



Superior-Greenstone District School Board Budgetary Report



Report No.: 19

Date: February 23, 2026

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

FROM: Alex Marton, Superintendent of Business

SUBJECT: Board Estimates Process for 2026-2027

Background

The Education Act ("The Act") outlines the financial reporting requirements assigned to a school board. Every board, prior to the beginning of each fiscal year, shall prepare and adopt estimates of its revenues and expenditures for the fiscal year.

In accordance with s. 231(1) of the Act, a board shall not have an in-year deficit that is greater than the lesser of (a) the board's accumulated surplus for the previous fiscal year OR (b) 1% of the board's operating revenue for the fiscal year. If the expected deficit exceeds the calculated amount, as determined above, then approval of the Minister is required.

A structured and transparent estimates process supports a culture of high expectations and inclusivity by aligning resources with student needs.

Current Situation

The estimates adopted by the Board are to be submitted to the Ministry of Education no later than June 30, 2026. Failure to meet this deadline may result in the disruption of grant cash flow to the school board.

Input to the budget will be sought from several sources to identify the needs of the district:

- Parent Involvement Committee
- Special Education Advisory Committee
- Indigenous Education Advisory Committee
- School Councils
- Budget Survey
- Department and school consultation

Trustees will have multiple opportunities to review and provide input prior to the final budget approval in June. Each of the following reports represent significant approval milestones as part of the overall budget approval process:

- Preliminary and Final Teacher Staffing Reports (April Special and April Regular)
- Support Staffing Report (May)
- Non-Union, PVP and Facilities Staffing Reports (May)
- Final Budget Report (June)

Next Steps

The estimates process is outlined below. While every effort will be made to adhere to the attached schedule, adjustments may be required.

Time	Description
February	• Principals submit kindergarten enrolment estimates to Superintendents (SOEs) • Business Services sends enrolment projections for Principal review • Superintendent of Business provides Managers with draft department budget forms • Budget Survey is released and responses collected
March	• Principals finalize enrolment projections with Business Services • Facilities, IT and Special Education leaders meet with Principals to prepare Capital Budget • Department budgets submitted to the Superintendent of Business • Senior Team reviews budget survey responses • Ministry of Education releases the Core Ed Report 2025-26
March Meeting	• Superintendent of Business presents Core Ed Update Report (subject to release)
April	• Senior Team prepares a list of priorities for budget consideration • Superintendent of Business presents budget updates to PEC, SEAC and IEAC • Enrolment projections verified by Superintendent of Business • Facilities Team presents Capital budget to Senior Administration for review • Superintendent of Business provides Principals with school operational budgets • Senior Team assigns Priorities and Partnership Fund grants • Senior Team reviews non-union and PVP staffing
April Special Meeting	• SOEs present Preliminary Elementary and Secondary Teacher Staffing Reports
April Meeting	• Superintendent of Business presents Preliminary Enrolment Report • SOEs present Elementary and Secondary Teacher Staffing Reports
May	• Senior Administration reviews system priorities and reviews draft budget
May Meeting	• SOE presents Support Staffing Report • Superintendent of Business presents Facilities, Non-union and PVP Staffing Reports
June Meeting	• Superintendent of Business presents Budget Report for approval

The process is designed to ensure a balanced budget that aligns with Ministry requirements and the Board's strategic priorities.

Administrative Recommendations

That the Superior-Greenstone DSB receive Report No. 19, Board Estimates Process for 2026-2027 for information.

Respectfully submitted by:

Alex Marton
Superintendent of Business