

Budget Report 2025-2026

Prepared by: Finance Department
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1.0 ABOUT OUR BOARD

The Upper Grand District School Board (UGDSB) serves more than 35,000 students through 65 elementary schools and 11 secondary schools in the City of Guelph, County of Wellington and County of Dufferin. The UGDSB covers the ancestral and traditional territories of the Mississaugas of the Credit, the Six Nations of the Grand River, and Saugeen Ojibway Nation Territories.

The UGDSB is a student-centric learning organization, and we exist to inspire a lifelong love of learning while developing globally literate citizens. From kindergarten through Grade 12, to Adult Learning Programs, our schools provide robust foundational education by fostering engaging and supportive learning environments. We commit to ensuring each student is encouraged to chart their own educational path and prepared to overcome any obstacle they may encounter along the way. At UGDSB, we promise to put students at the centre of everything we do.

UGDSB schools are more than just places to learn. Over 4,000 educators, staff, and supporters collaborate and contribute to foster inclusive, developmental environments where students can form lifelong friendships, discover their passions, and grow into responsible members of their community. UGDSB is on a journey to ensure that all learners feel that they belong and matter and can be their true selves at school. We want students to feel capable and empowered to make positive change in their lives and the lives of others.

Aided by the contributions of caring volunteers and partners, we strive to create real-world opportunities for students to make a positive impact in their communities. Working closely with parents, guardians, and students themselves is a crucial piece of holding the school board accountable to keeping our student promise.

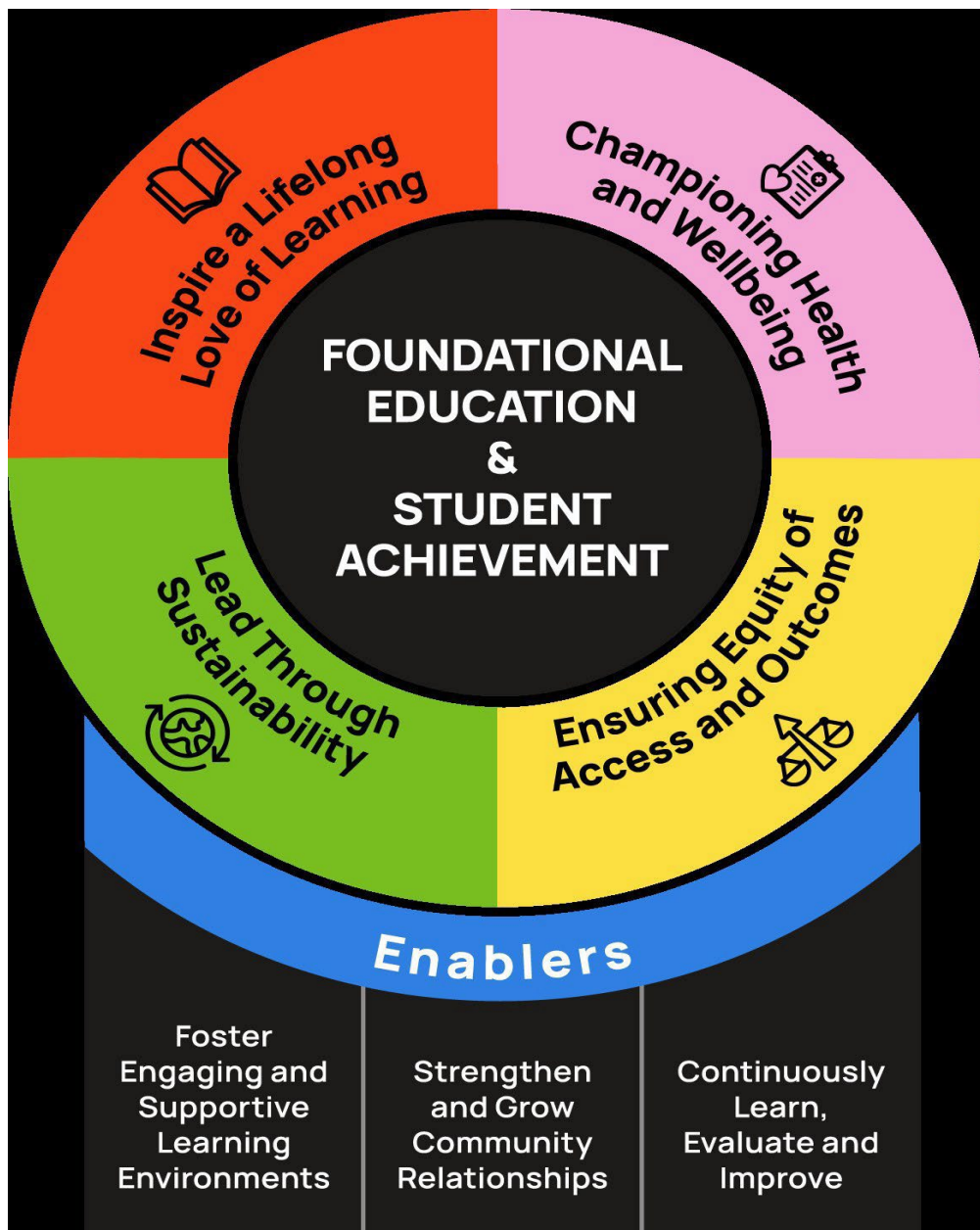
TRUSTEES

The board has 10 elected trustees and 2 student trustees, as follows:

Trustee	Electoral Area
Ralf Mesenbrink, Chair	City of Guelph (Wards 2, 3 and 4)
Katherine Hauser, Vice-Chair	City of Guelph (Ward 6) and Township of Puslinch
Jen Edwards	Township of Guelph/Eramosa, Township of East Garafraxa and Town of Erin
Irene Hanenberg	Township of Centre Wellington
Martha MacNeil	City of Guelph (Wards 1 and 5)
Alethia O'Hara-Stephenson	Town of Orangeville
Robin Ross	Township of Wellington North, Town of Minto and Township of Mapleton
Lynn Topping	Townships of Amaranth, East Luther/Grand Valley, Melancthon, Mulmur, and Towns of Mono and Shelburne
Luke Weiler	City of Guelph (Wards 1 and 5)
Laurie Whyte	City of Guelph (Wards 2, 3 and 4)
Hiba Mangat (2024-25)	Student Trustee (Rural Schools) Student at CDHS
Zechariah Nasir (2024-25)	Student Trustee (Urban Schools) Student at GCVI

SUPPORTING UPPER GRAND DISTRICT SCHOOL BOARD MULTI-YEAR PLAN (MYP)

The Budget Report reflects the priorities identified in the Upper Grand District School Board Multi-Year Plan (MYP).



During the implementation of the MYP, the Board approved the use of accumulated surplus to access additional investments particularly in the areas of literacy and math. This investment plan included additional resources that would be reduced over time. This past use of accumulated surplus was approved by the Minister of Education.

The 2025/26 Budget reflects a balanced budget with expenses not exceeding revenue. Although resources are aligned with the priorities identified in the MYP, expenses are equal with projected revenue in order to be compliant with Ministry regulation. Due to cost pressures, ongoing work is required to implement strategies to keep expenses within available revenue.

2.0 BUDGET SUMMARY

The 2025-2026 Operating Revenue is estimated at \$499.9 million. Operating Revenue amount includes \$489.3 million in Core Education Funding and \$10.6 million in Other Revenue sources.

The 2025-2026 Capital Revenue is estimated at \$49.7 million. Capital Revenue amount includes Major Capital Projects (new schools and additions), funding for renovations, portables and Debt Charge Allocation.

The 2024-2025 Comparable Budget amounts reflect updates based upon the 2024-2025 Revised Estimates as well as additional updates to Ministry of Education Responsive Education Program (REP's) funding. The objective is to provide the best year over year comparison based upon more recent information than the original 2024-2025 Budget.

The key drivers for the year over year changes includes updates to funding benchmarks to reflect collective agreements and the corresponding changes in salaries and wages.

The following sections will provide additional information regarding enrolment projections, descriptions of revenue sources, year over year analysis of the revenue and then information regarding how the available revenue will be allocated to resources.

OPERATING BUDGET			
(\$000's)	2024/2025 Comparative Budget (1)	2025/2026 Budget	Incr/(Decr)
Operating Revenue			
Core Education Funding	472,477	489,321	16,844
Ministry of Education (REP's)	3,742	3,903	161
Other Government Grants/Fees	3,187	3,187	0
Other Revenue/Expenditure Recovery	4,070	3,530	(540)
TOTAL REVENUE	483,476	499,941	16,465
Operating Expenses			
Instruction	405,625	417,501	11,875
School Facilities	42,480	42,905	425
Student Transportation	26,082	26,670	588
Administration	13,203	12,865	(338)
TOTAL EXPENSES	487,391	499,941	12,550
Transfer from Accumulated Surplus	3,915	-	(3,915)
SURPLUS/(DEFICIT) \$	-	-	-

(1) For comparative purposes, 2024/2025 amounts includes updates from Revised Estimates and REP funding identified during the year.

ENROLMENT FORECAST

Enrolment is a key driver for revenue and expenses. Approximately 80% of Core Education Funding Formulas use enrolment levels as a contributing factor. Enrolment is also the main driver for required staffing needs.

The year over year enrolment comparison shows that current projections for 2025-2026 indicate a decline in the Elementary Panel and essentially flat enrolment the Secondary Panel. The schedule below contains enrolment numbers that trigger Ministry of Education funding formulas and therefore exclude tuition paying International Students. Revenue related to International Students is included separately in the budget.

Enrolment forecasts are updated in the beginning of each school year as part of the Revised Estimates process and then actual enrolments recorded at October 31 and March 31 each year are used for final calculations of enrolment based revenue.

ENROLMENT SUMMARY (PUPILS OF THE BOARD)			
GRADE LEVELS	2024/2025 Comparative Budget	2025/2026 Budget	Budget to Budget Incr/(Decr)
Kindergarten (JK/SK)	4,448	4,299	(149)
Grades 1-3	7,267	7,170	(97)
Grades 4-8	12,501	12,622	121
TOTAL ELEMENTARY	24,216	24,091	(125)
TOTAL SECONDARY	10,933	10,945	11
TOTAL AVERAGE DAILY ENROLMENT (ADE)	35,149	35,036	(114)
<i>Includes High Credit Pupils and excludes International Students</i>			

REVENUE CATEGORIES

The following table provides an overview of the different sources of revenue for Ontario School Boards.

General Operating Revenue is largely made of the Ministry of Education funding mechanism known as Core Education Funding. Additional details are provided in the sections that follow. Other sources of General Operating Revenue include fees collected from International Students, the sale of hydro from the many solar panels that are connected to UGDSB properties, as well as rental of spaces for childcare and community use permits.

Specialized Program Revenue is the second part of the Operating Revenue and include program level agreements with the Ministry of Education, other provincial Ministries as well as the federal government. In each case funding is provided for a specific program or initiative and the funds can only be spent on that program.

Capital Revenue is primarily driven by the Ministry of Education's Building, Expanding and Renewing Schools funding (additional details provided in the Capital Revenue section. Proceeds of Disposition (POD) are revenue that comes from the sale of school board property. Proceeds of Disposition from school based properties can only be used for renovations of other school buildings. Exemptions from this restriction require Minister approval. Education Development Charges (EDC) are fees collected during the issuance of building permits and can only be used for school site purchases and site preparation. The Budget Report does not include any amounts for POD or EDC due to the restricted nature of the revenue.

General Operating Revenue	Specialized Program Revenue	Capital Revenue
<ul style="list-style-type: none"> • Core Education Fund • International Student Revenue • Sale of Hydro from Solar Panels • Rental of spaces • Other fees and recoveries 	<ul style="list-style-type: none"> • Responsive Education Programs • Other Ministries and Federal Programs 	<ul style="list-style-type: none"> • Building, Expanding and Renewing Schools • Proceeds of Disposition • Education Development Charges

The Ministry of Education is the primary source of revenue for school boards. The following table provides additional details of the three main pillars of funding: Core Education Funding, Responsive Education Programs and Building, Expanding and Renewing Schools. Due to the significance of this funding, this report provides more details of each category and a year over year comparison of the allocations.

Core Education Funding (Core Ed)	Responsive Education Programs (REP)	Building, Expanding and Renewing Schools (BERS)
Provides permanent/ongoing operating funding to school boards and funding to maintain schools	Provides targeted, temporary/time-limited supplemental funding to school boards based on government-priority themes.	Provides funding for construction, additions, renovations of school, the maintenance and improvement of the condition of schools, as well as debt service costs
<ul style="list-style-type: none"> • Classroom Staffing Fund • Learning Resources Fund • Special Education Fund • School Facilities Fund • Student Transportation Fund • School Board Administration Fund 	<ul style="list-style-type: none"> • French-Language • Indigenous Education • Literacy • Mental Health • Supporting Venerable Students • Student Readiness • STEM • Operations • Emergency/Contingency Funding 	<ul style="list-style-type: none"> • Capital Priorities • School Condition Improvement • Temporary Accommodation • Land Purchases • Child Care Capital • Debt Service Costs

3.0 OPERATING REVENUE

CORE EDUCATION FUNDING

Summary of Core Education Funding – overall year over year changes is primarily due to updates to benchmarks to reflect collective agreements. Additional details are outlined for each component of Core Education Funding.

Operating Revenue Description (\$000's)	2024/2025 Comparative Budget	2025/2026 Budget	Incr/(Decr)
Core Education Funding			
Classroom Staffing - Core Education Funding	258,827	269,805	10,978
Learning Resources - Core Education Funding	70,466	72,586	2,120
Special Education - Core Education Funding	63,731	66,056	2,325
School Facilities - Core Education Funding	41,047	41,658	610
Student Transportation - Core Education Funding	26,047	26,963	916
School Board Administration - Core Education Funding	12,359	12,254	(106)
Total Core Education Funding	472,477	489,321	16,844

Classroom Staffing Fund – provides school boards with funding to support most of the staffing in the classroom for all students. Local Circumstances Staffing Allocation includes Qualifications & Experience (Q&E) funding that adds to the Classroom Staffing – Per Pupil Allocation amount for Teachers and Early Childhood Educators (ECE).

The salary benchmark within the Per Pupil Allocation is based upon an average salary. School Boards provide a projected distribution of teacher and ECE's across qualification and experience grids (for example, the number of teachers with 10 years of experience). The updated funding calculations generate additional revenue to offset the projected salary costs. This information is updated at Revised Estimates and again for Financial Statements to finalize this allocation.

Operating Revenue Description (\$000's)	2024/2025 Comparative Budget	2025/2026 Budget	Incr/(Decr)
Classroom Staffing Funding			
Classroom Staffing - Per Pupil Allocation	199,258	203,739	4,481
Language Classroom Staffing Allocation	9,632	9,742	110
Local Circumstances Staffing Allocation	47,144	53,348	6,203
Indigenous Education Classroom Staffing Allocation	108	118	10
Supplementary Staffing Allocation	2,685	2,858	173
Total Classroom Staffing Fund	258,827	269,805	10,978

Learning Resources Fund – provides school boards with funding to support the costs of staffing typically required outside of the classroom to support student needs, such as mental health workers, as well as non-staffing classroom costs, such as learning materials and classroom equipment. School Management Allocation reflect updated benchmarks for school based administrators.

Operating Revenue Description (\$000's)	2024/2025 Comparative Budget	2025/2026 Budget	Incr/(Decr)
Learning Resources Funding			
Learning Resources - Per Pupil Allocation	26,038	26,401	363
Language Supports and Local Circumstances Allocation	4,997	5,129	132
Indigenous Education Supports Allocation	2,051	2,082	30
Mental Health and Wellness Allocation	1,344	1,370	26
Student Safety and Well-Being Allocation	804	823	19
Continuing Education and Other Program Allocation	1,655	1,730	75
School Management Allocation	29,866	31,269	1,402
Differentiated Supports Allocation	3,711	3,782	71
Total Learning Resources Fund	70,466	72,586	2,120

Special Education Fund – provides school boards with dedicated funding to support students with special needs. The increase in Complex Supports Allocation includes updated funding to support staff costs for Care and Treatment Programs.

Operating Revenue Description (\$000's)	2024/2025 Comparative Budget	2025/2026 Budget	Incr/(Decr)
Special Education Funding			
Special Education - Per Pupil Allocation	31,840	32,512	672
Differentiated Needs Allocation	22,203	22,932	730
Complex Supports Allocation	7,192	8,236	1,044
Specialized Equipment Allocation (SEA)	2,496	2,375	(121)
Total Special Education Fund	63,731	66,056	2,325

School Facilities Fund – addresses the costs of operating school facilities (heating, lighting, maintenance, and cleaning).

Operating Revenue Description (\$000's)	2024/2025 Comparative Budget	2025/2026 Budget	Incr/(Decr)
School Facilities Funding			
School Operations Allocation	40,433	41,032	599
Rural and Northern Education Allocation	614	625	11
Total School Facilities Fund	41,047	41,658	610

Student Transportation Fund – provides school boards with funding to transport students to and from home and school.

Operating Revenue Description (\$000's)	2024/2025 Comparative Budget	2025/2026 Budget	Incr/(Decr)
Student Transportation Funding			
Transportation Services Allocation	25,712	26,629	916
Transportation to Provincial or Demonstration Schools Allocation	316	316	0
School Bus Rider Safety Training Allocation	19	19	0
Total Student Transportation Fund	26,047	26,963	916

School Board Administration Fund – provides school boards with funding to support the operations of the school board, including trustees, parent engagement and central administration expenses.

Operating Revenue Description (\$000's)	2024/2025 Comparative Budget	2025/2026 Budget	Incr/(Decr)
School Board Administration Funding			
Trustees Allocation	164	164	0
Parent Engagement Allocation	88	89	1
Board Administration Allocations	11,020	11,168	148
Declining Enrolment Adjustment Allocation	1,087	832	(255)
Total School Board Administration Fund	12,359	12,254	(106)

MINISTRY OF EDUCATION REP FUNDING

The UGDSB allocations of the Responsive Education Programs (REP's) are essentially flat with prior year. The 2024-2025 Comparative Budget list reflects the amounts for the same list of REP programs that have been announced for 2025-2026. School boards may receive additional program allocations during the course of the school year. In each case, the funds can only be spent on the specific program outlined in agreement documentation.

Ministry of Education (REP's)	2024/2025 Comparative Budget	2025/2026 Budget	Incr/(Decr)
Cooperative Education Supports for Students with Disabilities Pilot	18	69	51
Critical Physical Security Infrastructure	158	158	0
De-Streaming Implementation Supports	46	-	(46)
Early Reading Enhancements: Early Reading Screening Tools	221	221	0
Education Staff to Support Reading Interventions	1,178	1,248	70
Entrepreneurship Education Pilot Projects	20	20	0
Experiential Professional Learning in Skilled Trades	49	49	0
Health Resources, Training and Supports	20	20	0
Indigenous Graduation Coach Program	141	141	0
Licenses for Reading Intervention Supports	190	191	1
Math Recovery Plan: Board Math Lead	167	167	0
Math Recovery Plan: Digital Math Tools	256	256	0
Math Recovery Plan: School Math Facilitators	601	687	86
Mental Health Strategy Supports - Emerging Needs	20	20	0
Skilled Trades Bursary Program	15	15	0
Special Education AQ Subsidy for Educators	16	16	0
Special Needs Transition Navigators	133	134	1
Summer Learning for Students with Special Education Needs	153	153	0
Summer Mental Health Supports	256	256	0
Transportation & Stability Supports for Children & Youth in Care	82	82	0
Total Ministry of Education (REP's)	3,742	3,903	161

OTHER REVENUE

The school board also receives special program funding from other provincial ministries and the federal government. For example, the Language Instruction for New Comers (LINC) is a federal government sponsored program that is supported through the Continuing Education department. As the individual program amounts are being finalized, the Budget assumption is that revenue is flat with 2024/2025. In each case, expenses are kept within available revenue.

Other Revenue amounts are also estimated to remain flat with 2024/2025 amounts. One exception is a projected decrease in International Student Revenue based upon lower projected enrolment of International Students within our secondary schools.

Other Government Grants/Fees	2024/2025 Comparative Budget	2025/2026 Budget	Incr/(Decr)
OYAP	248	248	0
LINC	1,482	1,482	0
ESL	730	730	0
LBS	727	727	0
Total Other Government Grants/Fees	3,187	3,187	-

Other Revenues/Expenditure Recovery	2024/2025 Comparative Budget	2025/2026 Budget	Incr/(Decr)
International Student Revenue	1,484	944	(540)
Sale of Hydro from Solar Panels	450	450	0
Interest Income	750	750	0
Daycare & Extended Day	550	550	0
Cafeteria	101	101	0
Community Use	250	250	0
Continuing Education Fees	240	240	0
Miscellaneous	200	200	0
Transportation Recoveries	45	45	0
Total Other Revenue	4,070	3,530	(540)

4.0 OPERATING EXPENSES

CLASSROOM STAFFING EXPENSES

Classroom staffing is the largest component of the overall budget and includes classroom teachers, speciality teachers, special education teachers, educational assistants and early childhood educators. Staff levels are determined by system priorities, class size regulations, school needs and student support needs. Supply Staff line refers to replacement costs for classroom staff while they are away from classrooms.

Classroom Staffing expenses are primarily funded through Core Education – Classroom Staffing and a portion of Special Education Funding. For example, Educational Assistants are primarily funded by Special Education Funds.

Instruction - Classroom Staffing (\$000's)	2025/2026 Budget	Description
Classroom Teachers	270,307	Elementary and Secondary Teachers including Special Education
Supply Staff	17,500	Replacement costs for Classroom Staffing positions
Educational Assistants	32,293	Additional supports for students with special needs
Early Childhood Educator	9,725	Part of Kindergarten Classroom Team
Department Head Allowances	498	Secondary School Department Heads allowances
Total Classroom Staffing	330,323	

LEARNING RESOURCES EXPENSES

Learning Resources form the second part of the Instruction Expenses and includes Principals and Vice-Principals, additional student support staff, school office staff and resources and staff and resources associated with professional learning (staff development). In addition, this category includes non-staff costs including learning resources, instructional software licences and school based technology. Due to cost pressures non-staff expenses have been scaled back to allocate available revenue to staff that are aligned with supporting student needs.

Learning Resources are primarily supported through Core Education – Learning Resources funds as well as Special Education Funds. In addition, a number of the Ministry REP's covered expenses within this category. The Continuing Education expense line is funded through Continuing Education Core Funding as well as the specialized programs identified in Other Government Grants.

Instruction - Learning Resources (\$000's)	2025/2026 Budget	Description
Textbooks & Supplies	12,376	Learning resources including software licences
Computers	400	Hardware purchases
Professionals & Para-professionals	18,966	Student Support and Digital Support Service teams
Library & Guidance	9,410	Elementary and Secondary Library and Guidance personnel
Staff Development	1,808	Training and development for staff learning
Principals & Vice-Principals	20,223	Elementary and Secondary administrators
School Office	10,928	School Office staff and related expenses
Coordinators & Consultants	8,640	Curriculum and Special Education support personnel
Continuing Education	4,429	Continuing Education staff and program expenses
Total Learning Resources	87,178	

SCHOOL FACILITIES EXPENSES

School Facilities Expenses are costs related to the operation, cleaning and maintenance of all school sites. Staff costs include custodial, maintenance and central school operations staff. Non-staff expenses include utilities, contracted services and materials related to keep our schools well maintained for students and staff.

School Facilities Expenses are primarily supported by Core Education – School Facilities Fund and supported through Other Revenue components such as Sale of Hydro from solar panels that help offset utility costs. School Facility benchmarks have received a small percentage increase which will create pressure to maintain expenses within available revenue. Larger renovations and maintenance initiatives are supported through Capital Revenue.

School Facilities (\$000's)	2025/2026 Budget	Description
School Operations	42,905	Staff and non-staff expenses related to school sites
Total School Facilities	42,905	

STUDENT TRANSPORTATION EXPENSES

Student Transportation Expenses cover regular and special needs transportation for students from home to school and school to home. Student Transportation is managed through the transportation consortium Service de transport de Wellington-Dufferin Student Transportation Services (STWDSTS). This consortium coordinates bussing for UGDSB and 4 other school boards that cover the same geography as UGDSB.

Student Transportation (\$000's)	2025/2026 Budget	Description
Transportation Expenses	26,670	Home to school and school to home student transportation
Total Student Transportation	26,670	

BOARD ADMINISTRATION EXPENSES

Board Administration Expenses includes a Governance Allocation to support expenses related to Trustees and Board Administration allocations that support central administration expenses.

Board Administration (\$000's)	2025/2026 Budget	Description
Trustees	201	Trustee Honoria and Trustee Expenses
Board Administration	12,664	Central administration staff and expenses
Total Board Administration	12,865	

5.0 CAPITAL REVENUE

BUILDING, EXPANDING AND RENEWING SCHOOLS

Capital Revenue is made up of a number of components listed below. The key elements of Building, Expanding and Renewing Schools include:

Major Capital Projects: New construction projects (Major Capital Projects) cover new schools and/or additions to existing schools. The funding for these projects is approved on a project-by-project basis and these projects often span across multiple school years. The 2025/2026 Budget is an estimate of the anticipated level of construction costs incurred during the school year. UGDSB's Major Capital Projects include a new elementary school, a new secondary school and an addition to an elementary school.

School Renewal/School Condition Improvement (SCI): Renovations including major system upgrades and replacements are supported through these funding programs. School Renewal is formula driven impacted by enrolment levels and SCI is determined by the Ministry based upon facility assessment audits.

CAPITAL REVENUE			
DESCRIPTION	2024/2025 Comparative Budget	2025/2026 Budget	BUDGET VARIANCE
Major Capital Projects	36,202	30,841	(5,361)
School Renewal Projects	6,231	6,191	(40)
School Condition Improvement	11,018	11,072	53
Temporary Accommodation	660	734	74
Debt Charges Allocation	848	848	-
Total Capital Revenue	54,959	49,684	(5,274)

TEMPORARY ACCOMMODATION

Temporary Accommodation funding supports costs related to the purchase, lease and/or moving of portables/portapaks. This funding is enveloped for this purpose only.

DEBT SERVICES ALLOCATION

This funding amount offsets a matching expense for a previous debt service program that predates the current Capital Priorities funding model.