

Ministry of Education

Ministère de l'Éducation



315 Front Street West
Toronto ON M7A 0B8

315, rue Front Ouest
Toronto (Ontario) M7A 0B8

2026: B02

Date: May 13, 2026

Memorandum To: Chief Executive Officers, English-Language District School Boards
Directors of Education, French-Language District School Boards
Supervisory Officers/Director of Education, Isolate Board School
Authorities
Principals, Section 68 School Authorities

From: Denise A. Cole
Deputy Minister
Ministry of Education

Subject: **2026-27 Education Funding**

A. CORE EDUCATION FUNDING

The Ontario government is providing \$30.6 billion in Core Education Funding (Core Ed) for the 2026-27 school year. The province is at an inflection point in terms of enrolment and is expected to experience an enrolment decline of approximately 13,000 students province-wide in the next school year, with ongoing enrolment declines over the short term. In recognition of this enrolment decline, school boards will be provided with an additional provincial investment through the Declining Enrolment Adjustment Allocation.

For more detailed information about this year's Core Ed, please refer to the front section of the 2026-27 Core Education Funding Technical Guide and supporting material, such as the 2026-27 Core Education Funding Projections on a board-by-board basis, which can be found on the [Education Funding webpage](#). Further details on funding for Responsive Education Programs will be shared at a later date.

B. BUILDING, EXPANDING AND RENEWING SCHOOLS FUNDING

The Ontario government is also investing a record-breaking \$1.6 billion for 79 new schools and additions to support growing communities, French-language access and high-tech learning environments. These projects will create more than 29,000 new student spaces and more than 1,900 new licensed child care spaces.

The ministry continues to support school boards in building, expanding and renewing schools as part of the government's \$30 billion 10-year education capital plan, which includes more than \$22 billion in capital grants. For the 2026-27 school year, the ministry will continue to invest:

- \$1.4 billion to renew and improve schools through the School Condition Improvement and School Renewal Allocations, the latter funded through Core Ed;
- An additional \$300 million for removal and replacement of Reinforced Autoclaved Aerated Concrete; and
- \$70 million for temporary accommodations.

Details related to capital funding can be found in the [2026-27 Education Capital Policies and Programs Manual](#), including board by board allocations for school renewal and temporary accommodations.

C. SCHOOL AUTHORITIES

Isolate Board School Authorities

As in previous years, Core Ed allocations for isolate board school authorities will be adjusted, as appropriate, to reflect changes in funding to district school boards. As such, funding for isolate board school authorities may include adjustments to some of the items presented in this memorandum and communicated in the documents listed above. The ministry will provide Core Ed information directly to isolate board school authorities in the coming weeks.

Section 68 School Authorities

The 2026-27 Estimates forms, instructions and the budget request form were made available to Section 68 school authorities on March 13, 2026. To support the long-standing request for earlier budget approvals, the ministry requested that budgets be submitted to the ministry by May 15, 2026.

D. REPORTING

The 2026-27 Estimates forms and instructions are now available in the [Education Finance Information System](#) (EFIS). The ministry has established the following dates for submission of financial reports:

- June 30, 2026 – School Board Estimates for 2026-27
- November 13, 2026 – School Board Financial Statements for 2025–26
- December 15, 2026 – School Board Revised Estimates for 2026–27 (district school boards only)
- May 14, 2027 – School Board Financial Report for September 1, 2026, to March 31, 2027

E. CONCLUDING REMARKS

Some of the elements and proposals set out herein, and the documents contained in the links in this memorandum, can only take effect if certain regulations are made by the Minister of Education or Lieutenant Governor in Council under the *Education Act* or other legislation as required. Such regulations have not yet been made. Therefore, the content of this memorandum and the linked documents should be considered subject to such regulations, if and when made.

The Ontario government remains firmly committed to ensuring the sustainability of its education system and its focus is clear: ensuring our youngest learners and students have the knowledge, skills and supports they need to succeed – now and in the future. Your leadership is essential to this work. As system leaders, you play a critical role in strengthening public education and supporting continuous improvement across Ontario. Let us continue to collaborate, innovate, and inspire as we move the system forward. We must never lose sight of the two million students and half million early learners who enter the doors of our public schools and child care centres every day. They are at the heart of what we do. Every decision we make and every dollar we invest must directly support their learning, well-being and future success.

Sincerely,

Denise A. Cole
Deputy Minister

cc: Senior Business Officials, District School Boards
Business Administrators, School Authorities