

Ministry of Education

2026 Spending Plan Review

2026

Ministry of Education

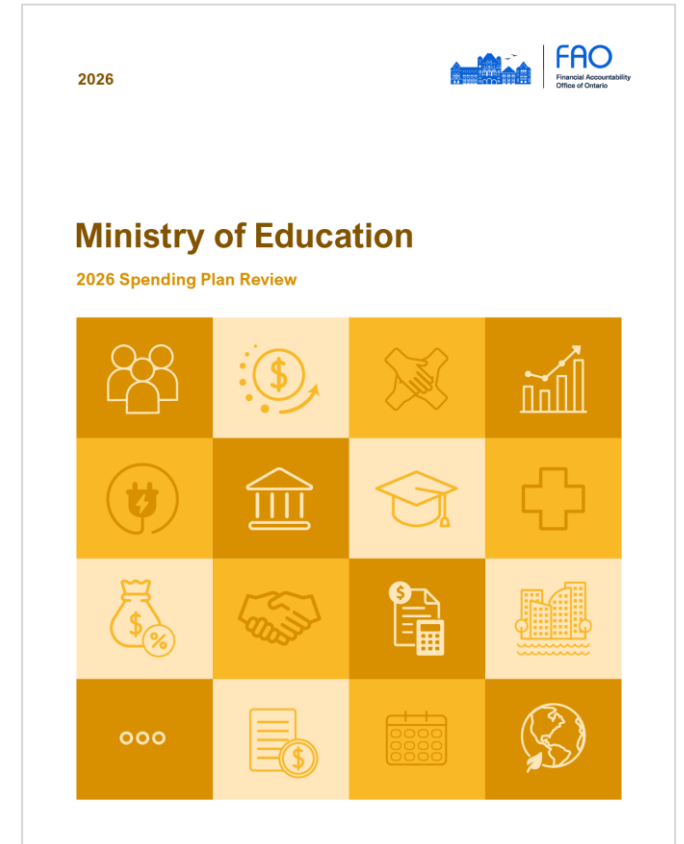
2026 Spending Plan Review



Presentation

Overview

- This report reviews the Government of Ontario's (the Province's) ministry spending plan as outlined in the 2026 Ontario Budget.
- This analysis was undertaken in response to requests from Members of Provincial Parliament and is part of a series that reviews the spending plans for five ministries:
 - Health and Long-Term Care, which form the health sector;
 - Education;
 - Colleges, Universities, Research Excellence and Security (MCURES); and
 - Children, Community and Social Services (MCCSS).
- For additional information on the five ministries' 2026-27 spending plans, see the FAO's *2026-27 Expenditure Estimates Dashboard*, which compares planned spending against actual spending over the previous five years to the standard account level of detail.



Spending Plan Overview

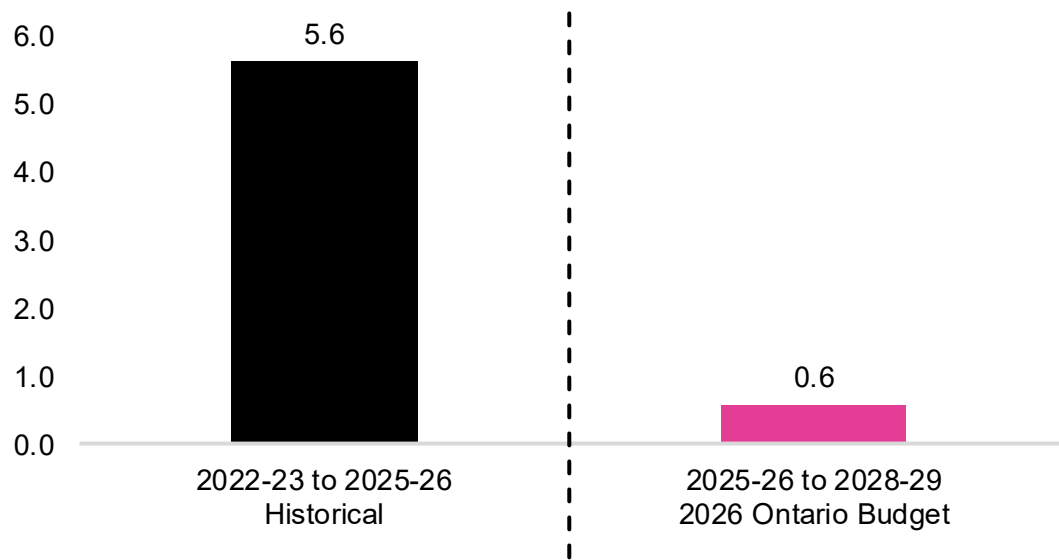


Ministry of Education Spending Plan Overview

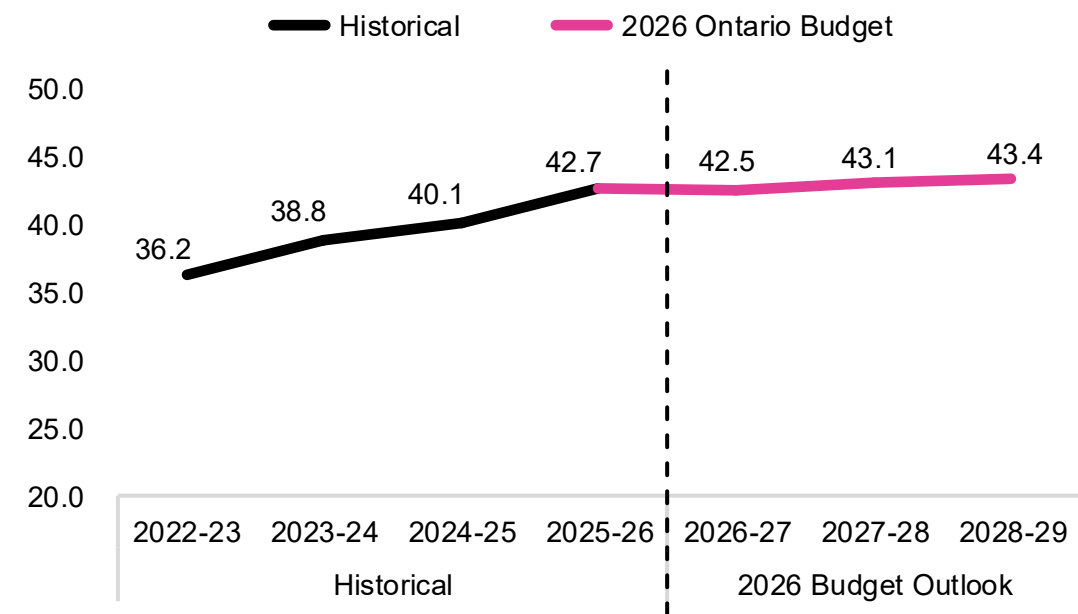
- In the 2026 Ontario Budget, the Province projects that Ministry of Education spending will grow at an average annual rate of 0.6%, from \$42.7 billion in 2025-26 to \$43.4 billion in 2028-29.

Ministry of Education spending plan in the 2026 Ontario Budget

Average Annual Spending Growth (Per Cent)



Annual Spending (\$ Billions)



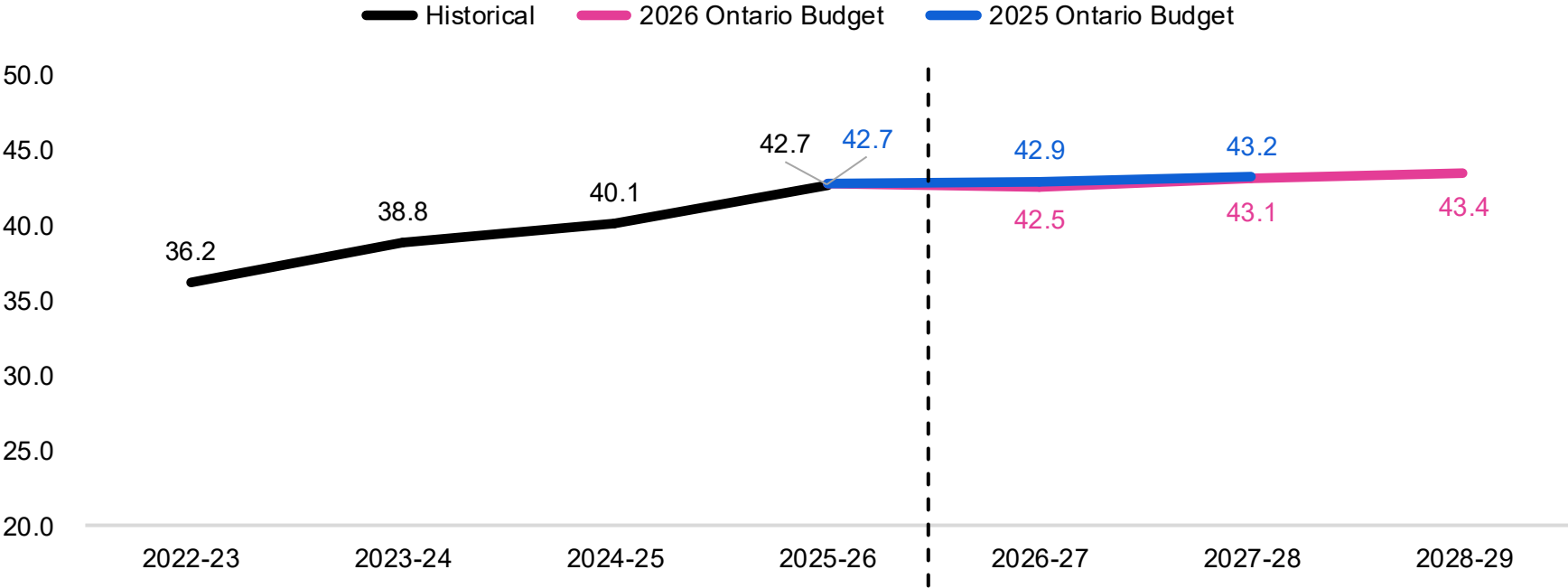
Note: Historical values are not restated for program transfers or reclassifications, if any. 2025-26 value is an FAO estimate of unaudited spending and may contain differences from the final audited spending reported in the 2025-26 Public Accounts of Ontario.
Source: Ontario Public Accounts, the 2026 Ontario Budget and FAO analysis.

Ministry of Education Spending Compared to 2025 Budget

- Compared to the Ministry of Education spending plan in the 2025 Ontario Budget, the ministry's spending plan in the 2026 Ontario Budget has decreased by a total of \$0.5 billion from 2025-26 to 2027-28.

Ministry of Education spending plan in the 2025 and 2026 Ontario Budgets

Spending (\$ Billions)

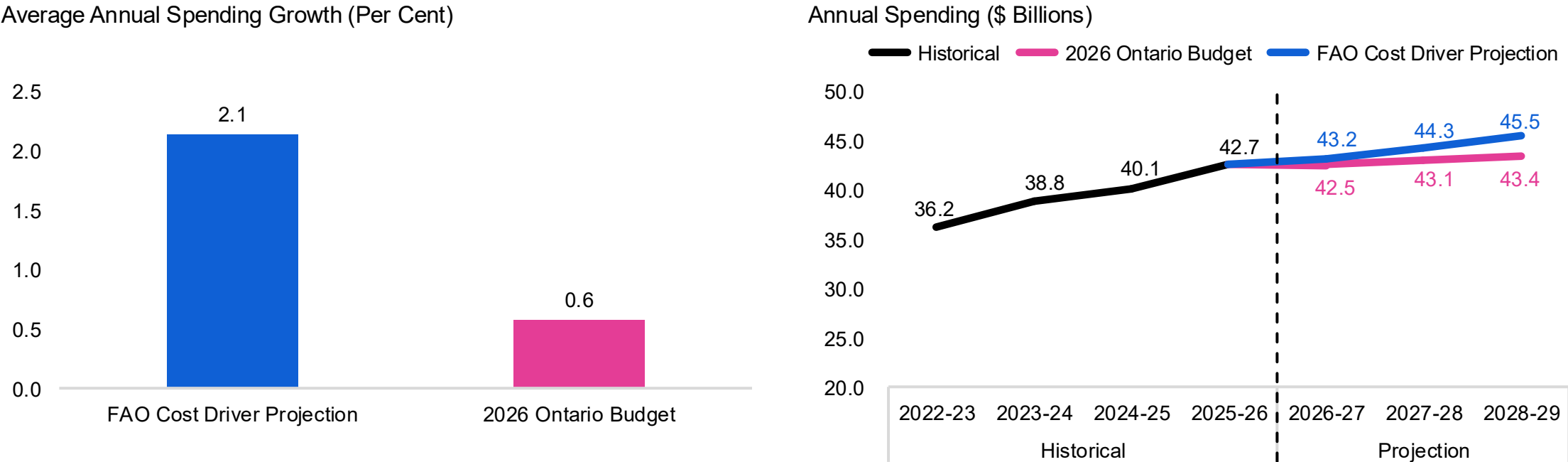


Note: Historical values are not restated for program transfers or reclassifications, if any. 2025-26 historical value is an FAO estimate of unaudited spending and may contain differences from the final audited spending reported in the 2025-26 Public Accounts of Ontario.
Source: Ontario Public Accounts, 2025 Ontario Budget, 2026 Ontario Budget and FAO analysis.

Ministry of Education Spending Plan Compared to Cost Drivers

- The FAO estimates that Ministry of Education spending would need to grow by an average annual rate of 2.1% over the next three years to maintain 2025-26 ministry service levels.
- Compared to the FAO’s cost driver projection, this results in a funding shortfall of \$0.7 billion in 2026-27, \$1.2 billion in 2027-28 and \$2.0 billion in 2028-29.

Comparing Ministry of Education spending growth, FAO cost driver projection vs. 2026 Ontario Budget, 2025-26 to 2028-29



Note: Historical values are not restated for program transfers or reclassifications, if any. 2025-26 value is an FAO estimate of unaudited spending and may contain differences from the final audited spending reported in the 2025-26 Public Accounts of Ontario.
Source: Ontario Public Accounts, 2026 Ontario Budget and FAO analysis.

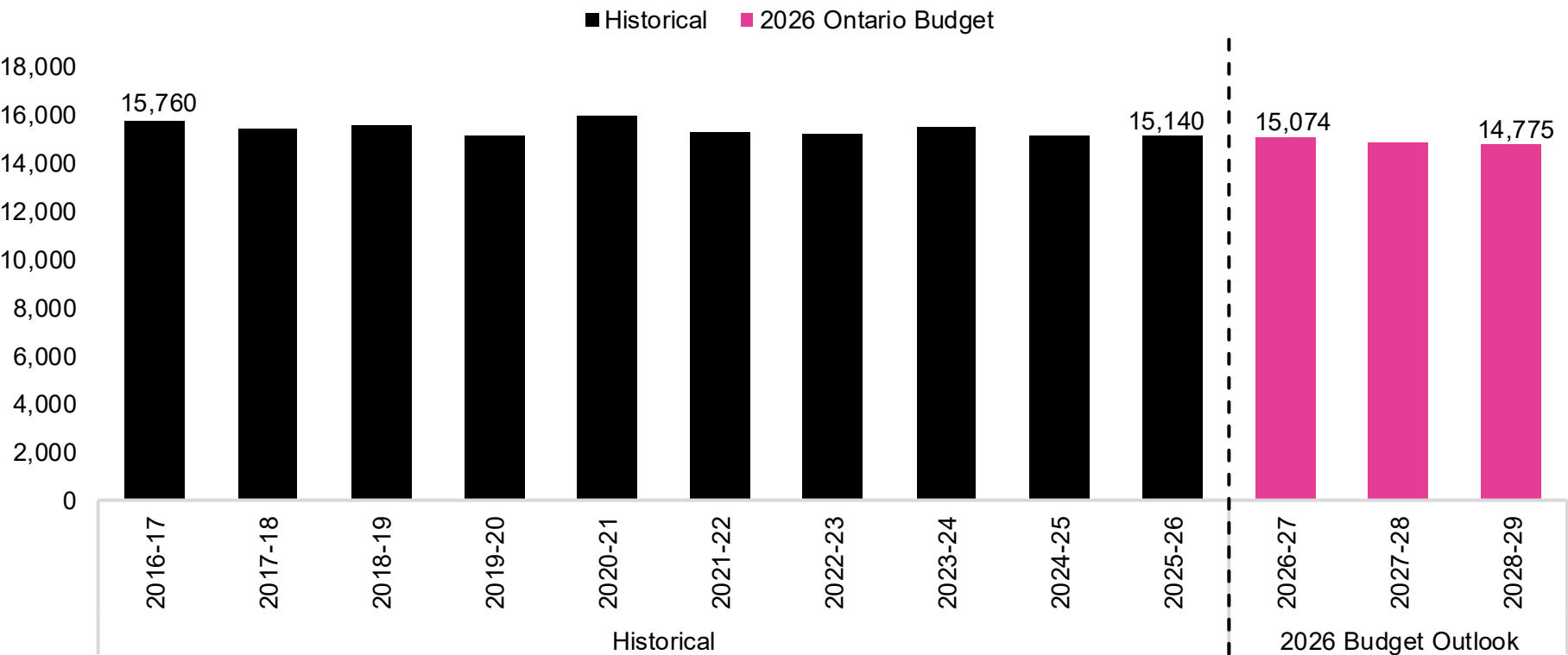
Spending Plan Analysis



Provincial School Board Operating Funding

Historical and projected real per-student provincial school board operating funding, 2016-17 to 2028-29

2026-27 Constant Dollars



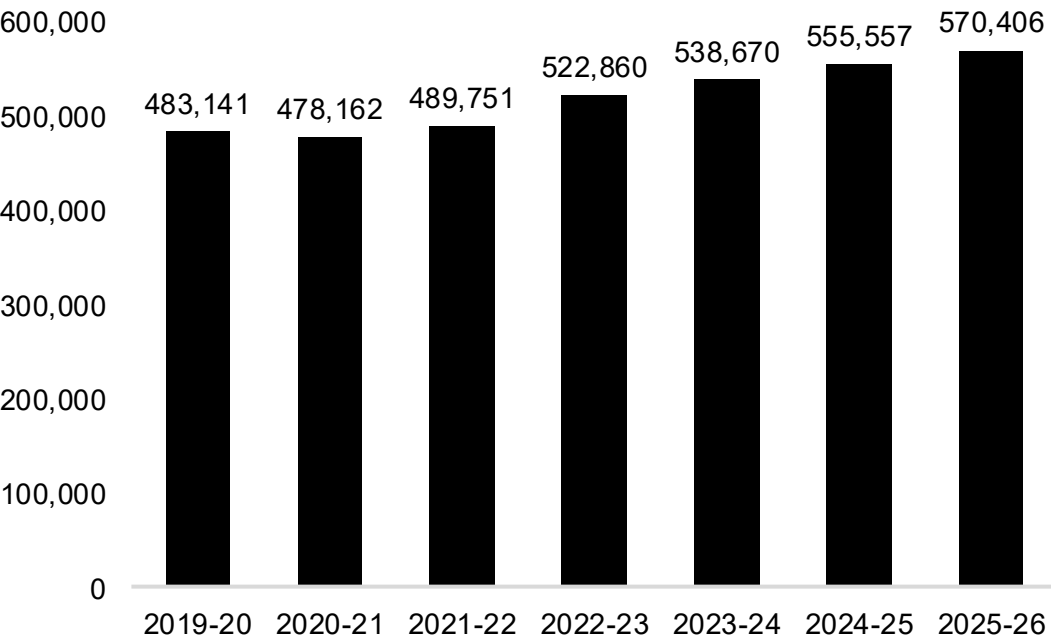
Source: FAO analysis of Ontario Public Accounts, 2026 Ontario Budget and information provided by the Province.



Licensed Child Care Spaces

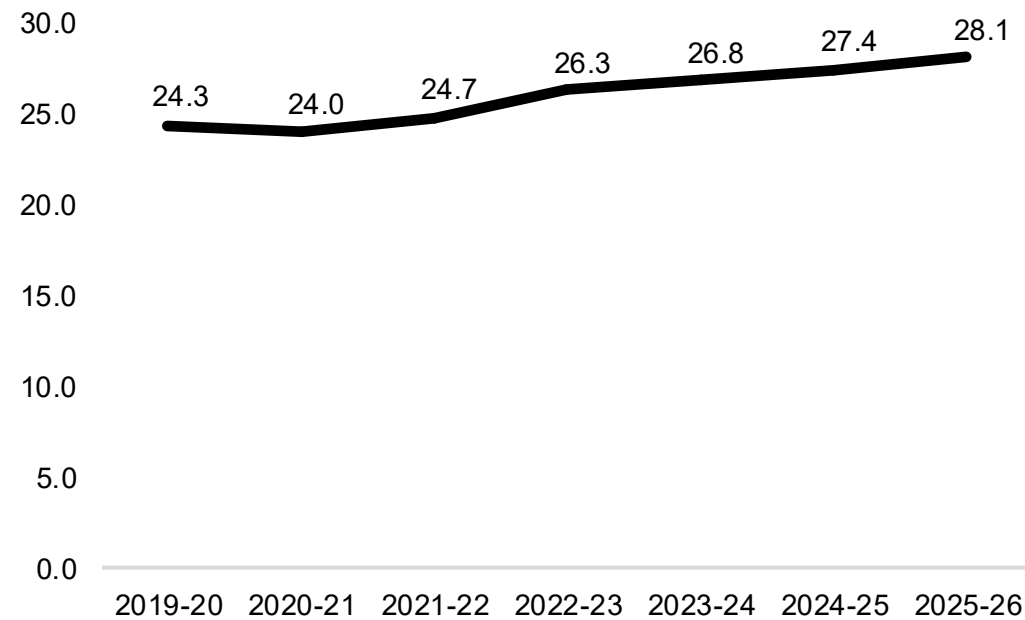
Licensed child care spaces in Ontario, 2019-20 to 2025-26

Number of Spaces



Licensed child care spaces as a share of the Ontario population aged 12 and under, 2019-20 to 2025-26

Spaces as a Share of 0-12 Population (Per Cent)



Note: Represents licensed child care spaces in centres and licensed home child care enrolment. 2025-26 value reflects actual licensed child care spaces in centres and an FAO estimate of licensed home child care enrolment.

Source: FAO analysis of information provided by the Province.



FAO
Financial Accountability
Office of Ontario



Canada-wide Early Learning and Child Care Program

FAO estimate of the federal-provincial Canada-wide Early Learning and Child Care (CWELCC) program funding shortfall

	Historical				FAO Estimate		
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
CWELCC Child Care Spaces*	301,740	314,682	325,398	340,049	375,111	375,111	375,111
Average Daily Fee* (\$)	36	23	23	19	19	19	19
Program Cost** (\$ billion)	1.3	2.1	2.9	4.8	5.2	5.5	5.6
Provincial Funding*** (\$ billion)	<0.1	0.1	0.1	0.8	0.8	0.8	0.8
Committed Federal Funding**** (\$ billion)	1.3	2.0	2.8	4.0	4.1	4.1	-
Funding Shortfall (\$ billion)	-	-	-	-	0.3	0.6	4.8

* CWELCC child care spaces and average daily fee figures are presented on a calendar year basis.

** Starting in 2025-26, excludes municipal contributions of approximately \$0.1 billion.

*** Beginning in 2025-26, with the introduction of the cost-based funding formula, provincial funding includes existing provincial child care funding that was integrated into CWELCC funding.

**** Committed federal funding in 2026-27 and 2027-28 is an FAO estimate.

Source: FAO analysis based on the information provided by the Ministry of Education.



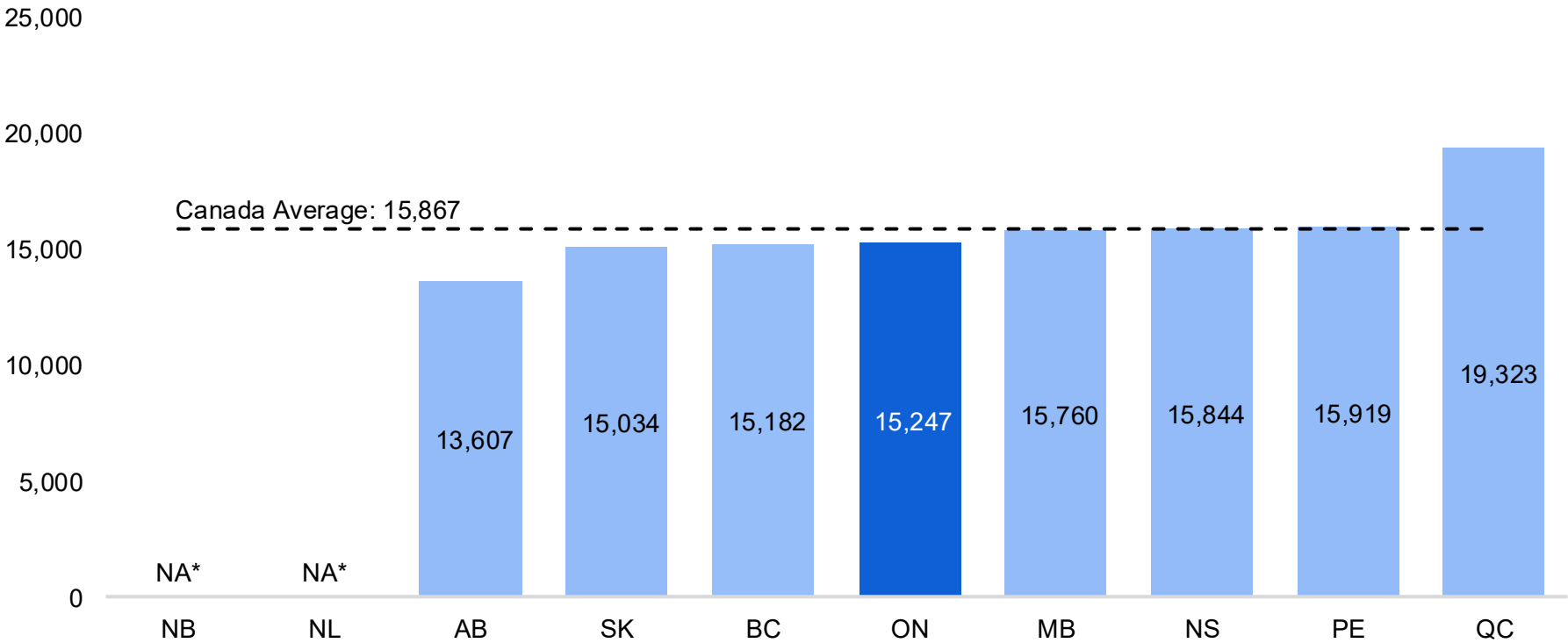
Interprovincial Comparison



School Board Spending

School board spending per student by province in 2023-24

Dollars per Student



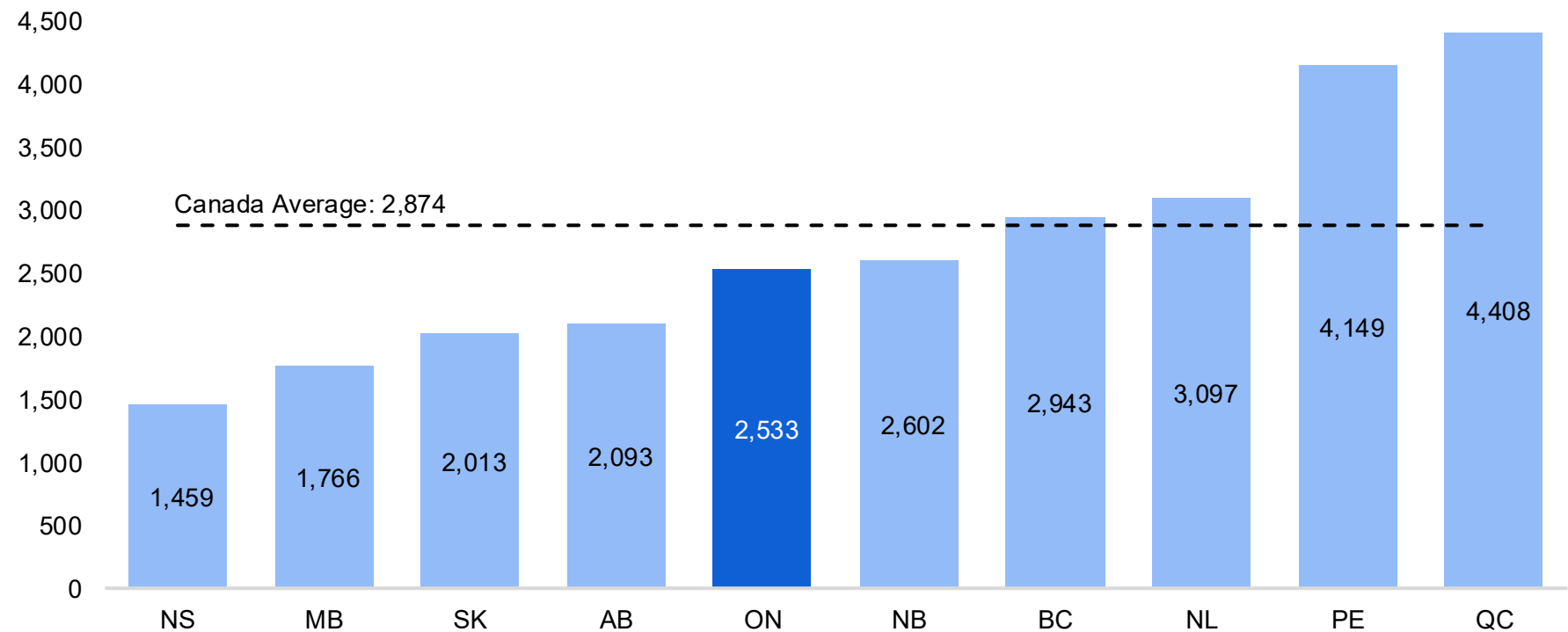
* Comparable data not available.
Note: Canada average excludes New Brunswick, Newfoundland and Labrador, and the territories.
Source: Statistics Canada, Table 10-10-0019-01 and Table 37-10-0007-01 and FAO analysis.



Child Care Spending

Child care spending per child aged zero to 12 by province in 2024-25

Dollars per Child Aged Zero to 12



Note: Child care spending excludes kindergarten programs. Information compiled directly from provincial public accounts. No adjustments were made to improve comparability across provinces. Canada average excludes territories.
Source: FAO analysis based on provincial public accounts and the Atkinson Centre's 2023 Early Childhood Education Report.



Thank you!



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