

Agenda – Budget Committee

Wednesday, June 3, 2026 – 7:00 p.m.

Limestone Education Centre

220 Portsmouth Avenue, Kingston, Ontario

Public Viewing: [Join the Live Event](#)

Public Meeting – 7:00 p.m.

Acknowledgement of Territory: “The Limestone District School Board is situated on the traditional territories of the Anishinaabek and Haudenosaunee. We acknowledge their enduring presence on this land, as well as the presence of Métis, Inuit, and other First Nations from across Turtle Island. We honour their cultures and celebrate their commitment to this land.”

1. CALL TO ORDER

2. ADOPTION OF THE AGENDA

3. DECLARATION OF CONFLICT OF INTEREST

4. REPORTS FOR INFORMATION

- 4.1 2026-2027 Preliminary Operating Budget Revenue, R. Richard, Acting Superintendent of Corporate Services and P. Carson, Manager of Financial Services (pages 2-10)

5. OTHER BUSINESS

6. NEXT MEETING DATE

Wednesday June 10, 2026

7. ADJOURNMENT

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Administrative Report: 2026-2027 Preliminary Operating Budget Revenue

Committee of the Whole Board (Budget) Meeting

June 3, 2026

Purpose

To provide Trustees with an analysis of the 2026-2027 preliminary operating budget revenue.

Background

The preliminary operating revenue is not yet presented on a full Public Sector Accounting Board (PSAB) basis. It excludes School Generated Funds at an estimated amount of \$6.7M and Charitable Trust donations at an estimated amount of \$188,000. These components as well as the capital revenue estimates will be incorporated later.

The 2026-2027 preliminary operating revenue is presented alongside the 2025-2026 revised estimates and 2025-2026 estimates for comparison purposes.

The projected enrolment of 20,343 Average Daily Enrolment (ADE) that the 2026-2027 preliminary operating revenue estimates is calculated on is summarized below (this reflects an overall decrease of 279 ADE from the 2025-2026 Revised Estimates):

- Elementary enrolment is projected at 13,752 ADE.
- Secondary enrolment is projected at 6,552 ADE.
- Secondary-high credit enrolment is projected at 39 ADE.

Adult education, continuing education, literacy and numeracy, and summer school enrolment is projected at 260 ADE.

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Current

In the analysis below, the 2026-2027 preliminary operating revenue estimates are compared to the 2025-2026 revised estimates operating revenue.

Core Education Funding (Core Ed) operating allocations have increased \$4.2M or 1.4%.

Classroom Staffing Fund (CSF) allocation has decreased \$250,000 or 0.2%.

- The Classroom Staffing Fund (CSF) provides school boards with funding to support the majority of staffing in the classroom for all students. This includes teachers and early childhood educators (ECEs) and some educational assistants (EAs). Note that the primary source of funding for educational assistants is the Special Education Fund.
- The CSF includes the following allocations:
 1. CSF – Per Pupil Allocation
 2. Language Classroom Staffing Allocation
 3. Local Circumstances Staffing Allocation
 4. Indigenous Education Classroom Staffing Allocation
 5. Supplemental Staffing Allocation- Literacy, Numeracy and Other Programs
- The elementary CSF per pupil allocation has three groupings: Kindergarten (JK/SK), Primary (Grades 1 to 3), and Junior and Intermediate (Grades 4 to 8).
- Ministry funding for 2026-2027 reflects the current labour framework, including a 1.25% salary increase for principals and vice-principals, no hourly increase for CUPE and OSSTF education workers, and no salary increase for teachers or other Board staff. It also includes funding for sick days and eligibility for short-term sick leave and disability plan benefits. Unless otherwise noted, this framework applies to all employee groups.
- New for 2026-2027, funding is moving from the Reading – Education staff to Support Reading Interventions Responsive Education Program (REP) to a new Teachers to Support Reading Intervention component within the Supplementary Staffing Allocation of the CSF.
- The allocation decreased due to lower enrolment, partly offset by higher funding for teacher and ECE qualifications and experience, as well as the transfer of \$800,000 in REP funding to

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permanent Core Education funding through the new Teachers to Support Reading Intervention component.

Learning Resources Fund (LRF) has increased \$4M or 8.4%.

- The Learning Resources Fund (LRF) supports the costs of staffing typically required outside of the classroom to support student needs, such as teacher-librarians / library technicians, guidance counsellors, mental health workers, school management staff as well as non-staffing classroom costs, such as learning materials and classroom equipment.

- The LRF includes the following allocations:
 1. LRF – Per Pupil Allocation
 2. Language Supports and Local Circumstances Allocation
 3. Indigenous Education Supports Allocation
 4. Mental Health Allocation
 5. Student Safety and Well-Being Allocation
 6. Continuing Education and Other Programs Allocation
 7. School Management Allocation
 8. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators
 9. Targeted Learning Allocation

- New for 2026-2027, funding for the Dual Credits program is moving from Funding for External Partners to a new Dual Credits component within the Differentiated Supports Allocation. In addition, a new Targeted Learning Allocation within the LRF will support school boards in delivering focused initiatives to improve student achievement in priority areas. This funding includes the following components previously funded through REP:
 - School Math Facilitators Component
 - Math Lead Component
 - Digital Math Tools Component
 - Reading Screening Tools Component
 - Reading Intervention Licences and Supports Component

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- Also new for 2026-2027, school boards will receive funding to support eligible elementary teachers in purchasing additional classroom supplies beyond those already provided at the school level. Through a Supply Ontario Vendor of Record (VOR) arrangement, each eligible elementary teacher will be able to spend up to \$750 on these additional supplies.
- The allocation increased due to labour framework salary increases for principals and vice-principals, higher funding for library and guidance teachers' qualifications and experience, new funding for Dual Credit and elementary classroom supplies for eligible teachers, and the transfer of \$1.7M in REP funding to permanent Core Education funding through the new Targeted Learning Allocation.

Special Education Fund (SEF) allocation has decreased \$300,000 or 0.8%.

- The Special Education Fund (SEF) 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.
- The SEF includes the following allocations:
 1. SEF – Per Pupil Allocation
 2. Differentiated Needs Allocation
 3. Complex Supports Allocation
 4. Specialized Equipment Allocation
- New for 2026-2027, funding is moving from three former REPs (Transition Pilot for Students with Developmental Disabilities; Cooperative Education Supports for Students with Disabilities Pilot; and Special Education Needs Transition Navigators) to a new Special Education and Disabilities Transitions (SEDT) component within the Differentiated Needs Allocation.
- The allocation decreased due to lower enrolment, partly offset by the transfer of \$130,000 in REP funding to permanent Core Education funding through the Special Education and Disabilities Transitions (SEDT) component.

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School Facilities Fund allocation has increased \$245,000 or 0.8%.

- The School Facilities Fund supports operating (including cleaning and utilities), maintaining, renovating and renewing school buildings. It also provides additional support for students in rural and northern communities.
- The School Facilities Fund includes the following allocations:
 1. School Operations Allocation
 2. School Renewal Allocation
 3. Rural and Northern Education Allocation
- The allocation increased due to the Enhanced Top-up for School Operations Component, partly offset by declining enrolment.

Student Transportation Fund allocation has increased \$0.5M or 2.7%

- The Student Transportation Fund supports the transportation of students between home and school.
- The Student Transportation Fund (STF) includes the following allocations:
 1. Buses and Contracted Special Purpose Vehicles Allocation
 2. Taxi and Transit Allocation
 3. Local Priorities and Operations Allocation
- The STF formula has been updated to reflect:
 - Routing simulation submitted by transportation consortia and school boards for 2026-2027 school year
 - Updates to funding benchmarks to reflect changes in market costs and inflation
 - Adjustments to methodology to better align route-level funding with costs. This includes:
 - Rounding up funded time of each bus and CSPV route to the nearest 15-minute increment

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- Establishing a minimum daily funded time for bus routes
- The allocation has increased due to the updated student transportation formula as outlined above.

School Board Administration Fund (SBAF) allocation has decreased \$82,000 or 0.9%.

- The School Board Administration Fund supports governance and administration costs for the operation of the school board, including its board offices and facilities, as well as for parent engagement activities.
- The School Board Administration Fund (SBAF) includes the following allocations:
 1. Trustees and Parent Engagement Allocation
 2. Board-Based Staffing Allocation
 3. Central Employer Bargaining Agency Fees Allocation
 4. Data Management and Audit Allocation
 5. Declining Enrolment Adjustment (DEA) allocation
- The Board-Based Staffing Allocation decreased because the Board issued 2,700 fewer T4 slips than in 2024, when the total was higher due to Bill 124 payments.
- The allocation has decreased due to the decrease in the Board-Based Staffing Allocation which is partially offset by the declining enrolment adjustment allocation.

Other Government Grants have decreased \$4.7M or 87.1%.

- The Ministry has not yet released 2026-2027 Responsive Education Program (REP) funding information; see Appendix A. In addition, \$2.5M of 2025-2026 REP funding has been transferred to Core Education funding.
- Other variances are due to various grants not being announced at the time of preparing this budget.

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Recommendations

That this report be received for information purposes.

Prepared by: Paula Carson, Manager of Financial Services

Reviewed by: Roger Richard, Acting Superintendent of Corporate Services
Krishna Burra, Director of Education

Attachments: Preliminary Operating Budget – Revenue
Responsive Education Programs (REP) Grant Announcements - Appendix A

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**Limestone District School Board
2026 - 2027
Preliminary Operating Budget - Revenue**

Revenue Categories	2025-2026 Estimates	2025-2026 Revised Estimates	2026-2027 Estimates
Core Education Funding (Core Ed) Operating Allocation			
Classroom Staffing Fund (CSF)	\$ 158,671,376	\$ 156,885,060	\$ 156,638,478
Learning Resources Fund (LRF)	48,360,742	47,605,031	51,617,058
Special Education Fund (SEF)	38,544,554	38,452,854	38,151,877
School Facilities Fund	28,899,347	28,876,480	29,120,822
Student Transportation Fund (STF)	19,866,017	19,892,365	20,433,403
School Board Administration Fund (SBAF)	8,855,148	8,832,069	8,749,376
Core Education Funding (Core Ed) Operating Allocation Total	303,197,184	300,543,859	304,711,014
Other Government Grants			
Literacy and Basic Skills - Ministry of Labour, Immigration (MLITSD)	330,386	330,386	350,567
Ont Youth Apprenticeship - Ministry of Labour, Immigration (MLITSD)	274,546	296,946	281,057
Adult ESL - Ministry of Labour, Immigration, Training (MLITSD)	188,437	192,272	-
MOE-Responsive Education Programs (REP)-Current Year Funding	2,895,100	3,344,779	-
MOE-Responsive Education Programs (REP)-Prior Year Carryforward	-	134,521	-
MOE-Responsive Education Programs (REP)-Continuing Education	105,000	110,000	-
MPBSDP - In-Kind Grant - PPE/CSE/HEPA	-	161,999	-
Other Supplemental Grants	138,692	765,367	55,000
Other Government Grants Total	3,932,161	5,336,270	686,624
Tuition Fees			
International Students	1,769,000	1,808,900	1,820,500
First Nations Students	207,495	193,662	168,972
Community Education & Outreach Fees	824,876	820,846	963,876
Tuition Fees Total	2,801,371	2,823,408	2,953,348
Other Revenues			
Term Lease Rentals to Agencies	304,515	312,165	319,686
Community Use	300,000	300,000	370,000
Interest	1,200,000	1,200,000	1,000,000
Administrative Cost Recoveries	130,000	130,000	275,000
Instructional Cost Recoveries	2,389,281	1,854,023	1,999,976
International Students Other Fees	1,464,075	1,502,625	1,617,125
Continuing Education Contracts	-	3,600	3,600
Funded From School Budget Balance & Retirement Benefits	-	-	-
Other Revenues Total	5,787,871	5,302,413	5,585,387
Operating Revenue Total	\$ 315,718,587	\$ 314,005,950	\$ 313,936,373

**Limestone District School Board
2026 - 2027
Responsive Education Programs (REP) Grant Announcements
Appendix A**

Description	2025-2026 Estimates	2025-2026 Revised Estimates	2026-2027 Estimates
Critical Physical Security Infrastructure	\$ 109,500	\$ 109,455	\$ -
Early Reading Enhancements: Early Reading Screening Tools	121,300	121,323	-
Entrepreneurship Education Pilot Projects	30,000	30,000	-
Experiential Professional Learning for Guidance-Teacher Counsellors	39,300	39,260	-
Heath Resources, Training and Supports	13,200	13,197	-
K-12 Cyber Protection Strategy Pilot	-	318,800	-
Learn and Work Bursary	21,000	21,000	-
Licences and Support for Reading Programs and Interventions	151,100	151,067	-
Math Recovery Plan: Additional Qualifications	-	48,750	-
Math Achievement Action Plan	1,242,500	1,242,542	-
Mental Health Strategy Support - Emerging Needs	13,500	13,487	-
Professional Development for OSSTF Education Workers	-	4,579	-
Reading: Education Staff to Support Reading Interventions	762,000	762,045	-
Removing Barriers for Students with Disabilities	-	26,000	-
Skilled Trades Bursary Program	13,000	13,000	-
Special Education Additional Qualification (AQ) Subsidy for Educators	11,700	11,661	-
Special Education Needs Transition Navigators	94,000	94,010	-
Summer Learning for Students with Special Education Needs	-	35,906	-
Summer Mental Health Supports	-	15,697	-
The Limestone Bridge Program	150,000	150,000	-
Transportation and Stability Supports for Children and Youth in Care	123,000	123,000	-
Total	\$ 2,895,100	\$ 3,344,779	\$ -