



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



# 2023-24 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 2023-24 Budget Report.



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# LKDSB Overview



The Lambton Kent District School Board provides educational services to more than 21,500 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 <sup>(\*FTE)</sup>

6,900 Secondary  
14,602 Elementary

## Classroom Staff <sup>(\*FTE)</sup>

1,330.2 Teachers  
291 Teachers Assistants  
99 Early Childhood Educators  
53.9 Library and Guidance

## Support Staff <sup>(\*FTE)</sup>

295.4 School Support  
205.3 Facility Services  
58.5 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

## Associate Director – Corporate Services

Brian McKay

## Superintendents

Angie Barrese

Superintendent of Education - Program: Student Support Services / Well-Being

Gary Girardi

Superintendent of Education - Human Resources / Safe Schools

Ben Hazzard

Superintendent of Education - Program: Early Years / Elementary

Helen Lane

Superintendent of Education - Program: Indigenous Education / Equity, Diversity & Inclusion / International Education

Mary Mancini

Superintendent of Education - Program: Student Success / Secondary / Adult and Continuing Education

# Board of Trustees



## Board Chair

Randy Campbell

Representing East, South & West Kent

## Trustees

Greg Agar

Representing Central Lambton

Jane Bryce

Representing North & North East Lambton

Ruth Ann Dodman

Representing Chatham

Jack Fletcher

Representing Sarnia & Point Edward

Malinda Little

Representing Sarnia & Point Edward

Roberta Northmore

Representing Four First Nations

Angela Richards

Representing East, South & West Kent

Kelley Robertson

Representing Chatham

David Shortt

Representing Sarnia & Point Edward

## Board Vice Chair

Janet Barnes

Representing North Kent & South Lambton

## Student Trustees

Kobee Soney

Indigenous Student Trustee

Alizah Ali

Student Trustee

Tristan Nemcek

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 21,500 students across 50 elementary and 12 secondary schools, with a total operating and capital budget of \$336,378,172. This budget is based on the Ministry Grants for Education Funding 2023-2024, as released on April 17, 2023.

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 2023-2024 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



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. We also know that the education sector will be impacted by financial restraint and the adjustments to the Transportation and Indigenous Education funding formulas. 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



## Associate Director – Corporate Services

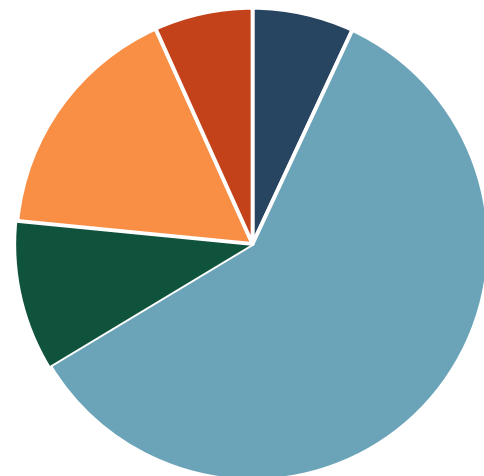
Brian McKay

For the 2023-24 School Year, the Lambton Kent District School Board will have a total combined Operating and Capital budget of \$336.38 million. The Ministry of Education released their 2023-24 Grants for Student Needs Funding memo on April 17, 2023 which provided an overview of key elements of education funding for the school year. The Technical Paper was released in April 2023 and provided the detailed budget information and calculations required to finalize the budget.

Total Provincial funding for the new budget year is projected to be \$27.1 billion, an average of \$13,125 per pupil. This average funding amount per pupil represents an increase of \$264 or 2.1% per pupil when compared to the 2022-23 school year.

Consolidated Budget Overview - \$336,378,172

Salaries	\$199,908,734
Benefits	\$34,309,399
Supplies, Services, Other	\$56,180,071
Capital Projects Equipment	\$22,618,265
Amortization and School Generated	\$23,361,703



Sincerely,

*Brian McKay*

Associate Director – Corporate Services

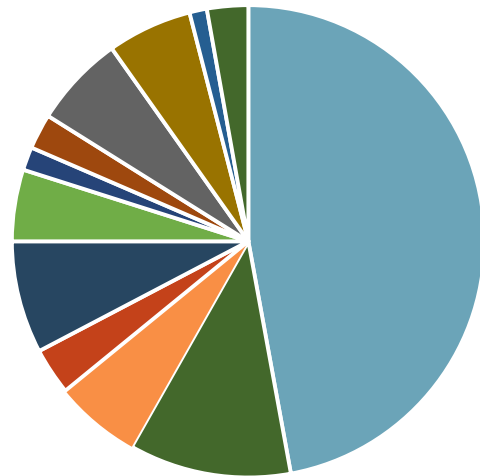


# Budget Overview



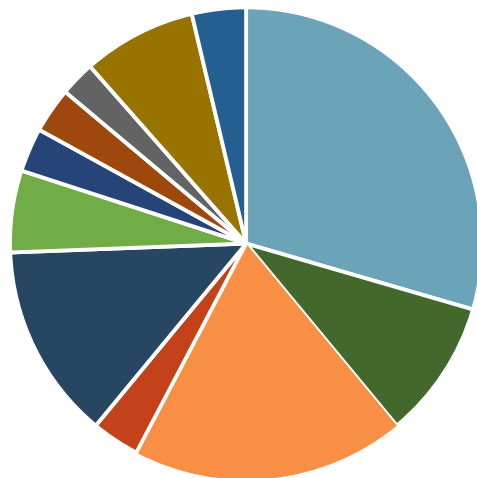
## How educational dollars are spent

47.1%	Classroom Instruction
11.1%	School/Classroom Support Services
5.9%	School Supervision
3.2%	School/Classroom Resources
7.7%	School Operation & Maintenance
4.9%	Student Transportation
1.6%	Utilities
2.4%	Board Administration & Governance
6.3%	Capital Building Projects
5.8%	Amortization
1.2%	School Generated Funds
2.8%	Other



## Supplies, Services and Other break-down

29.5%	Transportation
9.5%	Utilities
18.7%	Textbooks and Classroom Supplies
3.3%	Fees and Contractual Services
13.4%	School Maintenance Contracts
5.6%	Debt Payments
3.0%	Computer Purchases – Classroom
3.1%	Board Office Supplies and Maintenance
2.4%	Staff Development
7.8%	Capital Commitments – Ministry
3.7%	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	\$ 312,230,428
Capital Expenditures	\$ 21,278,645
Principal Payments on LKDSB debt	\$ 1,944,099
Retirement gratuity – Future Benefits adjustment	\$ <u>925,000</u>
<b>Total Budget</b>	<b>\$336,378,172</b>

Capital expenditures, as included in the above table, represent the portion of the Board’s 2023-24 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 \$27.1 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 2023-24 GSN funding model:

**Transportation Funding Model** – The Ministry of Education has introduced a new student transportation funding model for the 2023-24 school year. The new transportation funding model establishes funding benchmarks based on the following criteria:

- Vehicle component – to recognize cost of purchasing and operating school buses,
- Fuel component – benchmark amount changed to \$1.50/litre,
- School bus driver and spare capacity component,
- Local priorities and operations amount – to allow school boards to address unique operational circumstances,
- Transition amount.

The change in the transportation funding model is impacting the board's 2023-24 estimates budget. CLASS is projecting a \$1,201,563 loss in transportation for the 2023-24 school year. CLASS staff will track expenditures against the funding model during the school year to assess in-year impacts.

**Realignment of Indigenous Education Funding** – The Ministry of Education realigned the First Nations, Metis, and Inuit Studies and Board Action Plan allocations within the Indigenous Education Grant. A one-time realignment mitigation fund was included for the 2023-24 school year. This change has resulted in a \$1,610,081 loss of funding, net of mitigation supports, in the board's studies allocation.

**Supports for Students Fund** – The Lambton Kent District School Board will continue to receive funding under this allocation. The 2023-24 allocation is \$2.5 million (2022-23 - \$2.4 million). This funding is tied to the ongoing central bargaining and its continuation is

# Budget Overview



## Provincial Education Funding (continued)

dependent on the outcome of central bargaining. The Ministry of Education is maintaining this funding throughout the 2023-24 school year as another means of stabilizing funding as school boards address learning disruptions.

**Covid-19 Learning Recovery Fund** – This funding was used to support costs incurred because of the Covid-19 pandemic. This funding expired at the end of the 2022-23 school year. The board received \$3,333,239 under this fund for the 2022-23 school year.

**Utilities** – The GSNs include a 2.00% increase to the non-staff portion of the School Operations benchmark to support commodity price increases (natural gas, electricity).

# Schedule



## Budget Meeting Schedule

The Board's annual budget process for the 2023-24 school year began in February 2023. The below timeline shows the budget schedule for the 2023-24 school year.

### Grant information released by the Ministry of Education

April 17, 2023



### Budget Workshops for Trustees and Administration

April 4, 2023 and May 2, 2023



### Regular Board Meetings

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

April 11 & 25 and May 9 & 23, 2023



### Budget Information Sessions

Student Senate  
May 1, 2023

Indigenous Liaison  
Committee  
May 2, 2023

Parent Involvement  
Committee  
May 15, 2023

Special Education  
Advisory Committee  
May 18, 2023



### Final Approval of the 2023-24 Budget

Presented at the Regular Board meeting on June 6, 2023

# Enrolment



## Day School Enrolment - Multi-Year Trend

ENROLMENT	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>ELEMENTARY</b>								
October (FTE)	14,600	14,594	14,666	14,491	14,212	14,548	14,880	14,602
March (FTE)	14,644	14,594	14,666	14,491	14,212	14,548	14,880	14,602
ADE (Basis for funding)	14,622	14,594	14,666	14,491	14,212	14,548	14,880	14,602
Enrolment Change Prior Year (ADE)	193	(28)	72	(175)	(279)	336	332	(278)
<b>SECONDARY</b>								
October (FTE)	7,418	7,226	7,081	6,918	6,747	7,115	7,155	7,041
March (FTE)	7,160	6,945	6,903	6,677	6,747	6,868	6,867	6,759
ADE (Basis for funding)	7,289	7,086	6,992	6,798	6,747	6,992	7,011	6,900
Enrolment Change Prior Year (ADE)	(252)	(203)	(94)	(194)	(51)	245	19	(111)
<b>TOTAL COMBINED DISTRICT SCHOOL</b>								
October (FTE)	22,018	21,820	21,747	21,409	20,959	21,663	22,035	21,643
March (FTE)	21,804	21,539	21,569	21,168	20,959	21,416	21,747	21,361
ADE (Basis for funding)	21,911	21,680	21,658	21,289	20,959	21,540	21,891	21,502
Enrolment Change Prior Year (ADE)	(59)	(231)	(22)	(369)	(330)	581	351	(389)

## 5-Year Snapshot

ADE Total Elementary & Secondary Day School Enrolment

2019-20	21,289
2020-21	20,959
2021-22	21,540
2022-23	21,891
2023-24	21,502

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 31<sup>st</sup> and March 31<sup>st</sup>.

# Enrolment



## Day School Enrolment - Projections

ENROLMENT	2024-25	2025-26	2026-27	2027-28	2028-29
	Projected	Projected	Projected	Projected	Projected
<b>ELEMENTARY</b>					
Kindergarten	2,834	2,871	2,913	2,869	2,857
Grades 1-3	4,543	4,639	4,603	4,678	4,650
Grades 4-8	7,634	7,664	7,800	7,943	8,028
<b>TOTAL ELEMENTARY</b>	<b>15,011</b>	<b>15,174</b>	<b>15,316</b>	<b>15,490</b>	<b>15,535</b>
<b>SECONDARY</b>					
Grade 9	1,644	1,671	1,644	1,613	1,684
Grade 10	1,688	1,679	1,703	1,675	1,648
Grade 11	1,785	1,717	1,708	1,730	1,704
Grade 12	2,220	2,269	2,192	2,190	2,222
<b>TOTAL SECONDARY</b>	<b>7,337</b>	<b>7,336</b>	<b>7,247</b>	<b>7,208</b>	<b>7,258</b>
<b>DAILY ENROLMENT</b>					
<b>TOTAL AVERAGED</b>	<b>22,348</b>	<b>22,510</b>	<b>22,563</b>	<b>22,698</b>	<b>22,793</b>
<b>PREVIOUS YEAR INCREASE(DECREASE)</b>	<b>846</b>	<b>162</b>	<b>53</b>	<b>135</b>	<b>95</b>

### 5-Year Snapshot

Total Elementary & Secondary Day School Enrolment Projections

2024-25	22,348
2025-26	22,510
2026-27	22,563
2027-28	22,698
2028-29	22,793

Projected Average Daily Enrolment (ADE) for 2024-25 to 2028-29.

# Revenue



## Revenue Forecast Summary

GRANT CATEGORY	2023-24 ESTIMATES	2022-23 REVISED ESTIMATES	VARIANCE to 22-23 Revised Estimates
	\$	\$	\$
<b>OPERATING GRANTS</b>			
Pupil Foundation Grant – Elementary JK-SK	17,144,060	18,599,049	(1,454,989)
Pupil Foundation Grant – Elementary Gr. 1 to 3	27,429,953	26,828,980	600,973
Pupil Foundation Grant – Elementary Gr. 4 to 8	38,623,209	38,176,577	446,632
Pupil Foundation Grant – Secondary	39,798,714	39,584,699	214,015
School Foundation – Elementary	12,504,589	12,483,470	21,119
School Foundation – Secondary	5,667,816	5,666,589	1,227
School Foundation – Remote Learning Administration	92,379		92,379
School Foundation – Library Staff Amount	145,237	143,308	1,929
Parent Engagement	73,095	73,149	(54)
Special Education	34,761,311	33,554,824	1,206,487
Language Grants – French as 2 <sup>nd</sup> Language	3,145,345	3,130,609	14,736
Language Grants – ESL/ESD	992,884	1,029,640	(36,756)
Distant & Supported Schools (Learning Resources)	1,995	1,844	151
Remote & Rural	253,859	254,600	(741)
Rural and Northern Education Allocation	624,712	601,887	22,825
Continuing Education and Summer School	819,436	769,994	49,442
Cost Adjustment and Teachers Qualifications and Experience	28,850,305	27,543,784	1,306,521
ECE Qualifications & Experience	1,203,782	1,351,894	(148,112)
Transportation	15,309,910	14,359,777	950,133
Governance & Administration	6,867,729	6,658,055	209,674
Program Leadership Grant	1,008,213	1,000,496	7,717
Pupil Accommodation – School Operations	22,441,522	22,141,292	300,230
Learning Opportunities (LOG) – Base Amount	1,642,702	1,606,794	35,908
Student Success Assistance (LOG)	1,755,096	1,704,625	50,471
Experiential Learning Allocation (LOG)	146,845	144,930	1,915
Safe and Clean Schools Supplement	244,610	0	244,610
Indigenous Education Grant	1,775,074	3,038,708	(1,263,634)
New Teacher Induction Program	103,358	102,830	528
Mental Health and Well Being	1,441,160	1,396,306	44,854
One Time Realignment Mitigation Fund	571,853	0	571,853
<b>1. Sub-Total =</b>	<b>265,440,753</b>	<b>261,948,710</b>	<b>3,492,043</b>
Supports Student Fund	2,503,495	2,424,179	79,316
Declining Enrolment Allocation	862,761	0	862,761
Top Up Allocation for School Operations	2,566,870	2,405,622	161,248
Community Use of Schools Compensation	318,788	321,275	(2,487)
Trustees' Association Fee	58,745	58,084	661
<b>2. Sub-Total =</b>	<b>6,310,659</b>	<b>5,209,160</b>	<b>1,101,499</b>



# Revenue



## Revenue Forecast Summary (continued)

GRANT CATEGORY	2023-24 ESTIMATES	2022-23 REVISED ESTIMATES	VARIANCE to 22-23 Revised Estimates
	\$	\$	\$
Sub-Total OPERATING GRANTS (1+2) from Student Focused Funding Model =	271,751,412	267,157,870	4,593,542
School Facilities Renewal	3,477,225	3,527,561	(50,336)
Top Up Allocation for School Renewal including Rural	319,876	310,582	9,294
School Renewal Enhancement (prior year includes deferred amt)	794,658	1,601,252	(806,594)
School Condition Improvement (prior year includes deferred amt)	18,026,506	26,058,788	(8,032,282)
Ministry Temporary Accommodations	137,513	83,619	53,894
Prior Capital Commitments	744,654	744,654	0
Federal Safe Indoor Air	0	747,340	(747,340)
Capital Priorities	0	1,067,752	(1,067,752)
CVRIS Deferred Revenue	0	843,139	(843,139)
Financing Costs	3,340,907	3,371,156	(30,249)
<b>3. Sub-Total (Renewal grants) =</b>	<b>26,841,339</b>	<b>38,355,843</b>	<b>(11,514,504)</b>
Sub-Total ALL GRANT CATEGORIES from Student Focused Funding Model =	298,592,751	305,513,713	(6,920,962)
<u>Other Revenue</u>			
Tuition (First Nations, Visa)	4,464,591	5,513,477	(1,048,886)
School Generated Funds	4,000,000	3,193,000	807,000
Priorities and Partnerships Fund	3,971,500	2,777,271	1,194,229
Misc. other revenue	3,515,581	1,688,461	1,827,120
Deferred Revenue (Indigenous & Special Ed)	0	243,999	(243,999)
Covid-19 Learning Recovery Fund	0	3,333,239	(3,333,239)
Best Start – Operating Rent	705,205	645,915	59,290
<b>A. TOTAL MINISTRY + FEES REVENUE =</b>	<b>315,249,628</b>	<b>322,909,075</b>	<b>(7,659,447)</b>
OTHER FUNDING SOURCES:			
Ministry Funding of Capital Amortization	18,180,165	16,692,632	1,487,533
Transfer in from Reserves – for capital projects & operation purposes	2,948,379	1,691,872	1,256,507
<b>B. Sub-Total =</b>	<b>21,128,544</b>	<b>18,384,504</b>	<b>2,744,040</b>
<b>GRAND TOTAL A + B</b>	<b>336,378,172</b>	<b>341,293,579</b>	<b>(4,915,407)</b>

# Expenditures



## Operational Expenditure Budget

BUDGET	2023-24 ESTIMATES		2022-23 REVISED ESTIMATES		VARIANCE
	\$	%	\$	%	
<b>INSTRUCTION</b>					
Classroom Teachers	147,534,351	47.24	147,571,133	48.58	(36,782)
Supply Staff	5,406,618	1.73	7,926,478	2.61	(2,519,860)
Teacher Assistants	17,628,935	5.65	15,219,819	5.01	2,409,116
Early Childhood Educators	5,970,719	1.91	5,637,190	1.86	333,529
Textbooks/Supplies	8,989,438	2.88	8,975,433	2.96	14,005
Computers	1,684,668	0.54	1,679,038	0.55	5,630
Student Support – Professional & Para Prof	9,171,597	2.94	8,089,473	2.66	1,082,124
Library & Guidance	4,156,816	1.33	3,991,635	1.31	165,181
Staff Development – Instructional	830,663	0.27	1,067,199	0.35	(236,536)
Department Heads	393,918	0.13	426,900	0.14	(32,982)
Principals & Vice Principals	12,539,818	4.02	12,442,542	4.10	97,276
School Office	7,435,217	2.38	7,106,077	2.34	329,140
Coordinators & Consultants/Program Support	4,604,637	1.47	4,501,759	1.48	102,878
Continuing Education	830,343	0.27	807,386	0.27	22,957
Instruction – Amortization and Write Downs	1,932,655	0.62	2,303,706	0.76	(371,051)
<b>TOTAL INSTRUCTION EXPENSES</b>	<b>229,110,393</b>	<b>73.38</b>	<b>227,745,768</b>	<b>74.98</b>	<b>1,364,625</b>
<b>ADMINISTRATION AND OTHER</b>					
Trustees	371,938	0.12	353,301	0.12	18,637
Directors & Supervisory Officers	936,160	0.30	757,350	0.25	178,810
Board Administration	6,706,002	2.15	6,927,599	2.28	(221,597)
Board Amortization	349,634	0.11	404,034	0.13	(54,400)
Transportation	16,428,884	5.26	14,370,880	4.73	2,058,004
Transportation – Provincial Schools	153,988	0.05	187,214	0.06	(33,226)
Operation & Maintenance – Schools	28,309,012	9.07	28,111,005	9.26	198,007
School Renewal	3,001,541	0.96	3,001,541	0.99	0
Amortization (Pupil Accom.)	18,476,222	5.91	16,080,461	5.29	2,395,761
Other Non-operating	744,654	0.24	744,654	0.25	0
School Generated Funds	4,000,000	1.28	3,193,000	1.05	807,000
Provisions for Contingencies	3,642,000	1.17	1,855,155	0.61	1,786,845
<b>TOTAL ADMIN AND OTHER EXPENSES</b>	<b>83,120,035</b>	<b>26.62</b>	<b>75,986,194</b>	<b>25.02</b>	<b>7,133,841</b>
<b>TOTAL EXPENSES</b>	<b>\$312,230,428</b>	<b>100.0</b>	<b>\$303,731,962</b>	<b>100.00</b>	<b>8,498,466</b>

# Expenditures



## Staffing Summary Review (FTE)

EXPENDITURE CATEGORIES	2023-2024 FTE STAFF	2022-2023 FTE STAFF	2021-2022 FTE STAFF	2020-2021 FTE STAFF	2020-20-21 FTE STAFF	2019-2020 FTE STAFF
<b>CLASSROOM INSTRUCTION</b>						
Classroom Teachers - Elementary	862.7	846.5	838.9	880.9	851.0	849.4
Classroom Teachers - Secondary	467.5	469.2	460.0	459.1	459.5	460.8
<b>Total Teachers</b>	<b>1,330.2</b>	<b>1,315.7</b>	<b>1,298.9</b>	<b>1,340.0</b>	<b>1,310.5</b>	<b>1,310.2</b>
Teacher Assistants - Elementary	222.5	207.0	206.0	214.4	206.5	206.0
Teachers Assistants - Secondary	68.5	54.0	51.0	52.0	50.5	45.0
Early Childhood Educators	99.0	103.0	110.0	110.0	103.0	103.0
<b>Total Teacher Assistants &amp; ECE's</b>	<b>390.0</b>	<b>364.0</b>	<b>367.0</b>	<b>376.4</b>	<b>36.0</b>	<b>354</b>
Professionals, Paraprofessionals & Supervisory Support	81.6	73.4	76.6	78.9	76	69.8
Library - Elementary	17.7	19.6	14.7	13.8	15.3	15.3
Library - Secondary	12.0	12.0	7.0	7.0	7.0	7.6
Guidance - Elementary	4.5	4.5	4.8	4.6	4.8	4.8
Guidance - Secondary	19.7	20.5	18.3	20.7	20	19.5
<b>Total Library &amp; Guidance</b>	<b>53.9</b>	<b>56.6</b>	<b>44.8</b>	<b>46.1</b>	<b>47.1</b>	<b>47.2</b>
<b>CLASSROOM INSTRUCTION TOTAL</b>	<b>1,855.7</b>	<b>1,809.7</b>	<b>1,787.4</b>	<b>1,841.4</b>	<b>1,793.6</b>	<b>1,781.2</b>
<b>TOTAL PREPARATION TIME</b>						
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	9.0	10.0	10.0	10.3	9.0	9.0
Vice Principals - Secondary	10.8	12.3	12.3	13.1	11.3	11.3
<b>Total Principals &amp; Vice-Principals</b>	<b>81.8</b>	<b>84.3</b>	<b>84.3</b>	<b>85.4</b>	<b>82.3</b>	<b>82.3</b>
School Secretaries - Elementary	59.2	57.8	59.7	63.9	61.6	59.0
School Secretaries - Secondary	40.8	42.3	44.8	46.8	44.8	40.8
<b>Total School Secretaries</b>	<b>100.0</b>	<b>100.1</b>	<b>104.5</b>	<b>110.7</b>	<b>106.4</b>	<b>99.8</b>
Coordinators & Consultants - Elementary	15.0	13.5	12.5	12.5	13.5	12.5
Coordinators & Consultants - Secondary	17.0	14.5	14.5	14.5	12.5	10.5
<b>Total Coordinators &amp; Consultants</b>	<b>32.0</b>	<b>28.0</b>	<b>27.0</b>	<b>27.0</b>	<b>26.0</b>	<b>23.0</b>
Trustees	14.0	14.0	14.0	14.0	14.0	14.0
Directors & Supervisor Officers	4.0	3.3	5.0	5.0	5.0	5.0
Board Administration	54.5	53.5	51.5	52.5	53.5	52.0
School Operations	205.3	205.8	205.4	209.9	200.6	204.5
Continuing Education	6.2	6.2	6.2	6.2	6.2	6.2
<b>NON-CLASSROOM TOTAL</b>	<b>497.8</b>	<b>495.2</b>	<b>497.9</b>	<b>510.7</b>	<b>494.0</b>	<b>486.8</b>
<b>GRAND TOTAL</b>	<b>2,353.5</b>	<b>2,304.9</b>	<b>2,285.3</b>	<b>2,352.1</b>	<b>2,287.6</b>	<b>2,268.0</b>

# Expenditures



## Capital Projects – Elementary

PROJECT	ELEMENTARY				
	TOTALS	School Renewal	SCI	Ministry Capital Project Grants	Reserves
<b>Total Funding Allocation For Capital Projects</b>	\$16,936,675	\$3,147,374	\$13,789,301	0	\$0
				\$	
<b>1 Renewal Projects:</b>					
School Facility Change Requests	\$100,000	\$100,000			
Building Component Upgrades:					
School Renewal Funded	\$1,414,028	\$1,414,028			
School Condition Improvement Funded	\$13,789,301		\$13,789,301		
Education Centres (solar panel revenues)					
<b>2 Reserves Contribution – Capital Projects</b>					
<b>3 Annual Maintenance Plan Program</b>	\$1,633,346	\$1,633,346			
<b>TOTAL PROJECTS ESTIMATED COSTS</b>	<b>\$16,936,675</b>	<b>\$3,147,374</b>	<b>\$13,789,301</b>	<b>\$0</b>	<b>\$0</b>

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

# Expenditures



## Capital Projects – Secondary

PROJECT	SECONDARY				
	TOTALS	School Renewal	SCI	Ministry Capital Project Grants	Reserves
<b>Total Funding Allocation For Capital Projects</b>	\$5,681,590	\$1,444,385	\$4,237,205	\$0	\$0
<b>1 Renewal Projects:</b>					
School Facility Change Requests	\$99,617	\$99,617			
Building Component Upgrades:					
School Renewal Funded	\$176,191	\$176,191			
School Condition Improvement Funded	\$4,237,205		\$4,237,205		
Education Centres (solar panel revenues)					
<b>2 Reserves Contribution – Capital Projects</b>					
<b>3 Annual Maintenance Plan Program</b>	\$1,168,577	\$1,168,577			
<b>TOTAL PROJECTS ESTIMATED COSTS</b>	<b>\$5,681,590</b>	<b>\$1,444,385</b>	<b>\$4,237,205</b>	<b>\$0</b>	<b>\$0</b>

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

**Total investments in 2023-24 for school capital projects = \$22,618,265**

# Accumulated Surplus



## Projected Accumulated Surplus

Revised Estimates Balance August 31, 2023	Allocations	Projected Balance August 31, 2024
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Available for Compliance - Unappropriated			General surplus funds – Board use
General Funds	\$30,659,484	\$(2,480,700)	\$28,178,784
Available for Compliance – Internally Appropriated			Reserves
Retirement Gratuities	\$3,733,947		\$3,773,947
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	3,893,616		3,893,616
Classroom	792,131		792,131
Local Priorities Funding	201,682		201,682
Amortized Expense – Completed Capital Projects	5,956,569	(129,698)	5,826,871
	\$50,135,270	\$(2,610,398)	\$47,564,872
Unavailable for Compliance			PSAB Employee future Benefits PSAB Interest School specific Designated surplus for LKDSB land – refer to LKDSB capital schedule
Employee Future Benefits	\$(3,181,756)	\$1,638,860	\$(1,542,896)
Interest Expenses	(481,906)		(481,906)
School Generated Funds	3,152,153		3,152,153
Committed Capital Projects Adjustment	424,698	(424,698)	0
Asset Retirement Obligations	(16,841,161)	(627,142)	(17,468,303)
Revenues Recognized for Land	2,875,378		2,875,378
	-\$ (14,052,594)	\$587,020	\$(13,465,574)
<b>TOTAL</b>	<b>\$36,082,676</b>	<b>\$(2,023,378)</b>	<b>\$34,059,298</b>



# Lambton Kent District School Board

*Student Achievement* ✓ *Community Success*

[www.lkdsb.net](http://www.lkdsb.net)

## Office Locations:

### **Sarnia Education Centre**

200 Wellington Street  
Sarnia, ON N7T 7L2

Toll Free: 1-800-754-7125

Phone: 516-336-1500

### **Chatham Education Centre**

476 McNaughton Avenue East  
Chatham, ON N7M 5L7

Toll Free: 1-800-754-7125

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