Thames Valley District School Board

Thames Valley District School Board

Budget 2025-2026

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District School Board

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Supervisor of the Board

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Director's Services

Bill Tucker – Director of Education

Karen Wilkinson – Interim Associate Director

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Jeff Bruce – Superintendent of Student Achievement

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Kathy Furlong – Interim Superintendent of Student Achievement

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Cathy Lynd - Superintendent of Business & Treasurer

Sheila Powell - Superintendent of Student Achievement

Paul Sydor - Superintendent of Student Achievement

Tammy Vacante - Superintendent of Student Achievement

Dennis Wright - Superintendent of Student Achievement

2025-26 Preliminary Budget Assumptions

- ✓ The Ministry has appointed a Supervisor to TVDSB with a mandate to balance the budget and restore public confidence.
- ✓ The 2025-26 budget reflects the Guiding Principles for the Development of the Thames Valley District School Board Budget.
- ✓ Recommendations from the Investigation Report prepared by PwC, dated April 11, 2025 have been reviewed and considered for potential budget implications.

General

- ✓ Enrolment projections will be conservative.
- ✓ Alignment of Ministry priorities with the Board's mission and vision will be evaluated before making resource allocations.
- ✓ Provide a preliminary budget that is compliant based on Ministry of Education funding.

Revenues

- ✓ The budget will be developed using the enrolment projections for 2025-26.
- ✓ Provincial funding will be based on the 2025-26 Core Education Funding.
- ✓ The effect of Responsive Education Programs Funding announced prior to budget approval will be included in the preliminary budget.
- ✓ Known miscellaneous sources of other revenues will be identified and included in the 2025-26 budget.

Expenses

- ✓ Salaries will be based on contractual obligations.
- ✓ Benefits will be based on projected costs and contractual obligations.
- ✓ Utilities will be based on projected rates.
- ✓ Transportation costs will be based on contractual agreements and service requirements.
- ✓ Expense categories requiring adjustments due to external cost pressures will be reflected in the preliminary budget.
- ✓ Program expenses will be aligned with the Board's mission, vision and Multi-Year Strategic Plan.
- ✓ Any new proposed budget initiatives and related funding sources will be reviewed and assessed.
- ✓ Identify and plan for financial risks.
- ✓ Identify and address opportunities for efficiencies.
- ✓ Equitable distribution of resources will be considered.

Guiding Principles for the Development of the Annual Thames Valley District School Board Operational Budget

1. **Compliance with Legal and Regulatory Requirements:** Budget allocations adhere to provincial regulations and legislative requirements.
2. **Fiscal Responsibility and Efficiency:** Seek to identify efficiencies and reduce expenses while maintaining a focus on student outcomes and staff well-being.
3. **Student-Centered Decision Making:** Prioritize budgets that directly impact student learning, well-being, and achievement.
4. **Alignment with Strategic Goals:** The budget reflects and supports the board's multi-year strategic plan and goals:
    a. Support Student Achievement
    b. Create Safe Spaces for All
    c. Become the Best Place to Work, Learn, and Grow
    d. Work Together With Communities
5. **Alignment with Ministry of Education Student Achievement Plan:** The budget reflects and supports the Student Achievement Plan:
    a. Achievement of learning outcomes in core academic skills
    b. Preparation of students for future success
    c. Student engagement and well-being

Executive Summary

Preface

On March 22, 2024, the Ministry of Education (Ministry) notified the Thames Valley District School Board (TVDSB or Board) of the following requirements:

- Submission of a Multi-Year Financial Recovery Plan (MYFRP) which must achieve a balanced budget by 2026-2027, such that the Board is compliant as per the Education Act and related regulations
- An accumulated surplus balance, after excluding committed amounts, of at least two per cent of the Board's operation allocation for compliance purposes by 2027-2028 (approximately $22 million)

The MYFRP was approved by the Board of Trustees in June 2024 and submitted to the Ministry of Education. On January 16, 2025, the Ministry of Education communicated to the Board that the MYFRP was rejected as the Board was not able to develop a plan to balance the budget by 2026-2027 without additional funding from the Ministry and would not achieve a reserve of two percent of its operating allocation by 2027-2028. Given the concerns about the Board's ability to meet its financial obligations, an Investigator was appointed under subsection 257.30(2) of the Education Act, to investigate the Board's financial affairs.

On April 23, 2025, the Ministry of Education notified the Board that the Investigator's report had been received. The investigation report disclosed that the Board's management and trustees were aware of the current financial challenges and had taken some measures to address the financial concerns, however significant risks remain regarding the Board's ability to rectify its financial position. Based on the Investigator's report, control and charge over the administration of the affairs of the Board was vested in the Ministry of Education, as provided in 257.31(2) of the Education Act effective April 23, 2025.

The Ontario Government has appointed a Supervisor, to supervise all financial and operational decisions of the TVDSB to help the Board improve its financial position and ensure students are able to acquire the skills they need to prepare for the jobs of tomorrow.

TVDSB is in a structural deficit position – a result of an imbalance in revenue and expenditures, as opposed to an imbalance based on one-off or short-term factors. As such, difficult decisions and prioritization of resources are required.

TVDSB remains committed to prioritizing reductions that minimize impacts in the classroom. The focus is on ensuring that any necessary adjustments or cost-saving measures do not compromise the quality of education and the learning environment for students. By carefully evaluating and implementing strategies that protect classroom resources, the Board aims to maintain high standards of teaching and support for all students. TVDSB will continue to work diligently to find solutions that uphold educational values while addressing financial challenges.

Preliminary 2025-2026 Budget – Projected Deficit

This report presents the preliminary budget for the TVDSB for the 2025-2026 fiscal year. Revenue projections are based on the Core Education Funding (Core Ed) which was released by the Ministry through a memo and technical paper on May 23, 2025.

The preliminary expense budget for the Thames Valley District School Board for the fiscal year 2025-2026 is $1,253,385,401 with a preliminary projected deficit for compliance purposes of $10.6 million, which is within 1% of operating revenue (and under circumstances where the Board has an accumulated surplus this would be considered to be within the Ministry compliance calculation). However, TVDSB is projecting a $22 million unappropriated accumulated deficit as at August 31, 2026.

TVDSB continues to review expenses to create a MYFRP that meets the above financial requirements. This involves eliminating the projected $10.6 million deficit through future reductions and increasing the unappropriated accumulated deficit to a $22 million surplus. TVDSB anticipates future property sales will help achieve some amount of the required surplus; however to the extent these sales do not generate approximately $44 million, further operating reductions will be necessary to meet the financial target.

Enrolment Projections and Budget Reductions

For planning purposes, the TVDSB has taken a conservative approach to projecting 2025-2026 enrolment, where only registered students are included. Any new registrations over the summer will be included in revised estimates in the fall. While enrolment has consistently increased year after year, albeit not reaching the projected levels in the past two years, 2025-2026 is projected to decrease enrolment primarily due to the continued slowdown in new housing construction. In addition, consistent with this current year and provincial trends, there is a projected decrease in Junior Kindergarten/Senior Kindergarten registrations.

The majority of Core Ed Funding is based on the Average Daily Enrolment (ADE). 2025-2026 is projected to decrease by 1,275 ADE compared to the current year's budget and by 463 ADE compared to the current year's Revised Estimates.

The 2025-2026 budget projects a net decrease of 138.6 FTE in compared to the 2024-2025 budget. In addition to staffing reductions related to declining enrolment, adjustments to staffing levels at the central board offices are being made to ensure long-term sustainability and to continue prioritizing student learning and well-being. The restructuring includes reductions and changes to roles across the organization, including senior administration. These central board offices adjustments affect a total of 42 FTE, with some taking effect immediately, and others occurring over the coming months and into the 2025-26 school year. In total, these adjustments are expected to result in approximately $4.7 million in salary and benefit savings. This reflects careful planning to align TVDSB operations with financial realities while continuing to prioritize classrooms and students.

Further information is provided in the Staffing Section of the budget package.

Strategic reductions in budgeted operating expenses of $2.2 million were made during the 2024-2025 school year. In addition, all departments reviewed and further reduced operating expenses included in the preliminary 2025-2026 budget by $3.3 million to address the projected deficit.

Budgeted expenses for 2025-2026 reflect notable increases in salaries and benefits due to grid movements, ratified collective agreements and increasing statutory benefit costs.

Information on changes in budgeted expenses is provided in the Expense Section of the budget package.

Preliminary 2025-2026 Budget Ongoing Initiatives- Highlights

TVDSB's 2025-2026 budget underscores a commitment to maintaining educational quality despite financial challenges and declining enrolment. To support student achievement and well-being, the following items continue to be included in the preliminary 2025-2026 budget:

- Indigenous Education – Staff to support the achievement of learning outcomes and provide intentional and focused academic support to meet the needs of Indigenous students including Graduation Coaches, Classroom Support Teachers, Student Success Teachers, Indigenous Counsellors, Speech Language Pathologists and a School Support Counsellor
- Literacy and Numeracy staff supporting Student Achievement Plan indicators including:
    - Staff to support early reading screener completion and support students who require additional support in literacy
    - Classroom Math Support Teachers and a Board Math Lead
- Literacy release time supporting Student Achievement Plan indicators including Professional learning to support literacy, specifically for high impact literacy practices
- Social Workers/Attendance Counsellors supporting attendance
- Social Work staff with awareness of community student mental health supports
- Mental Health initiatives related to prevention and awareness through Social and Emotional Learning (SEL) and Essential Conditions for Learning framework (ECL), suicide intervention resources, the Traumatic Events Response Team (TERT) and Violence Threat Risk Assessment (VTRA)
- Supporting multilingual learners related to the literacy and numeracy goals i.e. specialized multilingual teaching staff, bilingual education materials, language-specific software, and professional development for multilingual educators
- Ontario Youth Apprenticeship Program (OYAP) and Specialist High Skills Major (SHSM) staffing and expenditures supporting experiential learning and skilled trade opportunities
- Enhancing pathways to graduation including professional learning for new curriculum, software, equipment, experiential learning opportunities, and supports for in-risk students
- Equity related expenses to support student well-being, including professional learning for staff, student conferences to affirm and amplify student voice, and other opportunities to consult and collaborate with community.

Included in the preliminary budget is a total of 100.13 FTE that is funded through the Supports for Students Fund (SSF). The SSF was established during the 2019-2020 and 2020-2021 through the central bargaining process and provided funding for school boards to support the learning needs of students. This funding will continue in the 2025-2026 school year based on the current centrally bargained collective agreements.

A detailed list of the staff positions funded under this grant is provided in the Staffing Section of the budget package.

Budget Risks and Pressures

The two most significant underfunded budget pressures continue:

- Statutory benefit cost increases with no related funding increase
    - There has been a cumulative increase of over $13.2 million in additional Employment Insurance (EI) and Canada Pension Plan (CPP) statutory benefit expenses because of increases in maximum earnings and rate changes between 2016-2017 to 2024-2025 without a corresponding increase in benefits funding benchmarks
    - Based on EI and CPP trends, it is projected that another year increase of approximately $2.1 million in EI and CPP expenses will arise in 2025-2026
- Staff absence replacement costs are significantly underfunded
    - Budgeted replacement costs for all staff, including occasional teachers, are projected to be $42.3 million in the 2025-2026 budget based on the actual costs experienced in the past few years. This is considered a potential risk to the budget given the continuation of the sick and short-term leave program, the potential increase in the number and cost of replacement staff required. Actual costs could be higher than estimated. Management of absences continues to be a challenge for Ontario school boards given the centrally bargained language in collective agreements as it relates to the sick leave / short term disability language
        - i.e. There is specific funding for teacher absences in the amount of $15.4 million, while budgeted costs are $35.4 million.

Other areas of risk/pressures affecting the budget include:

- Student transportation – An increase in transportation costs of almost $8.4 million over last year's budget, related to projected route needs (including three new schools opening) and contractual increases
    - Transportation expenses are budgeted to exceed the grant by $6.3 million
    - Starting in 2023-2024, the Ministry implemented a new Student Transportation Grant funding framework. While there have been some adjustments to the funding model for the past two school years, there is still an expected reduction in the transition funding of $3.5 million when the model is fully implemented at the end of the 2026-2027 school year
- As noted in the Special Education Section, the Special Education expenses are budgeted to exceed the grant by $3.0 million ($3.3 million in 2024-2025). Recognizing TVDSB's ongoing commitment to supporting the programs and services for students with complex learning needs, a significant amount of financial resources continues to be allocated to Special Education.
- Increased costs for goods and services affecting all areas of the budget but especially those related to facility services and information technology
    - In addition, the impact of tariffs remains uncertain
- Enrolment variability—Any change in enrolment will affect funding and will be adjusted at revised estimates.

Conclusion

In summary, the 2025-2026 preliminary budget has been carefully prepared following a thorough review, incorporating reductions in staffing and operating expenses. TVDSB is working towards a balanced budget by the fiscal year 2026-27. This objective will be extremely challenging and will require ongoing review and adjustments to operations.

Thames Valley
District School Board

FINANCIAL OVERVIEW

Budget 2025-2026

Projected Deficit

Below is an overview of the Board's projected 2025-2026 operating revenues and expenses compared to the 2024-2025 Approved Budget and Projected Year End Forecast. The difference between the projected operating revenues and expenses is the Board's projected operating deficit.

Revenues	2025-2026 Preliminary Budget	2024-2025 Projected Year End Forecast	2024-2025 Approved Budget	Variance 2025-2026 Preliminary Budget to 2024-2025 Projected Year End Forecast	Variance 2025-2026 Preliminary Budget to 2024-2025 Approved Budget
Core Education Funding	1,139,455,573	1,118,846,788	1,084,102,516	20,608,785	55,353,057
Other Revenues	47,172,282	53,185,228	43,196,983	(6,012,946)	3,975,299
Amortization of Deferred Capital Contributions	52,413,615	51,727,380	54,529,053	686,235	(2,115,438)
Total Operating Revenue	1,239,041,470	1,223,759,396	1,181,828,552	15,282,074	57,212,918

Expenses	2025-2026 Preliminary Budget	2024-2025 Projected Year End Forecast	2024-2025 Approved Budget	Variance 2025-2026 Preliminary Budget to 2024-2025 Projected Year End Forecast	Variance 2025-2026 Preliminary Budget to 2024-2025 Approved Budget
Salaries and Benefits	983,746,667	990,868,304	931,930,917	(7,121,637)	51,815,750
Other	213,073,287	208,863,877	201,854,279	4,209,410	11,219,008
Amortization Expense	56,565,447	63,303,196	63,303,098	(6,737,749)	(6,737,651)
Total Operating Expenses	1,253,385,401	1,263,035,377	1,197,088,294	(9,649,976)	56,297,107

Operating Deficit	(14,343,931)	(39,275,981)	(15,259,742)	24,932,050	915,811

Remove Non-Compliance Items:	**2025-2026 Preliminary Budget**	**2024-2025 Projected Year End Forecast**	**2024-2025 Approved Budget**	**Variance 2025-2026 Preliminary Budget to 2024-2025 Projected Year End Forecast**	**Variance 2025-2026 Preliminary Budget to 2024-2025 Approved Budget**
Interest Accrual	(135,718)	(152,070)	(152,070)	16,352	16,352
Amortization excluded from compliance Capital Asset and ARO amortization	3,894,152	7,665,559	7,859,699	(3,771,407)	(3,965,547)

Deficit for Compliance Purposes	**(10,585,497)**	**(31,762,492)**	**(7,552,113)**	**21,176,995**	**(3,033,384)**

Accumulated Surplus Continuity

Accumulated surplus is the cumulative sum of a board's historical operating surplus/deficit over the life of the organization. At the end of a fiscal year, if the school board has an operating surplus, it will increase its overall accumulated surplus. If a school board incurs an operating deficit at the end of a fiscal year, it will reduce its accumulated surplus by the amount of the deficit.

Accumulated surplus can be separated into amounts designated and/or generated for specific purposes. These amounts are deemed "appropriated". The balance that is not designated and/or generated for a specific purpose is labelled as "unappropriated".

2025-2026 Preliminary Budget	Total
Preliminary Revenues	1,239,041,470
Preliminary Expenses	1,253,385,401
Preliminary Deficit	**(14,343,931)**
Less: Sum of items excluded for compliance purposes	(3,758,434)
Preliminary Deficit for Compliance Purposes	**(10,585,497)**

Accumulated Surplus (Deficit) – Part 1 Available for Compliance	Projected 2024-2025 Year End	Preliminary 2025-2026 Surplus/(Deficit)	Projected Accumulated Surplus (Deficit)
Unappropriated Accumulated Surplus (Deficit)	(11,675,736)	(10,327,815)	(22,003,551)
Internally Appropriated – Other Operating Appropriations	1,187,787	-	1,187,787
Internally Appropriated – Board Supported Capital Future Amortization	28,073,417	(1,969,249)	26,104,168
Thames Valley Education Foundation	8,439,113	-	8,439,113
Item excluded for compliance purposes	(1,711,567)	1,711,567	-
Total Accumulated Surplus (Deficit) - Available for Compliance	24,313,014	(10,585,497)	13,727,517

Accumulated Surplus – Part 2 Unavailable for Compliance	Projected 2024-2025 Year End	Preliminary 2025-2026 Surplus/(Deficit)	Projected Accumulated Surplus
Total Accumulated Surplus (Deficit) - Unavailable for Compliance	36,951,227	(3,758,434)	33,192,793

Summary of Accumulated Surplus (Deficit)	Projected 2024-2025 Year End	Preliminary 2025-2026 Surplus/(Deficit)	Projected Accumulated Surplus/ (Deficit)
Unappropriated Accumulated Surplus (Deficit)	(11,675,736)	(10,327,815)	(22,003,551)
Internally Appropriated Accumulated Surplus (Deficit)	29,261,204	(1,969,249)	27,291,955
Accumulated Surplus Available for Compliance Thames Valley Education Foundation	8,439,113	-	8,439,113
Accumulated Surplus Available for Compliance Item excluded for compliance purposes	(1,711,567)	1,711,567	-
Accumulated Surplus (Deficit) Unavailable for Compliance	36,951,227	(3,758,434)	33,192,793
Total Accumulated Surplus (Deficit)	**61,264,241**	**(14,343,931)**	**46,920,310**

Average Daily Enrolment

Current Budget Impact

For 2025-2026, the Board projects a decrease in average daily enrolment of 1,275.32 compared to the previous budget year. While enrolment has consistently increased year after year, albeit not reaching the projected levels in the past two years, 2025-26 is projected to decrease in enrolment primarily due to a continued slowdown in new housing construction. In addition, consistent with this current year and provincial trends, there is a projected decrease in Junior Kindergarten/Senior Kindergarten registrations. Note - TVDSB has taken a conservative approach to projecting 2025-2026 enrolment, where only registered students are included. Any new registrations over the summer will be reflected in revised estimates in the fall.

For International enrolment, average daily enrolment projections for the 2025-2026 Preliminary Budget have slightly increased compared to the 2024-2025 Approved Budget. These projections are based on projected actual enrolment realized throughout 2024-2025, with no growth projected which considered the federal measures capping international student visas and the federal reduction to immigration levels.

Average Daily Enrolment	2025-2026 Preliminary Budget	2024-2025 Approved Budget	Increase / (Decrease)
Elementary			
Junior Kindergarten	4,980.80	5,077.05	(96.25)
Senior Kindergarten	5,249.55	5,579.87	(330.32)
Grades 1-3	17,691.08	17,698.84	(7.76)
Grades 4-8	31,246.96	31,115.98	130.98
Elementary Pupils of the Board	59,168.39	59,471.74	(303.35)
Indigenous Education Service Agreements	114.84	98.31	16.53
International Tuition	55.29	48.15	7.14
Total Elementary	**59,338.52**	**59,618.20**	**(279.68)**
Secondary			
Grades 9-12	22,984.99	24,012.95	(1,027.96)
Independent Studies	15.00	15.00	-
Secondary Pupils of the Board	22,999.99	24,027.95	(1,027.96)
High Credit	158.49	144.48	14.01
Indigenous Education Service Agreements	150.81	135.96	14.85
International Tuition	189.60	186.14	3.46
Total Secondary	**23,498.89**	**24,494.53**	**(995.64)**
Total Enrolment	**82,837.41**	**84,112.73**	**(1,275.32)**

Operating Budget Limitations

Education funding recognizes that school boards need flexibility to decide how best to allocate resources within their budgets. At the same time, there are restrictions on how school boards may use certain components of their allocation.

Enveloped Grants

- The Indigenous Education Classroom Staffing Allocation (within the CSF) and Indigenous Education Supports Allocation (within the LRF) are limited to expenses that support the academic success and well-being of Indigenous students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions, including spending restrictions on each of the components within the allocations.
- The Areas of Intervention amount within the LRF – French as a Second Language (FSL) component of the Language Supports and Local Circumstances Allocation is limited to expenses for initiatives and eligible activities within the areas of intervention identified in the Canada–Ontario Agreement on Minority-Language Education and Second Official-Language Instruction.
- The Mental Health and Wellness Allocation (within the LRF) is limited to expenses related to student mental health, including specific spending restrictions on the Mental Health Workers Staff component and the Mental Health Leaders component of the fund.
- The Student Safety and Well-being Allocation (within the LRF) is limited to expenses related to student safety and well-being.
- The Program Leadership component within the Differentiated Supports Allocation (within LRF) is to be used for eligible expenses, including salary & benefits and travel & professional development for the program leaders funded through the Program Leadership component.
- The Specialist High Skills Major (SHSM) component is to be used for eligible expenses based on the parameters (e.g., eligible activities and expenses) set out by the Student Achievement Division of the Ministry each school year.
- The Special Education Fund (SEF) is limited to special education expenses, including spending restrictions within the fund.
- New Teacher Induction Program (NTIP) Allocation within the Local Circumstances Staffing Allocation (within the CSF) is to be used for eligible NTIP expenses, which are required to meet NTIP program requirements.
- School facilities and student transportation expenses shall not exceed the total funding generated through the School Facilities Fund and Student Transportation Fund plus up to a maximum of five per cent of the total amount generated through the Classroom Staffing Fund, Learning Resources Fund, and Special Education Fund.
- School Board Administration expenses shall not exceed the expense limit equal to a base of $2.2 million plus 3.44 per cent of the school boards' total expenses. Excluded from school

boards' total administration expenses are any expenses related to the Regional Internal Audit Team (RIAT) and External Audit funding.

The Thames Valley District School Board is compliant with all above noted enveloping and restrictions.

Other Limitations

- Class-size regulations must be respected.
- The School Renewal Allocation (within the SFF) is primarily limited to capital renewal expenditures.

Capital Expenditures

Expected 2025-2026 Expenditures

Project	Buildings	Furniture and Equipment	Total
New Belmont PS	12,914,039	-	12,914,039
New Lucan PS	15,474,869	-	15,474,869
New North Central PS	262,947	-	262,947
New SouthEast London PS	17,484,378	-	17,484,378
New SouthWest London PS	436,211	-	436,211
New Thamesford PS	255,396	-	255,396
New West London PS	10,829,042	-	10,829,042
NorthWest London PS	2,473,656	280,940	2,754,596
Turtle Island PS	12,290,403	1,226,422	13,516,825
White Pine PS	5,533,047	459,791	5,992,838
School Condition Improvement – various	50,692,951	-	50,692,951
School Renewal – various	13,797,754	-	13,797,754
General Furniture & Equipment	-	1,900,000	1,900,000
Total	**142,444,693**	**3,867,153**	**146,311,846**

Funding

The funding for these capital expenditures is available from 2 distinct sources:

1) Ministry of Education Capital Grants
2) Core Education Operating Grants

The following paragraphs outline the criteria for the application of each source of funding to specific capital expenditures. The amount of the funding being applied in 2025-2026 is also noted. The Tangible Capital Asset (TCA) Additions table at the end of this section details the funding by project.

1) Ministry of Education Capital Grants

The following capital grants are allocated by the Ministry of Education:

Capital Priorities Program - $70,904,291

- To fund the construction of new and replacement schools, as well as additions to existing schools
- Allocated by the Ministry based on business case submissions on a project-by-project basis

School Condition Improvement (SCI) - $50,692,951

- To address the renewal priorities of the board, including replacing and repairing building components and improving the energy efficiency of schools

- Allocated in proportion to a board's total assessed five-year renewal needs under the Condition Assessment Program
- Must be used to fund depreciable renewal expenditures in schools that are expected to remain open and operating for at least five years
- 70% must be used for major building components (for example, foundations, roofs, windows) and systems (for example, HVAC and plumbing), remaining 30% can be used to address any locally identified needs

School Renewal Allocation (SRA) - $13,797,754

- To address the costs of repairing and renovating schools

Child Care - $9,016,850

- Funding is received as part of the project approvals for the creation of new child care space within the school
- Funding for these projects was allocated based on business case submissions

2) Core Education Funding Operating Grants – $1,900,000

The operating grants provided under Core Ed includes funding to purchase furniture and equipment that are of a capital nature and are required to be capitalized in accordance with the Tangible Capital Assets (TCA) guide.

Tangible Capital Asset (TCA) Additions – Funding Sources

Project	Projected 2025-2026 Project Expenditures	Capital Priorities Program	School Condition Improvement	School Renewal Allocation	Child Care	Operating (Core Ed) Revenues
New Belmont PS	12,914,039	12,914,039				
New Lucan PS	15,474,869	15,474,869				
New North Central PS	262,947	262,947				
New SouthEast London PS	17,484,378	17,484,378				
New Southwest London PS	436,211	436,211				
New Thamesford PS	255,396	255,396				
New West London PS	10,829,042	10,829,042				
Northwest London PS	2,754,596	1,088,515			1,666,081	
Turtle Island PS	13,516,825	9,895,864			3,620,961	
White Pine PS	5,992,838	2,263,030			3,729,808	
2025-2026 School Condition Improvement	50,692,951		50,692,951			
2025-2026 School Renewal - General	13,797,754			13,797,754		
Furniture & Equipment - General Operating Budgets	1,900,000					1,900,000
Total	**146,311,846**	**70,904,291**	**50,692,951**	**13,797,754**	**9,016,850**	**1,900,000**

Thames Valley District School Board

REVENUE

Budget 2025-2026

Summary of Preliminary Revenues for 2025-2026

Core Education Funding

Allocation for Operating Purposes

Classroom Staffing Fund:

Revenue Categories	2025-2026 Preliminary Budget	2024-2025 Approved Budget	Increase / (Decrease)
Per Pupil Allocation	477,451,445	432,517,650	44,933,795
Language Classroom Staffing Allocation	32,695,717	28,999,119	3,696,598
Local Circumstances Staffing Allocation	104,717,727	91,339,935	13,377,792
Indigenous Education Classroom Staffing Allocation	676,227	606,808	69,419
Supplementary Staffing Allocation	15,273,103	12,961,382	2,311,721
Total Classroom Staffing Fund	**630,814,219**	**566,424,894**	**64,389,325**

Learning Resources Fund:

Revenue Categories	2025-2026 Preliminary Budget	2024-2025 Approved Budget	Increase / (Decrease)
Per Pupil Allocation	60,990,140	58,534,487	2,455,653
Language Supports and Local Circumstances Allocation	10,025,315	9,639,213	386,102
Indigenous Education Supports Allocation	4,917,717	4,665,616	252,101
Mental Health and Wellness Allocation	2,318,244	2,198,827	119,417
Student Safety and Well-Being Allocation	2,998,321	2,908,981	89,340
Continuing Education & Other Programs Allocation	6,377,775	5,398,362	979,413
School Management Allocation	69,717,337	62,822,332	6,895,005
Differentiated Supports Allocation	10,761,396	9,142,281	1,619,115
Total Learning Resources Fund	**168,106,245**	**155,310,099**	**12,796,146**

Total Allocation for Operating Purposes

Revenue Categories	2025-2026 Preliminary Budget	2024-2025 Approved Budget	Increase / (Decrease)
Total Classroom Staffing Fund (from above)	630,814,219	566,424,894	64,389,325
Total Learning Resources Fund (from above)	168,106,245	155,310,099	12,796,146
Special Education Fund	142,162,870	131,899,361	10,263,509
School Facilities Fund	99,194,510	96,453,014	2,741,496
Student Transportation Fund	56,910,264	55,590,707	1,319,557
School Board Administration Fund	27,050,321	23,798,304	3,252,017
Total Allocation for Operating Purposes	**1,124,238,429**	**1,029,476,379**	**94,762,050**

Core Education Funding (Cont'd)

Revenue Categories	2025-2026 Preliminary Budget	2024-2025 Approved Budget	Increase / (Decrease)
Total Allocation for Operating Purposes (above)	1,124,238,429	1,029,476,379	94,762,050
Debt Charges Allocation (formerly Permanent Financing of NPF)	7,976,457	7,976,457	-
Interest on Capital Debt Allocation	7,540,687	10,458,425	(2,917,738)
Safe and Clean Schools Supplement	1,600,000	-	1,600,000
Revenues Recognized for Land	-	-	-
Net Core Education Revenues Transferred to Deferred Revenue	(1,900,000)	(682,750)	(1,217,250)
Bill 124 Remedy Provision	-	36,874,005	(36,874,005)
Net Core Education Funding	**1,139,455,573**	**1,084,102,516**	**55,353,057**

Other Revenues

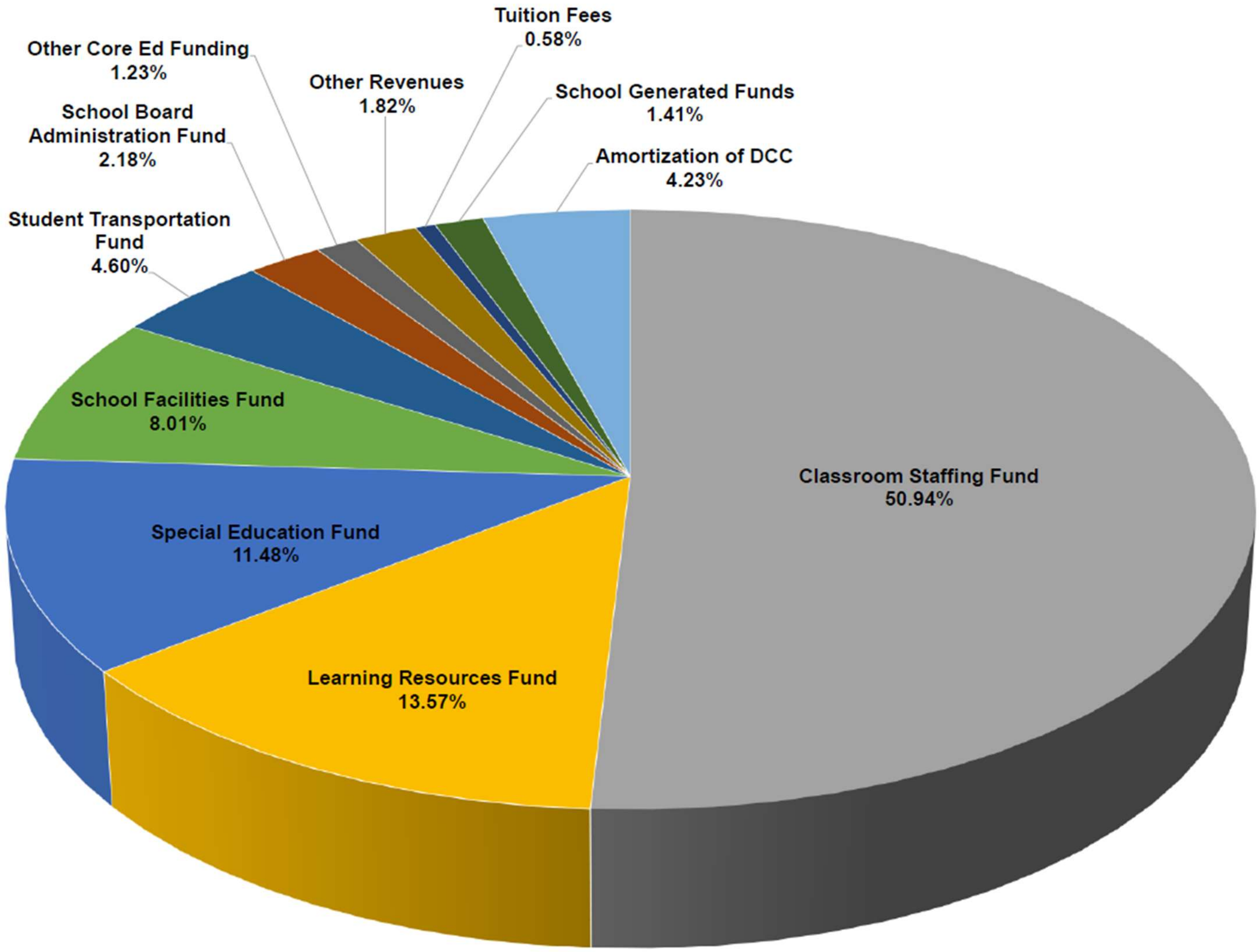
Revenue Categories	2025-2026 Preliminary Budget	2024-2025 Approved Budget	Increase / (Decrease)
Responsive Education Programs (REPs)	9,032,482	8,405,798	626,684
Tuition Fees & Education Service Agreements-First Nations	7,199,080	6,210,820	988,260
Other Grants and Special Program Revenues	6,895,126	6,804,225	90,901
Continuing Education	162,000	144,000	18,000
Other	5,053,594	5,195,140	(141,546)
School Generated Funds	17,475,000	15,007,000	2,468,000
Thames Valley Education Foundation	1,355,000	1,430,000	(75,000)
Total Other Revenues	**47,172,282**	**43,196,983**	**3,975,299**
Amortization of Deferred Capital Contributions (DCC)	**52,413,615**	**54,529,053**	**(2,115,438)**

Total Preliminary Revenues

Revenue Categories	2025-2026 Preliminary Budget	2024-2025 Approved Budget	Increase / (Decrease)
Total Preliminary Revenues	**1,239,041,470**	**1,181,828,552**	**57,212,918**

2025-2026 Preliminary Revenues $1,239,041,470

The pie chart below summarizes the different components of the Board's total revenue



Summary of Revenue Changes – Increase / (Decrease)

For the 2025-2026 school year, TVDSB is projecting a $55.3 million increase in Operating Core Education funding. This represents an increase of 5.1% over 2024-2025. The breakdown provided below details the major factors that have generated this increase in funding.

Operating Core Education Funding $94.7 million

Core Education Funding, provided by the Ministry of Education, is the largest source of funding for school boards in Ontario. These funds are used to cover the operating needs of school boards and are generated by a collection of individual grants with specified purposes.

a) Enrolment Changes ($15.7 million)

Student enrolment is a major factor in the calculation of Core Education funding. The enrolment count utilized in the grant calculation process is called average daily enrolment (or ADE), which is determined by averaging the verified student enrolment on two key count dates, October 31 and March 31. Enrolments used in calculating Core Education funding exclude international tuition students and students covered under Education Service Agreements – First Nations. In 2025-2026, compared to the 2024-2025 budget, TVDSB is projecting a decrease in ADE enrolment for grant calculation purposes of (1,331.31), with (303.35) ADE projected decrease related to the Elementary panel and a (1,027.96) ADE projected decrease related to the Secondary panel. For 2025-2026, enrolment projections reflect a conservative approach. While enrolment has consistently increased, year after year, albeit not reaching the projected levels in the past two years, 2025-26 is projected to decrease in enrolment primarily due to a continued slowdown in new housing construction. In addition, consistent with this current year and provincial trends, there is a projected decrease in Junior Kindergarten/Senior Kindergarten registration. The 2025-2026 projected total enrolment represents a decrease of (462.81) ADE total pupils; (493.46) ADE enrolment for grant calculation purposes compared to the current year Revised Estimates.

b) Special Education Fund Component $4.6 million

Education and Community Partnerships and Care and Treatment Programs (ECPP and CTEP) Component: $0.9 million

The Education and Community Partnership Programs (ECPP) component provides funding to school boards for education programs delivered in partnership with government-approved facilities, including youth justice custody/detention centres, adult custodial facilities serving youth, and the provincial Child and Parent Resource Institute (CPRI) program.

New in 2025-2026, the Care and Treatment Education Programs component provides funding for students who cannot attend regular school due to a primary need for care and/or treatment.

School boards are awaiting further direction related to the funding of these programs.

Differentiated Needs Allocation (DNA) $3.3 million

The DNA allocation includes year 2 of census updates, along with other data updates and adjustments to formulas. The increase in DNA reflects this update.

Special Incidence Portion (SIP) $0.4 million

Funding for the SIP component continues to be based on an interim approach as the ministry continues to work towards a new approach for future years. Starting 2025-2026 the funding formula for SIP funding has changed and now includes a base amount for the Board, as specified by the Ministry of Education and a Board enrolment component.

c) Other Adjustments to Core Education Funding $4.0 million

Differentiated Funding for Online Learning $0.8 million

The online learning and the in-person and remote learning credit load benchmarks are updated to reflect a change to the assumption of the proportion of secondary students taking one online credit during the regular school day, equivalent to 16 per cent. The 2025–2026 secondary benchmark for classroom teacher staffing and related allocations reflects a funded average credit load of 7.5 credits per pupil split between online learning (approximately 0.16) and in-person and remote learning (approximately 7.34).

Student Transportation $1.3 million

The Student Transportation Fund has been updated to reflect recent routing simulations, including changes to the number of routes, daily distance, and time travelled, as well as changes in enrolment for each school board. Also included are updates to funding benchmarks to support the increasing cost of transportation services (i.e., cost of purchasing vehicles, etc.).

Regional Internal Audit $0.4 million

Additional provincial funding of $2 million is being provided to enhance school board financial management through the Regional Internal Audit Team (RIAT) component within the Data Management and Audit Allocation, Thames Valley DSB's portion of this increase equates to approximately $0.4 million.

Declining Enrolment Adjustment $1.5 million

Funding to allow time for school boards to adjust cost structures to reflect the decline in student enrolment. This funding is temporary and will be phased out, with the Board only receiving 25% of the total in 2026-2027.

d) Other Ministry Benchmark Changes $101.8 million

- Updates to salary benchmarks and other funding elements to reflect a 2.5 percent increase in teacher, principal and vice-principal salaries. This increase is also being applied to managerial staff funded through the School Operations Allocation as well as non-executives funded through the Board-Based Staffing Allocation. In addition, a $1 per hour increase for CUPE and OSSTF-Education Workers to support the ratified agreements has been embedded into funding benchmarks.
- The ministry is providing a 2.0 per cent increase to the non-staff portion of the School Operations Allocation benchmark in the School Facilities Fund to assist school boards in managing the increases in commodity prices (i.e., electricity, natural gas, facility insurance, and other costs).

- 2025-26 represents year 2 of the 5 year phase-in for 2021 Statistics Canada census updates, along with other data updates and adjustments to formulas.

Other Ministry of Education Core Funding ($39.4 million)

a) Other - Capital Debt Revenue ($2.9 million)

The Ministry of Education funds the interest and capital requirements of a school board's long-term debt. In addition, the Ministry also funds the short-term capital costs related to ongoing capital projects. The amount reflected in revenue represents the funding provided to offset the Board's interest costs. Funding provided by the Ministry of Education is equal to the Board's projected interest costs, therefore eliminating any impact on the Board's operating surplus/deficit. For 2025-2026, the projected short-term capital interest costs, and corresponding revenues have decreased approximately $2.9 million largely due to the decrease in interest rates.

b) Temporary Accommodations $1.6 million

This amount has been reclassified from Capital funding to operating revenue to support operating leases and portable moves.

c) Net Transfers to and from Deferred Revenues ($1.2 million)

These are a combination of funds transferred out of deferred revenue to support program expenses and funds transferred to deferred revenue to support future amortization costs for capital asset purchases. The majority of the change relates to funding transferred to deferred revenue to support the future amortization of new 'movable assets' of approximately $1.9 million.

d) Bill 124 Remedy Provisions ($36.9 million)

As Collective Agreements have been finalized and funding benchmarks have been updated in 2025-2026, there is no provision required for 2025-2026.

Other Revenues $4.0 million

a) Responsive Education Programs (REPs) $0.6 million

These funds represent individual funding envelopes designated for specific purposes. Each REP must be individually tracked and requires separate reporting to the Ministry of Education. A comprehensive list of the REPs included in the 2025-2026 budget in comparison to the 2024-2025 budget is provided in the "Other Grants and Special Program Revenues" report.

b) Tuition Fees & Education Service Agreements – First Nations $1.0 million

This represents revenues collected for international student tuition and from the three Education Services Agreements – First Nations. Projected enrolment for international students is based on projected actual enrolment for 2024-2025 and represents a slight increase compared to the 2024-2025 approved budget. There are minor increases in the projected Indigenous Education Services Agreements – First Nations for 2025-2026. A detailed summary of the 2025-2026 enrolment projections is available in the "Financial Overview" section.

c) Other Grants, Continuing Education and Special Program Revenues $0.1 million

These revenues are generated through grants from the Federal Government and other Provincial Ministries, aside from the Ministry of Education. These funds focus largely on English language and literacy skills, as well as funding to support the youth apprenticeship programs. A comprehensive list of these special grants and the comparative 2024-2025 funding amount is provided in the “Other Grants & Special Program Revenues” report.

d) Other Revenues ($0.1 million)

The Board is projecting a small decrease in Other Revenues which includes items such as interest income, rental charges, and various other recoveries and fees.

e) Consolidated Entities 2.4 million

The consolidated entities are School Generated Funds and Thames Valley Education Fund. In 2025-2026 figures are updated to reflect historical actuals. Both components are budget neutral where budgeted revenues equal expenses.

Amortization of Deferred Capital Contributions ($2.1 million)

This is an accounting revenue used to offset the annual amortization costs for capital assets. Any capital project that was approved and funded by the Ministry of Education or through 3rd party donations, will have deferred capital contributions to offset the ongoing amortization costs.

Other Grants & Special Program Revenues

In addition to Core Education Funding, the Board typically receives additional grants and special program revenues that are included in the preliminary budget. It is expected that additional grants will be received by the Board during 2025-2026 and will be operationally implemented at that time with revenue and equal expense added to the revised budget. For the grants that have been confirmed, the corresponding revenue and equal expenses are included in the 2025-2026 preliminary budget.

Responsive Education Programs (REP) – In 2025-2026, the Board will receive $9,032,482 relating to specific program REPs.

Name of Responsive Education Program	2025-2026	2024-2025
Cooperative Education Supports for Students with Disabilities Pilot*	69,000	-
Critical Physical Security Infrastructure	364,800	364,800
De-Streaming Implementation Supports	-	80,500
Early Reading Enhancements: Reading Screening Tools	534,200	534,200
Education Staff to Support Reading Interventions	2,844,600	2,654,200
Entrepreneurship Education Pilot Projects	50,000	50,000
Experiential Professional Learning in the Skilled Trades for Guidance Teacher – Counsellors	100,870	100,870
Graduation Coach Program for Black Students	260,900	115,288
Health Resources Training and Supports	38,171	38,200
Human Rights and Equity Advisors	170,430	170,430
Indigenous Youth Entrepreneurship Program (IYEP)*	29,800	27,500
Indigenous Graduation Coach Program	424,200	424,155
Learn and Work Bursary Program	22,000	22,000
Licenses and Supports for Reading Programs and Interventions	312,300	310,900
Math Achievement Action Plan: Board Math Leads	166,636	166,600
Math Achievement Action Plan: Digital Math Tools	608,700	608,000
Math Achievement Action Plan: School Math Facilitators	1,864,700	1,631,000
Mental Health Strategy Supports - Emerging Needs	39,346	39,300
OSSTF – Education Workers Professional Development*	17,229	-
Professional Development for Early Childhood Educators	-	121,055
Skilled Trades Bursary Program	21,000	21,000
Special Education Additional Qualification (AQ) Subsidy for Educators	28,000	-
Special Education Needs Transition Navigators	256,900	256,000
Summer Learning for Students with Special Education Needs	259,000	257,900
Summer Mental Health Supports	492,800	411,900
Transportation & Stability Supports for Children and Youth in Care*	56,900	-
Total amount from Responsive Education Programs (REP)	**9,032,482**	**8,405,798**

Name of Other Grants & Special Program Revenues	2025-2026	2024-2025
English as a Second Language (ESL) - Continuing Education	2,335,637	2,335,637
Language Instruction for Newcomers to Canada (LINC)	3,296,566	3,148,532
Literacy and Basic Skills (LBS)	887,719	887,719
Ontario Youth Apprenticeship Program (OYAP)	375,204	386,936
First Nations Cultural Funds	-	45,401
Total amount from Other Grants and Special Program Revenues	**6,895,126**	**6,804,225**

* Notes:

- Cooperative Education Supports for Students with Disabilities Pilot – Funding for 2024-2025 ($69,000) was received after budget approval
- Indigenous Youth Entrepreneurship Program (IYEP) - Re-named for 2025-2026 from Aboriginal Youth Entrepreneurship Program (AYEP) in prior years
- OSSTF – Education Workers Professional Development – Funding for 2024-2025 ($17,229) was received after budget approval
- Transportation & Stability Supports for Children and Youth in Care – Funding for 2024-2025 ($58,900) was received after budget approval

Responsive Education Programs (REP) Descriptions

Cooperative Education Supports for Students with Disabilities Pilot: Funding to participating boards to provide targeted supports to students with disabilities to pursue cooperative education credits within a variety of placement opportunities.

Critical Physical Security Infrastructure: Funding to support critical school physical infrastructure renewals, upgrades, and installation costs.

Early Reading Enhancements - Reading Screening Tools: Funding to procure ministry-approved early reading screening tools, to ensure students who require further supports in reading are identified early and supported within the classroom.

Education Staff to Support Reading Interventions: Funding to hire teachers to work one-on-one or in small groups with students in Kindergarten to Grade 3 who would benefit from more support in reading.

Entrepreneurship Education Pilot Projects: Funding to provide entrepreneurship education for Grades 7-12 students developed/provided in partnership with local third-party organizations that have expertise in entrepreneurship.

Experiential Professional Learning in the Skilled Trades for Guidance Teacher – Counsellors: Funding to coordinate and provide experiential professional learning opportunities for all guidance teacher-counsellors to develop understanding of the skilled trades, the apprenticeship pathway and the benefits of the skilled trades as a career.

Graduation Coach Program for Black Students: Funding to provide intensive, culturally responsive supports to Black students by engaging graduation coaches with lived experience and connections to Black communities to provide direct support and mentorship.

Health Resources Training and Supports: This funding is used to purchase and/or develop new resources and supports, and to deliver local training to principals/vice-principals, educators and other school staff related to current and emerging health and safety issues.

Human Rights and Equity Advisor: To fund a Human Rights and Equity Advisor (HREA).

Indigenous Youth Entrepreneurship Program (IYEP): Funding to participating school boards to give Grade 11 and 12 First Nations, Métis, and Inuit students an opportunity to earn two senior business studies credits through a program based on the Ontario Business Studies curriculum and supplemented by Indigenous content, hands-on activities, guest speakers, business mentors, and funding opportunities.

Indigenous Graduation Coach Program: Funding for Indigenous Graduation Coaches to support the well-being and achievement of First Nations, Métis, and Inuit students.

Learn and Work Bursary Program: Funding to provide $1,000 bursaries to students who are enrolled in a cooperative education program and have financial and other barriers to success and to completing secondary school.

Licenses and Supports for Reading Programs and Interventions: Funding to purchase licenses, resources and professional learning to support the provision of systematic, evidence-based reading interventions, supports or programs for struggling readers, including but not limited to students who have a learning disability.

Math Achievement Action Plan - Board Math Leads: Funding for a Board Math Lead who will inform, monitor, and provide timely reporting of progress towards math achievement and improvement targets and lead board-wide actions to meet these targets.

Math Achievement Action Plan - Digital Math Tools: Funding for digital math tools for all students in Grades 3, 6, 7, 8 and 9 to support student learning at home and in classrooms.

Math Achievement Action Plan: School Math Facilitators: Funding to hire School Math Facilitators to work in Grades 3, 6, and 9 classrooms in priority schools.

Mental Health Strategy Supports - Emerging Needs: Funding for education and awareness raising among students to address substance use prevention, including addictions, cannabis use, vaping, and screen time.

OSSTF – Education Workers Professional Development: As part of the 2022-26 Memorandum of Settlement with the Ontario Secondary School Teachers' Federation – Education Workers (OSSTF EW), funding to support professional development and learning opportunities for Professional Support Staff Personnel education workers (PSSP) of the OSSTF EW for the 2023-24, 2024-25 and 2025-26 school years.

Skilled Trades Bursary Program: Funding to provide $1,000 bursaries to students who will have earned or are earning two credits in a cooperative education program working in a skilled trades placement, have plans to pursue a post-secondary skilled trades pathway, demonstrate leadership in the skilled trades, and have financial and other barriers to completing secondary school.

Special Education Additional Qualification (AQ) Subsidy for Educators: Funding to support educators' participation in approved Schedule C and Schedule D special education Additional Qualification (AQ) courses such as "D-Special Education Specialist."

Special Education Needs Transition Navigators: Funding for Transition Navigators to support improving educational outcomes for students with special education needs and/or disabilities by improving transition practices into, during and out of school.

Summer Learning for Students with Special Education Needs: Funding for the summer of 2025 to support the learning and transition of students with special education needs as they start the 2025-26 school year.

Summer Mental Health Supports: Funding for the summer of 2025 to provide mental health services to students and ensure the continuity of services over the summer months.

Transportation & Stability Supports for Children and Youth in Care: Funding to improve the educational experience and outcomes of children and youth in care by ensuring positive and stable connections to school, school supports and learning opportunities during times of instability and transition.

2025-2026 Operating Revenue

Operating Revenue Descriptions

The Ministry of Education provides the majority of operating funding to school boards through the annual Core Education Funding (Core Ed), also known as "the funding formula". The Core Ed is a collection of grants described in detail in an annual regulation under the *Education Act*.

Core Education Funding (Core Ed)

Classroom Staffing Fund (CSF)

Provides funding to support the majority of staffing in the classroom for all students, including teachers, early childhood educators (ECEs) in kindergarten classrooms and some educational assistants (EAs). Note that the primary source of funding for EAs is the Special Education Fund. This fund is made up of five allocations:

1. **Per Pupil Allocation**
   Salary and benefits for classroom staffing.

2. **Language Classroom Staffing Allocation**
   For classroom-based English-language and French-language instruction staff.

3. **Local Circumstances Staffing Allocation**
   Additional funding for classroom staffing to recognize variation in costs across school boards such as additional qualifications and experience. Also includes benefits funding.

4. **Indigenous Education Classroom Staffing Allocation**
   For educators to deliver Indigenous Languages programming and First Nations, Métis, and Inuit Studies courses.

5. **Supplementary Staffing Allocation**
   Literacy, Numeracy and Other Programs – For classroom-based staff to help students facing barriers to success, including supports for literacy and numeracy.

Learning Resources Fund (LRF)

This fund supports the costs of staffing typically required outside of the classroom to support student needs, such as teacher-librarians, guidance counsellors, mental health workers, school management staff as well as non-staffing classroom costs, such as learning materials and classroom equipment. The LRF comprises the following allocations:

1. **Per Pupil Allocation**
   For classroom materials and resources (for example, classroom supplies, textbooks, technological devices) as well as various staff supporting students outside of the classroom (e.g., professionals and para-professionals, teacher-librarians, guidance teachers-counsellors).

2. **Language Supports and Local Circumstances Allocation**
Additional funding for classroom materials and resources supporting the implementation of English-language and French-language instruction, as well as for other staff and learning resources that supplement core classroom programming.

3. **Indigenous Education Supports Allocation**
For programming and initiatives that address the academic success and well-being of Indigenous students and build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions. This includes funding for an Indigenous Education Lead who is accountable for the implementation of the school board's Board Action Plan on Indigenous Education.

4. **Mental Health and Wellness Allocation**
For a variety of initiatives and staffing related to student mental health and wellness, including a mental health lead, frontline mental health workers in secondary schools, professional/paraprofessional staff (e.g. psychologists and social workers), professional development for educators, and work with community partners.

5. **Student Safety and Well-Being Allocation**
For activities, staff, and programming focused on promoting well-being and inclusive education, including strengthening positive school climates; supporting students to re-integrate into the education system who have been excluded under the clause 265(1)(m) of the Education Act, suspension/expulsion programming for students; and supporting student engagement, participation and leadership skills development at priority urban high schools.

6. **Continuing Education and Other Programs Allocation**
For programs primarily outside the regular day-school program (e.g. tutoring, adult education, summer school) to support student achievement and address learning needs.

7. **School Management Allocation**
For administration and leadership and related costs in schools as well as for remote learning instruction.

8. **Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators**
For program leadership and to support school boards in offering a wide range of programs tailored to the local needs of their students.

Special Education Fund (SEF)

This fund supports positive outcomes for students with special education needs. This funding is for the additional costs of the programs, services and/or equipment these students may require. The SEF comprises the following four allocations:

1. **Per Pupil Allocation (SEF-PPA)**
Base funding to support all students with special education needs. Funding is primarily intended for staffing costs (e.g. teachers, EAs, professional/para-professionals) as well as professional development and learning materials.

2. **Differentiated Needs Allocation**
To address the variation among school boards with respect to students with special education needs and the school board's abilities to meet those needs due to geographic, linguistic and sociodemographic factors.

3. **Complex Supports Allocation**
For specialized supports for students with extraordinarily high needs, including staffing supports; for students who cannot attend regular school due to their primary need for care, treatment or because of a court order to serve a custody or detention sentence; and for autistic students and other special educational needs.

4. **Specialized Equipment Allocation**
To assist with the costs of specialized equipment essential to support students with special educational needs.

School Facilities Fund (SFF)

This fund addresses the costs of operating school facilities (heating, lighting, maintaining and cleaning) as well as the costs of repairing and renovating schools. It also provides additional support for students in rural and northern communities. The SFF comprises the following allocations:

1. **School Operations Allocation**
Addresses the costs of operating school buildings (such as heating, ventilations,lighting, maintenance, and cleaning).

2. **School Renewal Allocation**
Addresses the costs of maintaining and renewing school buildings (such as repairs and upgrading ventilation systems and accessibility updates).

3. **Rural and Northern Education Allocation**
Dedicated funding to further improve education for students from rural and northern communities.

Student Transportation Fund (STF)

This fund supports the transportation of students to and from home and school. This fund includes three allocations:

1. **Transportation Services Allocation**
Funds the costs associated with transporting students between home and school, including funding for buses, contracted special-purpose vehicles (CSPVs) and contracted taxis, public transit, local school board priorities and operations, and transition support.

2. **School Bus Rider Safety Training Allocation**
For school boards to access standardized school bus rider safety training and courses.

3. **Transportation to Provincial and Demonstration Schools Allocation**
To cover expenses for transportation to and from Provincial and Demonstration schools.

School Board Administration Fund (SBAF)

This fund supports the operations of the school board, including staffing and non-staffing administration expenses, trustees, parent engagement, central bargaining agency fees, data management and an adjustment for declining enrolment. This fund includes the following allocations:

1. **Trustees and Parent Engagement**
   For trustees and student trustees as well as for parent engagement activities.

2. **Board-Based Staffing Allocation**
   For school board staff and operations, providing funding for board-level leadership, staff and related supplies and services. The funding recognizes ten core functions that all school boards must perform. These include supports for the salary, benefits and other costs of the Director of Education and other senior administrators, human resources, finance, payroll, purchasing/procurement, and information technology.

3. **Central Employer Bargaining Agency Fees (CEBAF) Allocation**
   For the fees payable by school boards to the trustees' association to support labour relations activities, including participating in the central bargaining process.

4. **Data Management and Audit Allocation**
   For a number of school board data management and audit related activities.

5. **Declining Enrolment Adjustment (DEA) Allocation**
   Funding to help school boards while they adjust their cost structures to reflect declines in student enrolment.

Thames Valley
District School Board

EXPENSE

Budget 2025-2026

Expenses

Summary of Expenses for 2025-2026

Expense Category - Instructional	2025-2026 Preliminary Budget	2024-2025 Approved Budget	Increase / (Decrease)
Classroom Teachers	634,298,147	575,618,846	58,679,301
Supply Staff	39,870,320	34,751,257	5,119,063
Educational Assistants	66,632,748	64,708,989	1,923,759
Early Childhood Educators	26,972,730	26,936,823	35,907
Classroom Computers	8,258,804	8,408,275	(149,471)
Textbooks, Materials, Supplies and Equipment	23,157,414	22,920,552	236,862
Professionals, Paraprofessionals and Technicians	39,137,850	37,052,840	2,085,010
Library and Guidance	24,364,660	22,330,932	2,033,728
Staff Development	2,988,206	2,668,808	319,398
Department Heads	1,370,474	1,238,641	131,833
Coordinators and Consultants	10,860,001	12,387,638	(1,527,637)
Principals and Vice-Principals	45,216,612	40,626,924	4,589,688
School Office - Secretarial and Supplies	26,777,595	25,940,595	837,000
Continuing Education	11,757,112	10,644,274	1,112,838
Total Instructional	**961,662,673**	**886,235,394**	**75,427,279**

Expense Category - Administration	2025-2026 Preliminary Budget	2024-2025 Approved Budget	Increase / (Decrease)
Trustees / Supervisor	366,000	368,022	(2,022)
Directors and Supervisory Officers	2,777,563	3,256,918	(479,355)
Board Administration	28,804,027	26,720,107	2,083,920
Total Administration	**31,947,590**	**30,345,047**	**1,602,543**

Expense Category - Transportation	2025-2026 Preliminary Budget	2024-2025 Approved Budget	Increase / (Decrease)
Pupil Transportation	62,524,179	54,100,548	8,423,631
Transportation to/from Provincial Schools	713,077	664,040	49,037
Total Transportation	**63,237,256**	**54,764,588**	**8,472,668**

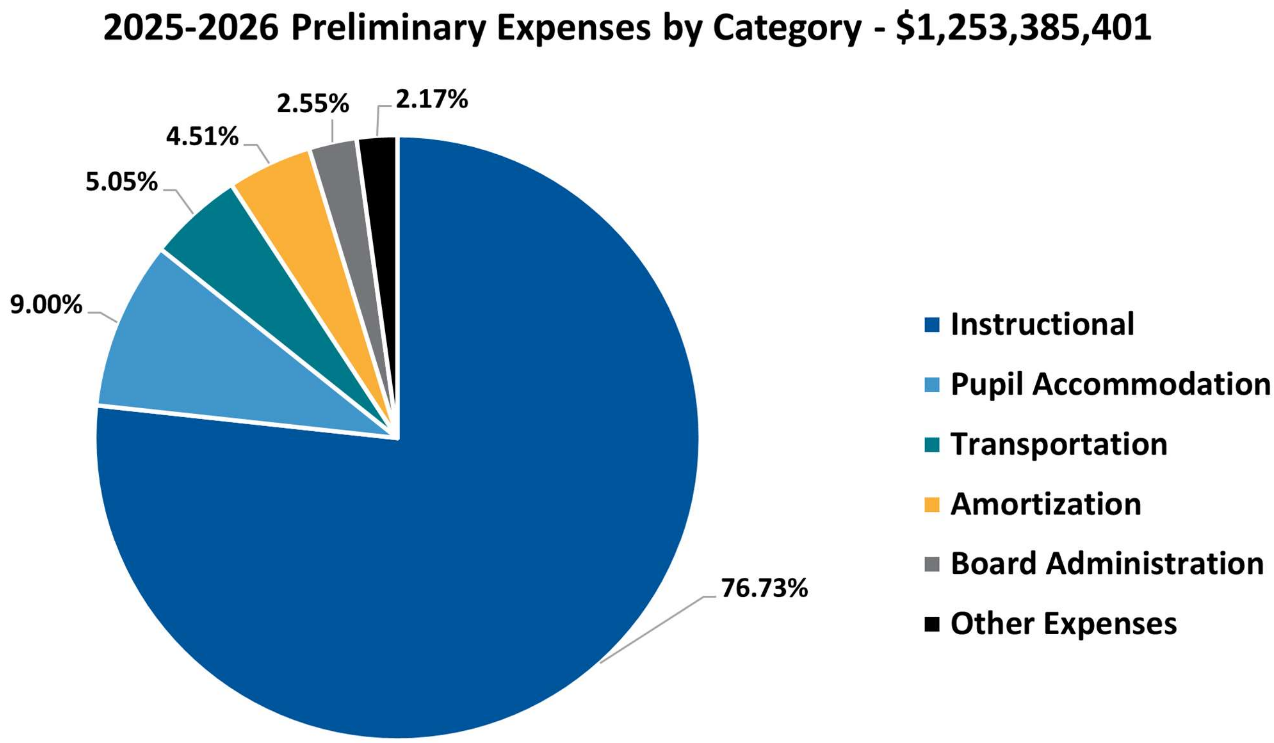
Expense Category – Pupil Accommodation	2025-2026 Preliminary Budget	2024-2025 Approved Budget	Increase / (Decrease)
Operations and Maintenance - Schools	105,406,816	103,828,507	1,578,309
Other Pupil Accommodation	7,404,969	10,306,356	(2,901,387)
Total Pupil Accommodation	**112,811,785**	**114,134,863**	**(1,323,078)**

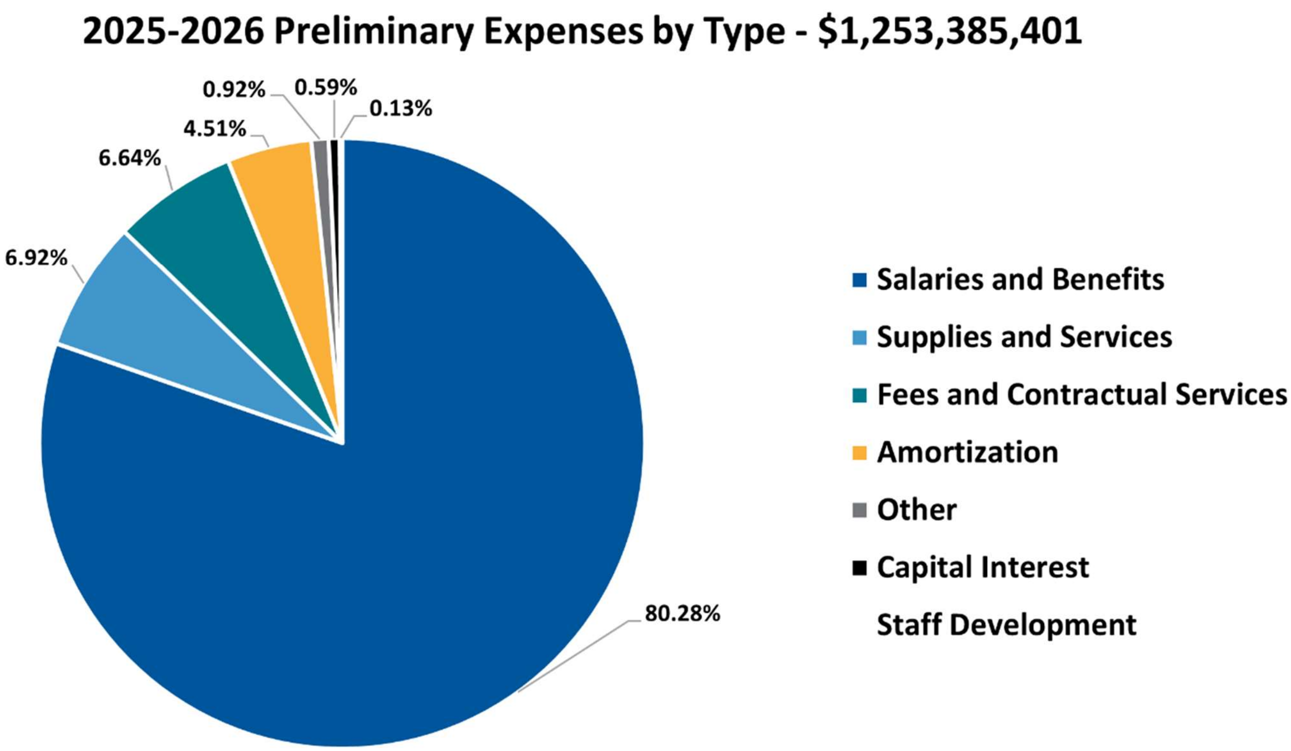
Expense Category – Other	2025-2026 Preliminary Budget	2024-2025 Approved Budget	Increase / (Decrease)
School Generated Funds	17,475,000	15,007,000	2,468,000
Other Non-Operating Expenses	9,685,650	9,861,116	(175,466)
Provision for Contingencies	-	23,437,188	(23,437,188)
Total Other	**27,160,650**	**48,305,304**	**(21,144,654)**

Summary of Expenses for 2025-2026

Expense Category - Summary	2025-2026 Preliminary Budget	2024-2025 Approved Budget	Increase / (Decrease)
Total Instructional (from above)	961,662,673	886,235,394	75,427,279
Total Administration (from above)	31,947,590	30,345,047	1,602,543
Total Transportation (from above)	63,237,256	54,764,588	8,472,668
Total Pupil Accommodation (from above)	112,811,785	114,134,863	(1,323,078)
Total other (from above)	27,160,650	48,305,304	(21,144,654)
Amortization	56,565,447	63,303,098	(6,737,651)
Total Expenses	**1,253,385,401**	**1,197,088,294**	**56,297,107**

The charts below summarize the different components of the Board's total expense:





2025-2026 Budgeted Expenses by Category

Classroom Teachers - Elementary	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary and Benefits	432,682,137	406,339,674	26,342,463	Includes increase from grid movement where applicable, increase to support the ratified Central Collective Agreement rates of pay; increase in benefit costs; offset by a decrease in staffing (See Staffing Section for details)
Business Travel	389,279	321,600	67,679	Increase largely due to mileage budget adjustment for Classroom Literacy/Math Support Teachers and Special Education Teams
Total	**433,071,416**	**406,661,274**	**26,410,142**	

Classroom Teachers - Secondary	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary and Benefits	201,062,973	168,811,135	32,251,838	Includes increase from grid movement where applicable, increase to support the ratified Central Collective Agreement rates of pay; increase in benefit costs; offset by a decrease in staffing (See Staffing Section for details)
Business Travel	163,758	146,437	17,321	
Total	**201,226,731**	**168,957,572**	**32,269,159**	

Supply (Occasional) Staff	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary and Benefits	39,870,320	34,751,257	5,119,063	Increase to support the ratified Central Collective Agreement rates of pay; and increase in absence utilization trends
Total	**39,870,320**	**34,751,257**	**5,119,063**	

Educational Assistants	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary and Benefits	66,632,748	64,708,989	1,923,759	Includes increase from grid movement where applicable, increase to support the ratified Central Collective Agreement rates of pay; increase in benefit costs; offset by a decrease in staffing (See Staffing Section for details)
Total	**66,632,748**	**64,708,989**	**1,923,759**	

Early Childhood Educators	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary and Benefits	26,972,730	26,936,823	35,907	Includes increase from grid movement where applicable, increase to support the ratified Central Collective Agreement rates of pay; increase in benefit costs; offset by a decrease in staffing (See Staffing Section for details)
Total	**26,972,730**	**26,936,823**	**35,907**	

Classroom Computers – Supplies and Service	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Data Communication Services	1,805,000	1,724,400	80,600	Increase related to increased costs from internet service providers plus 3 additional schools
Furniture and Equipment	6,453,804	6,683,875	(230,071)	Decrease largely related to a reduction in SEA Equipment - budget equal to funding for 25/26
Total	**8,258,804**	**8,408,275**	**(149,471)**	

Instructional Textbooks, Materials, Supplies and Equipment	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Supplies and Service - Textbooks and Learning Materials	276,645	679,729	(403,084)	Decrease largely due to a reallocation of budget to Salaries & Benefits for Classroom Learning Support Teachers and teacher release time
Supplies and Service - School Budgets	9,232,586	9,232,586	-	
Supplies and Service - Instructional Supplies	7,730,097	6,481,010	1,249,087	$921,000 of the increase relates to an increase in Education and Community Partnership Programs (ECPP)/Care and Treatment Education Programs (CTEP) expenses (to equal the increased revenue resulting from the new funding formula); $150,000 increase relates to instructional supplies needed for the new schools opening in September 2026.
Supplies and Service - Instructional Supplies - Board Action Plan Supplemental Amount	1,291,167	1,708,427	(417,260)	Decrease due to a reallocation to Salaries & Benefits for staff supporting Indigenous Education
Supplies and Service - Application Software	438,853	513,348	(74,495)	Decrease in software licenses due to realignment to support Grades 7 & 8
Supplies and Service - Printing and Photocopying	26,075	24,675	1,400	
Supplies and Service - Repairs	208,775	202,424	6,351	
Supplies and Service - Data Communication Services	10,000	10,000	-	
Supplies and Service - Field Trips	476,703	500,937	(24,234)	Budget reallocation to Contractual Services to support school programs (ie Growing Chefs, Forest Festival)
Supplies and Service - Furniture and Equipment	1,365,248	1,437,004	(71,756)	Decrease in Special Education Non-SEA allocation
Subtotal of Supplies and Service	**21,056,149**	**20,790,140**	**266,009**	
Rental Expense	80,000	73,650	6,350	

Fees and Contractual Services	1,978,265	2,035,762	(57,497)	Increases for school programs and interpretation services offset by decrease for correction of a contract amount budgeted in error in 24/25 (budgeted in two areas)
Other	43,000	21,000	22,000	
Total	**23,157,414**	**22,920,552**	**236,862**	

Professionals, Paraprofessionals and Technicians	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary and Benefits	38,520,136	36,468,913	2,051,223	Includes increase from grid movement where applicable; includes an increase to support the ratified Central Collective Agreement rates of pay; increase in benefit costs; net increase in staffing (See Staffing Section under School Counselling and Social Work Services, Speech Services and Computer Services for details)
Supplies and Services - Application Software	66,750	58,000	8,750	
Supplies and Services - Printing and Photocopying	11,800	11,800	-	
Supplies and Services - Business Travel	285,625	241,235	44,390	
Office Supplies and Services	117,564	133,847	(16,283)	
Furniture and Equipment	50,750	55,320	(4,570)	
Total Supplies and Services	**532,489**	**500,202**	**32,287**	
Rental Expense	31,500	30,000	1,500	
Fees and Contractual Services	53,725	53,725	-	
Total	**39,137,850**	**37,052,840**	**2,085,010**	

Library and Guidance	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary & Benefits	24,320,110	22,286,382	2,033,728	Includes increase from grid movement where applicable, increase to support the ratified Central Collective Agreement rates of pay; increase in benefit costs
Business Travel	3,900	3,900	-	
Supplies and Services	40,000	40,000	-	
Membership Fees	650	650	-	
Total	**24,364,660**	**22,330,932**	**2,033,728**	

Staff Development	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary & Benefits	2,208,936	1,747,353	461,583	
Staff Development	779,270	921,455	(142,185)	Reduction largely related to Responsive Education Program (REP) - Professional Development for ECEs, not included in 2025/26 announcement ($121,000)
Total	**2,988,206**	**2,668,808**	**319,398**	

Department Heads	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary & Benefits	1,370,474	1,238,641	131,833	Includes increase from grid movement where applicable, increase to support the ratified Central Collective Agreement rates of pay; increase in benefit costs
Total	**1,370,474**	**1,238,641**	**131,833**	

Coordinators and Consultants	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary & Benefits	10,478,041	11,975,625	(1,497,584)	Includes increase from grid movement where applicable, increase to support the ratified Central Collective Agreement rates of pay; increase in benefit costs; offset by a decrease in staffing (See Staffing Section under Learning Coordinators and Student and Teacher Support Services for details)
Staff Development	15,500	15,500	-	
Supplies and Services - Printing and Photocopying	1,700	2,700	(1,000)	
Supplies and Services - Business Travel	129,825	143,975	(14,150)	
Supplies and Services - General Supplies and Services	226,435	241,338	(14,903)	
Supplies and Services - Furniture and Equipment	7,000	7,000	-	
Total Supplies and Services	**364,960**	**395,013**	**(30,053)**	
Fees and Contractual Services	1,500	1,500	-	
Total	**10,860,001**	**12,387,638**	**(1,527,637)**	

Principals and Vice-Principals	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary & Benefits	44,748,472	40,143,784	4,604,688	Includes increase from grid movement where applicable, increase to support the ratified Central Collective Agreement rates of pay; increase in benefit costs; offset by decrease in staffing (See Staffing Section for details).
Staff Development	360,640	375,640	(15,000)	
Business Travel	107,500	107,500	-	
Total	**45,216,612**	**40,626,924**	**4,589,688**	

School Office - Secretarial and Supplies	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary & Benefits	23,430,546	22,405,990	1,024,556	Includes increase from grid movement where applicable; increase to support the ratified Central Collective Agreement; increase attributable to the provincial Bill 124 rates of pay ruling; increases in statutory benefit costs; offset by decrease in overall staffing due to projected enrolment decrease (See Staffing Section for details).
Staff Development	18,632	18,632	-	
Supplies and Service - Application Software	0	17,040	(17,040)	
Supplies and Service - Printing and Photocopying	2,000	2,000	-	
Supplies and Service - Telephone	790,330	920,610	(130,280)	Reduction reflects current rates
Supplies and Service - Office Supplies and Services	987,947	1,014,382	(26,435)	
Supplies and Service - Furniture and Equipment	130,100	199,320	(69,220)	Decrease due to planned delay of replacing admin and support staff computers
Total Supplies and Service	**1,910,377**	**2,153,352**	**(242,975)**	
Fees and Contractual Services	1,418,040	1,362,621	55,419	Cost increase
Total	**26,777,595**	**25,940,595**	**837,000**	

Continuing Education	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary & Benefits	10,884,654	9,655,486	1,229,168	Includes increase from grid movement where applicable, increase to support the ratified Central Collective Agreement rates of pay; increase in benefit costs
Staff Development	23,250	30,550	(7,300)	

Supplies and Service - Textbooks and Learning Materials	112,210	110,775	1,435	
Supplies and Service - Instructional Supplies	225,916	251,119	(25,203)	
Supplies and Service - Printing and Photocopying	14,550	18,131	(3,581)	
Supplies and Service - Business Travel	15,841	16,799	(958)	
Supplies and Service - Childminding Supplies	48,286	134,136	(85,850)	Reduction in funded childcare places for 2025-26 – Similar reduction to funding re: Language Instruction for Newcomers to Canada (LINC)
Supplies and Service - Repairs	500	500	-	
Supplies and Service - Admin	86,752	99,373	(12,621)	
Supplies and Service - Maintenance	39,500	38,708	792	
Supplies and Service - Furniture and Equipment	78,850	138,816	(59,966)	
Supplies and Service Subtotal	**622,405**	**808,357**	**(185,952)**	
Rental Expense	181,148	66,379	114,769	Increase due to assessment of occupancy costs – Similar increase in funding re: LINC
Fees and Contractual Services	45,655	83,502	(37,847)	
Total	**11,757,112**	**10,644,274**	**1,112,838**	

Trustees/Supervisor	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary & Benefits	-	256,022	(256,022)	
Other Expenses	350,000	-	350,000	
Staff Development	-	77,000	(77,000)	
Business Travel	16,000	35,000	(19,000)	
Total	**366,000**	**368,022**	**(2,022)**	

Director and Supervisory Officers	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary & Benefits	2,624,465	3,014,219	(389,754)	Includes increase in benefit costs; offset by a decrease in staffing (See Staffing Section for details)
Staff Development	76,747	148,747	(72,000)	
Association Fees	24,372	24,673	(301)	
Business Travel	51,979	69,279	(17,300)	
Total	**2,777,563**	**3,256,918**	**(479,355)**	

Board Administration	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary & Benefits	16,977,715	16,567,252	410,463	Includes increase from grid movement where applicable, increase to support the Collective Agreement rates of pay; increase in benefit costs; offset by a decrease in staffing (See Staffing Section for details)
Staff Development	210,660	245,548	(34,888)	
Supplies and Service - Parent Engagement	81,000	81,000	-	
Supplies and Service - Application Software	8,500	8,500	-	
Supplies and Service - Printing and Photocopying	175,250	185,350	(10,100)	
Supplies and Service - Utilities	401,312	443,059	(41,747)	
Supplies and Service - Business Travel	141,685	182,475	(40,790)	
Supplies and Service - Repairs	6,800	7,800	(1,000)	
Supplies and Service - Telephone - Voice	177,700	313,400	(135,700)	Reduction reflects current rates
Supplies and Service - Data Communications Services	387,500	356,100	31,400	
Supplies and Service - Office Supplies and Services	526,210	776,870	(250,660)	Budgeted decrease in all departments

Supplies and Service - Staff Recruitment	250,500	133,000	117,500	Increase to reflect projected recruitment requirements
Supplies and Service - Maintenance	234,500	247,616	(13,116)	
Supplies and Service - Furniture and Equipment	1,250,775	1,214,636	36,139	
Supplies and Service Subtotal	**3,641,732**	**3,949,806**	**(308,074)**	
Rental Expense	70,157	95,747	(25,590)	
Fees and Contractual Services	7,582,513	5,562,527	2,019,986	Increase mainly relates to collective agreement language implementation
Other Expenses	321,250	299,227	22,023	
Total	**28,804,027**	**26,720,107**	**2,083,920**	

Transportation	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary & Benefits	1,629,955	1,482,490	147,465	Includes increase from grid movement where applicable, contractual increases and increase in benefit costs
Staff Development	15,776	16,008	(232)	
Supplies and Services	34,680	35,190	(510)	
Supplies and Service - Application Software	3,400	3,450	(50)	
Supplies and Service - Printing and Photocopying	6,800	6,900	(100)	
Supplies and Service - Utilities	5,644	7,245	(1,601)	
Supplies and Service - Business Travel	4,080	4,140	(60)	
Supplies and Service - Telephone - Voice	14,280	13,800	480	
Supplies and Service - Furniture and Equipment	16,320	16,560	(240)	
Supplies and Service Subtotal	**85,204**	**87,285**	**(2,081)**	
Rental Expense	65,280	66,240	(960)	
Fees and Contractual Services	61,441,041	53,112,565	8,328,476	Contractual increases and projected bus routing
Total	**63,237,256**	**54,764,588**	**8,472,668**	

Operations and Maintenance - Schools	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Salary and Benefits	61,654,855	59,716,107	1,938,748	Includes increase from grid movement where applicable, increase to support the ratified Central Collective Agreement rates of pay; increase in benefit costs; offset by a decrease in staffing (See Staffing Section for details)
Staff Development	117,800	161,200	(43,400)	
Supplies and Services - Plant Operations Supplies	2,061,590	2,067,328	(5,738)	
Supplies and Services - Utilities	17,256,603	18,012,186	(755,583)	Decrease due to removal of federal carbon pricing
Supplies and Services - Business Travel	308,500	322,000	(13,500)	
Supplies and Services - Repairs	420,000	370,000	50,000	
Supplies and Services - Office	205,200	211,360	(6,160)	
Supplies and Services - Maintenance	11,104,550	10,979,539	125,011	Largely related to increased costs for systems inspection, testing and verification
Supplies and Service - Furniture and Equipment	745,360	742,650	2,710	
Supplies and Service Subtotal	**32,101,803**	**32,705,063**	**(603,260)**	
Rental Expense	1,134,139	1,137,629	(3,490)	
Fees and Contractual Services	10,390,319	10,099,908	290,411	Increase largely related to projected insurance increases
Association Fees	7,900	8,600	(700)	
Total	**105,406,816**	**103,828,507**	**1,578,309**	

Other Pupil Accommodation	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Interest Charges on Capital	7,404,969	10,306,356	(2,901,387)	Decrease due to decreased interest rates - Ministry funded
Total	**7,404,969**	**10,306,356**	**(2,901,387)**	

Other Non-Operating Expenses	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
TVEF Salaries and Benefits	152,338	258,814	(106,476)	Includes increase from grid movement where applicable, increase to support the Collective Agreement rates of pay; increase in benefit costs; offset by a decrease in staffing
55 School Board Trust	7,976,457	7,976,457	-	
Foundation Funded Expenses	1,355,000	1,430,000	(75,000)	
Transfers to Other Boards – Tu Puente	201,855	195,845	6,010	This amount represents the expenses that will be recovered through billings to other participating school boards. An offsetting revenue is also included in the budget.
Total	**9,685,650**	**9,861,116**	**(175,466)**	

Provision for Contingencies	Preliminary 2025-2026	Approved 2024-2025	Increase / (Decrease)	Explanation of Increase or (Decrease)
Provision for Contingencies	-	23,437,188	(23,437,188)	As Collective Agreements have been finalized, no provision is required.
Total	**-**	**23,437,188**	**(23,437,188)**	

2025-2026 Operating Expenses

Operating Expense Descriptions

This section provides information on each major expense category in the Operating Budget.

Instructional

Classroom Teachers – Salaries and benefits for classroom teachers to support average class sizes and preparation time for classroom teachers. Included are Specialist/Student Success teachers, Special Education teachers and English as a Second Language (ESL) teachers. Also includes business travel expenses.

Supply Staff – Salaries and benefits for supply and occasional teachers, educational assistants and early childhood educators hired as a result of an absence. Also included is salaries and benefits for supply and occasional teachers hired in order to provide release time for teachers assisting with school programs such as field trips and student sports activities.

Educational Assistants (EAs) – Salaries and benefits for educational assistants who support students and teachers in the classroom.

Early Childhood Educators (ECEs) – Salaries and benefits for ECEs in kindergarten classes.

Classroom Computers – Classroom computer hardware and the associated network costs as well as technological devices for student learning.

Textbooks, Materials, Supplies & Equipment – Textbooks and learning materials required to meet the learning expectations of the curriculum may include workbooks, resource materials, science and technological education supplies, lab material kits, library materials, instructional software, other digital learning tools, technology supporting remote and online education, internet expenses as well as materials used in the classroom to facilitate effective learning, including classroom equipment.

Professionals, Paraprofessionals and Technicians – Salaries and benefits for staff who provide support services to students and teachers, such as attendance counsellors, lunchroom supervisors, social workers, psychologists, psychometrists, speech pathologists and computer technicians. Also includes their expenditures for various supplies and services such as business travel, office supplies and furniture and equipment.

Library and Guidance – Salaries and benefits for teacher librarians as well as guidance teachers. Also includes expenses for various supplies and services.

Staff Development – Salaries and benefits for supply teachers, EAs and ECEs hired in order to provide release time to participate in professional development or in-service activities. Includes professional development expenses such as registration or tuition fees, transportation, accommodation, etc. as well as fees paid by the board that are required by employees to maintain their professional status.

Department Heads – Department head allowances in secondary schools.

Coordinators and Consultants – Salaries and benefits for teacher consultants and coordinators who assist teachers in developing classroom programming or who work with individual students. Also includes expenses for various supplies and services such as business travel, office supplies and furniture and equipment as well as staff development.

Principals and Vice-Principals – Salaries, benefits, business travel and staff development for principals and vice-principals.

School Office – Salaries, benefits, business travel and staff development for in-school office support staff as well as supplies for school administration purposes.

Continuing Education – Salaries and benefits for Continuing Education principal, vice-principals, teachers, instructors, support staff, required supplies and learning materials and rental expenses.

Administration

Trustees / Supervisor – Trustee honoraria, expenses, and professional development. Also includes expenses related to the Ministry Appointed Supervisor.

Directors and Supervisory Officers – Salaries and benefits for the director of education and supervisory officers. Also includes professional development and membership fees.

Board Administration – Salaries, benefits, staff development and various supplies and services for senior executives, human resource staff, finance staff, payroll staff, purchasing and procurement staff, information technology staff as well as other administration supports.

Transportation

Pupil Transportation – Salaries and benefits for staff and administrative expenses associated with the transportation consortia. Includes the cost to transport students to and from school, including transportation of students with special needs.

Transportation to/from Provincial Schools – Transportation funding to cover expenditures for transportation to Provincial and Demonstration schools. These schools include Robarts School for the Deaf and W. Ross Macdonald School.

Pupil Accommodation

Operations and Maintenance – Schools – Salaries, benefits and staff development for custodial and maintenance staff. Includes school operating expenses such as heating, lighting, maintenance and cleaning of schools.

Other Pupil Accommodation – Capital loan interest.

Other

School Generated Funds – School-related activities and resources for students associated with the funds collected and/or generated at the school level.

Other Non-Operating Expenses – Salaries and benefits for staff supporting the Thames Valley Education Foundation. Also includes the expense related to the “55 School Board Trust”. This trust was created in 2003 to refinance without recourse the outstanding not permanently financed debt of participating boards who are beneficiaries of the trust. An equal amount of revenue is allocated to the Board annually through the Core Education grants to offset this expense.

Provision for Contingencies - The Provision for Contingency represents a labour provision included for the 2022-2023, 2023-2024 and 2024-2025 school year for teacher salary benchmarks and non-union education workers whose agreements expired August 31, 2022.

Amortization – Allocation of the costs of tangible capital assets and their associated retirement obligations over the estimated useful life of the tangible capital asset.

Thames Valley
District School Board

STAFFING

Budget 2025-2026

2025-2026 Staffing Changes

Staffing Categories	2024-2025 Approved Budget FTE	2024-2025 Revised Estimates FTE	2025-2026 Budget FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget	Increase / (Decrease) in FTE 2024-2025 Revised Estimates to 2025-2026 Budget	Comments - 2024-2025 Revised Estimates to 2025-2026 Budget
Elementary Teachers - Classroom (Including Library and Guidance, Learning Support Teachers and Special Education Classes)	3,579.7	3,572.3	3,552.3	(27.4)	(20.0)	• Decrease of (12.8) FTE due to projected enrolment; • Decrease of (4.8) FTE Elementary Teachers, Special Education Classes - offset by an increase in Secondary Teachers; • Decrease of (1.6) FTE Elementary Classroom Literacy Support Teachers related to Restricted Grant (Education Staff to Supporting Reading Interventions); • Decrease of (0.8) FTE for the Education and Community Partnership Program (ECPP).
Secondary Teachers - Classroom (Including Library and Guidance, Learning Support Teachers and Special Education Classes)	1,675.5	1,658.0	1,631.1	(44.4)	(26.9)	• Decrease of (27.8) FTE due to projected enrolment; • Decrease of (0.3) FTE Secondary Indigenous Language Teacher correction of duplicate included at Revised Estimates; • Decrease of (2.7) FTE Secondary Learning Support Teachers; • Increase of 3.9 FTE Secondary Teachers, Special Education Classes.

Staffing Categories	2024-2025 Approved Budget FTE	2024-2025 Revised Estimates FTE	2025-2026 Budget FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget	Increase / (Decrease) in FTE 2024-2025 Revised Estimates to 2025-2026 Budget	Comments - 2024-2025 Revised Estimates to 2025-2026 Budget
Elementary Teachers - Restricted Grant Funded Teachers, Itinerant, Teachers on Special Assignment (TOSAs - A member of Learning Support Services who works collaboratively with school teams, and at a system level, to provide training and support in regards to teaching, assessments and other areas of identified need)	73.4	72.8	66.8	(6.6)	(6.0)	• Decrease of (1.0) FTE Elementary Itinerant Teacher, Special Education; • Decrease of (7.0) FTE Elementary TOSAs; • Increase of 2.0 FTE Elementary TOSAs related to a Restricted Grant (Indigenous Board Action Plan).

Staffing Categories	2024-2025 Approved Budget FTE	2024-2025 Revised Estimates FTE	2025-2026 Budget FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget	Increase / (Decrease) in FTE 2024-2025 Revised Estimates to 2025-2026 Budget	Comments - 2024-2025 Revised Estimates to 2025-2026 Budget
Secondary Teachers - Restricted Grant Funded Teachers, Itinerant, TOSAs	25.5	22.8	21.2	(4.3)	(1.6)	• Decrease of (1.0) FTE Secondary TOSA; • Decrease of (0.5) FTE Secondary Student Achievement Leaders related to a Restricted Grant (Pathways); • Decrease of (0.3) FTE Secondary Teacher related to a Restricted Grant (Urban Priorities); • Increase of 0.2 FTE Secondary Teachers related to a Restricted Grant (Specialist High Skills Major).
Educational Assistants (EAs)	1,051.2	1,052.2	1,050.0	(1.2)	(2.2)	• Decrease of (2.0) FTE EA Non-Special Education, Indigenous allocation, as funding by a third-party is pending confirmation; • Decrease of (1.0) FTE EA Non-Special Education related to a Restricted Grant (Urban Priorities); • Increase of 0.8 FTE EA Non-Special Education General Allocation.
Early Childhood Educators (ECEs)	419.0	419.0	401.0	(18.0)	(18.0)	• Decrease (17.0) FTE due to projected enrolment; • Decrease of (1.0) FTE ECE on Special Assignment.
Clerical - Schools (Including Continuing Education)	322.5	322.5	322.5	-	-	no change
Elementary Principals	131.0	131.0	134.0	3.0	3.0	• Increase due to 3 new school openings in 2025-2026.

Staffing Categories	2024-2025 Approved Budget FTE	2024-2025 Revised Estimates FTE	2025-2026 Budget FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget	Increase / (Decrease) in FTE 2024-2025 Revised Estimates to 2025-2026 Budget	Comments - 2024-2025 Revised Estimates to 2025-2026 Budget
Secondary Principals (Including Continuing Education)	29.0	29.0	28.5	(0.5)	(0.5)	• Decrease due to projected enrolment.
Elementary Vice-Principals	76.4	76.4	70.2	(6.2)	(6.2)	• Decrease due to projected enrolment.
Secondary Vice-Principals (Including Continuing Education)	43.0	43.0	40.3	(2.7)	(2.7)	• Decrease due to projected enrolment.
School Counselling and Social Work Services	108.1	111.1	110.8	2.7	(0.3)	• Decrease (0.3) FTE School Support Counsellor related to a Restricted Grant (Urban Priorities).
Psychological Services	28.6	28.6	28.6	-	-	No changes
Speech Services	45.3	45.7	47.7	2.4	2.0	• Increase of 2.0 FTE Speech Language Pathologists related to a Restricted Grant (Indigenous Board Action Plan).
Computer Services	92.1	92.1	91.1	(1.0)	(1.0)	• Decrease of (1.0) FTE due to reclassification to Student and Teacher Support Services.

Staffing Categories	2024-2025 Approved Budget FTE	2024-2025 Revised Estimates FTE	2025-2026 Budget FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget	Increase / (Decrease) in FTE 2024-2025 Revised Estimates to 2025-2026 Budget	Comments - 2024-2025 Revised Estimates to 2025-2026 Budget
Learning Coordinators (A member of the Learning Support Services team, who assist Superintendents, Principals, and staff in the implementation of Ministry and system program initiatives)	48.5	47.9	38.0	(10.5)	(9.9)	• Decrease of (6.5) FTE Learning Coordinators; • Decrease of (3.4) FTE Learning Coordinators related to Restricted Grants (Destreaming Implementation Supports, Pathways, Safe Schools, Tutoring).
System Principals (A member of a department team, the System Principal assists in the establishment of departmental policies and is accountable for development, implementation and review, supervision of staff and budgetary development and expenditures, as well as duties specific to the assignment)	11.0	11.0	9.0	(2.0)	(2.0)	• Decrease in System Principal staffing.

Staffing Categories	2024-2025 Approved Budget FTE	2024-2025 Revised Estimates FTE	2025-2026 Budget FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget	Increase / (Decrease) in FTE 2024-2025 Revised Estimates to 2025-2026 Budget	Comments - 2024-2025 Revised Estimates to 2025-2026 Budget
Student and Teacher Support Services	67.5	68.4	62.1	(5.4)	(6.3)	• Decrease of (0.3) FTE Research Associate: (0.2) FTE related to Restricted Grants (Indigenous Board Action Plan, Pathways) and (0.1) FTE related to School Renaming; • Decrease of (6.0) FTE Central Offices positions; • Decrease of (1.0) FTE due to reclassification to Facility Services; • Increase of 1.0 FTE due to reclassification from Computer Services.
Board Administration and Governance	183.8	183.8	169.3	(14.5)	(14.5)	• Decrease of (1.0) FTE Interim Director of Education; • Decrease of (1.5) FTE Associate Directors; • Decrease of (12.0) FTE positions in Central Offices
Facility Services, Capital Projects, Capital Planning	731.1	731.1	729.1	(2.0)	(2.0)	• Decrease (3.0) FTE Central Offices positions; • Increase of 1.0 FTE due to reclassification from Student and Teacher Support Services.
TOTAL	**8,742.2**	**8,718.7**	**8,603.6**	**(138.6)**	**(115.1)**	**Overall decrease**

Staffing Changes Between Approved Budget 2024-2025 and Revised Estimates 2024-2025

Staffing Categories	2024-2025 Approved Budget FTE	2024-2025 Revised Estimates FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget	Comments - 2024-2025 Revised Estimates to 2025-2026 Budget
Elementary Teachers - Classroom (Including Library and Guidance, Learning Support Teachers and Special Education Classes)	3,579.7	3,572.3	(7.4)	• Decrease of (1.4) FTE Elementary Classroom Literacy Teachers related to a Restricted Grant (Education Staff to Support Reading Interventions); • Decrease of (5.0) FTE Elementary Teachers, English as a Second Language (ESL) holdback; • Decrease of (1.0) FTE for the Education and Community Partnership Program (ECPP).
Secondary Teachers - Classroom (Including Library and Guidance, Learning Support Teachers and Special Education Classes)	1,675.5	1,658.0	(17.5)	• Decrease of (15.9) FTE due to enrolment; • Net decrease of (0.7) FTE Secondary Teacher, ESL holdback; • Decrease of (1.0) FTE for the Education and Community Partnership Program (ECPP); • Increase of 0.1 FTE Secondary Indigenous Studies Teacher due to system needs.
Elementary Teachers - Restricted Grant Funded Teachers, Teachers on Special Assignment (TOSAs), Itinerant	73.4	72.8	(0.6)	• Decrease of (1.0) FTE Indigenous, TOSA; • Decrease of (0.6) FTE Elementary Indigenous Support Teacher related to a Restricted Grant (Indigenous Board Action Plan - Supplement), correction of duplicate included at Approved Budget;

Staffing Categories	2024-2025 Approved Budget FTE	2024-2025 Revised Estimates FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget	Comments - 2024-2025 Revised Estimates to 2025-2026 Budget
				• Increase of 1.0 FTE Elementary TOSA, Special Education reclassification from (1.0) FTE Secondary TOSA, Special Education.
Secondary Teachers - Restricted Grant Funded Teachers, TOSAs, Itinerant	25.5	22.8	(2.7)	• Decrease of (1.1) FTE Secondary Teachers related to Restricted Grants (Indigenous Education: Board Action Plan - Supplement, Urban Priorities) • Decrease of (1.0) FTE Secondary TOSA, ESL reclassification to 1.0 FTE Elementary Teacher, ESL holdback; • Decrease of (1.0) FTE Secondary TOSA, Special Education reclassification to 1.0 FTE Elementary TOSA, Special Education; • Increase of 0.4 FTE Secondary Teacher, Student Achievement Leader related to a Restricted Grant (Pathways).
Educational Assistants (EAs)	1,051.2	1,052.2	1.0	• Increase of 1.0 FTE EA Non-Special Education, Indigenous allocation, paid by a third-party.
Early Childhood Educators (ECEs)	419.0	419.0	-	No change
Clerical - Schools (Including Continuing Education)	322.5	322.5	-	No change
Elementary Principals	131.0	131.0	-	No change
Secondary Principals (Including Continuing Education)	29.0	29.0	-	No change

Staffing Categories	2024-2025 Approved Budget FTE	2024-2025 Revised Estimates FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget	Comments - 2024-2025 Revised Estimates to 2025-2026 Budget
Elementary Vice-Principals	76.4	76.4	-	No change
Secondary Vice-Principals (Including Continuing Education)	43.0	43.0	-	No change
School Counselling and Social Work Services	108.1	111.1	3.0	• Increase of 1.0 FTE School Support Counsellor related to a Restricted Grant (Indigenous Education: Board Action Plan); • Increase of 2.0 FTE Social Workers related to a Restricted Grant (Special Education Needs Transition Navigators).
Psychological Services	28.6	28.6	-	No change
Speech Services	45.3	45.7	0.4	• Increase of 0.4 FTE Speech Language Pathologist related to a Restricted Grant (Early Reading Enhancements: Reading Screening Tools).
Computer Services	92.1	92.1	-	No change
Learning Coordinators	48.5	47.9	(0.6)	• Decrease of (0.6) FTE Learning Coordinator, Literacy related to a Restricted Grant (Pathways).
System Principals	11.0	11.0	-	No change
Student and Teacher Support Services	67.5	68.4	0.9	• Increase of 0.8 FTE Black Student Graduation Coach related to a Restricted Grant (Black Student Graduation Coach); • Increase of 0.1 FTE Research Associate related to School Renaming.

Staffing Categories	2024-2025 Approved Budget FTE	2024-2025 Revised Estimates FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget	Comments - 2024-2025 Revised Estimates to 2025-2026 Budget
Board Administration and Governance	183.8	183.8	-	• Decrease of (1.0) FTE Records and Privacy staff; • Increase of 1.0 FTE Interim Director of Education.
Facility Services, Capital Projects, Capital Planning	731.1	731.1	-	No change
TOTAL	**8,742.2**	**8,718.7**	**(23.5)**	**Overall decrease**

Supports for Students Fund Staffing

Staff Hired Through Ministry of Education Funding Within Centrally Negotiated Collective Agreements

Position – ETFO Teachers	2024-2025 Approved Budget FTE	2025-2026 Budget FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget
Assistive Technology Teachers on Special Assignment	2.00	2.00	-
Classroom Literacy Support Teachers	9.20	9.20	-
Learning Coordinator, School & Well Being	1.00	1.00	-
Learning Support Teachers	12.60	12.60	-
Mental Health Teachers on Special Assignment	3.00	3.00	-
Total FTE	**27.80**	**27.80**	**-**

Position – OSSTF Teachers	2024-2025 Approved Budget FTE	2025-2026 Budget FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget
Alternative Education Allocation Teachers	0.50	0.50	-
Classroom Teachers Beyond Allocation	6.00	6.00	-
Learning Support Teachers	4.00	4.00	-
Student Success Teachers - Indigenous Students	1.33	1.33	-
Total FTE	**11.83**	**11.83**	**-**

Position – OSSTF Professional Student Services Personnel	2024-2025 Approved Budget FTE	2025-2026 Budget FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget
Social Workers	1.50	1.50	-
Speech-Language Pathologists	1.50	1.50	-
Total FTE	**3.00**	**3.00**	**-**

Position – CUPE 4222A	2024-2025 Approved Budget FTE	2025-2026 Budget FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget
Carpenters/Electricians/General Maintenance/Plumbers	6.00	6.00	-
Floater Custodians	4.00	4.00	-
Technical Support Analysts/Device Management Specialists	3.00	3.00	-
Total FTE	**13.00**	**13.00**	**-**

Position – CUPE 4222B	2024-2025 Approved Budget FTE	2025-2026 Budget FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget
Facilities Services Clerical	1.00	1.00	-
School Secretaries	5.00	5.00	-
Finance School Secretarial	1.00	1.00	-
Library Clerical	1.00	1.00	-
Total FTE	**2.00**	**2.00**	**-**

Position – CUPE 7575	2024-2025 Approved Budget FTE	2025-2026 Budget FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget
Educational Assistants	**34.50**	**34.50**	**-**

Total Supports for Students Fund Staffing

Position	2024-2025 Approved Budget FTE	2025-2026 Budget FTE	Increase / (Decrease) in FTE 2024-2025 Approved Budget to 2025-2026 Budget
ETFO - Teachers	13.00	13.00	-
OSSTF - Teachers	2.00	2.00	-
OSSTF - Professional Student Services Personnel	3.00	3.00	-
CUPE 4222A	13.00	13.00	-
CUPE 4222B	2.00	2.00	-
CUPE 7575	34.50	34.50	-
Total FTE	**100.13**	**100.13**	**-**

Thames Valley
District School Board

SPECIAL EDUCATION

Budget 2025-2026

Special Education Projected Deficit Summary

TVDSB continues to prioritize the provision of essential services and resources to ensure the success and well-being of all students and therefore remains deeply committed to supporting students with special education needs. The 2025-2026 preliminary budget reflects that commitment, and, as such, the preliminary budget includes an excess of expenses over revenues in the special education budget of $3 million.

TVDSB has prioritized stability in special education by maintain core services and providing access to specialized equipment and classroom supports, despite an overall projected enrolment decrease. Enrolment is a key driver in many grants/revenues. While enrolment has consistently increased year after year, albeit not reaching the projected levels in the past two years, 2025–2026, is projected to decrease 1,331 students, largely due to a continued slowdown in new housing construction and a continued decrease in Junior Kindergarten / Senior Kindergarten registrations, consistent with provincial trends. TVDSB has taken a conservative approach to projecting 2025-2026 enrolment, where only registered students are included. Any new registrations over the summer will be reflected in revised estimates in the fall.

Revenue and Expense Summary

Funding is projected to increase in several key areas, including support for students with complex needs. Overall, Special Education revenues increased by $6.4 million compared to the 2024–2025 approved budget. The increase in revenue is mainly attributed to an increase in benchmark funding, a restructuring of certain grants and an update to the census data, offset by a decrease due to the projected decrease in enrolment. As a result, there is a projected increase in:

- Special Education Fund – Increase in the Per Pupil Amount (SEF-PPA) of approximately $5.8 million
    - Largely a result of benchmark increases as a result of finalized collective agreements offset by a decrease related to enrolment.
- Education and Community Partnership Programs (ECPP) and Care and Treatment Education Programs (CTEP) – Increase of $0.85 million
    - New funding components. Further direction to school boards on the funding of these programs is expected to be released shortly.
- Pupils in Special Education Classrooms allocation - Increase of $1.5 million
    - Increase in projected enrolment in special education classrooms as well as benchmark funding increases.
- Differentiated Needs Amount (DNA)- Increase of $3.3 million.
    - When calculating DNA, the Ministry funds school boards based on the number of students receiving special education programs and services. The increased funding recognizes the increased need of the Board updated census data (year 2 of 5).

The revenues represent an estimate based on projected enrolment. These amounts will be refined at revised estimates based on actual 2025-2026 data available at that time.

Overall, Special Education expenses increased by $6.1 million. The majority of the increase is comprised of an increase in staffing expenses. Permanent teachers and educational assistants (EAs) increased by $4.1 million and $1.2 million respectively due to salary grid movements and increases to support the ratified central collective agreements and increases in statutory benefits costs.

Special Education Projected Deficit

Item	2024-2025 Approved Budget	2025-2026 Preliminary Budget	Increase / (Decrease)
Average Daily Enrolment – Pupils of the Board	83,499.69	82,168.38	(1,331.31)

No.	Revenues	2024-2025 Approved Budget	2025-2026 Preliminary Budget	Increase / (Decrease)
R1.	Special Education Fund - Per Pupil Allocation (SEF-PPA)	71,544,963	77,389,603	5,844,640
R2.	Specialized Equipment Allocation (SEA) - Per Pupil	4,466,834	4,398,804	(68,030)
R3.	Specialized Equipment Allocation (SEA) - Claim Based	800,000	721,211	(78,789)
R4.	Differentiated Needs Allocation (DNA)	48,326,650	51,600,473	3,273,823
R5.	Special Incidence Portion (SIP)	1,480,678	1,872,975	392,297
R6.	Behaviour Expertise	1,143,247	1,191,699	48,452
R7.	Other Enveloped and Restricted Grants	2,139,036	2,362,082	223,046
R8.	Education and Community Partnership Programs (ECPP)/ Care and Treatment Education Programs (CTEP)	4,136,989	4,988,105	851,116
R9.	Pupils in Special Education Classrooms Allocation	5,140,565	6,621,995	1,481,430
R10.	Maternity Leave & Sick Leave Allocation	129,978	140,084	10,106
R11.	Benefits Trust Funding Allocation	2,897,091	2,348,231	(548,860)
R12.	Supports for Students Fund (SSF)	3,662,952	4,575,471	912,519
R13.	Deferred Revenue	783,288	-	(783,288)
R14.	Bill 124 Remedy Provision	5,170,106	-	(5,170,106)
Total	**Summary of Revenues**	**151,822,377**	**158,210,733**	**6,388,356**

Note: Certain reclassifications have been made to prior year balances in order to conform to the current year presentation.

No.	Expense name	2024-2025 Approved Budget	2025-2026 Preliminary Budget	Increase / (Decrease)
E1.	Permanent Teacher Compensation	59,931,601	63,982,802	4,051,201
E2.	Occasional Teacher Compensation	2,999,190	3,407,164	407,974
E3.	Educational Assistants Compensation	64,544,150	65,695,214	1,151,064
E4.	Coordinators/Consultants Compensation	1,749,351	1,707,011	(42,340)
E5.	Professionals/Para-Professionals Compensation	11,387,223	11,277,488	(109,735)
E6.	Behavioural Expertise	1,092,022	1,170,227	78,205
E7.	Other Enveloped and Restricted Grants	2,139,036	2,362,082	223,046
E8.	Education and Community Partnership Programs (ECPP)/ Care and Treatment Education Programs (CTEP)	4,136,989	4,988,105	851,116
E9.	Department Operating Expenses	1,616,727	1,523,396	(93,331)
E10.	Specialized Equipment Allocation (SEA) - Per Pupil	4,700,000	4,398,804	(301,196)
E11.	Specialized Equipment Allocation (SEA) - Claim Based	800,000	721,211	(78,789)
Total	**Summary of Expenses**	**155,096,289**	**161,233,504**	**6,137,215**

Note: Certain reclassifications have been made to prior year balances in order to conform to the current year presentation.

Total Projected Deficit

Projected Deficit	2024-2025 Approved Budget	2025-2026 Preliminary Budget	Increase / (Decrease)
Total Revenue (from above)	151,822,377	158,210,733	6,388,356
Total Expenses (from above)	155,096,289	161,233,504	6,137,215
Mental Health	27,000	27,000	-
Projected Deficit	**(3,300,912)**	**(3,049,771)**	**251,141**

Special Education
Summary of Changes 2025-2026 Compared to 2024-2025

A summary of the special education budget and information on the significant changes to the 2025-2026 special education budget compared to the 2024-2025 special education budget is as follows:

2025-2026 Projected Special Education Deficit

- The special education deficit is projected at $3,049,771

Revenue

- Total special education revenues are projected to increase $6,388,356 as compared to 2024-2025 budget.
- R1 is the Special Education Fund - Per Pupil Amount (SEF-PPA). The SEF-PPA allocation is the largest special education allocation. The increase in SEF-PPA of $5,844,640 is largely a result of benchmark increases as a result of finalized collective agreements offset by a decrease as a result of decreased enrolment.
- R2 is the Specialized Equipment Allocation (SEA) – Per Pupil. SEA – Per Pupil is for the costs of equipment essential to support students with special education needs. The SEA – Per Pupil allocation supports any type of specialized equipment costing under $5,000 and training for staff and students with special education needs. The decrease in the SEA – Per Pupil amount of $68,030 reflects the enrolment decrease.
- R3 is the Specialized Equipment Allocation (SEA) – Claims Based. The SEA – Claims Based provides funding to school boards for any type of single item equipment costing $5,000 or more required by an individual student with special education needs. The decrease in the SEA Claims Based component of $78,789 reflects the projected claims for 2025-2026.
- R4 is the Differentiated Needs Allocation (DNA). The DNA allocation provides funding to address the variation among school boards with respect to students with special education needs and school boards' abilities to meet those needs due to geographic, linguistic, and sociodemographic factors. This allocation is projected to increase $3,273,823 compared to 2024-2025 approved budget and includes updated census data (year 2 of 5 phase-in).
- R5 is the Special Incidence Portion (SIP) component which supports students with extraordinarily high needs who require more than two full-time staff to address their health and/or safety needs, and those of others at their school. This allocation has increased $392,297 compared to the 2024-2025 approved budget based on an interim Ministry formula. This funding approach is intended to relieve school boards of administrative work related to the SIP claims submission process.
- R6 is Behavior Expertise component which funds board-level Applied Behaviour Analysis (ABA) expertise professionals, to provide training opportunities that will build school board capacity in ABA and to provide After-School Skills Development programs for autistic students with other special education needs. This allocation is projected to increase $48,452 to reflect labour related increases. Related expenses are included in E6.
- R7 is Other Enveloped Grants. This represents the Restricted Grants within the Core Education Funding, Responsive Education Programs (REP) announced with the 2025-2026 budget and other grants. This funding increased $223,046 compared to the 2024-2025 approved budget related to new REPs, Special Education Additional Qualifications for

Educators in the amount of $28,000, Cooperative Education Supports for Students with Disabilities Pilot in the amount of $69,000 and OSSTF-Education Workers Professional Development in the amount of $17,229 as well as benchmark increases. A corresponding expense increase is included in E7.

- R8 is the Education and Community Partnership Programs (ECCP) and Care and Treatment Education Programs (CTEP) component. These new funding components replace the prior ECPP component which has been modernized to meet the changing needs of students, improve student outcomes, enhance access and quality of education programs, and reduce administrative burden while continuing to support local student needs. This amount has increased $851,116 compared to the 2024-2025 approved budget to reflect labour related increases and updated formulas. Further direction to school boards on the funding of these programs is expected to be released shortly. A corresponding expense increase is included in E8.
- R9 – Pupils in Special Education Classrooms allocation increased $1,481,430 due to an increase in projected enrolment in special education classrooms compared to the 2024-2025 budget as well as benchmark increases. Projected 2025-2026 enrolment is based on current students enrolled in special education classrooms, rolled forward and adjusted for projected registrations.
- R11 – Benefits Trust Funding Allocation provides funding for health and dental benefits for staff that support special education and has decreased $548,860 based on updated projections.
- R12 – Supports for Students Fund has increased $912,519 to reflect labour related increases.
- R13 – Deferred Revenue – There is no projected deferred revenue for 2025-2026 resulting in a decrease of $783,288 compared to the 2024-2025 budget. The deferred revenue in 2024-2025 was a result of specific funding that was carried forward for use in that year.
- R14 – Bill 124 Remedy Provision– As Collective Agreements have been finalized and funding benchmarks have been updated in 2025-2026, there is no provision required resulting in a $5,170,106 decrease compared to 2024-2025 (offset by an increase in overall funding benchmarks).

Expenses

- Total special education expenses are projected to increase $6,137,215 as compared to 2024-2025 budget.
- Expenses are estimated based on students with special education needs and are not based on revenues allocated to special education.
- A large portion of this increase is a result of benchmark changes to support ratified central collective agreements.
- Expenses have been adjusted to reflect staffing changes (see Appendix A).
- E9 – Department Operating Expenses have decreased $93,331 to reflect historical spending.
- E10 – Specialized Equipment Allocation – Per Pupil expenses have decreased $301,196 to align with the funding allocation.
- E11 – Specialized Equipment Allocation – Claims Based expenses have decreased $78,789 to reflect the projected claims for 2025-2026.

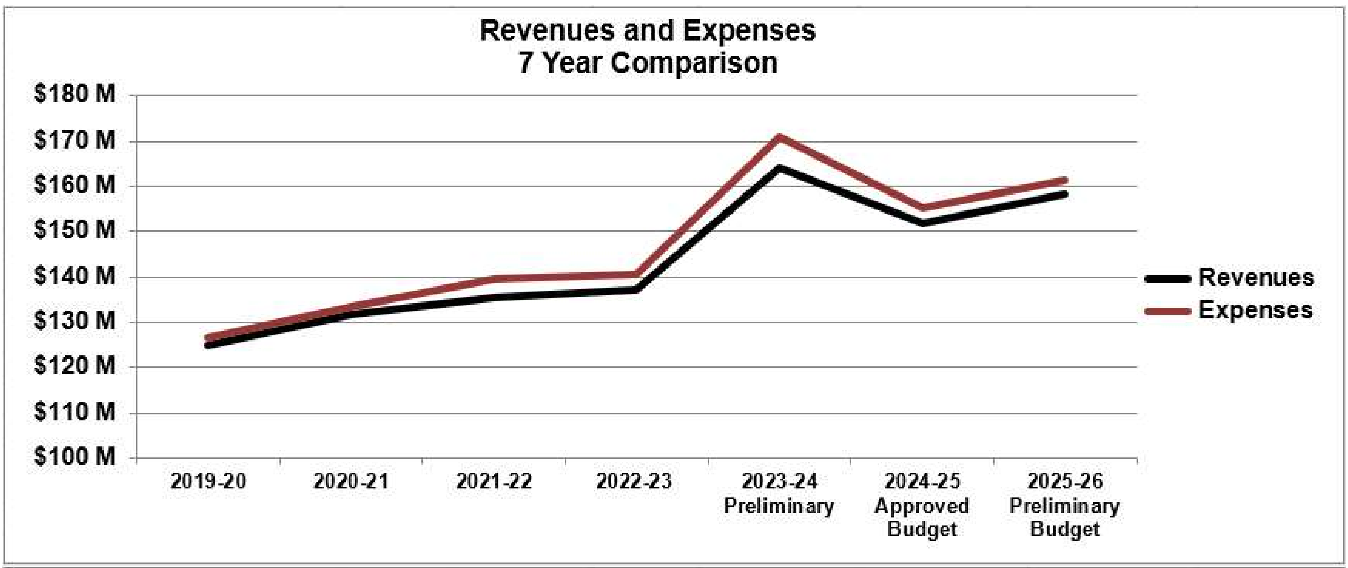
2025-2026 Special Education Preliminary Budget Deficit

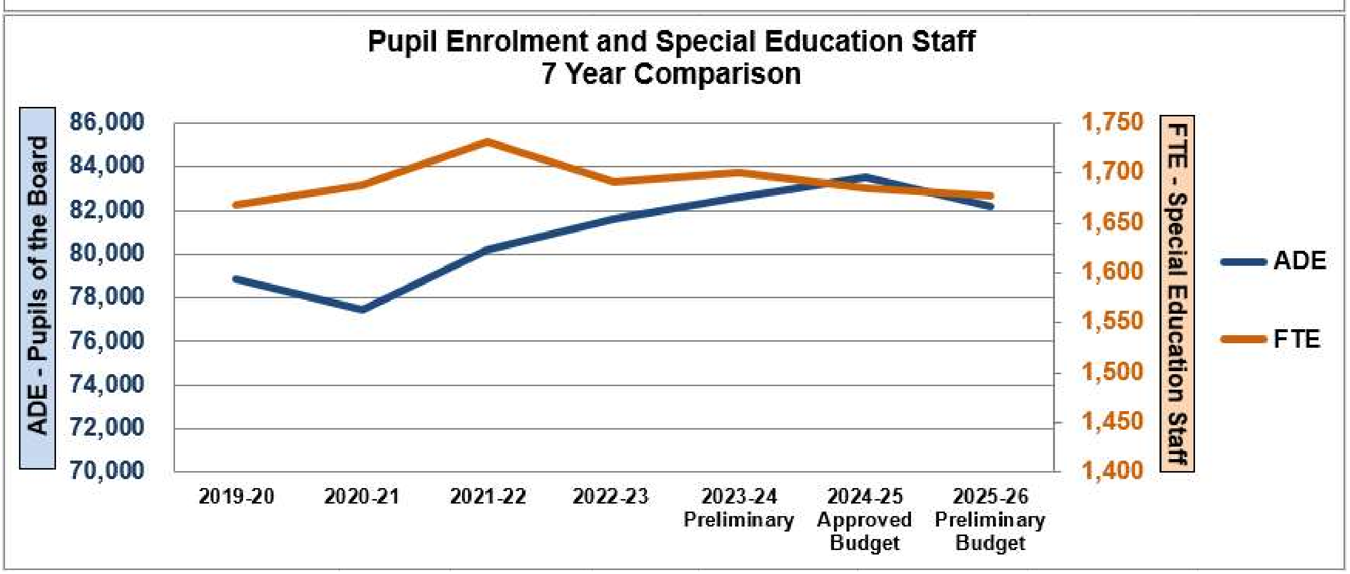
The 2025-2026 special education preliminary budget deficit is $3,049,771, with expenses increasing $6,137,215 compared to the 2024-2025 approved budget.

Seven Year Comparison Information

Year	ADE	Change from Prior Year	*FTE	Change from Prior Year	Revenues	Expenses	Deficit
2019-2020	78,837	2.2%	1,668	0.6%	124,842,747	126,476,083	(1,633,336)
2020-2021	77,451	(1.8%)	1,688	1.2%	131,559,677	133,537,024	(1,977,347)
2021-2022	80,220	3.6%	1,731	2.6%	135,346,930	139,701,816	(4,354,886)
2022-2023	81,645	1.8%	1,692	(2.3%)	137,050,484	140,501,559	(3,451,075)
2023-2024 Preliminary	82,589	1.2%	1,700	0.5%	164,192,270	170,937,387	(6,745,117)
2024-2025 Approved Budget	83,500	1.1%	1,685	(0.9%)	151,822,377	155,123,289	(3,300,912)
2025-2026 Preliminary Budget	82,168	(1.6%)	1,676	(0.5%)	158,210,733	161,260,504	(3,049,771)

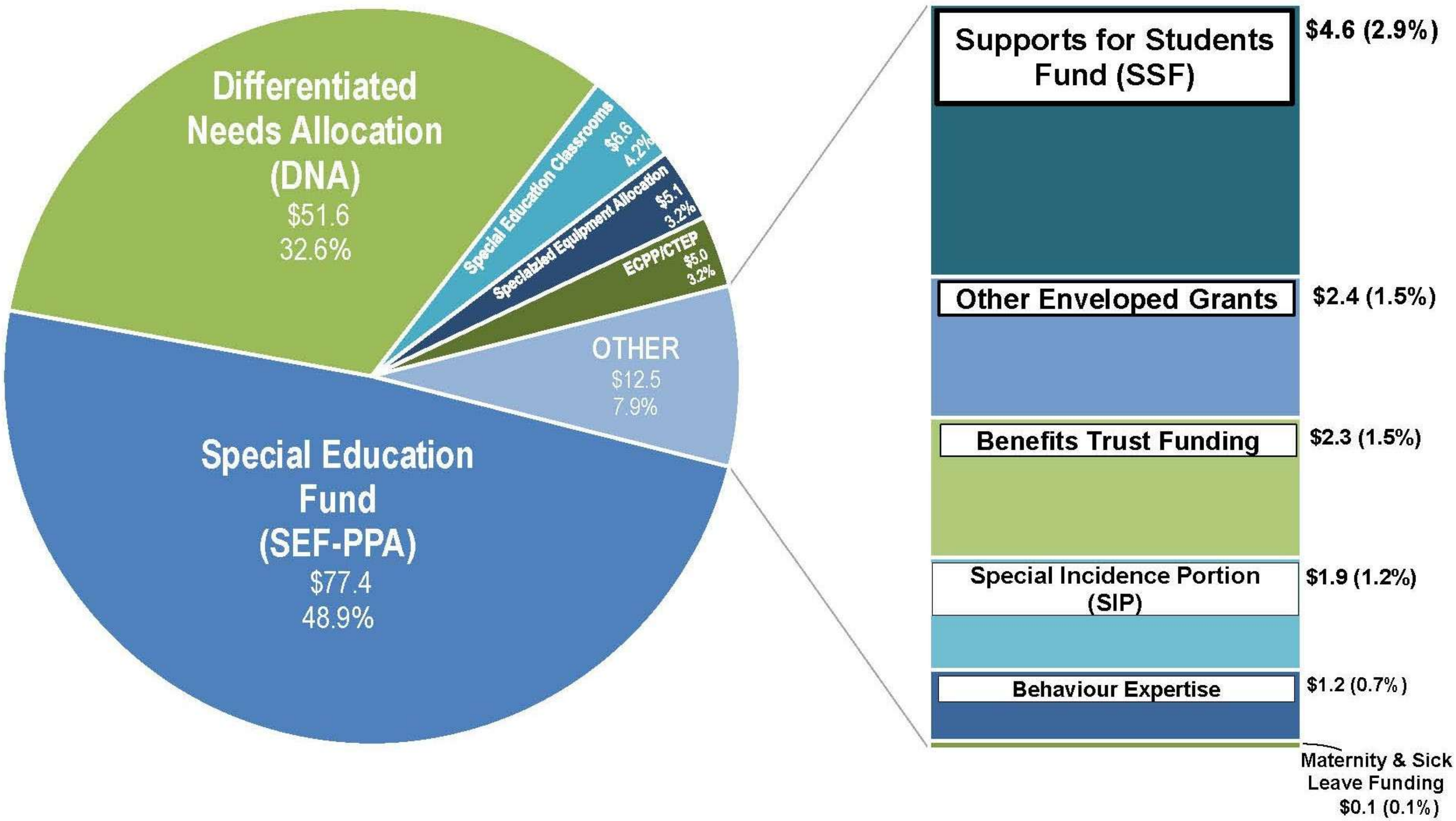
*FTE includes all Special Education Staff except ECPP





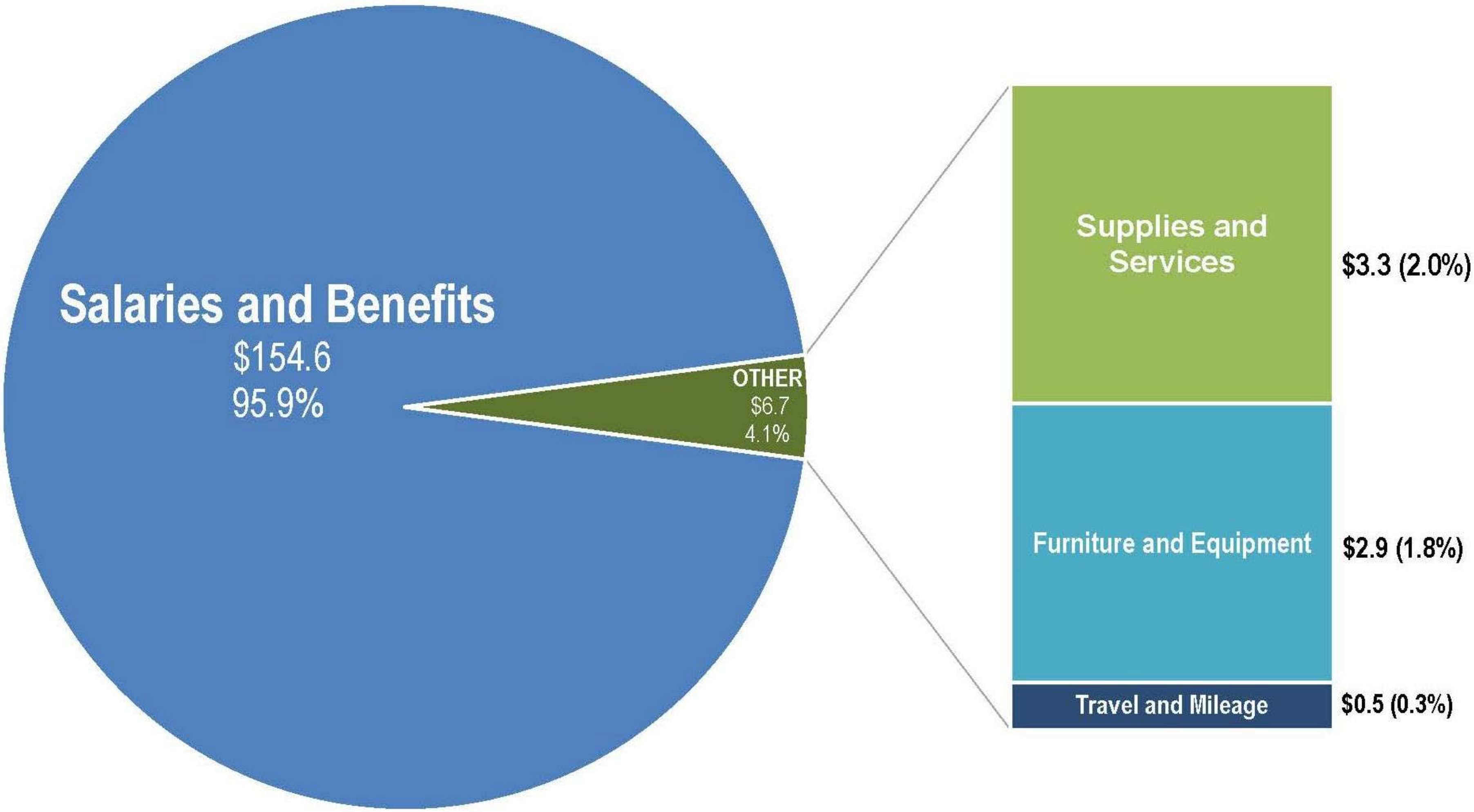
Special Education Revenue

2025-2026 Preliminary Budget (in millions)



Special Education Expenses

2025-2026 Preliminary Budget (in millions)



Special Education Permanent Staffing Allocation

2025-2026 Budget FTE

Teaching Staff	2024-2025 Approved Budget FTE	2025-2026 FTE Elementary	2025-2026 FTE Secondary	2025-2026 Preliminary Budget FTE
Learning Support Teachers	277.95	217.40	57.85	275.25

Teaching for Special Education Classes	2024-2025 Approved Budget FTE	2025-2026 FTE Elementary	2025-2026 FTE Secondary	2025-2026 Preliminary Budget FTE
Developmental Education Classes	119.00	28.00	93.00	121.00
Gifted Special Education Classes	8.70	4.00	4.70	8.70
Autism Spectrum Disorder Special Education Classes (Elementary)/Resource Withdrawal (Secondary)	12.00	6.00	6.00	12.00
Autism Spectrum Disorder Special Education Classes Pilot (Secondary)	1.00	-	1.00	1.00
Deaf & Hard of Hearing Special Education Classes (Elementary)/Resource Withdrawal (Secondary)	3.00	-	1.00	1.00
Transition Classes (Elementary)/Resource Withdrawal (Secondary)	11.00	5.00	5.00	10.00
Accelerate Special Education Classes (Elementary - Junior)	3.00	3.00	-	3.00
Total Number of Special Education Classroom Teachers	**157.70**	**46.00**	**110.70**	**156.70**
Special Education Classes (Preparation)	43.47	9.00	34.64	43.64
Total Special Education Classes Staffing (Classroom Teachers/Preparation)	**201.17**	**55.00**	**145.34**	**200.34**

Other Special Education Teachers	2024-2025 Approved Budget FTE	2025-2026 FTE Elementary	2025-2026 FTE Secondary	2025-2026 Preliminary Budget FTE
Itinerant Teachers (Hearing – 7.00, Vision – 8.00, Interveners - 3.00)	19.00	18.00	-	18.00
Special Education Teachers on Special Assignment (TOSA)	19.00	15.00	2.00	17.00
Assistive Technology TOSA	9.00	6.00	1.00	7.00
Learning Coordinators	12.00	9.00	2.00	11.00
System Principals	2.00			2.00

Educational Assistants	2024-2025 Approved Budget FTE	2025-2026 FTE Elementary	2025-2026 FTE Secondary	2025-2026 Preliminary Budget FTE
Educational Assistants	988.15	767.15	221.00	988.15
Special Incident Portion (SIP)	42.00	18.00	24.00	42.00
Total Educational Assistants	**1030.15**	**785.15**	**245.00**	**1030.15**

Computer Technicians	2024-2025 Approved Budget FTE	2025-2026 FTE Elementary	2025-2026 FTE Secondary	2025-2026 Preliminary Budget FTE
Technical Support Analysts (TSA)	5.50			5.00

Other Professional Resource Staff	2024-2025 Approved Budget FTE	2025-2026 FTE Elementary	2025-2026 FTE Secondary	2025-2026 Preliminary Budget FTE
Psychological Services	28.80			28.80
Speech-Language Services	36.50			36.50
Audiologist	1.00			1.00
Professional Services Manager	1.00			1.00
Social Work / School Support Counselling	29.30			32.30
Behaviour Analyst	11.00			11.00
Special Equipment Allocation Project Coordinator	1.00			1.00
Special Education Allocation Assistant	0.75			0.75

Thames Valley
District School Board

INDIGENOUS EDUCATION

Budget 2025-2026

Indigenous Education

Revenue

Indigenous Education - Revenue	2025-2026 Preliminary Budget	2024-2025 Approved Budget	2025-2026 Preliminary Board Action Plan	2024-2025 Approved Board Action Plan	2025-2026 Preliminary Other Funding	2024-2025 Approved Other Funding
Indigenous Education Classroom Staffing Allocation						
Indigenous Language Component - Elementary	202,474	189,444	-	-	202,474	189,444
Indigenous Language Component - Secondary	123,734	111,511	-	-	123,734	111,511
First Nations, Métis, and Inuit Studies Component	350,019	305,853	-	-	350,019	305,853
Indigenous Education Supports Allocation - Board Action Plan Component						
Board Action Plan Per Pupil Amount	633,543	676,415	633,543	676,415	-	-
Board Action Plan Table Amount	130,372	135,078	130,372	135,078	-	-
Supplemental Amount	3,969,769	3,670,090	3,969,769	3,670,090	-	-
Total Board Action Plan Component	**4,733,684**	**4,481,583**				
Total Indigenous Education Allocation	**5,409,911**	**5,088,391**	**4,733,684**	**4,481,583**	**676,227**	**606,808**
Indigenous Education Lead Component	184,033	184,033	50,665	59,417	133,368	124,616
Supports for Students Funding	166,338	158,872	-	-	166,338	158,872
Board Commitment to Indigenous Education	350,247	344,720	-	-	350,247	344,720
Total Revenue	**6,110,529**	**5,776,016**	**4,784,349**	**4,541,000**	**1,326,180**	**1,235,016**

Expenses

Indigenous Education - Expenses	2025-2026 Preliminary Budget	2024-2025 Approved Budget	2025-2026 Preliminary Board Action Plan	2024-2025 Approved Board Action Plan	2025-2026 Preliminary Other Funding	2024-2025 Approved Other Funding
Teacher Compensation	3,644,397	3,113,913	2,790,192	2,351,786	854,205	762,127
Staff Compensation	1,146,725	824,513	702,990	398,124	443,735	426,389
Staff Development	10,000	10,000	-	-	10,000	10,000
Textbooks & Learning Materials	-	7,000	-	-	-	7,000
Supplies & Services	18,240	95,164	-	82,664	18,240	12,500
Furniture & Equipment	-	5,000	-	-	-	5,000
Business Travel	-	7,000	-	-	-	7,000
Other Contractual Services	-	5,000	-	-	-	5,000
Supplemental Amount	1,291,167	1,708,426	1,291,167	1,708,426	-	-
Total Expenses	**6,110,529**	**5,776,016**	**4,784,349**	**4,541,000**	**1,326,180**	**1,235,016**

Indigenous Education

Board Action Plan

Revenue	2025-2026 Preliminary Board Action Plan
Board Action Plan Per Pupil Amount	633,543
Board Action Plan Table Amount	130,372
Program Leadership Grant	50,665
Total Board Action Plan Revenues, Prior To Supplemental Amount	**814,580**
Supplemental Amount	3,969,769
Total Revenues	**4,784,349**

Expense	2025-2026 Preliminary Board Action Plan
Teacher Compensation	2,790,192
Staff Compensation	702,990
Staff Development	-
Textbooks & Learning Materials	-
Supplies & Services	-
Furniture & Equipment	-
Business Travel	-
Other Contractual Services	-
Total Board Action Plan Expenses, Prior To Supplemental Amount	**3,493,182**
Supplemental Amount	1,291,167
Total Expenses	**4,784,349**

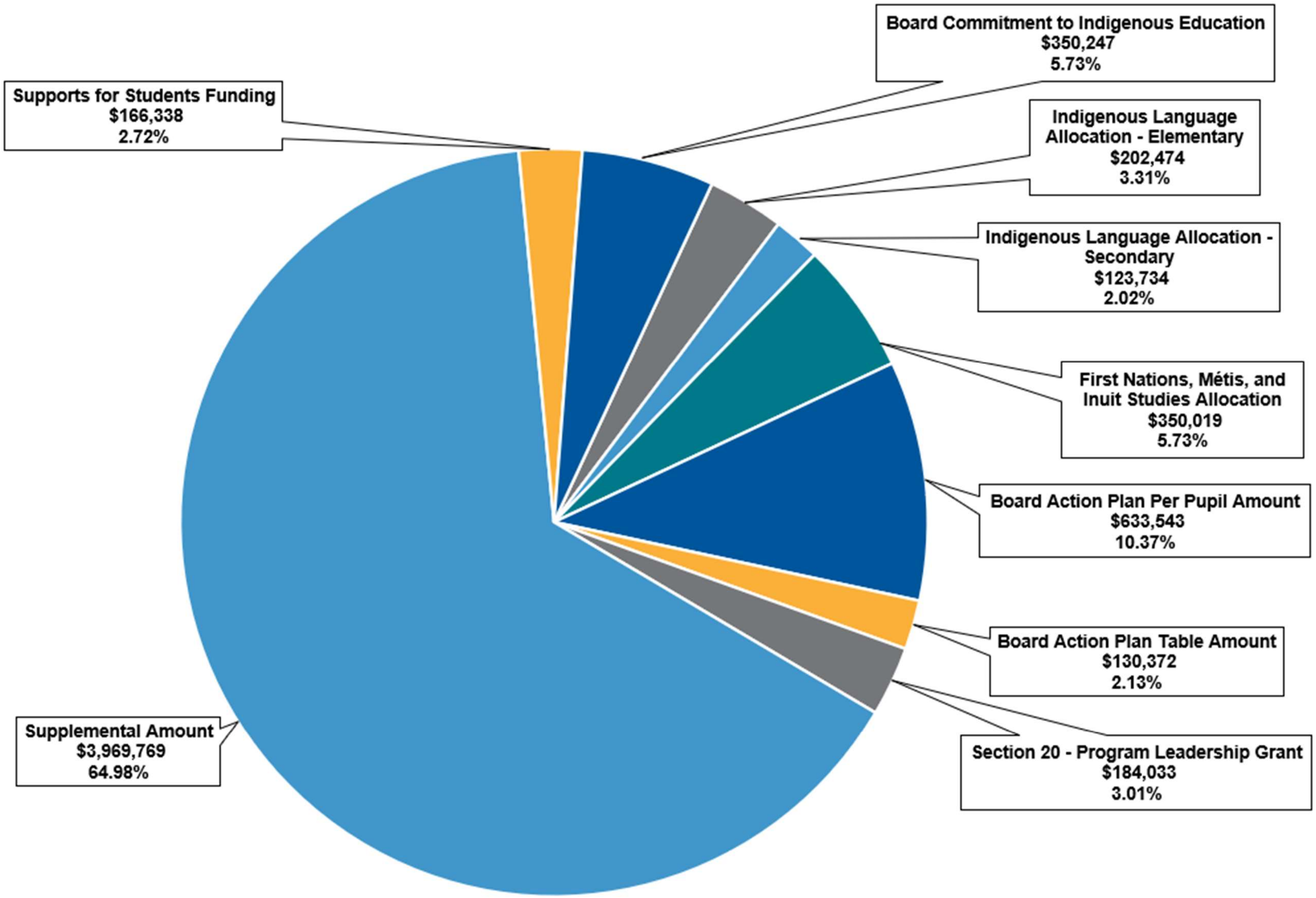
Indigenous Education

Staffing Expense

Expense	2025-2026 Preliminary Budget	Board Action Plan – Amount	Board Action Plan – Staffing FTE	Other Funding – Amount	Other Funding – Staffing FTE
Teacher Compensation	3,644,397	2,790,192		854,205	
Beal/Saunders (Raven Program)			0.67		-
Dedicated Student Success Teacher - Indigenous			-		1.33
Elementary Teacher on Special Assignment (TOSA)			8.00		-
Secondary TOSA			1.00		-
Learning Support Teacher (LST) Delaware & Lambeth			0.80		-
Alternative Education -Indigenous			1.00		-
Elementary Native Language			3.00		-
Secondary Indigenous Courses			1.50		5.50
Graduation Coach			1.00		-
Learning Coordinator			5.00		-
Staff Compensation	1,146,725	702,990		443,735	
Indigenous Counsellor			0.40		-
Superintendent of Student Achievement			0.50		-
Indigenous Counsellor			-		3.20
Research & Assessment			0.40		-
Speech Language Pathologists			2.00		-
School Support Counsellor			1.00		-
System Principal			1.00		-
First Nations, Métis, and Inuit Education Advisor			-		1.00
Staff Development	10,000	-		10,000	
Supplies & Services	18,240	-		18,240	
Supplemental Amount	1,291,167	1,291,167		-	
Total Expenses	**6,110,529**	**4,784,349**	**27.27**	**1,326,180**	**11.19**

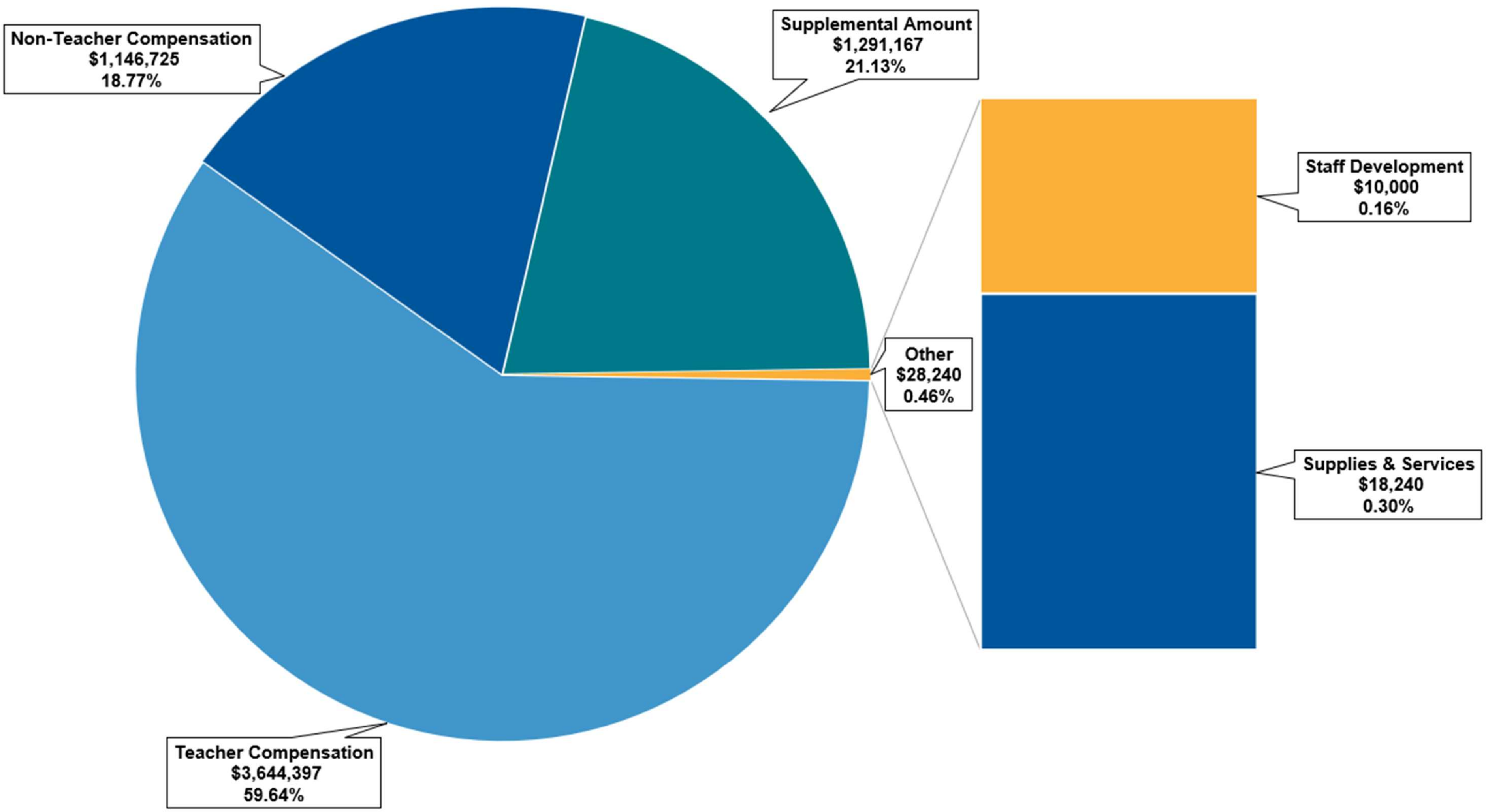
Indigenous Education Revenue

2025-2026 Preliminary Budget $6,110,529



Indigenous Education Expense

2025-2026 Preliminary Budget $6,110,529



Indigenous Education – Board Action Plan

2025-2026 Preliminary Budget $4,784,349