



Report No.: 50

Date: June 23, 2025

TO: Chair and Members of the
Superior-Greenstone District School Board

FROM: Alex Marton, Superintendent of Business

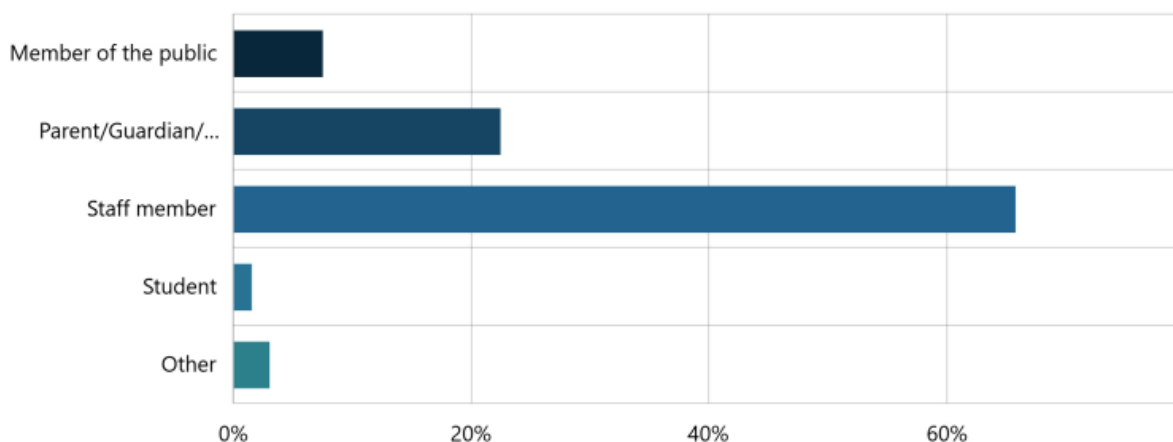
SUBJECT: School Board Estimates for 2025-2026

Background

The annual budget supports SGDSB's continued commitment to high-quality education and strong service for students, staff, and community partners. This report outlines how we plan to invest in our schools in the year ahead.

To ensure student and community voices are reflected in the process, we once again conducted a Budget Feedback Survey. Responses from students, staff, and families helped identify priority areas for investment.

students and staff spaces for students
school program help for each student Elementary schools
Athletic students student needs **students** **schools** Staff / Students
programs for students Field Trips support staff student data
classrooms for students special education opportunities for students
group of students students had programs students from other schools



The three highest priorities identified were:

- Supports for Well-being and Mental Health
- Classroom Support Staff
- Programs and Resources for Special Education

Details on how the Board plans to invest in these areas are shared under Program Highlights.

Overview

The 2025-26 Estimates have a \$87,462 surplus for compliance purposes (Compliance Report). Should it be needed, we may spend more than our revenues, up to a maximum of 1%, with Ministry approval, from accumulated surplus for operations.

Schedule 1.1 is our Consolidated Statement of Operations. We project revenues of \$56,455,513 (Schedule 9) and total expenses of \$56,426,219 (Schedule 10). The 2025-26 Estimates comply with the Ministry's enveloping and accountability requirements. Schedule 5 outlines our In-Year Accumulated Surplus of 29,294 based on a projected Asset Retirement Obligation cost of \$48,379 and Committed Capital Adjustment of \$9,789.

The Ministry requires the completed budget to be submitted on June 30, 2025. Pending approval of the Board, we will submit on time.

Detailed Analysis

Enrolment

The 2025-26 Estimates are based on a projected enrolment of 1,322.25 FTE (Schedule 13). This represents a modest increase of less than 1% over last year's projections.

Staffing

New funding announcements have resulted in additions across multiple groups, including positions funded through Responsive Education Programs (REP).

Additional Education Positions

Based on funding availability, school need, and updated enrolment projections, the following additions are recommended.

Detail	FTE	Location	Employee Group	Total FTE
Education Assistant	1	MRHS	Education Support Staff	
Education Assistant (contingency)	2	Regional	Education Support Staff	
Dedicated Occasional Teacher (DOT)	2	Regional	Teaching	3.5

Core Ed Funding in 2025-26

Additions to Core Ed in 2025-26 result in specific funding for new positions. Planned allocations are as follows.

Support for Students Fund

Detail	FTE	Location	Employee Group	Total FTE
Custodian	0.5	Regional	SEIU	
Teacher, Elementary	0.5	Regional	ETFO	
Teacher, Secondary	0.5	Regional	OSSTF	
Education Assistant	0.5	Regional	Education Support Staff	
Child and Youth Worker	1	Regional	Education Support Staff	3.0

Multi-Disciplinary Team

Detail	FTE	Location	Employee Group	Total FTE
Team Lead, Behaviour	1	LC	Non-Union	
VP, Learning for All	1	Marathon	OPC	
P, Learning for All	1	LC	OPC	
Behavior Interventionist	1	Regional	Non-Union	4.0

System Teaching

Detail	FTE	Location	Employee Group	Total FTE
Student Success	0.5	Marathon	OSSTF	
OYAP Recruiter	0.5	Marathon	OSSTF	
Early Years	1	Geraldton	ETFO	
Math Coach	3	Regional	Teaching	
Literacy Coach	1	Regional	Teaching	
Language Teacher	1	Regional	ETFO	7.0

Program Highlights for 2025-26

Learning for All (Special Education)

Funding for both the Differentiated Needs Amount and Complex Supports Allocation has increased year-over-year providing for improved assessment and consultation services for youth. Funding this year will exceed previous years. The board will be investing in:

- Renewed focus on training to support staff working with students with exceptionalities
- Standards for debriefing
- Expansion of Behavioural Supports
- Summer Behaviour Supports

Indigenous Education

The Indigenous Education program at SGDSB continues to expand, with language and Indigenous Studies courses now offered in every school across the Board. At the elementary level, all schools provide Indigenous Language instruction, supported in part by virtual learning options.

Our partnership with the Anishinaabemowin Boodawe Committee and the Superior North Catholic District School Board remains central to advancing language revitalization efforts within our schools.

In collaboration with the Indigenous Education Advisory Committee, SGDSB will continue to deliver a blend of new and ongoing initiatives, including:

- Elders in Residence
- Local Cultural Sensitivity Training
- Cultural Celebrations
- Summer Learning Programs
- Support for the Indigenous Student Trustee
- Additional Qualification (AQ) Courses for Educators
- Transition Supports
- Community Engagement Opportunities for Staff and Students

Multi-Disciplinary Team (MDT)

The Multi-Disciplinary Team plays a key role in building staff capacity, supporting special education assessments, and helping educators, including teachers and educational assistants better understand and respond to the unique needs of their students.

The MDT is funded at approximately \$450,000, supporting 4.0 FTE. Any additional costs are covered through Special Education funding. The planned allocation is as follows:

- 1.0 FTE Learning for all Principal
- 1.0 FTE Learning for all Vice-Principal
- 1.0 Behaviour Team Lead
- 1.0 FTE Positive Behaviour Interventionist

Program and Leadership Component

The Program Leadership Component is estimated at \$620,000 and provides funding to support the following four lead positions:

- Early Years
- School Effectiveness
- Student Success
- Technology Enabled Learning and Teaching

Leads are responsible for the organization, administration, management, and implementation of supports to achieve the goals within their respective program areas.

Rural and Northern Education Allocation

The Rural and Northern Education Allocation is dedicated funding to further improve education for students from rural and northern communities. This year's allocation is estimated at \$185,00 and will be used to support the following:

- Extra-Curricular Travel and Cultural Events in our schools
- Enhanced School-based transportation budgets
- Dedicated Occasional Teacher positions

Ontario Youth Apprenticeship Program

The Ministry of Labour, Immigration, Training and Skills Development funds the Ontario Youth Apprenticeship Program (OYAP) in secondary schools. OYAP allows students beginning in Grade 11 or 12 through cooperative education to explore apprenticeships and consider careers in the skilled trades. This year, a new dedicated position will oversee the program and manage \$152,000 in funding across all SGDSB secondary schools.

School-Based Discretionary Spending

The per-pupil allocation for schools has increased by 5% compared to last year. This will give Principal and Vice-Principal teams greater flexibility to purchase supplies, equipment, and support school-level events.

Additionally, \$50,000 has been added to the Facilities department budget for school-based equipment and maintenance. These funds will be allocated with direct input from Principals.

Contingencies

In keeping with past practice, \$30,000 has been set aside as a general contingency and \$35,000 for labour provisions. These reserves ensure the Board can respond to unforeseen events without disrupting core operations.

Capital Projects

Capital funding remains consistent and is allocated based on our 5-year capital plan. This year, we anticipate the following allocation:

- School Condition Improvement – \$4.86M
- School Renewal – \$1.34M

Highlights of planned work in 2025-26 include:

- Roof updates at GCHS and MNHS
- New playground at MTPS
- Washroom renovation at NRHS
- Security infrastructure across the district
- Playground design phase for TBPS, DOPS and MNPS

Complete project details will be shared in September 2025 with an update in March 2026.

Budget Feedback Survey

Participants were asked to rank system priorities for the upcoming school year. SGDSB is actively addressing the top three budget priorities identified in the survey: Supports for Well-Being and Mental Health, Classroom Support Staff, Programs and Resources for Special Education. Below is a summary of how the Board is investing in these priorities.

Supports for Well-Being and Mental Health

SGDSB has launched a 2024–2027 Mental Health Strategic Plan grounded in data, student voice, and community input. In partnership with local agencies, we are working to ensure coordinated, culturally responsive care and communication strategies are in place to support students, staff, and families.

Mental health professionals, including Indigenous mental health workers and child and youth workers, are available across the system. SGDSB is committed to identity-affirming school cultures where students feel safe, valued, and supported. Key focus areas include bullying prevention, trauma-informed practices, and inclusive programming.

SGDSB is placing a strong emphasis on staff well-being through the introduction of a comprehensive Psychological Safety in the Workplace Plan. This initiative is designed to foster a supportive, inclusive, and respectful work environment where all staff feel valued and safe to express concerns, take interpersonal risks, and contribute fully to their roles.

The plan will support employee attendance by addressing key drivers of workplace stress and promoting proactive mental health strategies. It also aims to cultivate a culture of trust, collaboration, and continuous improvement.

Classroom Support Staff

SGDSB is committed to meeting the diverse needs of students by providing staff with ongoing training in BMS, trauma-informed practices, and culturally responsive approaches. Using data and community feedback, we continuously adjust how support staff are deployed to ensure help is available where and when it is most needed.

We have worked closely with communities across the region to develop new partnerships and create classroom-based support positions that enhance student well-being and success.

Program and Resources for Special Education

SGDSB is committed to inclusive, student-centered learning environments that welcome and support all learners. Capital upgrades are designed using principles of Universal Design for Learning (UDL) to promote inclusion, in alignment with our strategic plan.

Funding for special education is at its highest level, supporting more teaching positions and additional central staff focused on building capacity and strengthening student support across the system.

This year, the Board will focus on developing new programs to support students with high and complex needs, made possible through new funding under the Special Education allocation.

Administrative Recommendation

That the Superior-Greenstone DSB having received Report No. 50: School Board Estimates for 2025-26 adopts the Estimates for the 2025-2026 school year as presented.

Respectfully submitted by:

Alex Marton
Superintendent of Business

Compliance Report - Balanced In-Year Position Requirement

1 Is the Board in a Multi-Year Recovery Plan?

(If board is in multi-year recovery plan then compliance report below does not apply.)

Balanced Budget Determination

2.1.1	In-year Revenues	55,890,034
	.....Schedule 9, item 10.0 - item 4	
2.1.2	In-year Revenues for Land	0
	.....Schedule 5.6, 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 - Sch 5.1, item 13.8, col. 6	
2.1.3	In-year Revenues for ARO	0
	.....Schedule 3A item 1.3.2 (col. 20 - col. 19) + Schedule 3A item 1.3.3 col. 20 + Schedule 9 item 8.51	
2.1	In-year Revenues for compliance purposes	55,890,034
	.....Item 2.1.1 - item 2.1.2 - item 2.1.3	
2.2	In-year Expenses for compliance purposes	55,802,572
	.....Schedule 10ADJ, item 90, col. 30	
2.3	In-year surplus (deficit) for compliance purposes	87,462
	.....Item 2.1 - item 2.2	
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 2023-24	433,599
	.....2023-2024 Financial Statements, Compliance Report item 1.3	
3.2	In-year surplus/(deficit) for compliance purposes from 2024-25	118,937
	.....2024-2025 Revised Estimates, Compliance Report item 2.3, please update to current projected in-year position	
3	Does board have in-year deficits for 3 consecutive years? (Note 1)	No / Non
	.....If item 2.3, item 3.1 and item 3.2 are all deficits, then "Yes / Oui"	

Maximum Allowable Deficit

4.1	Operating allocation to be used in compliance calculation	39,558,897
	.....Section 1A, item 7	
4.2	1% of operating allocation	395,589
4.3	Prior year accumulated surplus available for compliance	13,273,437
	.....Schedule 5, item 3, col. 1	
4.4	Maximum allowable amount of in-year deficit	395,589
	.....Lesser of item 4.2 and item 4.3	
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?	No / Non
	.....If any of items 3, 4 and 5 is "Yes / Oui", Minister approval is required	

Compliance Report - Balanced In-Year Position Requirement

7 Total amount of Minister approved in-year deficit (Note 4) -

Determination of In-Year Position Compliance Status

8 In-Year Position Compliance Status

COMPLIANT /
CONFORME

.....If item 6 is "No / Non", the board is in compliance.

.....If item 6 is "Yes / Oui" and the amount of deficit at item 2.3 is less than or equal to item 7, then the board is in compliance.

Note 1: The school board must seek Minister approval for the deficit unless item 8 indicates Compliance.

Note 2: In Estimates and Revised Estimates cycles, if the school board reports an in-year deficit at item 2.3, and both item 3 and item 4 are "No / Non", then the IYDEP requirements must be met to be compliant. In Financial Statements cycle, the IYDEP is not required.

Note 3: If an IYDEP is required, and the school board did not report an in-year deficit in the prior school year, the IYDEP (New Plan) must demonstrate that the in-year deficit for the applicable fiscal year would be eliminated within two fiscal years. If an IYDEP is required and the school board reported an in-year deficit in the prior school year, the IYDEP (Updated Plan) must demonstrate that the in-year deficit for the applicable fiscal year would be eliminated within one fiscal year.

Note 4: In Estimates, item 7 equals the Approval Amount from Section V of the Deficit Approval report. In Revised Estimates, item 7 is loaded from current year Estimates cycle's Compliance Report item 7 unless a new Deficit Approval report is filled out in the current cycle. In Financial Statements cycle, item 7 is loaded from current year Revised Estimates cycle's Compliance Report item 7.

Schedule 1.1 - Consolidated Statement of Operations

		Budget
REVENUES		
1.1	Provincial Legislative Grants	36,228,886
1.2	Provincial Grants - Other:	400,872
1.3	Education Property Tax:	3,039,062
1.4	School Generated Funds Revenues:	565,479
1.5	Federal Grants and Fees:	7,255,833
1.6	Investment Income:	118,463
1.7	Other Fees and Revenues from School Boards:	451,869
1.8	Fees and Revenues from Other Sources:	553,898
	<u>Amortization of Deferred Capital Contributions</u>	
1.9.1	....related to Provincial Legislative Grants	7,841,150
1.9.2	....related to Third Parties	1
1	Total Revenue Category	56,455,513
EXPENSES		
2.1	Instruction Expenses Total:	35,030,357
2.2	Administration Expenses Total:	4,268,396
2.3	Transportation Expenses Total:	2,253,709
2.4	Pupil Accommodation Expenses Total:	14,104,264
2.5	School Generated Funds Expenses:	565,479
2.6	Other Expenses:	204,014
2	Total Expense Category	56,426,219
3.1	Annual Surplus (Deficit)	29,294
3.2	Accumulated Surplus (Deficit) at Beginning of Year	14,065,521
3.3	Accumulated Surplus (Deficit) at End of Year	14,094,815

Schedule 5 - Detail of Accumulated Operating Surplus (Deficit)

		Accumulated Surplus (Deficit) - Balance at September 1	Transfer to Committed Capital or Committed Sinking Funds or ARO Abatement	Accumulated Surplus (Deficit) - In- Year Increase (Decrease)	Accumulated Surplus (Deficit) - Balance at August 31
		Col. 1	Col. 2	Col. 3	Col. 4
	Available for Compliance - Unappropriated				
1.1	Operating Accumulated Surplus	9,689,731	-	287,462	9,977,193
1	Available for Compliance - Unappropriated	9,689,731	-	287,462	9,977,193
	Available for Compliance - Internally Appropriated				
2.1.1	Employee Future Benefits	0	-	-	0
2.1.2	Employee Future Benefits Adjustment	0		0	0
2.2	WSIB	0	-	-	0
2.3.1	School Renewal (previously included in pupil accommodation debt reserve)	160,352	-	-	160,352
2.3.2	Amounts previously included in pupil accommodation debt reserves that are not related to NPP or School Renewal	0	-	-	0
	Other Purposes - Operating:				
2.10.1	Winning Teams	47,285	-	-	47,285
2.10.2	Insurance	16,575	-	-	16,575
2.10.3	Pre-2010 Benefit Adjustment	1,534,647	-	-	1,534,647
2.10.4		0	-	-	0
2.10.5		0	-	-	0
2.10.6		-	-	-	-
2.10.7		-	-	-	-
2.10.8		-	-	-	-
2.10.9		-	-	-	-
2.10.10		-	-	-	-
2.20.1	Committed Sinking Fund interest earned	0	-	0	0
2.20.2	Committed Sinking Fund interest earned Adjustment	0		0	0
2.21.1	Committed Capital Projects	1,780,410	-	-209,789	1,570,621
	.....from Schedule 5.5				
2.21.2	Committed Capital Projects Adjustment	-9,789		9,789	0
	Other Purposes - Capital:				
2.30.1	Equipment	54,226	-	-	54,226
2.30.2		0	-	-	0
2.30.3		0	-	-	0
2.30.4		0	-	-	0
2.30.5		0	-	-	0
2	Available for Compliance - Internally Appropriated	3,583,706	-	-200,000	3,383,706
3	Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1 and 2)	13,273,437	-	87,462	13,360,899

Schedule 5 - Detail of Accumulated Operating Surplus (Deficit)

		Accumulated Surplus (Deficit) - Balance at September 1	Transfer to Committed Capital or Committed Sinking Funds or ARO Abatement	Accumulated Surplus (Deficit) - In- Year Increase (Decrease)	Accumulated Surplus (Deficit) - Balance at August 31
		Col. 1	Col. 2	Col. 3	Col. 4
	Unavailable for Compliance				
4.1.1	Employee Future Benefits - retirement gratuity liability	0		0	0
4.1.2	Employee Future Benefits Adj	0		0	0
4.1.3	Employee Future Benefits - Retirement Health Dental Life Insurance Plans etc	0		0	0
4.1.4	Employee Future Benefits - other than retirement gratuity	-		-	-
4.2	Interest to be Accrued	-140,780		0	-140,780
4.3	Committed Sinking Fund interest earned Adj	0		0	0
4.4	School Generated Funds	364,256	-	0	364,256
4.5	Committed Capital Projects Adj	9,789		-9,789	0
4.6	Asset Retirement Obligations	-1,461,179	-	-48,379	-1,509,558
4.7	Revenues recognized for land	2,019,998	-	0	2,019,998
4.8	Liability for Contaminated Sites	-		-	-
4	Total Accumulated Surplus (Deficit) Unavailable for Compliance	792,084	-	-58,168	733,916
5	Total Accumulated Surplus (Deficit)	14,065,521	-	29,294	14,094,815

Schedule 9 - Revenues

PROVINCIAL GRANTS - CORE EDUCATION FUNDING		
1.1	Legislative Grants - Current Year	27,797,352
1.2	Legislative Grants - Amounts from Deferred Revenue	8,431,534
1	Provincial Grants - Core Education Funding	36,228,886
PROVINCIAL GRANTS - OTHER		
2.1	Other EDU Grants - Amounts from Deferred Revenue	-
	Specify other grants for operating:	
2.8.1	Math Lead	183,472
2.8.2	HREA	76,000
2.8.3	Grad Coach	141,400
2.8.4		-
2.8.5		-
2.8.6		-
2.9	Provincial Grants - Other EDU	400,872
Grants from Other Ministries and Other Government Reporting Entities (GRE)		
2.10	Provincial Employment Assistance Programs	-
2.11	Ministry of Citizenship & Immigration - Citizenship-Adult ESL-FSL	-
2.12.1	MLTSD Grant - Literacy and Basic Skills	-
2.12.2	MLTSD Grant - OYAP	-
2.12.3	MLTSD Grant - Ontario Employment Benefits and Support Measures(EBSM),formerly LM	-
2.13.1	MPBSD - In-Kind Grant - PPE/CSE/HEPA	-
2.13.2	MPBSD - In-Kind Grant - PPE/CSE/HEPA - Amounts from Deferred Revenue	-
2.14.1	In-Kind Grant - Rapid Antigen Test Kits	-
2.14.2	In-Kind Grant - Rapid Antigen Test Kits - Amounts from Deferred Revenue	-
2.50	Grants from Other Ministries - Amounts from Deferred Revenue	-
	Specify other grants from other ministries:	
2.51.1		-
2.51.2		-
2.80	Grants from Other GRE - Amounts from Deferred Revenue	-
	Specify other grants from other government reporting entities (GRE):	
2.81.1		-
2.81.2		-
2.89	Grants from Other Ministries and Other Government Reporting Entities (GRE)	-
2.90	Grant Accrual Re. 2026 Accrued Tax Adjustment	-
	Prior years' grant adjustments (specify):	
2.91.1		-
2.91.2		-
2.91	Grant Adjustments	-
2	Provincial Grants - Other	400,872

Schedule 9 - Revenues

Education Property Tax		
3.1	Tax Revenue from Municipalities	2,586,384
3.2	Tax Revenue from Unorganized Territories	452,678
3.3	Tax Revenue Adjustment	0
3.4	Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2026 Amounts	-
3	Education Property Tax	3,039,062
SCHOOL GENERATED FUNDS		
4.1	Elementary School Generated Funds and Other Revenues	272,270
4.2	Secondary School Generated Funds and Other Revenues	293,209
4.3	School Generated Funds - Amounts from Deferred Revenue	-
4	School Generated Funds Revenues	565,479
FEDERAL GRANTS & FEES		
5.1	Fees - Day School	6,379,904
5.2	Transportation Recoveries - Federal	149,036
5.3	Employment Assistance	-
5.4	Language Instruction for Newcomers to Canada (LINC)	-
5.5	Federal revenue - CVRIS 80% approved operating expenses	-
5.20	Federal Government - Amounts from Deferred Revenue	-
	Specify other:	
5.90.1	Grad Coach, Education Assistance	393,685
5.90.2	Matawa (Indigenous Skilled Trades	333,208
5	Federal Grants and Fees	7,255,833
INVESTMENT INCOME		
6.1.1	Portfolio Interest Income - Non-GRE (Third Party)	-
6.1.2	Other Interest Income - Non-GRE (Third Party)	-
6.1.3	Interest Income - GRE (Non-Third Party)	118,463
6.2	Interest on Sinking Fund Assets	-
6	Investment Income	118,463
OTHER FEES & REVENUES FROM SCHOOL BOARDS		
7.1	Transportation Recoveries - Other School Boards	-
7.2	Rental Revenue - Instructional Accommodation - Other School Boards	-
7.3	Rental Revenue - Non-Instructional Accommodation - Other School Boards	226,869
7.4	Northern Adjustment - Other School Boards	225,000
	Specify other:	
7.90.1		-
7.90.2		-
7	Total Other Fees and Revenues from School Boards	451,869
FEES & REVENUES FROM OTHER SOURCES		
8.1	Fees from Boards outside Ontario	-
8.2	Fees from Individuals - Day School - Ontario Residents	-
8.3.1	Fees from Individuals - Day School - Other - Amounts from Deferred Revenues	-
8.3.2	Fees from Individuals - Day School - Other - Not from Deferred Revenues	-

Schedule 9 - Revenues

8.4	Fees from Individuals - Continuing Education	
8.5	Transportation Recoveries from other sources	
8.6	Rental Revenue - Instructional Accommodation - Other sources	
8.7	Rental Revenue -Non-Instructional Accommodation - Other sources	282,187
8.8	Rental Revenue from Community Use	
8.9	Rental Revenue - Other	
8.10	Insurance Proceeds Other than Capital Appurtenances	
8.11	Cafeteria Income	
8.12	Board Level Donations - to be Applied to Classroom Expenses	
8.13	Board Level Donations - Other	
8.14	Government of Ontario - Non grant payment	
8.15	Other Third Party - Amounts from Deferred Revenue	0
8.16	Education Development Charge - Amounts from Deferred Revenues	-
8.17	Fees for Extended Day Program related to Early Learning	
8.18.1	Net Gain on Disposal of Tangible Capital Assets	-
8.18.2	Net Gain on Disposal of Purchased Intangibles	-
8.19	Revenue related to benefit plan reserves	
	Other Grants - Non-GREs (specify):	
8.30.1		
8.30.2		
	Specify other:	
8.40.1	ETFO Recovery	55,399
8.40.2	OSSTF-T/OT Recovery	75,488
8.40.3	OSSTF-ESS Recovery	75,488
8.40.4	EA Insurance	65,336
8.40.5		
8.40.6		
8.40.7		
8.40.8		
8.40.9		
8.40.10		
8.40.11		
8.40.12		
8.40.13		
8.40.14		
8.40.15		
8.50	Revenue Recovery on Land Disposal - (Schedule 5.6, item 1.4, Col. 3 - Sch 5.5, Col. 6.1, Total Land Projects)	-
8.51	Revenue Recovery on Asset Retirement Obligation	
8.52	Revenue Recovery on Contaminated Sites	
8.60	Realized gains attributable to foreign exchange on foreign currency	
8.61	Realized gains attributable to foreign exchange on foreign accounts payable	
8.62	Realized gains attributable to derivatives	
8.63	Realized gains attributable to portfolio investments	
8	Fees and Revenues from Other Sources	553,898

Schedule 9 - Revenues

DEFERRED CAPITAL CONTRIBUTIONS		
9.1	Amortization of Deferred Capital Contributions	7,841,151
9.2	DCC Revenue on Disposal of Non-pooled and Unrestricted Assets	
9.3	DCC Revenue Related to the Loss on Disposal of Restricted Assets	
9	Deferred Capital Contributions	7,841,151
10.0	Revenue Categories	56,455,513

Schedule 10 - Expenses

		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges on Capital
	INSTRUCTION	02	03	04	05	07
51	Classroom Teachers	15,210,277	1,931,257		1,000	
52	Supply Staff	1,226,456	138,212			
53.1	Teacher Assistants	2,906,782	905,328			
53.2	Early Childhood Educator	207,420	62,389			
55	Textbooks and Supplies				753,845	
54	Computers				164,500	-
56	Professionals Paraprofessionals and Technicians	1,881,815	445,202		59,650	
57	Library and Guidance	994,992	168,764		3,700	
58	Staff Develop.	73,465	7,008	422,013		
67	Department Heads	-	-			
61	Principals and VPs	1,968,016	195,128	78,000	23,100	
62	School Office	1,040,543	282,743	5,250	184,798	-
59	Coordinators and Consultants	2,295,919	312,960	-	104,250	
63	Continuing Education	81,425	16,620	-	3,500	-
72	Instr. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
72.1	Instruction - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO					
	Total Instruction Expenses	27,887,110	4,465,611	505,263	1,298,343	-
	ADMINISTRATION					
64	Trustees	70,929	4,625	59,000	10,000	
65	Directors and Supervisory Officers	675,431	74,969	28,000	59,500	
66	Board Administration	1,608,486	386,366	52,900	330,460	-
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO					
	Total Administration Expenses	2,354,846	465,960	139,900	399,960	-
	TRANSPORTATION					
68	Pupil Transportation	73,799	16,891	1,000	18,500	-
69	Transportation - Provincial Schools	-	-	-	-	
74	Transp. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
74.1	Transportation - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO					
	Total Transportation Expenses	73,799	16,891	1,000	18,500	-
	PUPIL ACCOMMODATION					
70	School Operations and Maintenance	2,642,977	695,940	116,000	2,082,000	-
71	School Renewal Expense				-	-
77	Other Pupil Accommodation				-	321,394
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
75.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO					
	Total Pupil Accommodation Expenses	2,642,977	695,940	116,000	2,082,000	321,394

Schedule 10 - Expenses

		Rental Expense	Fees and Contract Services	Other Expenses	Transfer to Other Boards
	INSTRUCTION	08	09	10	11
51	Classroom Teachers	-	-		
52	Supply Staff				
53.1	Teacher Assistants				
53.2	Early Childhood Educator				
55	Textbooks and Supplies	7,500	327,862	3,850	
54	Computers	-	160,118		
56	Professionals Paraprofessionals and Technicians	-	60,000	-	
57	Library and Guidance		-	-	
58	Staff Develop.			-	
67	Department Heads				
61	Principals and VPs			-	
62	School Office	1,100	106,600		
59	Coordinators and Consultants	-	207,000	-	-
63	Continuing Education	-	-	-	-
72	Instr. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
72.1	Instruction - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			-	
	Total Instruction Expenses	8,600	861,580	3,850	-
	ADMINISTRATION				
64	Trustees			-	
65	Directors and Supervisory Officers			16,200	-
66	Board Administration	3,500	416,293	94,040	-
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			-	
	Total Administration Expenses	3,500	416,293	110,240	-
	TRANSPORTATION				
68	Pupil Transportation	1,750	1,805,740	1,300	-
69	Transportation - Provincial Schools	-	-	-	-
74	Transp. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
74.1	Transportation - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			-	
	Total Transportation Expenses	1,750	1,805,740	1,300	-
	PUPIL ACCOMMODATION				
70	School Operations and Maintenance	72,000	749,060	38,000	
71	School Renewal Expense		-	-	
77	Other Pupil Accommodation	-	-	-	
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
75.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO			-	
	Total Pupil Accommodation Expenses	72,000	749,060	38,000	

Schedule 10 - Expenses

		Amortization and Write Downs and Net Loss on Disposal - TCA	Amortization and Net Loss - ARO	Accretion and Other Expenses on ARO	Labour Provision	Total Expenses
	INSTRUCTION	12	13	14	15	20
51	Classroom Teachers				-	17,142,534
52	Supply Staff				-	1,364,668
53.1	Teacher Assistants				-	3,812,110
53.2	Early Childhood Educator				-	269,809
55	Textbooks and Supplies					1,093,057
54	Computers					324,618
56	Professionals Paraprofessionals and Technicians				-	2,446,667
57	Library and Guidance				-	1,167,456
58	Staff Develop.				-	502,486
67	Department Heads				-	-
61	Principals and VPs				-	2,264,244
62	School Office				-	1,621,034
59	Coordinators and Consultants				-	2,920,129
63	Continuing Education				-	101,545
72	Instr. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	-	-	-		-
72.1	Instruction - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-			-
	Total Instruction Expenses	-	-	-	-	35,030,357
	ADMINISTRATION					
64	Trustees					144,554
65	Directors and Supervisory Officers					854,100
66	Board Administration				-	2,892,045
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	377,697	-	-		377,697
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-			-
	Total Administration Expenses	377,697	-	-	-	4,268,396
	TRANSPORTATION					
68	Pupil Transportation				-	1,918,980
69	Transportation - Provincial Schools				-	-
74	Transp. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	334,729	-	-		334,729
74.1	Transportation - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-			-
	Total Transportation Expenses	334,729	-	-	-	2,253,709
	PUPIL ACCOMMODATION					
70	School Operations and Maintenance				-	6,395,977
71	School Renewal Expense					-
77	Other Pupil Accommodation					321,394
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	7,338,514	48,379	-		7,386,893
75.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO	-	-			-
	Total Pupil Accommodation Expenses	7,338,514	48,379	-	-	14,104,264

Schedule 10 - Expenses

		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges on Capital
	OTHER	02	03	04	05	07
79	School Generated Funds Expenses				565,479	
78	Other Non-Operating Expenses	-	-	-	-	
76	Other - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
76.1	Other - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO					
80	Provision for Contingencies					
	Other Expenses Category Total	-	-	-	565,479	
90	Total Expenses Category	32,958,732	5,644,402	762,163	4,364,282	321,394

Schedule 10 - Expenses

		Rental Expense	Fees and Contract Services	Other Expenses	Transfer to Other Boards
	OTHER	08	09	10	11
79	School Generated Funds Expenses				
78	Other Non-Operating Expenses		-	128,014	76,000
76	Other - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
76.1	Other - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			-	
80	Provision for Contingencies			-	
	Other Expenses Category Total		-	128,014	76,000
90	Total Expenses Category	85,850	3,832,673	281,404	76,000

Schedule 10 - Expenses

		Amortization and Write Downs and Net Loss on Disposal - TCA	Amortization and Net Loss - ARO	Accretion and Other Expenses on ARO	Labour Provision	Total Expenses
	OTHER	12	13	14	15	20
79	School Generated Funds Expenses					565,479
78	Other Non-Operating Expenses			-	-	204,014
76	Other - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	-	-	-		-
76.1	Other - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-			-
80	Provision for Contingencies					-
	Other Expenses Category Total	-	-	-	-	769,493
90	Total Expenses Category	8,050,940	48,379	-	-	56,426,219

Schedule 13 - Day School Enrolment - ADE

		Col. 1	Col. 2	Col. 3
	Elementary	Pupils of the Board	Other Pupils	Total
3.1	Junior Kindergarten	51.00		
3.2	Senior Kindergarten	60.00		
3.3	Grades 1 to 3	167.00		
3.4	Grades 4 to 6	191.00		
3.5	Grades 7 to 8	108.00		
3.6	Grades 4 to 8	299.00		
3.7	Total Elementary Day School	577.00	36.00	613.00
	.....Sum of items 3.1 to 3.5			
	Secondary - pupils less than 21 years			
3.7.1	Secondary Day School - Grade 9 to 12	555.75	153.50	709.25
3.7.2	Independent Study	0.00	0.00	0.00
3.8	Total Secondary Day School	555.75	153.50	709.25
3.9	Total Day School	1,132.75	189.50	1,322.25
	High Credit: Grades 9 to 12 (under 21 years)			
3.10	Secondary Day School - Grade 9 to 12	0.00		0.00
3.11	Independent Study	0.00		0.00
3.12	Total High Credit Secondary Day School	0.00		0.00
3.13	Elementary 21 years and over	0.00	0.00	0.00
	Secondary - pupils 21 years and over			
3.14	Secondary Day School - Grade 9 to 12	0.00	0.00	0.00
3.15	Independent Study	0.00	0.00	0.00
3.16	Total Adult Day School	0.00	0.00	0.00
	Pupils admitted under Regulation 20/10			
	Fees For Non-Permanent Residents - Exemptions			ADE
5.1	Elementary			-
5.2	Secondary			-
5.3	Total Day School			-

Section 1A - Summary of Allocations

OPERATING ALLOCATION

General Operating Allocation (Prior to Capital Adjustment and Interest Portion)

1.1	Classroom Staffing Fund (CSF)	15,550,728
1.2	Learning Resources Fund (LRF)	7,798,240
1.3	Special Education Fund (SEF)	5,996,114
1.4	School Facilities Fund (excluding School Renewal Allocation)	5,399,391
1.5	Student Transportation Fund (STF)	2,096,738
1.6	School Board Administration Fund (SBAF)	2,717,686

1	General Operating Allocation (Prior to Capital Adjustment)	39,558,897
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.....Sum of items 1.1 to 1.6

2.1	Minor Tangible Capital Assets Capital Adjustment (Calculated as 2.5% of item 1)	988,972
2.2	Debt Charges Allocation (Section 8, item 8B)	128,014
2.3	Interest on Capital Debt Allocation (Section 8, item 8A)	321,394
2.4	FDK - Portable Relocation and Leasing	0
	.....Schedule 3.5, item 5, flowed to Schedule 3A, item 1.3, col. 1	
2.5	Capital Priorities MCP, Land, CC, CVRIS 20% Approved Operating Expenses	-
	.....Schedules 3.2-1, 3.2-2 and 3.2-3, col. 10, and schedule 3A item 1.3, columns 2 + 3 + 4 + 8.2	
2.6	CVRIS 80% Approved Operating Expenses	-
	.....Schedule 3A item 1.3, column 8.1	

2	Total Operating Allocation (Before Savings From Strike or Lock-Out)	39,019,333
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.....item 1 less item 2.1 plus items 2.2 to 2.6

Deduct: Savings from strike or lock-out:

3.1	Salaries, wages and employee benefits that are not payable as a result of employees withholding their services or a lockout.	-
	.....Appendix M, item 4	
3.2	Expense approved by the Minister that is attributed to the withholding of services by employees or a lockout.	-
	.....Appendix M, item 5.20	
3.3	Net Savings from Strike or Lock-Out	-
Appendix M, item 6	

3	Total Operating Allocation	39,019,333
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.....Item 2 less item 3.3

Section 1A - Summary of Allocations

CAPITAL ALLOCATION

Capital Grants

4.1	Capital Grants - Non Land	6,200,000
	.....Sch 3A, item 3.2 col. 1 to 8.2 + Sch 3.2-1 col. 8.2 + 8.3 + Sch 3.2-2 col. 8.2 + Sch 3.2-3 col. 8.2 + 8.3 + Sch 3.2-4 col. 8.2 + 8.3 + Sch 3.2-5 col. 8.2	
4.2	Capital Grants - Land	-
	.....Sch 3A, item 3.1 col. 1 to 8.2 + Sch 3.2-1 col. 8.1 + Sch 3.2-2 col. 8.1 + Sch 3.2-3 col. 8.1 + Sch 3.2-4 col. 8.1	
4.3	Capital Grants - ARO Abatement	-
	.....Sch 3A, items 1.3.2 + 1.3.3 col. 2 to 8.2	
4.4	Minor Tangible Capital Assets Capital Adjustment (Item 2.1)	988,972
4.5	School Renewal Allocation	1,342,501
	.....Section 5, item 5B	
4.6	Capital Grants - Temporary Accommodation	0
	.....Funding regulation table, 2025-26	
4	Total Capital Allocation	8,531,473
	.....Sum of items 4.1 to 4.6	
5	Total Allocation	47,550,806
	.....Sum of items 3 and 4	

ALLOCATION FLOWED TO REVENUE, DEFERRED REVENUE AND DEFERRED CAPITAL CONTRIBUTIONS

6.1.1	Amount Flowed to Revenue - Tax Revenues	3,039,062
	.....Section 1B, item 4.4	
6.1.2	Amount Flowed to Revenue - Grants	27,797,352
	.....items 3 + 4.2 + 4.3, less (items 6.1.1 + 2.6 + Schedule 5.1 items 1 + 10.2 + 10.4, col. 2); flowed to Schedule 9, item 1.1	
6.1.3	Amount Flowed to Revenue - Federal Grants	-
	.....Item 2.6, flowed to Schedule 9, line 5.5	
6.1	Total Amount Flowed to Revenue (excluding allocations flowed to deferred revenue)	30,836,414
	.....Sum of items 6.1.1 to 6.1.3	
6.2	Amount Flowed to Deferred Revenue (Schedule 5.1)	10,514,392
	.....Sum of Schedule 5.1, items 1 + 10, col 2	
6.3	Amount Flowed to Deferred Capital Contributions (Schedule 5.3)	6,200,000
	.....Item 4.1	
6	TOTAL ALLOCATION	47,550,806
	.....Sum of items 6.1 to 6.3	

OPERATING ALLOCATION TO BE USED IN COMPLIANCE CALCULATION

7.1	General Operating Allocation Used in Compliance Calculation	39,558,897
	.....Item 1	
	Deduct:	
7.2	Net Savings from Strike or Lock-Out	-
	.....Item 3.3	
7	Total Operating Allocation to be Used in Compliance Calculation	39,558,897
	.....(Item 7.1 less item 7.2)	