Near North District School Board

2025-2026 Revised Estimates Report

Executive Summary – 2025-2026 Revised Estimates

The Near North District School Board approved the 2025-2026 Revised Estimates with an updated annual operating deficit of ($5,053,276) and a deficit for compliance purposes of ($4,589,313), with revenue of $192.4 million and expenses of $197.5 million.

Items of note:

- On July 21, 2025, the Near North District School Board (NNDSB) approved the 2025-2026 budget with an operating deficit of ($1,274,822) and a deficit for compliance purposes of ($730,233), with revenue of $195.0 million and expenses of $196.3 million.
- Projected enrolment decreased by 2.0% from Estimates, with no change in elementary pupils of the board enrolment, but a decrease in secondary pupils of the board enrolment of 182 students;
- Other pupils of the board decreased by 13 students overall from projections;
- Budgeted revenues decreased approximately 1.3%, and expenditures increased approximately 0.6% from 2025-2026 Estimates;
- 71% of the expenditures are salaries and benefits;
- The special education budget reflects a deficit of approximately $0.49 million;
- The transportation deficit is $2.18 million;
- The largest driver of the increase in the deficit was the $2.6 million decrease in revenues, but there were also changes to in-year budgeted expenditures of $1.2 million which included additional transportation expenditures with a portion attributable to additional temporary routes in Parry Sound; one-time administrative costs in 2025-2026; and, operational costs related to the new build and maintaining the three schools as fully operational for an additional school year.

Compliance Calculations:

Balanced In-Year Position Requirement

- The board's projected 2025-26 Revised Estimates in-year deficit for compliance purposes of ($4,589,313) is higher than the allowable limit of 1% of operating allocation ($1,644,325), so the board is not compliant;
- Approval of the in-year deficit was granted by the Minister of Education;

School Board Administration Expense compliance

- The board's School Board Administration Expense Limit is $8,866,303;
- The board's total adjusted Administration Operating Expenses amount is $5,798,803, which is lower than the Expense Limit, therefore the board is compliant.

Facilities and Transportation Expense compliance

- The board's Facilities and Transportation Limit is $36,080,992;
- The board's adjusted Facilities and Transportation Gross Expenses amount is $34,699,471, which is lower than the Facilities and Transportation Limit therefore the board is compliant.

Near North DSB 2025-2026 Revised Estimates Summary			
	2025-2026 Revised Estimates	2025-2026 Budget	$ Change from 2025-2026 Budget
Revenues			
Provincial legislative grants	**165,636,339**	**168,444,173**	-2,807,834
Provincial grants - other	**2,249,159**	**2,193,185**	55,974
Federal grants and fees	**2,816,660**	**3,110,058**	-293,398
Other fees and revenues	**885,696**	**657,090**	228,606
Other revenues - school boards	**789,979**	**781,212**	8,767
Investment Income	**150,000**	**100,000**	50,000
School generated funds	**3,205,800**	**3,205,800**	0
Amortization of deferred capital contributions	**16,708,268**	**16,517,296**	190,972
Total Revenue	**192,441,901**	**195,008,814**	-2,566,913
Expenses			
Instruction	**135,424,114**	**135,505,290**	-81,176
Administration	**5,864,302**	**5,308,841**	555,461
Student transportation	**17,327,303**	**17,164,577**	162,726
Pupil accommodation	**35,052,756**	**34,654,726**	398,030
Other	**569,702**	**393,202**	176,500
School generated funds	**3,257,000**	**3,257,000**	0
Total Expenses	**197,495,177**	**196,283,636**	1,211,541
Annual Operating Deficit	**-5,053,276**	**-1,274,822**	-3,778,454
Annual Compliance Deficit	**-4,589,313**	**-730,233**	3,778,454

Near North DSB Enrolment - ADE			
	2025-2026 Rev Est	2025-2026 Budget	Change from 2025-2026 Budget
Elementary			
JK/SK	1,063.00	1,050.00	13.00
Gr. 1 - 3	1,971.00	1,954.00	17.00
Gr. 4 - 8	3,438.00	3,468.00	-30.00
Indigenous Students	131.00	136.00	-5.00
Visa Students			0.00
Total Elementary	6,603.00	6,608.00	-5.00
Secondary			
Pupils of the Board	2,845.40	3,027.00	-181.60
Indigenous Students	54.00	71.00	-17.00
Visa Students	19.00	10.00	9.00
Total Secondary	2,918.40	3,108.00	-189.60
Total Enrolment	**9,521.40**	**9,716.00**	**-194.60**
Pupils of the board	**9,317.40**	**9,499.00**	**-181.60**

2025-2026 Staffing (FTE)			
	2025-2026 Revised Estimates	2025-2026 Budget	FTE Change from 2025-2025 Budget
Classroom & Support Staff			
Teaching	662.90	662.20	0.70
Para-professionals	85.50	86.50	-1.00
Educational Assistants	179.00	178.00	1.00
Early Childhood Educators	39.00	38.00	1.00
Library & Guidance	30.00	28.70	1.30
Co-ordinators & System Principals	22.00	22.00	0.00
Total Classroom Staff	**1,018.40**	**1,015.40**	**3.00**
Support Staff			
School Administration	93.90	93.40	0.50
Board Administration	36.30	36.30	0.00
Facility Services	115.80	115.80	0.00
Other Support Staff	3.00	3.00	0.00
Total Support Staff	**249.00**	**248.50**	**0.50**
Total NNDSB Staff	**1,267.40**	**1,263.90**	**3.50**

Operating Expenses By Category

The following chart shows the estimated expenditures by category for 2025-2026 Revised Estimates:

Operating Expenses (by Category)			
	2025-2026 Revised Estimates	2025-2026 Budget	$ Change from 2025-2026 Budget
Expense Category			
Salaries & Benefits	**140,568,091**	**140,205,685**	362,406
Staff Development	**627,547**	**627,547**	0
Supplies & Services	**14,899,989**	**14,835,683**	64,306
Interest on Debt	**1,433,747**	**1,433,747**	0
Rental Expenses	**153,300**	**153,300**	0
Fees & Contractual Services	**22,130,234**	**21,511,008**	619,226
Other Expenses	**429,702**	**414,702**	15,000
Amortization/ARO Amortization	**17,252,567**	**17,101,964**	150,603
Total Expenses by Category	197,495,177	196,283,636	1,211,541