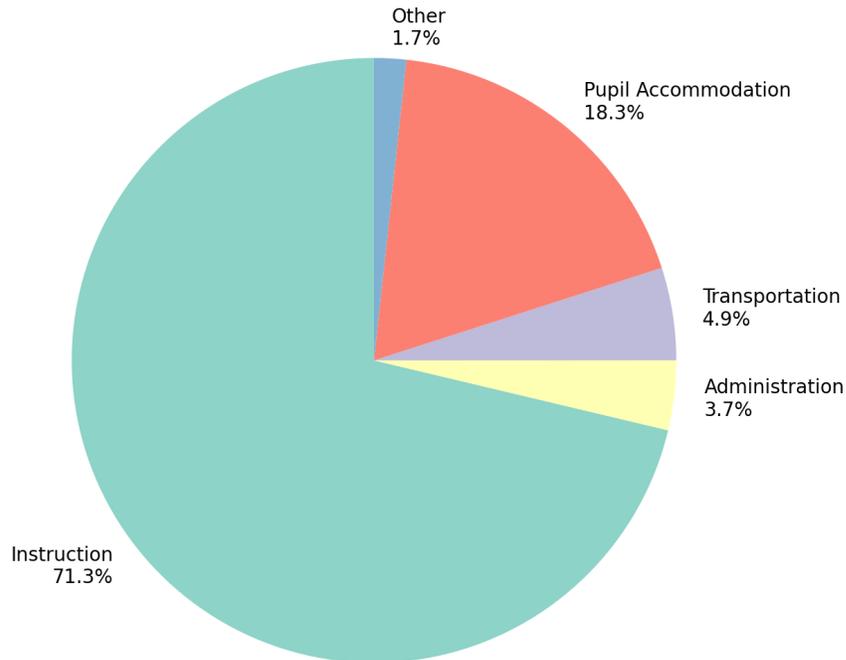


**Appendix B — Understanding Lakehead District School Board's Budget:
High-Level Overview**

This appendix provides a high-level snapshot of how Lakehead District School Board's estimated expenses are allocated. It is intended to support informed and realistic input into the 2026–2027 budget development process.

How Resources Are Allocated by Function
Estimated Total Expenses by Function (%)

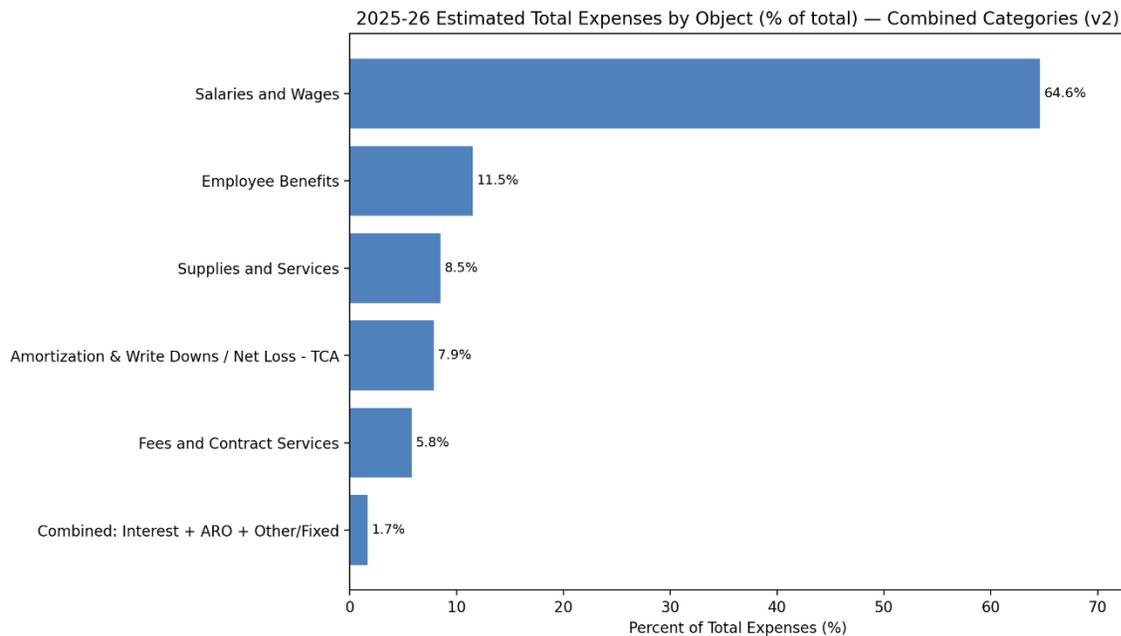
2025-26 Estimated Total Expenses by Function (%)



The largest share of funding is directed to **Instruction**, reflecting the Board's core mandate to support teaching and learning. Significant resources are also required for **Pupil Accommodation**, including school operations, maintenance, and capital-related costs. **Transportation, Administration, and Other** represent smaller portions of total spending but include essential costs necessary to operate the system safely and effectively.

How Resources Are Allocated by Type of Expense

Estimated Total Expenses by Object (% of Total)



Salaries and wages, together with employee benefits, account for the majority of costs, reflecting the labour-intensive nature of public education. Supplies and services and fees and contract services represent a smaller portion of spending and typically comprise areas with more limited discretion. Amortization, interest, and other fixed or non-cash costs are required expenses that cannot be readily adjusted in the short term.

Why This Context Matters

Most LDSB funding is committed to staffing, facilities, and core operational requirements, leaving limited discretionary funding available. This context helps stakeholders frame input around where discretionary resources should be prioritized to support the Strategic Plan commitments to Belonging, Student Success, and Reconciliation and the Student Achievement Plan outcomes (Literacy, Mathematics, Graduation Rates and Preparation for Future Success).