



Lambton Kent
District School Board
Student Achievement ✓ *Community Success*



2022-23 Budget Report

The Lambton Kent District School Board believes that accountability is attained through open dialogue, transparency and fiscal responsibility.

Public education is an investment in the future of all peoples and all communities.

We are pleased to present the 2022-23 Budget Report.



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LKDSB Overview



The Lambton Kent District School Board provides educational services to more than 21,600 students in 62 elementary and secondary schools. Lambton and Kent Counties are made up of numerous small towns and communities situated in Southwestern Ontario, a geographic area surrounded by the Great Lakes.

Schools

12 Secondary
50 Elementary

Enrolment ^(*FTE)

6,926 Secondary
14,351 Elementary

Classroom Staff ^(*FTE)

1,315.7 Teachers
261 Teachers Assistants
103 Early Childhood Educators
56.6 Library and Guidance

Support Staff ^(*FTE)

285.8 School Support
205.8 Facility Services
56.8 Central Administration
6.2 Continuing Education

Governance

11 Trustees
3 Student Trustees

*“Every Student,
Every Day”*

*FTE = Full Time Equivalent

Senior Administration



Director of Education

John Howitt

Superintendents

Angie Barrese

Superintendent of Education - Program: Special Education / Well-Being

Gary Girardi

Superintendent of Education - Human Resources

Ben Hazzard

Superintendent of Education - Program: Early Years / Elementary

Helen Lane

Superintendent of Education - Program: Indigenous Education / Leadership and Equity

Brian McKay

Superintendent of Business - Operations

Mary Mancini

Superintendent of Education - Program: Student Success / Secondary

Mark Sherman

Superintendent of Education - Capital Planning and Pupil Accommodation / Alternative and Continuing Education

Board of Trustees



Board Chair

Randy Campbell

Representing East, South & West Kent

Trustees

Greg Agar

Representing Central Lambton

Janet Barnes

Representing North Kent & South Lambton

Jane Bryce

Representing North & North East Lambton

Ruth Ann Dodman

Representing Chatham

Dave Douglas

Representing Sarnia & Point Edward

Jack Fletcher

Representing Sarnia & Point Edward

Malinda Little

Representing Sarnia & Point Edward

Scott McKinlay

Representing East, South & West Kent

Lareina Rising

Representing Four First Nations

Board Vice Chair

Derek Robertson

Representing Chatham

Student Trustees

Taryn Jacobs

Indigenous Student Trustee

Brianne Machan

Student Trustee

Kate Martin

Student Trustee

Director's Message



Director of Education

John Howitt

Dear Lambton Kent District School Board community,

The Lambton Kent District School Board (LKDSB) serves approximately 21,600 students across 50 elementary and 12 secondary schools, with a total operating and capital budget of \$325,834,102. This budget is based on the Ministry Grants for Education Funding 2022-2023, as released on February 17, 2022.

The LKDSB understands the importance of fiscal responsibility in making decisions to best serve students' needs and support a robust and adaptive education system. One of the LKDSB's Strategic Priorities is "Sustainable Stewardship: Optimize human, financial and physical resources." This challenges us to regularly assess and prioritize our budgeting processes to ensure that we are supporting all of the other strategic priorities, including Student Achievement and Well-Being; Inclusive Diversity; and Sustainable Stewardship. We appreciate the ongoing efforts of staff to put students first and make responsible decisions to maximize student programming and funding allocations to support student success and well-being.

The 2022-2023 Budget Report provides an overview of the operating and capital expenditures for the school year, including Amortization and School Generated Funds; Benefits; Capital Projects and Equipment; Salaries; and Supplies and Services.

Director's Message



We know that the education sector – like many others – will continue to be impacted by financial restraint and uncertainty (as we have experienced the past couple years with the COVID-19 pandemic). Approximately two-thirds of the Grants for Student Needs funding is enrolment based and with ongoing challenges related to declining enrolment and aging facilities in the LKDSB, we know that we will continue to face significant budgetary challenges for the next several years. In the meantime, we continue to advocate for our students and Ministry of Education funding to benefit the programming and capital priorities of the LKDSB. We will allocate budgets in alignment with these priorities and look for new ways to innovate and improve process efficacies, while prioritizing the support of student learning needs.

The development of a budget is complex and the magnitude of the dollars under consideration is large; however, the LKDSB maintains focus throughout its deliberations on the individual students impacted by budgetary decisions. We are proud of the commitment of LKDSB staff to supporting students' academic achievement and fostering welcoming, inclusive and safe school, and work environments. Together, we will continue to support our mission of “Fostering Success for Every Student Every Day.”

Sincerely,

John Howitt

Director of Education

***“Fostering Success
for Every Student,
Every Day”***

Budget Overview



Superintendent of Business - Operations

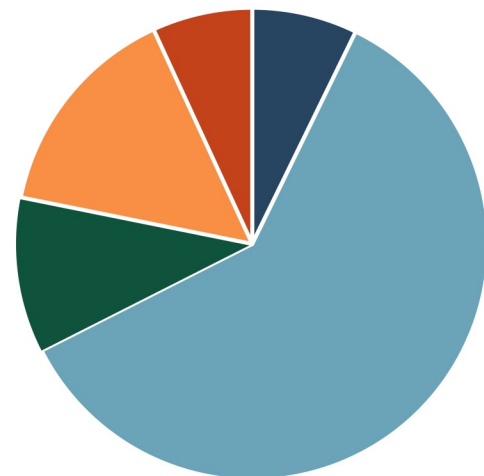
Brian McKay

For the 2022-23 School Year, the Lambton Kent District School Board will have a total combined Operating and Capital budget of \$325.83 million. The Ministry of Education released their 2022-23 Grants for Student Needs Funding memo on February 17, 2022 which provided an overview of key elements of education funding for the 2022-23 school year. The Technical Paper was released in March 2022 and provided the detailed budget information and calculations required to finalize the budget for 2022-23.

Total Provincial funding for the new budget year is projected to be \$26.1 billion, an average of \$13,059 per pupil. This average funding amount per pupil represents an increase of \$339 or 2.7% per pupil when compared to the 2021-22 school year.

Consolidated Budget Overview - \$325,834,102

Salaries	\$196,555,121
Benefits	\$34,595,208
Supplies, Services, Other	\$48,796,932
Capital Projects Equipment	\$22,361,748
Amortization and School Generated	\$23,525,093



Sincerely,

Brian McKay

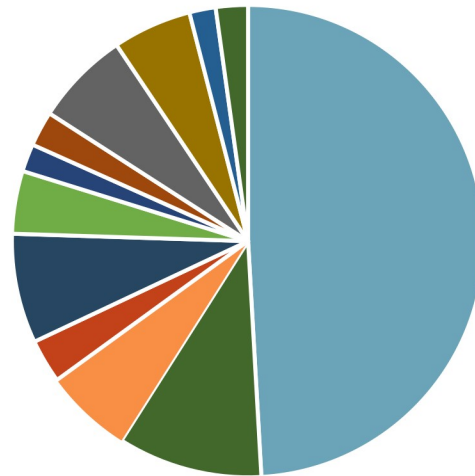
Superintendent of Business - Operations

Budget Overview



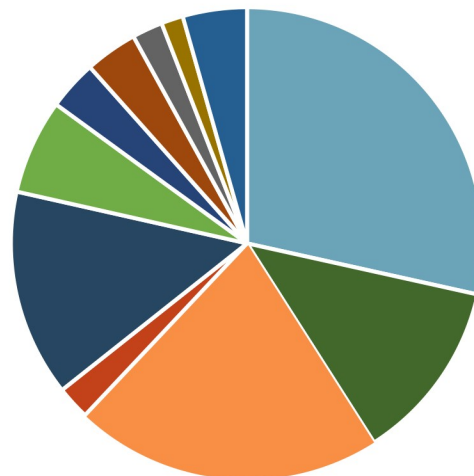
How educational dollars are spent

49.1%	Classroom Instruction
9.9%	School/Classroom Support Services
6.0%	School Supervision
3.0%	School/Classroom Resources
7.5%	School Operation & Maintenance
4.3%	Student Transportation
1.9%	Utilities
2.4%	Board Administration & Governance
6.5%	Capital Building Projects
5.4%	Amortization
1.8%	School Generated Funds
2.2%	Other



Supplies, Services and Other break-down

28.5%	Transportation
12.5%	Utilities
21.1%	Textbooks and Classroom Supplies
2.3%	Fees and Contractual Services
14.2%	School Maintenance Contracts
6.5%	Debt Payments
3.4%	Computer Purchases – Classroom
3.6%	Board Office Supplies and Maintenance
2.1%	Staff Development
1.5%	Capital Commitments – Ministry
4.3%	Other Expenditures



Budget Overview



Reconciliation of revenue and expenditures

Expenditures are broken down into operational and capital categories. Each of these categories are handled separately in the Ministry reporting system.

Expenditure Description Amount

Operational Expenditures – as reported on schedule 10	\$ 300,716,841
Capital Expenditures	\$ 21,058,108
Principal Payments on LKDSB debt	\$ 1,855,015
Retirement gratuity – Future Benefits adjustment	<u>\$ 2,204,138</u>
Total Budget	\$325,834,102

Capital expenditures, as included in the above table, represent the portion of the Board's 2022-23 capital program that will be capitalized.

Principal payments on LKDSB debt and the benefits adjustment for retirement gratuities are also reported separately in the Ministry's reporting system.

Budget Overview



Provincial Education Funding

The government has committed \$26.1 billion to public education to be allocated to school boards through the Grants for Student Needs (GSN) funding formula. This budget supports Ontario's public educational policies and programs.

The following key budget initiatives are impacting the 2022-23 GSN funding model:

COVID-19 Learning Recovery Fund – The Ministry will continue to provide funding supports for boards during the 2022-23 school year to support learning recovery, the first year of a fully de-streamed Grade 9 curriculum, the continued delivery of remote learning, supports for special education and maintaining enhanced cleaning standards. The majority of this funding will be used to support and hire staff throughout the school board. This funding will continue to be temporary in nature. The Lambton Kent District School Board will receive \$3.3 million under this funding category (2021-22 - \$5.2 million).

Supports for Students Fund – The Lambton Kent District School Board will continue to receive funding under this allocation. The 2022-23 allocation is \$2.4 million (2021-22 - \$2.9 million). This funding is tied to the upcoming round of central bargaining and its continuation is dependent on the outcome of central bargaining. The Ministry of Education is maintaining this funding throughout the 2022-23 school year as another means of stabilizing funding as school boards address learning disruptions.

Priority Investments – The 2022-23 GSN funding continues to provide funding in the following areas:

- Student Mental Health Investment – The Lambton Kent District School Board will recognize an increase of \$0.46 million for continued student mental health supports.
- Local Special Education Priorities – Increases to the benchmark funding allocations in the Special Education Grant and the Special Equipment Amount (SEA) are reflected in the Board's Special Education Funding amount for 2022-23.



Provincial Education Funding (continued)

Broadband Network Operations – The 2022-23 GSNs include a new allocation through the Pupil Foundation Grant and the Geographic Circumstances Grant for broadband network operations. This funding supports the costs for network connectivity, network infrastructure, network security and related network operations in schools and other school board buildings. School boards will be required to report on the usage of this funding against Ministry of Education provided metrics.

The GSNs include several labour related changes and updates.

Student Transportation – No increases to the funding envelope as the Ministry is currently conducting a review of student transportation. This change will place pressure on this budget item for the LKDSB. CLASS is responsible for this budget and will face challenges in maintaining increasing costs within the unchanged funding amount.

Utilities – The GSNs include a 5.45% increase to the non-staff portion of the Plant operations benchmark to support commodity price increases and the increased usage of commodities (natural gas, electricity) to support the running of HEPA units and expanded hours of fresh air intake.

Schedule



Budget Meeting Schedule

The Board's annual budget process for the 2022-23 school year began in February 2022. The below timeline shows the budget schedule for the upcoming 2022-23 school year.

Grant information released by the Ministry of Education

February 17, 2022



Budget Workshops for Trustees and Administration

April 12, 2022



Regular Board Meetings

(Presentation, review, public input and development of budget – as needed)

April 12 & 26 and May 10 & 24, 2022



Budget Information Sessions

Student Senate
April 13, 2022

Parent Involvement
Committee
May 16, 2022

Indigenous Liaison
Committee
June 3, 2022

Special Education
Advisory Committee
April 21, 2022



Final Approval of the 2022/2023 Budget

Presented at the Regular Board meeting on June 7, 2022

Enrolment



Day School Enrolment - Multi-Year Trend

ENROLMENT	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
ELEMENTARY								
October (FTE)	14,410	14,600	14,594	14,666	14,491	14,212	14,548	14,351
March (FTE)	14,448	14,644	14,594	14,666	14,491	14,212	14,548	14,351
ADE (Basis for funding)	14,429	14,622	14,594	14,666	14,491	14,212	14,548	14,351
Enrolment Change Prior Year (ADE)	(268)	193	(28)	72	(175)	(279)	336	(197)
SECONDARY								
October (FTE)	7,651	7,418	7,226	7,081	6,918	6,747	7,115	7,068
March (FTE)	7,431	7,160	6,945	6,903	6,677	6,747	6,868	6,785
ADE (Basis for funding)	7,541	7,289	7,086	6,992	6,798	6,747	6,992	6,926
Enrolment Change Prior Year (ADE)	(85)	(252)	(203)	(94)	(194)	(51)	245	(66)
TOTAL COMBINED DISTRICT SCHOOL								
October (FTE)	22,061	22,018	21,820	21,747	21,409	20,959	21,663	21,419
March (FTE)	21,879	21,804	21,539	21,569	21,168	20,959	21,416	21,136
ADE (Basis for funding)	21,970	21,911	21,680	21,658	21,289	20,959	21,540	21,277
Enrolment Change Prior Year (ADE)	(353)	(59)	(231)	(22)	(369)	(330)	581	(263)

5-Year Snapshot

ADE Total Elementary & Secondary Day School Enrolment

2018-19	21,658
2019-20	21,289
2020-21	20,959
2021-22	21,540
2022-23	21,277

The Average Daily Enrolment (ADE) is the major factor used in the calculation of the Funding Allocations for all school boards.

The Provincial funding model generates revenues primarily based on day school enrolments, counted on October 31st and March 31st.

Enrolment



Day School Enrolment - Projections

ENROLMENT	2023-24	2024-25	2025-26	2026-27	2027-28
	Projected	Projected	Projected	Projected	Projected
ELEMENTARY					
Kindergarten	2,808	2,798	2,759	2,751	2,735
Grades 1-3	4,476	4,394	4,464	4,440	4,434
Grades 4-8	7,364	7,452	7,408	7,459	7,525
TOTAL ELEMENTARY	14,648	14,644	14,631	14,650	14,694
SECONDARY					
Grade 9	1,614	1,589	1,605	1,562	1,523
Grade 10	1,717	1,689	1,664	1,678	1,636
Grade 11	1,799	1,739	1,710	1,686	1,698
Grade 12	2,195	2,290	2,247	2,210	2,190
TOTAL SECONDARY	7,325	7,307	7,226	7,136	7,047
DAILY ENROLMENT					
TOTAL AVERAGED	21,973	21,951	21,857	21,786	21,741
PREVIOUS YEAR INCREASE(DECREASE)	699	(22)	(94)	(71)	(45)

5-Year Snapshot

Total Elementary & Secondary Day School Enrolment Projections

2023-24	21,973
2024-25	21,951
2025-26	21,857
2026-27	21,786
2027-28	21,741

Projected Average Daily Enrolment (ADE) for 2023-24 to 2027-28.

Revenue



Revenue Forecast Summary

GRANT CATEGORY	2022-23 ESTIMATES	2021-22 BUDGET	VARIANCE to 20-21
	\$	REVISED ESTIMATES	Revised Estimates
	\$	\$	\$
OPERATING GRANTS			
Pupil Foundation Grant – Elementary JK-SK	16,260,677	17,520,912	(1,260,235)
Pupil Foundation Grant – Elementary Gr. 1 to 3	26,396,060	25,585,518	810,542
Pupil Foundation Grant – Elementary Gr. 4 to 8	37,549,828	37,344,619	235,209
Pupil Foundation Grant – Secondary	39,369,645	39,218,764	150,881
School Foundation – Elementary	12,231,448	11,821,657	409,791
School Foundation – Secondary	5,592,064	5,751,023	(158,959)
School Foundation – Library Staff Amount	143,308	142,109	1,199
Parent Engagement	73,050	40,090	32,960
Special Education	33,584,668	33,033,155	551,513
Language Grants – French as 2 nd Language	3,046,290	2,948,623	98,297
Language Grants – ESL/ESD	977,847	968,614	9,233
Distant & Supported Schools (Learning Resources)	227	0	227
Remote & Rural	249,077	247,320	1,757
Rural and Northern Education Allocation	601,887	603,143	(1,256)
Continuing Education and Summer School	792,849	792,899	(50)
Cost Adjustment and Teachers Qualifications and Experience	27,780,521	27,205,114	575,407
ECE Qualifications & Experience	1,252,256	1,306,357	(54,101)
Transportation	13,854,252	13,846,564	7,688
Governance & Administration	6,610,021	6,492,571	117,450
Program Leadership Grant	1,000,496	999,389	1,107
Pupil Accommodation – School Operations	21,586,777	21,400,352	186,425
Learning Opportunities (LOG) – Base Amount	1,606,794	1,585,385	21,409
Literacy and Numeracy Assistance (LOG)	0	0	0
Student Success Assistance (LOG)	1,689,977	1,623,231	66,746
Experiential Learning Allocation (LOG)	143,534	142,988	546
Indigenous Education Grant	2,763,366	2,803,056	(39,690)
New Teacher Induction Program	102,830	107,690	(4,860)
Mental Health and Well Being	1,378,652	923,598	455,054
Covid-19 Learning Recovery Fund	0	0	0
1. Sub-Total =	256,669,031	254,454,741	2,214,290
Supports Student Fund	2,424,179	2,935,602	(511,423)
Declining Enrolment Allocation	729,981	312,466	417,515
Top Up Allocation for School Operations	2,512,315	2,503,843	8,472
Community Use of Schools Compensation	321,275	314,710	6,565
2. Sub-Total =	5,987,750	6,066,621	(78,871)

Revenue



Revenue Forecast Summary (continued)

GRANT CATEGORY	2022-23 ESTIMATES	2021-22 BUDGET REVISED ESTIMATES	VARIANCE to 20-21 Revised Estimates
	\$	\$	\$
Sub-Total OPERATING GRANTS (1+2) from Student Focused Funding Model =	262,656,781	260,521,362	2,135,419
School Facilities Renewal	3,456,084	3,472,897	(16,813)
Top Up Allocation for School Renewal including Rural	324,302	332,331	(8,029)
School Renewal Enhancement	756,817	756,817	0
School Condition Improvement	17,824,545	15,517,131	2,307,414
Ministry Temporary Accommodations	83,619	150,353	(66,734)
Prior Capital Commitments	744,654	744,654	0
CVRIS Deferred Revenue	0	1,028,743	(1,028,743)
Financing Costs {\$13.9M Stage 1, \$6.9M Stage 2, Stage 3, PTR & Capital Priority}	3,349,960	3,279,683	70,277
3. Sub-Total (Renewal grants) =	26,539,980	25,282,609	1,257,372
Sub-Total ALL GRANT CATEGORIES from Student Focused Funding Model =	289,196,761	285,803,971	3,392,791
<u>Other Revenue</u>			
Tuition (First Nations, Visa)	4,914,834	5,151,891	(464,283)
School Generated Funds	6,000,000	6,000,000	0
Priorities and Partnerships Fund	2,042,050	2,797,838	(755,788)
Ministry Grants – Capital Building Projects	0	0	0
Misc. other revenue (OYAP, Interests, Rentals, Energy & Deferred Revenues)	1,677,425	1,606,489	70,936
Deferred Revenue (Targeted Student Supports & Special Ed)	0	632,746	(632,746)
GSN Funding Stabilization Grant 2020-21	0	0	0
Covid-19 Learning Recovery Fund/Support Fund	3,333,239	5,240,999	(1,907,760)
Best Start – Operating Rent	645,915	599,438	46,477
A. TOTAL MINISTRY + FEES REVENUE =	307,810,224	307,833,372	(23,147)
<u>OTHER FUNDING SOURCES:</u>			
Ministry Funding of Capital Amortization	16,984,682	14,420,584	2,847,817
Transfer in from Reserves – for capital projects & operation purposes	1,039,196	2,871,733	(1,914,169)
B. Sub-Total =	18,023,878	17,292,317	731,561
GRAND TOTAL A + B	325,834,102	325,125,689	708,414

Expenditures



Operational Expenditure Budget

BUDGET	2022-23 Estimates		2021-22 Estimates		VARIANCE
	\$	%	\$	%	
INSTRUCTION					
Classroom Teachers	146,657,242	48.77	143,429,454	48.43	3,227,788
Supply Staff	7,770,963	2.58	9,813,325	3.31	(2,042,362)
Teacher Assistants	14,791,523	4.92	14,432,999	4.87	358,524
Early Childhood Educators	5,581,631	1.86	6,189,702	2.09	(608,071)
Textbooks/Supplies	8,123,003	2.70	6,832,270	2.31	1,290,733
Computers	1,656,040	0.55	1,893,388	0.64	(237,348)
Student Support – Professional & Para Prof	7,934,617	2.64	7,595,884	2.56	338,733
Library & Guidance	4,381,419	1.46	4,090,802	1.38	290,617
Staff Development – Instructional	827,993	0.28	727,977	0.25	100,016
Department Heads	427,559	0.14	422,820	0.14	4,739
Principals & Vice Principals	12,487,068	4.15	12,282,383	4.15	204,685
School Office	7,093,886	2.36	7,098,645	2.40	(4,759)
Co-Ordinator's & Consultants/Program Support	4,002,740	1.33	3,814,056	1.29	188,684
Continuing Education	797,890	0.27	802,008	0.27	(4,118)
Instruction – Amortization and Write Downs	2,343,165	0.78	2,481,210	0.84	(138,045)
TOTAL INSTRUCTION EXPENSES	224,876,739	74.79	221,906,923	74.93	2,969,816
ADMINISTRATION AND OTHER					
Trustees	379,677	0.13	352,974	0.12	26,703
Directors & Supervisory Officers	675,612	0.22	999,338	0.34	(323,726)
Board Administration	6,711,766	2.23	5,999,288	2.03	712,478
Board Amortization	130,934	0.04	130,411	0.04	523
Transportation	13,780,212	4.58	13,983,118	4.72	(202,906)
Transportation – Provincial Schools	141,734	0.05	81,000	0.03	60,734
Operation & Maintenance – Schools	27,671,811	9.20	26,249,036	8.86	1,422,775
School Renewal	3,005,041	1.00	3,005,041	1.01	-
Amortization (Pupil Accom.)	16,553,217	5.50	16,702,759	5.64	(149,542)
Other Non-operating	790,098	0.26	744,654	0.25	45,444
School Generated Funds	6,000,000	2.00	6,000,000	2.03	-
TOTAL ADMIN AND OTHER EXPENSES	75,840,102	25.21	74,247,619	25.07	1,592,483
TOTAL EXPENSES	\$300,716,841	100.00	\$296,154,542	100.00	\$4,562,299

Expenditures



Staffing Summary Review (FTE)

EXPENDITURE CATEGORIES	2022-2023 FTE STAFF	2021-2022 FTE STAFF	2020-2021 FTE (REV)	2020-20-21 FTE (EST)	2019-2020 FTE STAFF	2018-2019 FTE STAFF
CLASSROOM INSTRUCTION						
Classroom Teachers - Elementary	846.5	838.9	880.9	851.0	849.4	871.8
Classroom Teachers - Secondary	469.2	460.0	459.1	459.5	460.8	493.0
Total Teachers	1,315.7	1,298.9	1,340.0	1,310.5	1,310.2	1,364.8
Teacher Assistants - Elementary	207.0	206.0	214.4	206.5	206.0	211.0
Teachers Assistants - Secondary	54.0	51.0	52.0	50.5	45.0	52
Early Childhood Educators	103.0	110.0	110.0	103.0	103.0	103.0
Total Teacher Assistants & ECE's	364.0	367.0	376.4	36.0	354	366
Professionals, Paraprofessionals & Supervisory Support	73.4	76.6	78.9	76	69.8	77.85
Library - Elementary	19.6	14.7	13.8	15.3	15.3	15.3
Library - Secondary	12.0	7.0	7.0	7.0	7.6	7.6
Guidance - Elementary	4.5	4.8	4.6	4.8	4.8	4.8
Guidance - Secondary	20.5	18.3	20.7	20	19.5	19.5
Total Library & Guidance	56.6	44.8	46.1	47.1	47.2	47.2
CLASSROOM INSTRUCTION TOTAL	1,809.70	1,787.4	1,841.4	1,793.6	1,781.2	1,855.9
TOTAL PREPARATION TIME						
Principals - Elementary	50.0	50.0	50.0	50.0	50.0	50.0
Principals - Secondary	12.0	12.0	12.0	12.0	12.0	12.0
Vice Principals - Elementary	10.0	10.0	10.3	9.0	9.0	9.0
Vice Principals - Secondary	12.3	12.3	13.1	11.3	11.3	11.3
Total Principals & Vice-Principals	84.3	84.3	85.4	82.3	82.3	82.3
School Secretaries - Elementary	57.8	59.7	63.9	61.6	59.0	60.4
School Secretaries - Secondary	42.3	44.8	46.8	44.8	40.8	14.8
Total School Secretaries	100.1	104.5	110.7	106.4	99.8	102.2
Coordinators & Consultants - Elementary	13.5	12.5	12.5	13.5	12.5	12.5
Coordinators & Consultants - Secondary	14.5	14.5	14.5	12.5	10.5	9.5
Total Coordinators & Consultants	28.0	27.0	27.0	26.0	23.0	22.0
Trustees	14.0	14.0	14.0	14.0	14.0	14.0
Directors & Supervisor Officers	3.3	5.0	5.0	5.0	5.0	5.0
Board Administration	53.5	51.5	52.5	53.5	52.0	54.0
School Operations	205.8	205.4	209.9	200.6	204.5	209.3
Continuing Education	6.2	6.2	6.2	6.2	6.2	6.0
NON-CLASSROOM TOTAL	495.2	497.9	510.7	494.0	486.8	494.8
GRAND TOTAL	2,304.9	2,285.3	2,352.1	2,287.6	2,268.0	2,350.7

Expenditures



Capital Projects – Elementary

PROJECT	ELEMENTARY				
	TOTALS	School Renewal	SCI	Ministry Capital Project Grants	Reserves
5 Total Funding Allocation For Capital Projects	\$16,746,329	\$2,971,784	\$13,774,545	\$0	\$0
1 Renewal Projects:					
School Facility Change Requests	\$100,000	\$100,000			
Building Component Upgrades:					
School Renewal Funded	\$1,238,438	\$1,238,438			
School Condition Improvement Funded	\$13,774,545		\$13,774,545		
Education Centres (solar panel revenues)					
2 Reserves Contribution – Capital Projects					
3 Annual Maintenance Plan Program	\$1,633,346	\$1,633,346			
TOTAL PROJECTS ESTIMATED COSTS	\$16,746,329	\$2,971,784	\$13,774,545	\$0	\$0

This shading denotes a Ministry Allocation funded as a Deferred Capital Contribution.

SCI = School Condition Improvement Funding Program that supports Board Capital Needs.

Reserve allocations are the full amounts required to fund the projects. Only the amortized amounts are brought forward into the budget to match the amortized expenses over the service life of the facility.

Expenditures



Capital Projects – Secondary

PROJECT	SECONDARY				
	TOTALS	School Renewal	SCI	Ministry Capital Projects Grants	Reserves
5 Total Funding Allocation For Capital Projects	\$5,615,419	\$1,565,419	\$4,050,000	\$0	\$0
1 Renewal Projects:					
School Facility Change Requests	\$99,617	\$99,617			
Building Component Upgrades:					
School Renewal Funded	\$297,225	\$297,225			
School Condition Improvement Funded	\$4,050,000		\$4,050,000		
Education Centres (solar panel revenues)					
2 Reserves Contribution – Capital Projects					
3 Annual Maintenance Plan Program	\$1,168,577	\$1,168,577			
TOTAL PROJECTS ESTIMATED COSTS	\$5,615,419	\$1,565,419	\$4,050,000	\$0	\$0

This shading denotes a Ministry Allocation funded as a Deferred Capital Contribution.

SCI = School Condition Improvement Funding Program that supports Board Capital Needs.

Reserve allocations are the full amounts required to fund the projects. Only the amortized amounts are brought forward into the budget to match the amortized expenses over the service life of the facility.

Total investments in 2022-2023 for school capital projects = \$22,361,748

Accumulated Surplus



Projected Accumulated Surplus

	Estimated Balance August 31, 2022	Allocations	Projected Balance August 31, 2023	
Available for Compliance - Unappropriated				General surplus funds – Board use
General Funds	\$26,531,267		\$26,531,267	
Available for Compliance – Internally Appropriated				Reserves Future retirement liabilities WSIB self-insured program Cafeteria upgrades/repairs Self-insured expenses Maintenance pay equity Information Technology Buildings & grounds capital LKDSB support capital Local Priorities LKDSB Supported Capital
Retirement Gratuities	\$5,099,798	-\$270,000	\$4,829,798	
W.S.I.B. – Workers Safety & Insurance	2,610,877		2,610,877	
Cafeteria Upgrades and Equipment	324,533		324,533	
Insurance	361,323		361,323	
Pay / Internal Equity Non-Teaching	567,086		567,086	
Computer Infrastructure & Management Systems	1,034,022		1,034,022	
Building & Grounds	4,501,566		4,501,566	
Classroom	792,131		792,131	
Local Priorities Funding	206,245		206,245	
Amortized Expense – Completed Capital Projects	5,595,239	-\$458,779	5,136,460	
	\$21,092,820	-\$728,779	\$20,364,041	
Unavailable for Compliance				PSAB Employee future Benefits PSAB Interest School specific Designated surplus for LKDSB land – refer to LKDSB capital schedule
Employee Future Benefits	-\$8,155,309	\$2,204,138	-\$5,951,171	
Interest Expenses	-481,906		-481,906	
School Generated Funds	3,132,729		3,132,729	
Revenues Recognized for Land	1,518,050		1,518,050	
	-\$3,986,436	\$2,204,138	-\$1,782,298	
TOTAL	\$43,637,651	\$1,475,359	\$45,113,010	



Lambton Kent District School Board

Student Achievement ✓ *Community Success*

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