note 11
Coordinators and Consultants	2,609,139	2,323,738	Note 12
Continuing Education	898,795	1,134,218	Note 13
Total Instruction Expenses	**93,056,490**	**91,680,346**	
ADMINISTRATION			
Trustees	103,650	96,697	
Directors and Supervisory Officers	540,561	561,876	Note 14
Board Administration	5,290,153	5,465,648	Note 15
Total Administration Expenses	**6,000,864**	**6,124,221**	
TRANSPORTATION			
Pupil Transportation	7,899,250	8,548,815	Note 16
Total Transportation Expenses	**7,899,250**	**8,548,815**	
PUPIL ACCOMMODATION			
School Operations and Maintenance	10,271,622	10,734,046	Note 17
School Renewal Expense	40,000	40,000	
Other Pupil Accommodation	887,296	740,855	Note 18
Amortization	6,892,845	6,883,212	
Total Pupil Accommodation Expenses	**18,091,763**	**18,398,113**	
OTHER			
School Generated Funds Expenses	3,290,607	3,290,607	
Other Non-Operating Expenses	168,720	168,720	
Other Expenses Category Total	**3,459,327**	**3,459,327**	
Total Expenses Category	128,507,694	128,210,822	

Explanations of Variances

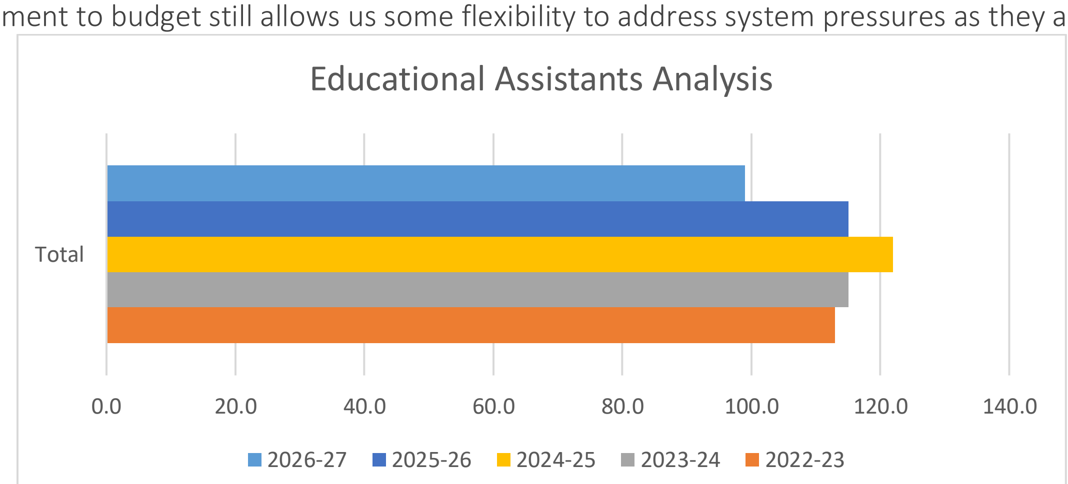
<u>Note 1 - Classroom teachers</u> – FTE of classroom teachers decreased due to decreasing projected enrolment and the open doors programming at secondary being reduced and not funded through special education anymore. The offset to this is the increase in salaries due to grid movement impacting the average salary as well as the increase to benefit costs resulting in a net increase in budget. It is important to note that teacher staffing is not only based on projected enrolment but also on the distribution of students in elementary between schools, grades, and programming streams. This means that an increase in enrolment does not necessarily equate to an increase in classroom teachers. The chart below indicates the FTE of classroom teachers over the last five years.



<u>Note 2 – Supply Costs</u> – Funding for supply costs (teachers, educational assistants and early childhood educators) through the Core Ed funding is $1.26M. Estimated expenses are based on trending that is occurring in the current year which is expected to be higher than budgeted. This results in an estimated $2 million shortfall in funding for supply costs. Of note, supply costs for educational assistants are budgeted however these are completely unfunded, and supply staff now have access to benefits and sick leave in long term replacement situations.



<u>Note 3 – Educational Assistants</u> – The special education funding has historically been generous for this board when the funding model was adjusted about 10 years ago and the board has always started the year with deferred revenue from the previous year. During the time frame the board has been dwindling that amount down. In 2025-26 the board was able to fill many permanent positions that they have not been able to in the past which has resulted in the significant reduction in carryover available. As such the board is working towards making adjustments to its current model (which was not sustainable) and part of that change is to budget only the permanent EAs for next year which resulted in a budget reduction from from 115 FTE to 99 FTE (note: this is a budget reduction – no staff are displaced). This remains a consistent priority identified by both staff and parents during community consultations, and the adjustment to budget still allows us some flexibility to address system pressures as they arise.



<u>Note 4 - Early Childhood Educators</u> - ECE's are hired at a level directly related to the number of FDK classes with enrolment greater than 15. For 2026-27 the projected requirement for ECEs is 16 FTE in English programming and 10 FTE in French Immersion programming, resulting in a reduction of 4 FTE from the current year.

Note 5 – Textbooks and Supplies

The costs reflected in the budget include the basic curriculum costs, costs related to the continued implementation of the FMNI Board Plan (such as land based summer school, youth gatherings, Indigenous Support Workers, Elders in schools just to name a few), licences for reading intervention and the continued use of the early reading screening tool, the digital math tool, costs of supplies for the OYAP program, as well as the numerous SHSM that the board offers, software costs to support K-12 curriculum such as Smart Learning Suite, Compass for Success, and Adobe Creative Cloud. This budget also includes the costs related to the Learning Innovation Fund for educators to invest in innovative new practices in the classroom. The decrease in budget relates to a decrease of $50K in resources to support the delivery of the recently updated family life curriculum and $100K reduction in Special Education as historically this line item has been overbudgeted.

Budget Item	Budget (000's)
Elementary Curriculum School Supplies	682
Secondary Curriculum School Supplies, Co-op, and Dual Credit	455
FNMI – Youth gatherings, cultural field trips and land based summer camp	405
OYAP – transportation and program costs	122
SHSM – program supplies and resources	305
Special Education – assessments and SEA equipment (not computer technology) and Mental Health	361
Licenses and subscriptions (Adobe, Compass, Smart Learning, etc.)	358
Learning Innovation Fund	45
Reading Intervention	153
Outdoor Education	66
Miscellaneous (promotional material, data gathering, Intn'l programming, international programming, etc.)	405

Note 6 - Computers

The budget increased slightly due to increasing costs related to cyber security and AI. It is important to note that cyber security is not specifically funded; however, the board has prioritized this area even though there is significant impact on our existing limited budgets. Not investing in this area will result in a significant risk to the board. The computer leasing costs are consistent with the previous year as we continue to maintain our 2:1 device to student ratio.

Budget Item	Budget (000's)
FNMI – Using Data for Student Achievement	20
Math – Digital Math Tools	51
SEA – Computers	120
Network and Connectivity (internet, cyber security)	480
Computer Leasing Costs	487

Note 7 - Professional/Paraprofessionals and Technicians

One of the top themes that was identified during the budget consultation process was the continuation of the tutoring program in our schools. The PPF for this program expired at the end of the 2022-23 school year, however the board has identified approx. $260K to invest in the continuation of this program for 2024-25 and again for 2025-26. Unfortuneately the board can no longer afford this additional investment with the limited funding and the growing cost of everything. As a result, the Board has reduced 2 FTE Speech Pathologists from its original complement of 4.0 FTE.

Budget Item	Budget (000's)
Mental Health Team - Registered Support Workers (7)	702
Special Ed Team – Behaviour Support Workers (3), Child and Youth Workers (3), Special Needs Support Workers (4), Behaviour Analyst (1), Admin Support (1)	1,176
Multi-Disciplinary Team - Speech Pathologists (2) and Registered Support Workers (2)	527
PLA FNMI - Indigenous Support Workers (10) and an Indigenous Graduation Coach	942
Faith Animators (3)	303
Lunch Monitors	417
Information Technology (IMS staff that directly support schools (10)	1,123
Attendance Counsellors	182
Miscellaneous	108

Note 8 – Library and Guidance

In accordance with the OECTA Secondary collective agreement we must staff 2 library teachers and 5 guidance counsellors. There is a reduction of 2 library technicians in the upcoming year due to a changing learning environment.

Note 9 – Staff Development

Staff development is always a challenging area to spend due to the availability of supply staff and levels of absences therefore the board utilizes professional activity days to the extent possible to provide professional development activities, as well as in-class coaching/modeling opportunities.

Budget Item	Budget (000's)
Elementary Curriculum	60
FNMI – Supporting Students and Educators	37
FSL CEFR and DELF training	69
SHSM, Mental Health and Special Education	52
New Teacher Induction Training	54
Health and Safety Training	18

Note 10 – Principals and Vice-Principals

There are 16 Principals and 15 Vice-Principals staffed to the schools for the coming year. The Vice-Principals area allocated as 12.84 FTE in the role as Vice-Principal and 1.50 FTE are allocated to support resource in their respective schools, and 0.66 have secondary sections to teach. The distribution is as follows:

	Number of Principals Staffed	VP	Vice Principal Staffed Resource
Immaculate	1.00		
St. Paul	1.00		
Pius	1.00		
St. Anne	1.00		
St. Charles	1.00	1.00	
St. Francis	1.00	0.80	0.20
St. James	1.00		
St. John	1.00		
St. Joseph		0.10	
St. David	1.00	0.20	0.80
Holy Cross	1.00	0.50	0.50
Holy Trinity	1.00	0.90	
Total Elementary	**11.00**	**3.50**	**1.50**
	Number of Principals Staffed	**VP**	**VP Teach**
MMA	1.00	0.67	0.33
BAC	1.00	3.00	
St. Ben	1.00	2.67	0.33
SCC	1.00	3.00	
St. Albert	1.00		
Total Secondary	**5.00**	**9.34**	**0.66**
Total	**16.00**	**12.84**	**2.16**

Note 11 – School Office

The majority of the costs in this budget line is related to school administrative assistants salaries. The net decrease is due to overestimating position evaluation increases in the current year, a slight decrease in office software renewal and the creation of a new position called a School Finance Admin Assistant. This position will service multiple schools to assist with the finances as this has been identified as an area that is a risk to the board due to the extent of multi tasking that school administrative assistants engage in all day long. When preparing deposits, bank reconcilations and reports, attention to detail and accuracy is important and this is challenging with the number of interruptions that occur on a daily basis. There are also costs for school related software such as school cash on line, the student information system, and the messaging system as well as SHSM promotional expenses.

Note 12 - Consultants and Coordinators

The following are the consultants and leads that we are budgeting for. At this part of the budget process there is only 1 secondary consultant budgeted, down by 1 position.

Role	Funding Source
Special Education Consultant	Special Education Allocation
Special Education Facilitator	Special Education Allocation
Indigenous Education Lead	Indigenous Education Supports Allocation
Religion Consultant	Core Education Allocation
Early Years Consultant	Core Education Allocation
French as a Second Language Consultant	0.6 FTE Core Education Allocation/0.4 FTE New Teacher Induction Allocation
Secondary Consultant	0.67 FTE Core Education Allocation/0.33 FTE Ontario Youth Apprentiship Program Funding
Math Facilitator	1 FTE - Targeted Learning Allocation
Mental Health Lead	Differentiated Supports Allocation - Program Leadership
Superintendent Math Program	Targeted Learning Allocation
Superintendent Early Years Program	Differentiated Supports Allocation - Program Leadership
Superintendent Student Success Program	Differentiated Supports Allocation - Program Leadership
Superintendent Student Effectiveness Program	Differentiated Supports Allocation - Program Leadership

Note 13 – Director and Supervisory Officers

This budget area consists of costs related to the salaries for the Director and Executive Superintendent of Business and their related professional development, professional fees, memberships fees, and miscellaneous expenses.

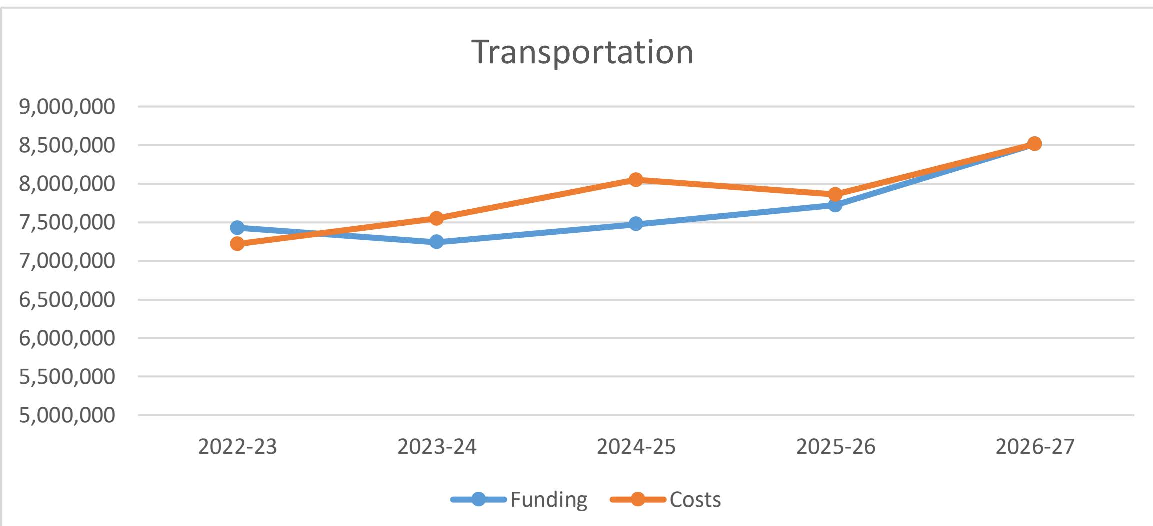
Note 14 – Board Adminstration

Legal fees are being maintained at the same level as they currently are, as the board continues to have to address the grievance and arbitration processes. Internal Audit is included with board administration as we are the host board for northeastern Ontario. Records management is a significant area of risk for the board therefore budget has been increased to accommodate an investment in this area. WSIB costs are estimated for us by SBCI based on usage. There are no other significant changes to this area.

Description	Budget (000's)
Human Resources Department	1,440
Finance/Payroll/Purchasing Department	1,092
Information Management Services Department	1,136
Internal Audit	608
WSIB Costs	300
Director's Office (Admin Support, PD, travel, supplies, memberships, etc.)	613
Communications	229

<u>Note 15 - Transportation</u>

The gap between funding and costs has closed significantly for the last couple of years due to a redistribution of expenses amongst boards. However there continues to be issues with escalating behavioural issues and/or special education needs on our busses that could lead to additional costs should there be an identified need to add a camera to a bus that may not have one or put a monitor on a bus to assist the bus driver (of note. School bus monitors are very difficult to secure).



Note 16 - School Operations and Maintenance

Description	Budget (000's)
Facilities Administration	
Salaries and Benefits	855
Supplies, travel and insurance	126
Operations Division	
Salaries, Benefits and Replacement	4,622
Supplies	315
Contracts	1,006
Maintenance Division	
Salaries and Benefits	593
Equipment and Supplies	244
Contracts	865
Utilities	
Electricity	782
Oil	30
Gas	425
Water	335
Vehicles	109
Miscellaneous	231
Health and Safety	158

The most significant portion of the facilities budget is salaries. It is expected that supply costs will continue to decrease with the impact of the Absence Management Program. Coverage for absences will be at 50% as per the collective agreement except in exceptional circumstances where we may temporarily need the increase coverage. For the balance of the operations and maintenance expense, the ministry allocated an additional 2% to cover inflation. In reality, the board is projecting closer to a 6% increase in these costs, leaving a significant gap in funding that the board has to use other funds to support.

Note 17 - Other Pupil Accommodation

This is the interest expense for two separate 'loans'. In 2003, the government undertook a review that made it clear that the state of Ontario's school buildings was getting in the way of the instruction being taught within them. The action plan introduced to address this was 'Good Places to Learn,' through which the government committed to financing these projects for 18 months, reimbursing boards for both principal and interest on loans taken during that period. The same applied to a debenture loan undertaken by the board to fund the purchase and upgrade of Bishop Alexander Carter (BAC). This investment was fully financed by the government, covering both principal and interest.

Gratuity

Prior to the 2012 provincial reforms, many Ontario school board employees were able to accumulate unused sick leave credits and, if eligible under the applicable collective agreement or employment terms, receive a retirement gratuity based on a portion of those accumulated credits. The province changed this framework effective August 31, 2012, freezing existing sick leave gratuity entitlements and ending the accumulation of new retirement gratuity credits. The change was implemented through provincial labour and education-sector reforms and later reflected in Ontario Regulation 1/13 under the Education Act, which established the current sick leave credit structure and the treatment of sick leave credit gratuities. As a result, any gratuity costs now reflected in the budget are not new benefits being earned by current staff, but rather the gradual settlement of legacy obligations for employees who had eligible, frozen entitlements at the time the former plan was discontinued. The balance of unpaid gratuity at August 31, 2026 approximately $175,391 which represents the total balance of 13 employees outstanding amounts.

Facilities Capital Projects

School Condition Improvement (SCI)

This funding source is to be used to keep schools in a state of good repair, starting in 2015-16, school boards are required to direct 70 percent of their SCI funds to address major building components (for example, foundations, roofs, windows) and systems (for example, HVAC and plumbing). The remaining 30 percent of SCI funding can continue to address specifically identified building components or, alternatively, building interiors and surrounding site components. Unspent funds in any given school year will be carried forward to the next school year and continue to follow the “70/30” rule.

School Renewal Allocation (SRA)

This funding is provided for the purpose of addressing costs related to the repairs and renovations of our schools. There has also been some additional funding provided for this purpose whose use has been split with 40 percent of the funds allocated towards operating/ maintenance type expenditures (e.g., painting) and the remaining 60 percent of the funds allocated towards expenditures that are capital in nature (e.g., roof repair, accessibility enhancements, portable repair). While the operating / maintenance funds can be put towards capital investments, the additional capital funds cannot be put towards operating / maintenance items. Unspent SRA funds in any given school year will be carried forward to the next school year. Any unspent operating / maintenance funds will be carried forward to address operating / maintenance expenditures in the next school year.

Capital Project Selection

Following is a high- level overview of capital projects under consideration for completion for the 2026-27 school year, which is consistent with those identified in the Long-term Capital Plan. Final project selection will be determined once an evaluation using identified selection criteria is completed. Project selection may change due to sudden or urgent needs that can arise throughout the school year. The criteria used for evaluation includes:

- AODA compliance initiatives
- Equipment/ Building life cycle requirements as determined by Ministry audits and VFA data base
- Programming requirements of the school
- School capacity and utilization
- Energy efficiency of the asset

In addition to these evaluations, we also utilize a decision-making matrix in establishing project priorities. A decision- making matrix called MVP (Multi Variable Priority) has been implemented to ensure that project evaluation includes additional factors that are important to programming and occupants. As part of the implementation of the matrix, a working group consisting of Superintendents, Principals, Finance and Facilities was established. The results of the working group was to develop the criteria and associated weightings that the matrix would used in identifying projects for consideration. The following items are the evaluation criteria developed by the working group to assist in identifying capital projects:

- Environmental factors
- Energy Utilization
- Condition
- Consequence of Failure
- Impact to end users
- Level of Regulation

By applying these factors and their associated weightings against the renewal requirements found in VFA, we can establish a rating system that helps support project selection based on factors identified as being important to the occupants.

The MVP decision making matrix provides each project requirement with a score and the higher the overall score the more urgent the priority. This data is used along with the evaluation criteria to select capital projects ensuring that requirements are planned in an appropriate sequence.

We are working to ensure the best outcomes in capital planning by working to improve data integrity within VFA, conducting detailed studies on building systems to ensure effective and timely system replacement, ensuring detailed maintenance programs to extend system life cycles and using our MVP decision making matrix to ensure factors other than life cycle are considered in project selection. These strategies are all reflected in the projects included in the 5-year capital plan.

Capital Projects Being Considered for 2026-27

(Budgets are high-level estimates and will be updated once scope of work is finalized)

Site	Project Title	Detail/Requiremnts	Estimate
ANN	Classroom Renovation Phase 1	2nd Floor (6 classrooms, office and corridor) and primary electrical switchgear replacement	$850,000
BEN	Parking Lot Phase 2	Parking Lot Reno and lane way/ Ben Receiving landing	$1,800,000
BEN	Study Heat Loss	Review high heating costs	$25,000
BEN	PA System Replacement	Install new Carehawk system	$300,000
BAC	Partial Roof Replace	Section 8 and 12 (office area) 14930 sq ft	$650,000
SCC	Domestic Hotwater and HVAC Upgrades	Replace domestic hot water system, replace control compressors and replace AHU H7 with ERV	$500,000
CHA	Replace boiler and air handlers	Replace bilers with high efficiency condensing units and replace AHU's 1 and 2 with ERVs	$800,000
FRN	PA System Replacement	Install new Carehawk system	$250,000
JOH	Partial Roof Replace	Section 2-B (South center upper) 4255 sq ft - increase RH	$350,000
MMA/CEC	PA System Replacement	Install new Carehawk system	$300,000
MMA/CEC	Window Replacement Phase 4	CEC North Elevation and Marymount East Elevation	$850,000
PAU	Classroom Renovation Phase 2	Finish remaining classrooms 2nd floor and 2 washrooms on main floor	$850,000
Total			**$7,525,000**