

2027  
2026

# Budget Overview

Your Guide to Understanding School Board Funding

[limestone.on.ca](http://limestone.on.ca)



**Limestone**  
DISTRICT SCHOOL BOARD

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[See Yourself in Limestone](#)

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

# How Students See Themselves in Limestone

Welcome to the Limestone District School Board (LDSB), the region's only fully inclusive public school board.

# 20,343

Elementary, secondary, and adult students



The LDSB serves students in:

# 55

Elementary and Secondary Schools

and

# 5

Alternative Education Centres

## Grade 3 Math (EQAO):

Percentage point increase over two years (now above provincial average)

# +21.3

## Grade 6 Writing (EQAO):

# +20

Percentage point increase over two years

## Specialist High Skills Major (SHSM)

## Completion Rate

# 91%



## Pathways Participation

Percentage of secondary students who participate in SHSM, Dual Credit, or Apprenticeship

# 28%

# 89%

## Graduation Rate



OFSAA gold and silver medals, and provincial titles!



## Gold, Silver, and Bronze

Skills Ontario Competition Winners 2026



# 85%

French Instruction in French Immersion Kindergarten

# Multi-Year Strategic Plan

2023-2028

## **Our Intention:**

To make a positive difference in the lives of **every student, in every classroom, in every school.**

## **Our Mission:**

To make a positive difference in the lives of the students we serve by empowering every student with the essential skills to shape their future, be lifelong learners, and contribute meaningfully to an interconnected, inclusive, and evolving world.

## **Our Vision:**

For all students, families, and staff to feel they belong within Limestone: a system that understands and supports learners' strengths, needs, and preferences; inspires their hearts and minds; and nurtures hope for the future success of every student, in every classroom, in every school.

## Our Values:

Effective school boards have strong shared beliefs and values about what is possible for students and their ability to learn, and of the system and its ability to teach all students at high levels.

Our core values are critical to achieving our priorities as outlined in our mission and vision.

**Adaptability**    **Community**    **Creativity**    **Empathy**  
**Equity**        **Integrity**        **Respect**

## Our Goals:

- Improve **student well-being/sense of belonging, participation/engagement in class time, and time focused on learning**
- Improve **literacy learning and achievement for every student**
- Improve **math learning and achievement for every student**
- Improve **graduation rates and preparedness for future success** for all groups of students
- Improve **responsiveness and service to families, staff, and community partners**

# What is a School Board Budget?

A school board budget is a plan that outlines how funding from the Ministry of Education is used to **support student achievement and well-being, staff, and safe, well-maintained schools.**



The school board budget includes:

- **Revenue** (where the money comes from)
- **Expenses** (how the money is spent)

School boards in Ontario are required to **prepare and approve a balanced budget each year**, meaning planned expenses cannot exceed available funding.



# Why Does the Budget Matter?

Funding provided by the Ministry of Education supports educational services, staff, and school facilities for students. Through the annual budget, the LDSB plans how this funding is used to reflect the Board's Intention, Mission, Vision, Values, and Goals (pages 4 and 5), while also recognizing that **funding is limited** and boards must **balance many needs**.

## Priorities

- Student Needs
- Programs and Services
- Supports

## Funding

- Funding Limits
- Cost Pressures



The LDSB aims to make balanced decisions with the ongoing intention of **making a positive difference in the lives of every student, in every classroom, in every school.**



# Why Do Enrolment Numbers Matter?

As of June 9, 2026, there are **20,343 students** projected to be enrolled in LDSB elementary and secondary schools for the 2026-2027 school year.

## What does this have to do with Ministry of Education funding?



**1**

Enrolment impacts Ministry funding and staffing levels.

**2**

Enrolment is also a primary factor in planning for school space and capacity.

**3**

Enrolment and staffing are based on current numbers.

**4**

New registrations continue to be received and staffed accordingly for September.

**5**

Updated figures will be reported in October based on September actuals.

**This is why enrolment numbers matter.**

# How Does the Budget Process Work?

The budget is developed and implemented through an annual, cyclical process:



# How Does Funding Work?

The majority of funding comes from the Ministry of Education through **Core Education Funding**, designed to provide reliable, ongoing support for Ontario's publicly funded schools.

## Core Education Funding Categories

### Classroom Staffing

Supports teachers, Early Childhood Educators, Educational Assistants, and other classroom staff

### Learning Resources

Supports the costs of staffing typically required outside of the classroom to support student needs, and other classroom costs such as learning materials and equipment

### Special Education

Additional supports, programs, and equipment for students with specialized needs

### School Facilities

Supports building maintenance, utilities, and repairs

### Transportation

Supports the transportation of students between home and school

### Board Administration

Supports system-wide services, including leadership and operational support

## Are there rules about how funding can be used?

YES

School boards must follow provincial rules for how funding is spent. Some funding is **designated for specific purposes**. For example, special education funding must be used to support students with specialized needs and cannot be spent elsewhere.

In some areas, there is **limited flexibility** to move funding between categories, but only within Ministry guidelines. These rules help ensure funding is used as intended.

YES

School boards are required to submit a balanced budget, meaning planned expenses must align with available funding, but boards may still face ongoing financial pressures.

## Is There Enough Ministry Funding?

### School boards **must prioritize** within available funding

Decisions are made to balance student needs, required services, and available resources.



### Some areas have **fixed or limited funding**

Class sizes are set through provincial policy and agreements, **not by individual school boards.**

### Student needs may **exceed funding provided**

In some areas, such as special education, **actual costs may be higher than the funding provided.**



### Administrative spending is **limited**

A portion of funding is designated for board administration and **cannot be exceeded.**



To ensure students are served to the best of the board's abilities, **Limestone spends millions of dollars more than funded** on special education services for students, mental health supports for students, and student transportation.

# What We Heard from the 2026-2027 Budget Survey

This year's annual budget survey results showed a strong focus on **student supports, foundational learning, and well-being**. Survey input is used to develop the budget as part of the full budgeting process, outlined on page 9.

# #1

## Top Priority

Support for students with special education needs



# 262

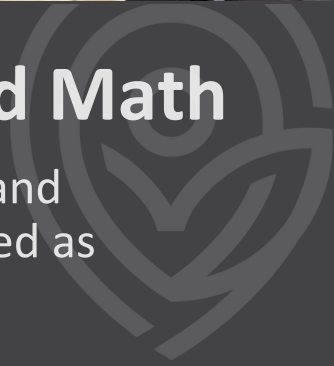
Survey Responses

Survey was open  
Feb. 23 to Mar. 23, 2026



## Literacy and Math

Reading, writing, and numeracy identified as key priorities



## Experiential Learning

Hands-on, real-world learning



## Mental Health and Well-Being

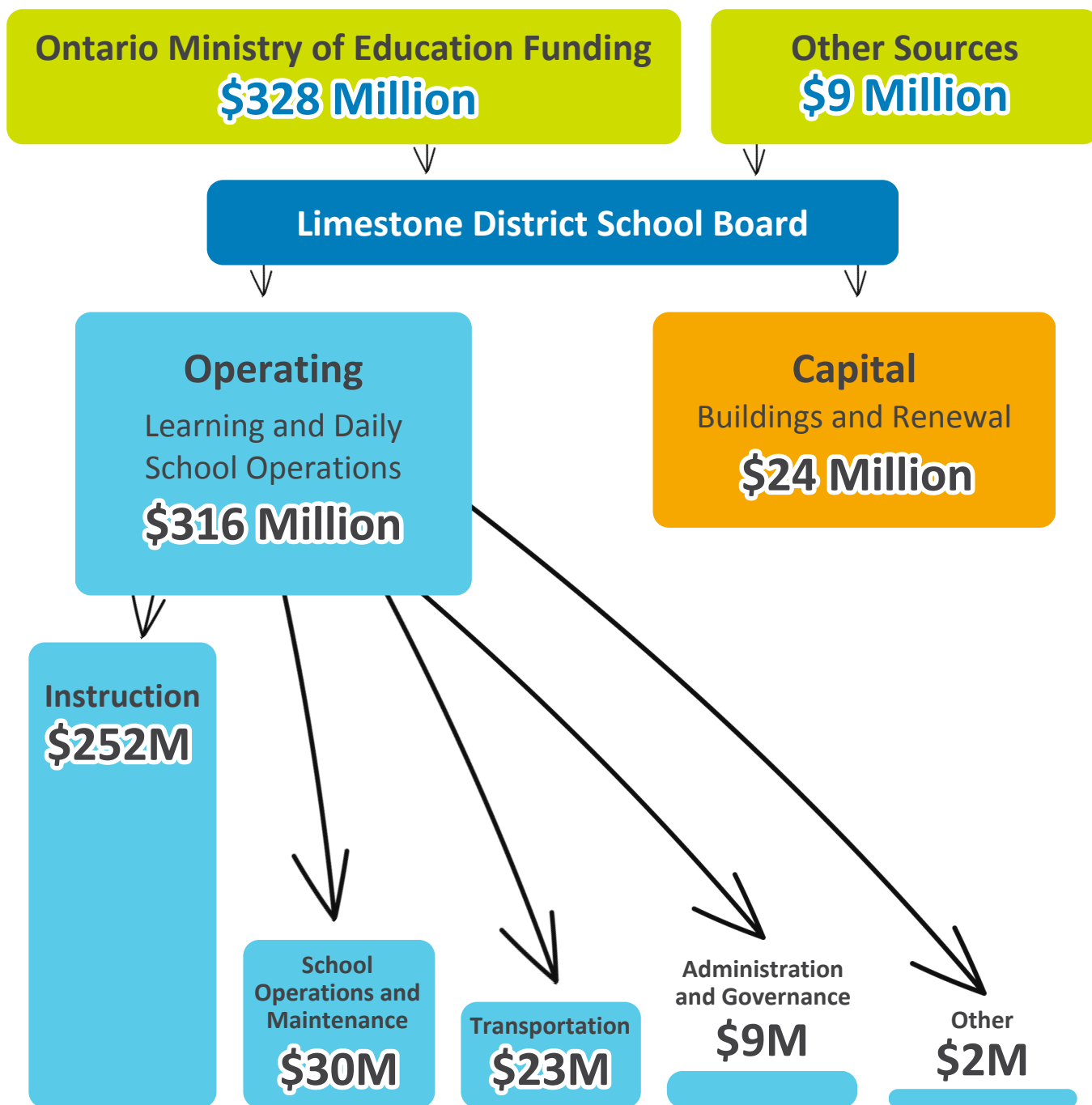
A key, continued focus for students and families

## Improving the Survey

- clearer descriptions
- more response options
- more opportunities for feedback

# Where Does the Money Go?

This approximate overview shows how 2026-2027 school year funding is distributed, with most funding supporting instruction and classroom services.



# Total Operating Revenues

	2026-27	2025-26	Variance	Change
<b>Core Education Funding</b>				
Classroom Staffing Fund (CSF)	156,638,478	156,885,060	(246,582)	-0.20%
Learning Resources Fund (LRF)	51,617,058	47,605,031	4,012,027	8.40%
Special Education Fund (SEF)	38,151,877	38,452,854	(300,977)	-0.80%
School Facilities Fund	29,120,822	28,876,480	244,342	0.80%
Student Transportation Fund (STF)	20,433,403	19,892,365	541,038	2.70%
School Board Administration Fund (SBAF)	8,749,376	8,832,069	(82,693)	-0.90%
	304,711,014	300,543,859	4,167,155	1.40%
<b>Other Revenues</b>				
Tuition Fees	2,953,348	2,823,408	129,940	4.60%
Responsive Education Programs (REP)	-	3,344,779	(3,344,779)	-100.00%
Other Government Grants	686,624	1,991,492	(1,304,868)	-65.50%
Interest Income	1,000,000	1,200,000	(200,000)	-16.70%
Other Revenue	4,585,387	4,102,413	482,974	11.80%
	9,225,359	13,462,092	(4,236,733)	-31.50%
<b>Total</b>	<b>313,936,373</b>	<b>314,005,951</b>	<b>(69,578)</b>	<b>0.00%</b>

1. Core Education Funding changes are driven by enrolment and collective agreement funding for salaries and benefits
2. Tuition fee revenue from international students is steadily returning to pre-pandemic levels.
3. The reduction to REP revenue reflects that the Ministry has not released the 2026-27 REP funding details at this time of preparing this budget.

**Please Note:**

Numbers on pages 14 and 15 are presented in dollars (\$), and may not add up precisely due to rounding.

# Total Operating Expenses

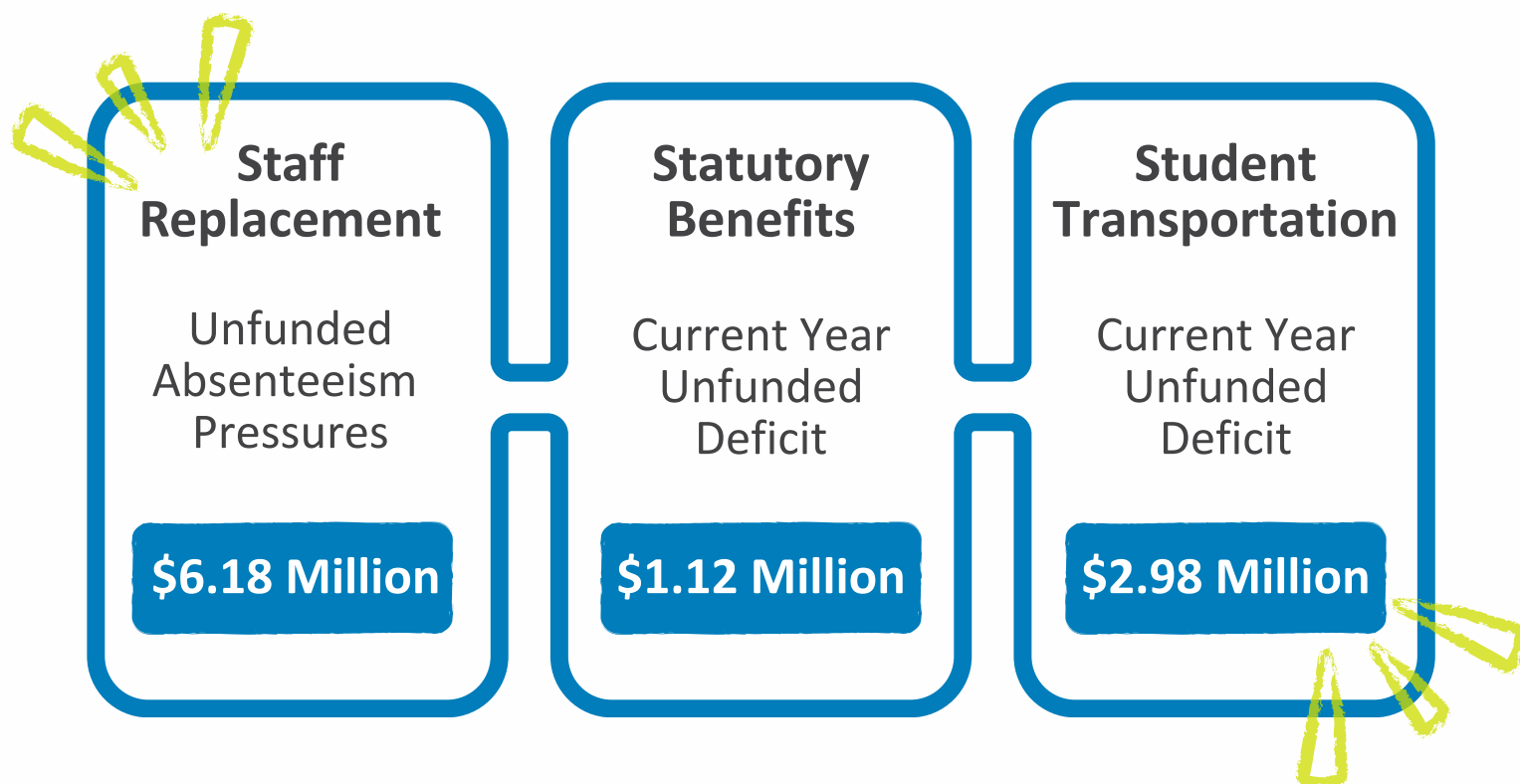
	2026-27	2025-26	Variance	Change
<b>Instructional</b>				
Classroom Teachers and Supply Staff	168,972,594	169,520,695	(548,101)	-0.30%
Teacher Assistants	21,209,849	21,639,036	(429,187)	-2.00%
Early Childhood Educator	5,437,442	5,572,520	(135,078)	-2.40%
Textbooks and Supplies	8,621,200	8,055,032	566,168	7.00%
Computers	3,884,507	4,286,122	(401,615)	-9.40%
Professionals/Paraprofessionals	11,437,979	11,109,571	328,408	3.00%
Library and Guidance	3,655,870	3,657,933	(2,063)	-0.10%
Staff Development	1,026,384	1,646,127	(619,743)	-37.60%
Department Heads	379,533	376,216	3,317	0.90%
Principals and VPs	13,670,344	13,153,509	516,835	3.90%
School Office	7,850,399	7,566,122	284,277	3.80%
Coordinators and Consultants	4,838,817	5,194,849	(356,032)	-6.90%
Continuing Education	1,808,335	2,214,652	(406,317)	-18.30%
	252,793,253	253,992,384	(1,199,131)	-0.50%
<b>Non-Instructional</b>				
Administration and Governance	8,726,647	8,795,256	(68,609)	-0.80%
Transportation	23,477,109	21,300,678	2,176,431	10.20%
School Operations and Maintenance	29,690,867	30,818,429	(1,127,562)	-3.70%
	61,894,623	60,914,363	980,260	1.60%
<b>Other</b>				
Other Non-Operating Expenses	2,113,254	1,967,301	145,953	7.40%
<b>Total</b>	<b>316,801,130</b>	<b>316,874,048</b>	<b>(72,918)</b>	<b>0.00%</b>

1. Most of the variances in instructional expenses are due to decreased staffing caused by a change in enrolment and annual benefit increases.

# Funding Pressures

As mentioned, funding for school boards is provided by the Ministry of Education. In some areas, this funding does not fully cover current year actual costs.

These ongoing funding gaps now total \$10.28 million. The LDSB must still cover these costs within its budget, and even after adjustments, the 2026-2027 budget is short by \$2.9 million.



The LDSB has further unique local priorities and commitments which create additional significant cost pressures.



For example, the LDSB also spends close to

**\$10 Million**

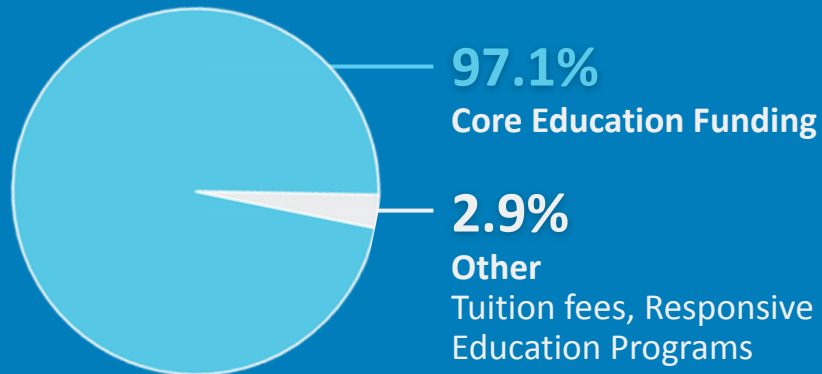
more than funded on

**Special Education and Mental Health.**

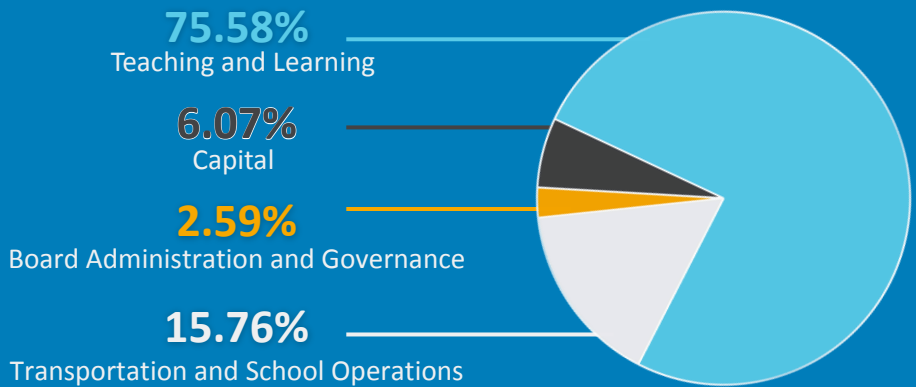
# Limestone Invests in Student Success

Over **97%** of the LDSB's budget directly supports students.

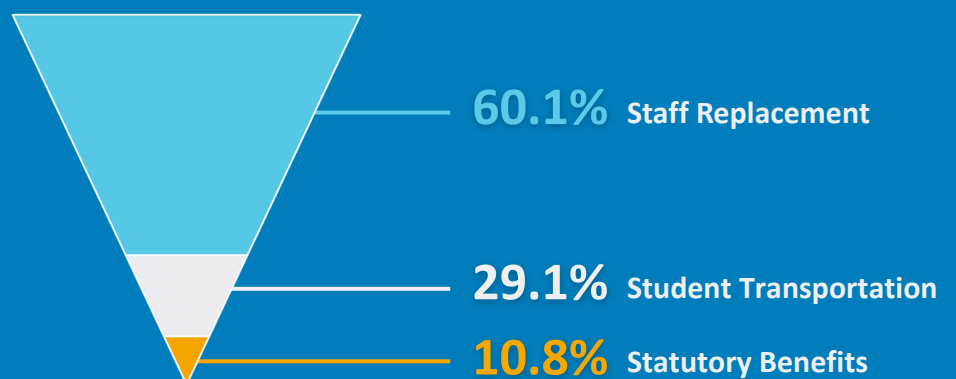
## How the Board's Budget is Funded



## Where the Money Goes



## Financial Pressures: \$10.28M Deficit



# This is Your Board of Trustees

The LDSB is governed by a Board of Trustees, locally elected representatives who serve as the **community's voice in public education**.

Trustees play an important role in overseeing the board's budget, ensuring that **public funds are used responsibly** and in ways that **support student achievement and well-being**.



**Karen McGregor**  
Chair  
Townships of Central Frontenac, Addington Highlands and North Frontenac



**Tiffany Lloyd**  
Vice-Chair  
Town of Greater Napanee



**Jamie Maracle**  
Indigenous Trustee



**Suzanne Ruttan**  
Township of South Frontenac



**Robert (Bob) Godkin**  
City of Kingston: Pittsburgh, King's Town Districts and Frontenac Islands



**Robin Hutcheon**  
Townships of Loyalist and Stone Mills



**Chris Scott**  
City of Kingston: Loyalist-Cataraqui, Collins, Bayridge and Meadowbrook-Strathcona Districts



**Garrett Elliott**  
City of Kingston: Trillium and Lakeside Districts



**Joy Morning**  
City of Kingston: Portsmouth and Sydenham Districts



**Vacancy**  
City of Kingston: Countryside, Kingscourt-Rideau and Williamsville Districts



## Thank you for your interest in learning about how school board funding works in Ontario, and in the Limestone District School Board.

For detailed information about the LDSB's budget, please visit our Budget and Financial Statements webpage at [limestone.on.ca/budget\\_financial\\_statements](https://limestone.on.ca/budget_financial_statements).

Questions? Please e-mail us at [communications@limestone.on.ca](mailto:communications@limestone.on.ca).



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