

## **Agenda – Budget Committee**

**Wednesday, June, 4, 2025- 7:00 p.m.**

Limestone Education Centre

220 Portsmouth Avenue, Kingston, Ontario

Virtual Link: <https://bit.ly/LDSBBudgetJune42025>

### **Public Meeting – 7:00 p.m.**

**Acknowledgement of Territory:** “The Limestone District School Board is situated on the traditional territories of the Anishinaabe 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 2025-2026 Preliminary Operating Budget Revenue, P. Carson, Manager of Financial Services and  
C. Young, Superintendent of Corporate Services

#### **5. OTHER BUSINESS**

#### **6. NEXT MEETING DATE**

Wednesday June 11, 2025

#### **7. ADJOURNMENT**

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See Yourself in Limestone

## Administrative Report: 2025-2026 Preliminary Operating Budget Revenue

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

June 4, 2025

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#### Purpose

To provide Trustees with an analysis of the 2025-2026 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 \$6.4M and Charitable Trust donations at an estimated amount of \$161,000. These components as well as the capital revenue estimates will be incorporated later.

The 2025-2026 preliminary operating revenue is presented alongside the 2024-2025 revised estimates and 2024-2025 estimates for comparison purposes.

The projected enrolment of 20,711 ADE that the 2025-2026 preliminary operating revenue estimates is calculated on is summarized below (this reflects an overall increase of 55 ADE from the 2024-2025 Revised Estimates):

- Elementary enrolment is projected at 13,859 ADE.
- Secondary enrolment is projected at 6,827 ADE.
- Secondary-high credit enrolment is projected at 25 ADE.

Adult education, continuing education, literacy and numeracy, and summer school enrolment is projected at 341 ADE.

#### Current

In the analysis below, the 2025-2026 preliminary operating revenue estimates are compared to the 2024-2025 revised estimates operating revenue.

Core Education Funding (Core Ed) operating allocations have increased \$5.5M or 1.8%.

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***Classroom Staffing Fund (CSF) allocation has increased \$3.7M or 2.4%.***

- 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).
- The Ministry of Education sets funding consistent with the current labour framework, which for 2025-2026 is a \$1 per hour increase for CUPE and OSSTF education workers and a 2.5% salary increase for teachers, principals, vice-principals and other Board staff. Other provisions include funding for sick days, and eligibility for short-term sick leave and disability plan benefits. This labour framework applies to all employee groups, except where noted.
- The allocation has increased due to the labour framework salary increase, higher enrolment and increase funding for teacher and ECE qualifications and experience. This is partially offset by 2024-2025 being the final year of the deferred revenue for the Targeted Student Supports Envelope.

***Learning Resources Fund (LRF) has increased \$400,000 or 0.8%.***

- 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.

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- 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 and Wellness 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
- The allocation has increased due to the labour framework salary increase, higher enrolment and an increased school management allocation. This is partially offset by 2024-2025 being the final year of the deferred revenue for the Targeted Student Supports and Experiential Learning Envelopes.

***Special Education Fund (SEF) allocation has decreased \$0.9M or 2.3%.***

- 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 2025-2026, the Education and Community Partnership Programs (ECP) is changing. Based on several reviews and feedback from education sector partners across the province, the ministry is modernizing ECP funding to better meet the changing needs of students, improve student outcomes, enhance access and the quality of education programs, and reduce administrative burden while continuing to support local student needs.

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Two new funding components in the Complex Supports Allocation will replace the prior ECPP component: The two new funding components are:

- Education and Community Partnership Programs (ECPP) Component
- Care and Treatment Education Programs (CTEP) Component
- The allocation has increased due to the labour framework salary increase, higher enrolment, and changes in ECPP funding. This is offset by 2024-2025 being the final year for the Special Equipment Allocation (SEA) deferred revenue envelope.

***School Facilities Fund allocation has increased \$0.8M or 2.7%.***

- 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 has increased due to the salary increase in labour framework and increased enrolment.

***Student Transportation Fund allocation has increased \$0.5M or 2.3%***

- The Student Transportation Fund supports the transportation of students between home and school.
- The Student Transportation Fund (STF) includes the following allocations:
  - 1. Transportation Services Allocation
  - 2. School Bus Rider Safety Training Allocation
  - 3. Transportation to Provincial or Demonstration Schools Allocation

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- The STF has been updated to reflect:
  - Results of recent routing simulations including changes to number of routes, daily distance, and time travelled, as well as changes in enrolment for each school board.
  - Updates to funding benchmarks to support the increasing cost of transportation services (i.e., cost of purchasing vehicles, additional time for northern routes, etc.).
  - New and revised amounts in the STF, including:
    - funding to cover costs associated with the non-refundable portion of HST (2.16 per cent) for all the amounts related to buses and contracted special-purpose vehicles (CSPVs).
    - support for continuous optimization of transportation routes on buses, CSPVs and contracted taxis and address annual volatility in routes, distance and time.
    - top-up funding to ensure that each school board receives an increase of at least 2.5 per cent over the 2024-25 STF.
- The allocation has increased due to the increase in the funding benchmark and the local priorities and operations component, which is offset by the removal of the transition component.

***School Board Administration Fund (SBAF) allocation has increased \$1.1M or 14.3%.***

- 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.

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- 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 has increased based on the increase of the number of T4 slips issued by the Board (increase of 2,580 slips due to the Bill 124 payments in 2024)
- The allocation has increased due to the increase in the Board-Based Staffing Allocation and the labour framework salary increase.

***Other Government Grants have decreased \$1M or 19.9%.***

- The Ministry released information on the Responsive Education Programs (REP), see Appendix A. Many programs are being discontinued including the K-12 Cyber Protection Strategy Pilot that was previously funded at \$225,000.
- Other variances are due to various grants not being announced at the time of preparing this budget.

***Other Revenues have decreased \$1M or 15.1%.***

- The Instructional cost recoveries decrease reflects a projected decrease in Educational Assistants seconded to Jordan's Principal.
- Funded from school budget balance and retirement benefits decreased since 2024-2025 was the final year of amortization of the employee retirement gratuities.

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## Recommendations

That this report be received for information purposes.

**Prepared by:** Paula Carson, Manager of Financial Services

**Reviewed by:** Craig Young, 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 Anishinaabe and Haudenosaunee.

**Limestone District School Board**  
**2025 - 2026**  
**Preliminary Operating Budget - Revenue**

| Revenue Categories                                                   | 2024-2025<br>Estimates | 2024-2025<br>Revised<br>Estimates | 2025-2026<br>Estimates |
|----------------------------------------------------------------------|------------------------|-----------------------------------|------------------------|
| <b>Core Education Funding (Core Ed) Operating Allocation</b>         |                        |                                   |                        |
| Classroom Staffing Fund (CSF)                                        | \$ 141,150,762         | \$ 154,985,630                    | \$ 158,671,376         |
| Learning Resources Fund (LRF)                                        | 44,612,287             | 47,979,923                        | 48,373,059             |
| Special Education Fund (SEF)                                         | 36,804,515             | 39,471,622                        | 38,544,554             |
| School Facilities Fund                                               | 27,752,457             | 28,554,678                        | 29,319,799             |
| Student Transportation Fund (STF)                                    | 19,457,005             | 19,490,542                        | 19,942,710             |
| School Board Administration Fund (SBAF)                              | 7,465,190              | 7,745,352                         | 8,855,148              |
| Bill 124 Remedy Funding                                              | 9,264,238              | -                                 | -                      |
| <b>Core Education Funding (Core Ed) Operating Allocation Total</b>   | <b>286,506,454</b>     | <b>298,227,747</b>                | <b>303,706,646</b>     |
| <b>Other Government Grants</b>                                       |                        |                                   |                        |
| Literacy and Basic Skills - Ministry of Labour, Immigration (MLITSD) | 330,386                | 330,386                           | 330,386                |
| Ont Youth Apprenticeship - Ministry of Labour, Immigration (MLITSD)  | 267,544                | 283,444                           | 274,546                |
| Adult ESL - Ministry of Labour, Immigration, Training (MLITSD)       | -                      | 206,121                           | 188,437                |
| MOE-Responsive Education Programs (REP)-Current Year Funding         | 2,630,700              | 3,406,671                         | 2,895,100              |
| MOE-Responsive Education Programs (REP)-Prior Year Carryforward      | -                      | 43,754                            | -                      |
| MOE-Responsive Education Programs (REP)-Continuing Education         | -                      | 96,048                            | 105,000                |
| Other Supplemental Grants                                            | 130,264                | 544,201                           | 138,692                |
| <b>Other Government Grants Total</b>                                 | <b>3,358,894</b>       | <b>4,910,625</b>                  | <b>3,932,161</b>       |
| <b>Tuition Fees</b>                                                  |                        |                                   |                        |
| International Students                                               | 1,664,000              | 1,792,650                         | 1,769,000              |
| First Nations Students                                               | 125,710                | 200,505                           | 207,495                |
| Community Education & Outreach Fees                                  | 822,424                | 880,531                           | 824,876                |
| <b>Tuition Fees Total</b>                                            | <b>2,612,134</b>       | <b>2,873,686</b>                  | <b>2,801,371</b>       |
| <b>Other Revenues</b>                                                |                        |                                   |                        |
| Term Lease Rentals to Agencies                                       | 263,720                | 293,759                           | 304,515                |
| Community Use                                                        | 250,000                | 270,000                           | 300,000                |
| Interest                                                             | 1,250,000              | 1,250,000                         | 1,200,000              |
| Administrative Cost Recoveries                                       | 175,000                | 175,000                           | 130,000                |
| Instructional Cost Recoveries                                        | 2,037,333              | 3,099,282                         | 2,389,281              |
| International Students Other Fees                                    | 1,437,100              | 1,503,700                         | 1,464,075              |
| Continuing Education Contracts                                       | 7,000                  | 7,000                             | -                      |
| Funded From School Budget Balance & Retirement Benefits              | 222,320                | 222,320                           | -                      |
| <b>Other Revenues Total</b>                                          | <b>5,642,473</b>       | <b>6,821,061</b>                  | <b>5,787,871</b>       |
| <b>Operating Revenue Total</b>                                       | <b>\$ 298,119,955</b>  | <b>\$ 312,833,119</b>             | <b>\$ 316,228,049</b>  |

**Limestone District School Board**  
**2025 - 2026**  
**Responsive Education Programs (REP) Grant Announcements**  
**Appendix A**

| Description                                                           | 2024-2025 |                  | 2024-2025         |                  | 2025-2026 |                  |
|-----------------------------------------------------------------------|-----------|------------------|-------------------|------------------|-----------|------------------|
|                                                                       | Estimates |                  | Revised Estimates |                  | Estimates |                  |
| Critical Physical Security Infrastructure                             | \$        | 109,500          | \$                | 109,455          | \$        | 109,500          |
| De-Streaming Implementation Supports                                  |           | 35,400           |                   | 35,357           |           | -                |
| Early Reading Enhancements: Early Reading Screening Tools             |           | 121,300          |                   | 121,323          |           | 121,300          |
| Entrepreneurship Education Pilot Projects                             |           | 30,000           |                   | 30,000           |           | 30,000           |
| Experiential Professional Learning for Guidance-Teacher Counsellors   |           | 39,300           |                   | 39,260           |           | 39,300           |
| Grade 10 Civics Travel To Legislature                                 |           | -                |                   | 51,900           |           | -                |
| Heath Resources, Training and Supports                                |           | 13,200           |                   | 13,197           |           | 13,200           |
| Implementation Supports Revised Provincial Code of Conduct            |           | -                |                   | 59,655           |           | -                |
| K-12 Cyber Protection Strategy Pilot                                  |           | -                |                   | 225,500          |           | -                |
| Learn and Work Bursary                                                |           | 21,000           |                   | 21,000           |           | 21,000           |
| Licences and Support for Reading Programs and Interventions           |           | 151,200          |                   | 151,350          |           | 151,100          |
| Math Recovery Plan: Additional Qualifications                         |           | -                |                   | 65,000           |           | -                |
| Math Achievement Action Plan                                          |           | 1,128,800        |                   | 1,128,827        |           | 1,242,500        |
| Mental Health Strategy Support - Emerging Needs                       |           | 13,500           |                   | 13,487           |           | 13,500           |
| Parent Education and Awareness Campaign                               |           | -                |                   | 17,647           |           | -                |
| Professional Development for Early Childhood Educators                |           | -                |                   | 31,434           |           | -                |
| Reading: Education Staff to Support Reading Interventions             |           | 698,600          |                   | 698,622          |           | 762,000          |
| Recognition of Experiential Learning For Credit Pilot Program         |           | -                |                   | 140,000          |           | -                |
| Removing Barriers for Students with Disabilities                      |           | -                |                   | 26,000           |           | -                |
| Skilled Trades Bursary Program                                        |           | 13,000           |                   | 13,000           |           | 13,000           |
| Special Education Additional Qualification (AQ) Subsidy for Educators |           | 11,600           |                   | 11,647           |           | 11,700           |
| Special Education Needs Transition Navigators                         |           | 94,300           |                   | 94,296           |           | 94,000           |
| Summer Learning for Students with Special Education Needs             |           | -                |                   | 23,940           |           | -                |
| Summer Mental Health Supports                                         |           | -                |                   | 11,774           |           | -                |
| The Limestone Bridge Program                                          |           | 150,000          |                   | 150,000          |           | 150,000          |
| Transportation and Stability Supports for Children and Youth in Care  |           | -                |                   | 123,000          |           | 123,000          |
| <b>Total</b>                                                          | <b>\$</b> | <b>2,630,700</b> | <b>\$</b>         | <b>3,406,671</b> | <b>\$</b> | <b>2,895,100</b> |