

## **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**

**Limestone District School Board**

The Limestone District School Board is situated on traditional territories of the Anishinaabek and Haudenosaunee.

## Administrative Report: 2026-2027 Preliminary Operating Budget Revenue

### Committee of the Whole Board (Budget) Meeting

June 3, 2026

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#### 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

#### **Limestone District School Board**

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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

### Limestone District School Board

Limestone District School Board is situated on traditional territories of the Anishinaabek and Haudenosaunee.



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

| Revenue Categories                                                   | 2025-2026<br>Estimates | 2025-2026<br>Revised<br>Estimates | 2026-2027<br>Estimates |
|----------------------------------------------------------------------|------------------------|-----------------------------------|------------------------|
| <b>Core Education Funding (Core Ed) Operating Allocation</b>         |                        |                                   |                        |
| Classroom Staffing Fund (CSF)                                        | \$ 158,671,376         | \$ 156,885,060                    | \$ 156,638,478         |
| Learning Resources Fund (LRF)                                        | 48,373,059             | 47,605,031                        | 51,617,058             |
| Special Education Fund (SEF)                                         | 38,544,554             | 38,452,854                        | 38,151,877             |
| School Facilities Fund                                               | 29,319,799             | 28,876,480                        | 29,120,822             |
| Student Transportation Fund (STF)                                    | 19,942,710             | 19,892,365                        | 20,433,403             |
| School Board Administration Fund (SBAF)                              | 8,855,148              | 8,832,069                         | 8,749,376              |
| <b>Core Education Funding (Core Ed) Operating Allocation Total</b>   | <b>303,706,646</b>     | <b>300,543,859</b>                | <b>304,711,014</b>     |
| <b>Other Government Grants</b>                                       |                        |                                   |                        |
| 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                 |
| <b>Other Government Grants Total</b>                                 | <b>3,932,161</b>       | <b>5,336,271</b>                  | <b>686,624</b>         |
| <b>Tuition Fees</b>                                                  |                        |                                   |                        |
| 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                |
| <b>Tuition Fees Total</b>                                            | <b>2,801,371</b>       | <b>2,823,408</b>                  | <b>2,953,348</b>       |
| <b>Other Revenues</b>                                                |                        |                                   |                        |
| 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              | -                      | -                                 | -                      |
| <b>Other Revenues Total</b>                                          | <b>5,787,871</b>       | <b>5,302,413</b>                  | <b>5,585,387</b>       |
| <b>Operating Revenue Total</b>                                       | <b>\$ 316,228,049</b>  | <b>\$ 314,005,951</b>             | <b>\$ 313,936,373</b>  |

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

| Description                                                           | 2025-2026 |                  | 2025-2026         |                  | 2026-2027 |          |
|-----------------------------------------------------------------------|-----------|------------------|-------------------|------------------|-----------|----------|
|                                                                       | Estimates |                  | Revised Estimates |                  | 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          |           | -        |
| <b>Total</b>                                                          | <b>\$</b> | <b>2,895,100</b> | <b>\$</b>         | <b>3,344,779</b> | <b>\$</b> | <b>-</b> |