

An Overview of Core Education Funding: 2026–27 School Year

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Introduction

This guide is intended to provide an overview of how education is funded in Ontario through Core Education Funding. It includes a description of the various funds, their purposes and restrictions on how school boards can use them, where applicable. The funds are made up of two or more parts, which are called allocations. This guide sets out the major allocations within each fund.

The Ministry of Education provides about 90% of the operating funding for Ontario's school boards via Core Education Funding. The remainder comes from other revenues such as student tuition fees (from international students or students from out of province), fundraising activities, funding from the Ministry of Education through the Responsive Education Programs, which provides targeted, temporary/time-limited supplemental funding to school boards based on government priorities, and funding from other ministries for specific purposes related to their mandates.

Core Education Funding is intended to:

- Operate in a fair and non-discriminatory manner across all four school board systems (English-language public, English-language Catholic, French-language public and French-language Catholic).
- Protect funding for certain priorities, including special education, Indigenous education, targeted learning priorities, student safety and well-being and student mental health by requiring that the majority of funding be spent on classroom staffing and learning supports and limit spending on school board administration
- Allow school boards some flexibility to decide how funds will be allocated to each school and program based on local need
- Promote school board accountability by ensuring that school boards report consistently and publicly on how they spend the funding they receive

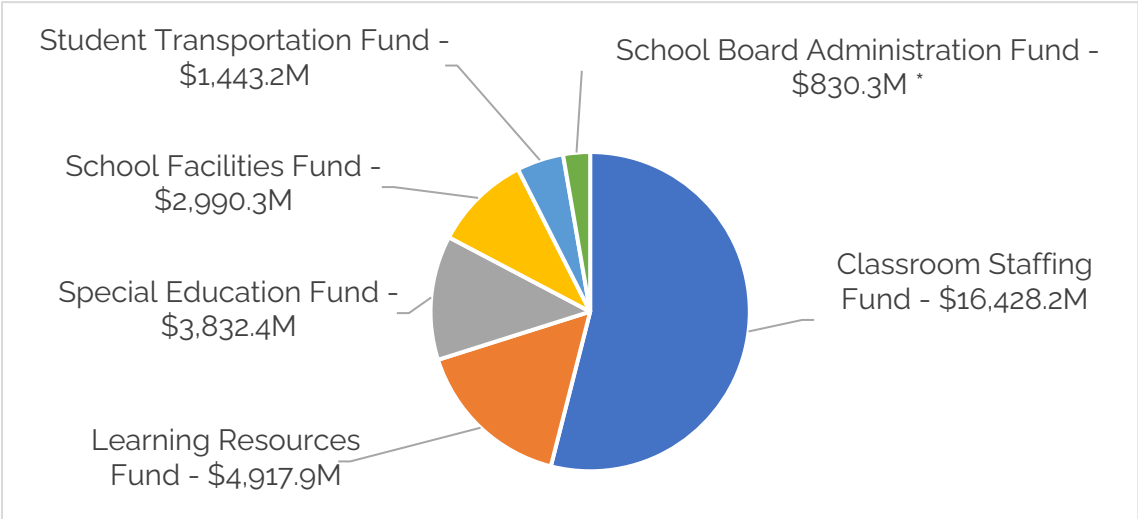
Core Education Funding is made up of the following six funds:

- I. Classroom Staffing Fund
 - II. Learning Resources Fund
 - III. Special Education Fund
 - IV. School Facilities Fund, representing about 10% of total Core Education Funding
 - V. Student Transportation Fund, representing about 5% of total Core Education Funding
 - VI. School Board Administration Fund, representing about 3% of total Core Education Funding
- I, II, and III representing over 82% of total

In 2026–27, Core Education Funding is projected to be \$30.6 billion, illustrated by fund below.

2026–27 Projected Core Education Funding by Fund

Total¹: \$30.58 Billion



¹ Total includes the following amount, which is not shown in the pie chart: \$59.6 million for school authorities and \$74.0 million for planning provision amounts for possible in-year changes, which are not included in specific funds.

* NOTE: School Board Administration Fund includes \$93.2 million for Declining Enrolment Allocation.

Average Funding per Student

In 2026–27, the total Core Education Funding amount is projected to be \$30.6 billion, an increase of \$317.6 million or 1.0% over the 2025–26 school year. Average funding per student is projected to be \$14,916.

Average funding per student is calculated by dividing total funding by total student enrolment. This can be calculated either at the provincial level (with all 2 million students attending kindergarten to Grade 12) or at the school board level (with student enrolment at the school board level).

Average funding per student can vary significantly across school boards – from about \$13,230 to \$39,475. This variance takes into consideration school board size, geographical circumstances, socio-economic factors (for example, low household income, recent immigration, and low parental education) and other factors that vary across the province and impact the cost of providing quality education.

This guide includes the average funding per student amounts at the provincial and school board level to illustrate the range in funding per student across the province. This is provided for illustrative purposes only to allow comparisons to be made, but does not reflect the methodology by which the Core Education Funding is calculated for school boards, nor does it mean that all students receive all services (for example, student transportation and special education).

The Core Education Funding methodology uses a series of calculations to determine funding amounts for each school board in Ontario. These calculations are described in an annual regulation under the *Education Act*.

For more information, please visit [School funding | ontario.ca](https://www.schoolfunding.ontario.ca).

I. Classroom Staffing Fund

The Classroom Staffing Fund, which accounts for about half of the total Core Education Funding, provides school boards with funding to support the majority of staff that work in classrooms, including **teachers, early childhood educators (ECEs)** in kindergarten classrooms and some **educational assistants (EAs)**. Note that the primary source of funding for educational assistants is the Special Education Fund. This fund is made up of five allocations:

Allocations	Total projected funding	Provincial Average funding per student*	Range in school board funding per student*
1. Per Pupil Allocation	\$11,901.7 million	\$5,810	\$5,737 to \$5,902
2. Language Classroom Staffing Allocation	\$1,079.3 million	\$527	\$57 to \$3,081
3. Local Circumstances Staffing Allocation	\$2,984.7 million	\$1,457	\$1,004 to \$7,440
4. Indigenous Education Classroom Staffing Allocation	\$23.3 million	\$11	\$0 to \$869
5. Supplemental Staffing Allocation - Literacy, Numeracy and Other Programs	\$439.2 million	\$214	\$91 to \$489
Total Classroom Staffing Fund	\$16,428.2 million	\$8,019	\$7,271 to \$15,217

*Average funding per student is for comparison only. See [Average Funding per Student](#) section for details.

1. Per Pupil Allocation

This allocation provides funding for the salaries and benefits of classroom staffing noted above. Funding is based on an average class size, meaning the number of students for each educator (teacher or ECE) differs, as shown in the table below.

	Kindergarten	Grades 1 to 3	Grades 4 to 8	Grades 9 to 12
Funded average class size	25.57	19.8	24.5	In person: 23 Online: 30
Funded educators per average class size noted above	1 teacher and 1 ECE	1 teacher	1 teacher	1 teacher

2. Language Classroom Staffing Allocation

This allocation provides funding for classroom-based staff leading English-language and French-language instruction to help students develop the skills in English and/or French through several programs.

English-language school boards: language programming such as English as a Second Language and English Literacy Development, Core French, Extended French, and French Immersion.

French-language school boards: language programming such as for students who are entitled to French-language education instruction as identified by the *Canadian Charter of Rights and Freedoms* and students who have limited or no competency, in French.

3. Local Circumstances Staffing Allocation

This allocation recognizes variation in costs across school boards for classroom staffing. Primarily, it provides funding to support the salaries of teachers and ECEs who, because of their qualifications and experience, have average salaries that differ from the amount funded through the Per Pupil Allocation referenced above.

4. Indigenous Education Classroom Staffing Allocation

This allocation provides funding for classroom-based staff to deliver Indigenous Languages (from kindergarten to Grade 12) and First Nations, Métis, and Inuit Studies courses (from Grade 9 to Grade 12). This programming supports the academic success and well-being of First Nations, Métis and Inuit students, as well as builds the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions.

Funding for this program is protected for Indigenous education priorities. Any unspent funding must be used to support the implementation of programs and initiatives included in the *Board Action Plan on Indigenous Education*.

5. Supplemental Staffing Allocation – Literacy, Numeracy and Other Programs

This allocation provides funding for classroom-based staff to help students facing barriers to success, including supports for literacy and numeracy. This funding is intended to create more equitable outcomes for students through:

- Staff that support experiential and outdoor learning and programs tailored to the local needs of students.
- Reading specialist teachers who support reading intervention for students in kindergarten to Grade 3.
- Student success teachers for Grades 7 to 12 who help provide opportunities to improve student engagement in secondary schools, meet graduation requirements and support transition to their post-secondary destination.
- Grade 7 and 8 student success and literacy and numeracy teachers who provide direct instruction and monitor and track the progress of students facing barriers to success to improve student achievement.

II. Learning Resources Fund

The Learning Resources Fund provides school boards with funding to support the costs of **staffing** typically required **outside of the classroom** to support student needs as well as non-staffing classroom costs, such as **learning materials** and classroom equipment. This fund is made up of nine allocations:

Allocations	Total projected funding	Provincial average funding per student*	Range in school board funding per student*
1. Per Pupil Allocation	\$1,643.6 million	\$802	\$687 to \$862
2. Language Supports and Local Circumstances Allocation	\$409.4 million	\$200	\$99 to \$2,347
3. Indigenous Education Supports Allocation	\$154.6 million	\$75	\$46 to \$578
4. Mental Health Allocation	\$91.9 million	\$45	\$24 to \$904
5. Student Safety and Well-Being Allocation	\$73.2 million	\$36	\$24 to \$204
6. Continuing Education and Other Programs Allocation	\$236.7 million	\$116	\$14 to \$253
7. School Management Allocation	\$1,872.4 million	\$914	\$811 to \$2,692
8. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators	\$343.1 million	\$167	\$75 to \$1,165
9. Targeted Learning Allocation	\$93.0 million	\$45	\$24 to \$794
Total Learning Resources Fund	\$4,917.9 million	\$2,401	\$2,043 to \$8,679

*Average funding per student is for comparison only. See [Average Funding per Student](#) section for details.

1. Per Pupil Allocation

This allocation provides funding for classroom materials and resources (for example, classroom supplies, classroom computers, textbooks, consistent curriculum resources, student technological devices, educational software licensing, and

broadband connectivity costs) as well as various staff supporting students outside of the classroom (for example, child and youth workers, teacher-librarians/technicians, guidance teacher-counsellors). Within this allocation, funding is provided to school boards so that each elementary teacher assigned to a dedicated, physical classroom has a spending amount of \$750 for the school year to buy supplies for their classroom.

2. Language Supports and Local Circumstances Allocation

This allocation provides funding to school boards for supplemental classroom materials and resources such as textbooks to support language programs like English as a Second Language and English Literacy Development, Core French, Extended French and French Immersion. This allocation also provides funding for additional staff such as additional elementary library staff and resources based on local circumstances, such as recognizing the higher costs of education in remote and rural communities.

3. Indigenous Education Supports Allocation

This allocation provides funding for targeted initiatives identified in the school board's *Board Action Plan on Indigenous Education* that address the academic success and well-being of First Nations, Métis and Inuit students, close the achievement gap, 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 must be a full-time, dedicated position, responsible for the organization, administration, management, and implementation of the *Board Action on Indigenous Education*. The Indigenous Education Lead position is intended to work closely with senior board administration and Indigenous Education Councils to support this work.

Funding under this allocation is protected to support Indigenous education priorities. Any unspent funding must be used to support the implementation of programs and initiatives included in the *Board Action Plan on Indigenous Education*.

4. Mental Health Allocation

This allocation provides funding for a variety of staffing and initiatives related to student mental health and addictions supports, as outlined in Policy and Program Memorandum 169 on Student Mental Health. Recognizing that mental health is foundational to student achievement, this allocation includes funding for a Mental Health Leader to work with school and school board administrators, educators, school-based mental health professionals and community partners. It provides funding for regulated mental health workers in secondary schools and mental health and addictions supports for students such as professionals to directly support students. It also supports professional mental health and addictions literacy training for educators, staff and system leaders, professional learning and training for all school-based mental health professionals and collaboration with community mental health providers. This helps to ensure better access to supports outside of services provided by the school/school board.

Funding provided through this allocation must be used for mental health and addictions supports and services. Any unspent funding must be put aside and spent on mental health and addictions supports in the future.

5. Student Safety and Well-being Allocation

This allocation provides funding for staff such as social workers, child and youth workers, psychologists, educational assistants and attendance counsellors, whose roles are critical in preventing and reducing factors for students at risk of being suspended or expelled. It also provides programming focussed on promoting well-being and student safety, including programs for expelled students and students serving long-term suspensions in addition to prevention and intervention activities for students in junior kindergarten to Grade 12 who have been involved in inappropriate behaviour or are at risk of suspension or expulsion. Funding can also support reintegrating students back into the education system that have been excluded under clause 265(1)(m) of the *Education Act*.

Funding is also provided for transportation and stability supports for children and youth in care or those receiving services from a society. This program enables children and youth in care to continue to attend their home school when their residence changes during the school year and for both groups of students to receive additional academic and learning supports.

It also provides funding intended to support urban and priority high schools identified by the ministry in 12 school boards in the Greater Toronto and Hamilton Area, London, Ottawa, Waterloo, and Windsor for programs and initiatives to address systemic gaps and barriers and promote student achievement.

Funding is also provided for cyber safety learning resources for students, teachers and parents. These resources are meant to help promote safe online practices.

Funding provided through this allocation may only be used for its intended purpose. Any unspent funding must be put aside and spent on student safety and well-being in the future.

6. Continuing Education and Other Programs Allocation

This allocation provides funding for programs primarily outside the regular day-school program to support student achievement and address learning needs, including continuing education, adult day school, summer school, literacy/math and tutoring programs offered before and after school, during evenings and on weekends. These programs support students in meeting the provincial standard in reading, writing and/or mathematics. They also help students fulfill their secondary school requirements for post-secondary programs. It also provides funding for international and Indigenous language programs in elementary schools. For full program offerings, parents and adult learners should contact their local school board.

7. School Management Allocation

This allocation provides funding for administration, leadership and related costs in schools as well as for remote learning instruction. This funding supports:

- Salaries and benefits of school principals, vice-principals, and office support staff in physical schools.
- School office supplies in physical schools.
- Salaries and benefits for principals, vice-principals, office support staff and information technology staff for remote learning instruction.
- Allowances for principals and vice-principals working in eligible schools where the recruitment and retention of principals and vice-principals tend to be a challenge.

8. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators

This allocation provides funding for program leadership, in four distinct areas.

- **Early Years Leaders** support the implementation of a responsive, high-quality, accessible and integrated early years system that contributes to healthy child development.
- **Student Success Leaders** assist school teams working with students in Grades 7 - 12 who are facing barriers to success in terms of their academic achievement and well-being by providing targeted supports and coordinated interventions.
- **School Effectiveness Leaders** support schools in assessing school effectiveness so that plans for improvement can be put in place.
- **Technology Enabled Learning and Teaching Leaders** support teachers, students and parents to use the Virtual Learning Environment, a secure online platform for virtual learning.

This allocation also supports school boards in offering a wide range of programs tailored to the local needs of their students, for example, nutrition programs and homework clubs, as well as [Dual Credits](#) and [Specialist High Skills Major](#) (SHSM) programs that support students to learn job skills.

9. Targeted Learning Allocation

This allocation provides funding for targeted initiatives to improve student achievement, with a current focus on **math and reading**. It supports

- **school math facilitators** working with teachers and students in Grades 3, 6, and 9 classrooms in priority schools
- **math leads** who guide board-wide strategies, support strong teaching practices and curriculum implementation, develop teacher and parent supports, and monitor improvement in math
- **digital math tools** for students in Grades 3, 6, 7, 8, and 9
- **reading screening tools** for all students from Year 2 of Kindergarten to Grade 2 and to identify those who may need extra reading support
- **reading intervention licences** for programs to help struggling readers, including students with learning disabilities affecting reading, and **supports** including staff training

Funding provided through this allocation may only be used for its intended purpose. Any unspent funding must be put aside and spent on targeted initiatives within this allocation in the future.

III. Special Education Fund

The Special Education 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.

School boards may only use Special Education Fund allocations for special education programs, services and/or equipment. Any unspent Special Education Fund amount must be put aside and spent on special education in the future.

School boards are given flexibility to use special education and other funding to support their special education policies and priorities because school boards have the greatest knowledge of their students and communities. They are best positioned to respond to local needs when setting budget priorities and determining what special education programs, services and/or equipment to provide. This fund is made up of four allocations:

Allocations	Total projected funding	Provincial average funding per student*	Range in school board funding per student*
1. Per Pupil Allocation	\$1,898.3 million	\$927	\$842 to \$1,079
2. Differentiated Needs Allocation	\$1,426.5 million	\$696	\$562 to \$4,003
3. Complex Supports Allocation	\$365.4 million	\$178	\$49 to \$1,780
4. Specialized Equipment Allocation	\$135.9 million	\$66	\$54 to \$438
Total Special Education Fund	\$3,832.4 million	\$1,871	\$1,640 to \$6,915

*Average funding per student is for comparison only. See [Average Funding per Student](#) section for details.

1. Per Pupil Allocation

The Per Pupil Allocation provides funding to every school board to assist with the costs of providing additional support to students with special education needs. Funding is primarily intended for staffing costs (for example, teachers, educational assistants, professionals/para-professionals, such as special education resource

teachers, speech-language pathologists, occupational therapists, and psychologists among others), professional development and learning materials.

2. Differentiated Needs Allocation

The Differentiated Needs Allocation recognizes the variation among school boards in the share of students with special education needs, the nature of the needs, and school boards' ability to meet those needs due to geographic, linguistic and sociodemographic factors.

Funding is also provided for a multi-disciplinary team in each school board, to help build school board capacity, support special education assessments and help teachers, educational assistants, and other staff better understand and adapt to the unique needs of their students.

School boards may use some of this funding to address local special education priorities including additional educational staff and/or professional/paraprofessional staff to support students with special education needs, evidence-based programs and interventions, as well as transition supports.

Funding is also provided to strengthen transition supports for students with special education needs and/or disabilities as they move into school, between schools, and from secondary school to employment, community participation, and post-secondary education.

Finally, this funding helps increase student engagement, close learning and achievement gaps and supports elementary students with special education needs to be prepared to transition into a de-streamed Grade 9 curriculum.

3. Complex Supports Allocation

The Complex Supports Allocation provides funding to support students with complex special education needs.

Funding is provided to support students with highly complex special education needs who require more than two full-time staff to address their health and/or safety needs, and those of others at their school.

In addition, funding supports school boards' provision of education programs for students who cannot attend regular school due to either a primary need for care and/or treatment or rehabilitation services.

The allocation also provides funding for school boards to hire board-level professionals with Applied Behaviour Analysis expertise, to provide training opportunities that will build school board capacity, and provide After-School Skills Development programs for autistic students and students with other special education needs.

4. Specialized Equipment Allocation

The Specialized Equipment Allocation is supplemental funding to assist with costs of equipment essential to support students with special education needs (for example, assistive technology and mobility equipment). Funding is allocated to school boards through a base amount as well as a per pupil component, while also allowing for some high-cost single specialized equipment items to be claimed. Eligibility requirements are outlined in the *Specialized Equipment Allocation (SEA) 2026–27 Directives, Spring 2026*.

IV. School Facilities Fund

The School Facilities Fund provides school boards with funding for operating, maintaining, renovating and renewing school buildings. It also provides additional funding for students in rural and northern communities. This fund is made up of three allocations:

Allocations	Total projected funding	Provincial average funding per student*	Range in school board funding per student*
1. School Operations Allocation	\$2,586.6 million	\$1,263	\$1,132 to \$4,978
2. School Renewal Allocation	\$378.5 million	\$185	\$136 to \$1,257
3. Rural and Northern Education Allocation	\$25.3 million	\$12	\$0 to \$164
Total School Facilities Fund	\$2,990.3 million	\$1,460	\$1,273 to \$6,400

*Average funding per student is for comparison only. See [Average Funding per Student](#) section for details.

1. School Operations Allocation

This allocation provides funding for staff that support the maintenance and cleaning of schools and costs of operating schools, such as heating, ventilation and lighting. School boards may be eligible for additional funding which recognizes costs for schools that are distant from one another and that are operating at less than full capacity. This allocation also provides funding to school boards to reduce the rates for school space used by the community by helping school boards with the costs involved in keeping schools open after hours.

2. School Renewal Allocation

This allocation supports the costs of maintaining and renewing school buildings, such as repairs, and ventilation and accessibility updates. School boards may be eligible for additional funding which recognizes costs for schools that are distant from one another and that are operating at less than full capacity.

School boards also use their School Condition Improvement Allocation (not part of Core Education Funding) to fund school renewal projects.

In total, between the School Renewal and School Condition Improvement Allocations, school boards are allocated \$1.4 billion per school year to renew and improve schools.

3. Rural and Northern Education Allocation

This allocation provides dedicated funding to further improve education for students from rural and northern communities and may be used for items such as improving programming and support services in rural schools (for example, French Immersion, arts education and guidance counselling), continuing the operation of rural schools, and enhancing student transportation options such as late bus runs.

School boards are required to post publicly the details of these expenses along with those schools in which funding through the Rural and Northern Education Allocation was spent.

School boards **have some flexibility to spend more of their funding on student transportation and school facilities than they are allocated.** However, **there is a limit to how much more they can spend** so that they prioritize their funding for the classroom (that is, through the Classroom Staffing Fund, Learning Resources Fund and Special Education Fund for these expenses.

V. Student Transportation Fund

The Student Transportation Fund provides school boards with funding to transport students to and from home and school. This fund is made up of three allocations:

Allocations	Total projected funding	Provincial average funding per student*	Range in school board funding per student*
1. Buses and Contracted Special Purpose Vehicles Allocation	\$1,178.1 million	\$575	\$305 to \$2,095
2. Taxis and Transit Allocation	\$95.3 million	\$47	\$0 to \$317
3. Local Priorities and Operations Allocation	\$169.8 million	\$83	\$26 to \$1,322
Total Student Transportation Fund	\$1,443.2 million	\$704	\$345 to \$2,362

*Average funding per student is for comparison only. See [Average Funding per Student](#) section for details.

Eligibility for Student Transportation Funding

Funding eligibility is based on the distance between a student's primary address to the designated school and grades as set out below:

	Kindergarten	Grades 1 to 8	Grades 9 to 12
Eligibility threshold for funding	0.8 km or more	1.6 km or more	3.2 km or more

In cases where a student does not meet the criteria noted above, the following eligibility criteria can also be applied for student transportation funding:

- **Special transportation needs:** students may be eligible for transportation under conditions determined by the school board if the students have approved supporting documentation or are attending a designated specialized program or approved local treatment centre.

- **Hazardous walking conditions** students may be eligible for transportation if their walk to school may pose safety risks such as multi-lane roads, no sidewalks, and railway crossings.

It is important to note that, while the above criteria are used for funding purposes, school boards can make local decisions on operational policies that vary from the funding criteria to reflect their local needs and circumstances.

1. Buses and Contracted Special Purpose Vehicles Allocation

This allocation provides funding for the costs associated with transporting students between home and school using buses and contracted special purpose vehicles, such as minivans.

2. Taxis and Transit Allocation

This allocation provides funding for the costs associated with transporting students between home and school using contracted taxis, parent-operated vehicles, and public transit.

3. Local Priorities and Operations Allocation

This allocation supports local operational decisions based on unique circumstances and needs. Funding supports additional transportation costs associated with students with special transportation needs, school bus rider safety training and transportation to and from Provincial and Demonstration schools.

School boards **have some flexibility to spend more of their funding on student transportation and school facilities than they are allocated.** However, **there is a limit to how much more they can spend** so that they prioritize their funding for the classroom (that is, through the Classroom Staffing Fund, Learning Resources Fund and Special Education Fund) for these expenses.

VI. School Board Administration Fund

The School Board Administration Fund provides school boards with funding for governance and administration costs to support the operations of the school board, including its board offices and facilities, a Student and Family Support Office, as well as for parent engagement activities.

School board spending on board administration is subject to **a spending limit**, placing the focus of school board spending on students.

This fund is made up of five allocations:

Allocations	Total Projected Funding	Provincial Average Funding Per Student*	Range in school board funding per student*
1. Trustees and Parent Engagement Allocation	\$17.1 million	\$8	\$4 to \$225
2. Board-Based Staffing Allocation	\$683.1 million	\$333	\$283 to \$3,133
3. Central Employer Bargaining Agency Fees Allocation	\$6.3 million	\$3	\$0 to \$218
4. Data Management & Audit Allocation	\$30.6 million	\$15	\$3 to \$280
5. Declining Enrolment Adjustment Allocation	\$93.2 million	\$45	\$0 to \$190
Total School Board Administration Fund	\$830.3 million	\$405	\$306 to \$3,824

*Average funding per student is for comparison only. See [Average Funding per Student](#) section for details.

1. Trustees and Parent Engagement Allocation

This allocation provides funding for trustees and student trustees as well as for parent engagement activities. Funding for school board trustees is based on the number of trustees and it supports trustee honoraria, expenses, meeting costs, and professional development (for example, conferences).

Funding for parent engagement is intended to support the parent engagement activities of the school board's parent involvement committee, school councils and parents. All school boards in Ontario are required to have a parent involvement committee. The purpose of a parent involvement committee is to support, encourage and enhance parent engagement at the school board level to improve student achievement and well-being.

Each school board receives a base amount of \$ and a per-student amount to support their parent involvement committees.

Each school in Ontario is required to have a school council. At the school level, through the active participation of parents, school councils work to improve student achievement and to enhance the accountability of the education system to parents. This funding is to be allocated to support the work of each school council. School boards generally receive \$ per school to support school councils.

In addition, each school board receives a base amount of \$ plus \$ per school to support initiatives that identify and address local parent needs and/or remove barriers that prevent parents from participating and engaging fully in their children's learning and educational progress. Essential to this process is ensuring that parents have accessible and inclusive means to support their engagement. School boards are to allocate this funding amount in consultation with their parent involvement committee to identify and align with local, equitable and inclusive funding priorities.

2. Board-Based Staffing Allocation

This allocation supports school board staff and operations, providing funding for board-level leadership, staff and related supplies and services. The funding recognizes the core functions that all school boards, regardless of size, must perform. These include supports for the salary, benefits and other costs of the Director of Education and other senior administrators, and the human resources, finance, payroll, purchasing/procurement, and information technology staff. Funding within this allocation supports the new Student and Family Support Offices, which provide parents and guardians with a clear, effective way to get help regarding their child's education.

3. Central Employer Bargaining Agency Fees Allocation

This allocation provides funding for the fees payable by school boards to their respective trustees' association to support labour relations activities, including participating in the central bargaining process. Under the *School Boards Collective Bargaining Act, 2014*, trustees' associations are designated to represent school boards in central negotiations with teacher and education worker unions.

4. Data Management & Audit Allocation

This allocation provides funding to support a number of school board data management and audit related activities, such as preparing and reporting financial information to the province for the purpose of preparing consolidated financial statements, for regional internal audit teams to work with school board management and conduct audits that provide assurance on school board operations, and for activities to help school boards build capacity to collect and analyze voluntary demographic data and better manage information and utilize evidence to inform school board decisions around school administration and classroom practice.

5. Declining Enrolment Allocation

This allocation provides funding to help school boards while they adjust their cost structures to reflect declines in student enrolment. About two-thirds of a school board's funding is determined by their student enrolment. However, school board costs do not decline in the same way or at the same rate that enrolment declines. Some costs can be adjusted easily (for example, rearranging the placement of classroom teachers to reduce costs), whereas other costs cannot be adjusted as quickly. This allocation recognizes this need for extra time.

Conclusion

Determining the best way to allocate funding and use public resources effectively in our school system is an ongoing process.

For an effective education system, we must stay attuned to and gather information on the evolving needs of students, increasing school board costs, and how well our funding approaches support student achievement outcomes.

This guide has provided high-level summaries of the funds and allocations and their purposes. It is not intended to describe the legal requirements around funding amounts or how they are to be used. Readers looking for that information should consult the Core Education Funding regulations. The Technical Guide for School Boards, 2026–27 provides additional information on the calculations underlying the funds and allocations, as well as further details beyond the scope of this guide.

More information on school board financial accountability can also be found at <https://www.ontario.ca/page/financial-accountability-education-system>.