



Office of The Superintendent of Business

Jim McCuaig Education Centre
2135 Sills Street Thunder Bay ON P7E 5T2
Telephone (807) 625-5100 Fax (807) 623-5833

FINANCE COMMITTEE MEETING

Tuesday, June 18, 2024

Jim McCuaig Education Centre

Scottie Wemigwans
Chair

George Saarinen
Vice Chair

AGENDA

PUBLIC SESSION

6:30 P.M. – in the Board Room

	<u>Resource Person</u>	<u>Pages</u>
1. Call to Order	Chair	
2. Land Acknowledgement	K. Alaksa	
3. Disclosure of Conflict of Interest	Chair	
4. Approval of the Agenda	Chair	
• <i>Finance Committee Meeting June 18, 2024</i>		
5. Delegations		
6. Approval of Minutes	Chair	1-2
• <i>Finance Committee Meeting of June 4, 2024</i>		
7. Business Arising from the Minutes	Chair	

MATTERS NOT REQUIRING A DECISION:

8. Information Reports
9. First Reports

MATTERS FOR DECISION:

10. Postponed Reports

Trustees (Chair and Vice-Chair) and presenters of reports will be available
for comment after the Meeting.

		<u>Resource Person</u>	<u>Pages</u>
11.	New Reports		
11.1	2024-2025 Budget (082-24)	K. Alaksa	3-12
	<ul style="list-style-type: none"> <i>It is recommended that Lakehead District School Board approve the 2024-2025 Operating and Capital Budget of \$171,433,200 as presented in Report No. 082-24.</i> 		
12.	New Business		
13.	Notices of Motion		
14.	Information and Inquires		
15.	Adjournment	S. Wemigwans	

<p>Trustees (Chair and Vice-Chair) and presenters of reports will be available for comment after the Meeting.</p>

LAKEHEAD DISTRICT SCHOOL BOARD

MINUTES OF FINANCE COMMITTEE

Board Room / Microsoft Teams
Jim McCuaig Education Centre

2024 JUN 4
7:00p.m.

TRUSTEES PRESENT:

Ellen Chambers
George Saarinen
Patricia Johansen
Leah Vanderwey
Ryan Sitch

Ron Oikonen
Scottie Wemigwans
Trudy Tuchenhausen
Donica LeBlanc

SENIOR ADMINISTRATION:

Sherri-Lynne Pharand, Director of Education
AJ Keene, Superintendent of Education
Jane Lower, Superintendent of Education
Kirsti Alaksa, Superintendent of Business
Michelle Probizanski, Superintendent of Education
Heather Harris, Superintendent of Education

RESOURCE:

Angela Lee-Wiwcharyk, Manager of Financial Services
Charity Rydholm, Executive Assistant

PUBLIC SESSION:

1. **Call to Order**

Trustee Wemigwans, Chair, called the meeting to order.

2. **Disclosure of Conflict of Interest**

There were no disclosures of Conflict of Interest.

3. **Approval of the Agenda**

Moved by Trustee Saarinen

Seconded by Trustee Tuchenhausen

"THAT the Agenda for the Finance Committee Meeting of June 4, 2024, be approved."

CARRIED

4. **Resolve into Committee of the Whole - Closed Session**

Moved by Trustee LeBlanc

Seconded by Trustee Johansen

"That we resolve into Committee of the Whole – Closed Session with Trustee Wemigwans in the Chair to consider the following:

- *Personnel Matters*

and that this meeting shall not be open to the public pursuant to Section 207 (2) of the Education Act as amended.”

CARRIED

COMMITTEE OF THE WHOLE - CLOSED SESSION:

5. Committee of the Whole - Closed Session

All Committee of the Whole Closed Session items were dealt with in their entirety.

Moved by Trustee Saarinen

Seconded by Trustee Sitch

PUBLIC SESSION

6. Delegations

There were no delegations.

7. Approval Of Minutes

Moved by Trustee Sitch

Seconded by Trustee Johansen

“THAT the Finance Committee approve the Minutes of the Finance Committee Meeting April 30, 2024.”

CARRIED

8. Business Arising from the Minutes

There was no business arising from the minutes of April 30, 2024.

9. Information Reports

9.1 2024-2025 Budget Update Report (069-24)

Angela Lee-Wiwcharyk, Manager of Financial Services, presented the 2024-2025 Budget Update Report. All questions were addressed.

10. Adjournment

Moved by Trustee Saarinen

Seconded by Trustee LeBlanc

“THAT we do now adjourn at 7:39 p.m.”

CARRIED

LAKEHEAD PUBLIC SCHOOLS
OFFICE OF THE DIRECTOR OF EDUCATION

2024 JUN 18
Report No. 82-24

TO THE CHAIR AND MEMBERS OF THE
FINANCE COMMITTEE – Public Session

RE: 2024-2025 BUDGET

1. Background

- 1.1 On an annual basis, the Ministry of Education requires school boards in Ontario to submit a budget in accordance with Grants for Student Needs legislation.
- 1.2 The funding regulation for the 2024-2025 fiscal year was released by the Ministry of Education on April 26, 2024. Budget submissions are due to the Ministry by June 30, 2024.
- 1.3 The preliminary 2024-2025 draft budget is included in this report as Appendix A and Appendix B and is being presented for Trustee's input and consideration.

2. Situation

Administration has concluded the preparation of the draft 2024-2025 budget. Details of the budget process and investments in student programs and services are included in Appendix C.

RECOMMENDATION

It is recommended that Lakehead District School Board approve the 2024-2025 Operating and Capital Budget of \$171,433,200 as presented in Report No. 082-24.

Respectfully submitted,

ANGELA LEE-WIWCHARYK
Manager of Financial Services

KIRSTI ALAKSA
Superintendent of Business

SHERRI-LYNNE PHARAND
Director of Education

June 12, 2024

**THE LAKEHEAD DISTRICT SCHOOL BOARD
2024-2025 OPERATING BUDGET**

	2024-2025 Estimates	2023-2024 Estimates	Change
REVENUE			
Classroom Staffing Fund (CSF)	63,119,632	59,243,070	3,876,562
Learning Resources Fund (LRF)	24,703,441	22,709,844	1,993,598
Special Education Fund (SEF)	21,125,860	19,213,372	1,912,488
School Facilities Fund	10,787,707	12,835,999	(2,048,292)
Student Transportation Fund (STF)	7,905,485	7,617,707	287,778
School Board Administration Fund (SBAF)	4,342,672	3,949,538	393,134
Total Operating Grants	131,984,797	125,569,529	6,415,268
School Renewal	2,000,000	2,500,000	(500,000)
School Condition Improvement	8,000,000	8,500,000	(500,000)
Capital Debt Support Payments	1,244,729	1,335,049	(90,320)
Short Term Financing	30,000	30,000	0
Deferred Capital Contributions	12,375,825	12,317,962	57,863
Permanent Financing of NPF - Board 55 Trust	99,067	99,067	0
TOTAL GRANT ALLOCATION	155,734,418	150,351,607	5,382,811
Other Revenue			
Government of Canada - Tuition Revenue	2,715,596	2,765,055	(49,459)
Rental Revenue	966,237	1,029,005	(62,768)
Fee for Service (Con Ed)	125,000	125,000	0
Other School Boards	257,532	357,493	(99,962)
Cafeteria	45,000	0	45,000
Interest	60,000	60,000	0
School Fundraising	2,314,271	2,002,643	311,628
REP/Other Grants	3,577,272	3,376,798	200,474
Remedy Revenue	4,483,220	0	4,483,220
Miscellaneous	869,742	253,588	616,154
Miscellaneous re: Unsupported DCC	284,912	284,912	0
TOTAL OTHER REVENUE	15,698,782	10,254,494	5,444,287
TOTAL REVENUE	171,433,200	160,606,101	10,827,098
EXPENSES			
Salaries	102,305,273	94,689,433	7,615,840
Benefits	19,954,885	18,428,188	1,526,697
Supplies	5,748,691	5,015,253	733,438
Equipment	902,160	554,329	347,831
Capital Addn's	11,059,448	11,479,340	(419,892)
Fees & Contracts	10,032,699	9,860,604	172,095
Other	6,295,164	6,128,200	166,964
School Fundraising Expenses	2,314,271	2,002,643	311,628
Amortization Expense	12,721,541	12,663,677	57,864
Permanent Financing of NPF	99,067	99,067	0
TOTAL EXPENSES	171,433,200	160,920,734	10,512,466
CURRENT DEFICIT	(0)	(314,633)	314,632

DECISION UNIT NAME	2024 - 2025 BUDGET	2023 - 2024 BUDGET	\$ Change
SCHOOL BASED TEACHING AND SUPPORT STAFF			
Elementary Day School	\$ 42,218,565	39,669,551	\$ 2,549,014
Secondary Day School	\$ 20,569,493	19,244,819	\$ 1,324,674
Alternative Education	\$ -	-	\$ -
Safe Schools	\$ 167,962	118,018	\$ 49,944
Noon Hour Supervision	\$ 437,489	414,120	\$ 23,369
Early Childhood Educators	\$ 3,796,060	3,526,024	\$ 270,036
Library Information Technicians	\$ 920,485	855,644	\$ 64,841
School Administration	\$ 5,242,739	5,223,969	\$ 18,770
School Offices	\$ 3,011,062	2,844,540	\$ 166,522
Continuing Education	\$ 1,428,004	1,178,131	\$ 249,873
Social Workers/Mental Health	\$ 1,240,584	1,043,705	\$ 196,879
Total	\$ 79,032,442	74,118,521	\$ 4,913,921

DECISION UNIT NAME	2024 - 2025 BUDGET	2023 - 2024 BUDGET	\$ Change
SPECIAL EDUCATION			
Special Education Day School	\$ 5,442,285	4,950,483	\$ 491,802
Student Support Professionals	\$ 15,083,770	13,560,376	\$ 1,523,394
Special Education Program Support	\$ 1,942,691	1,499,286	\$ 443,405
Education and Community Partnership Program	\$ 1,494,537	834,428	\$ 660,109
Total	\$ 23,963,284	20,844,573	\$ 3,118,711

DECISION UNIT NAME	2024 - 2025 BUDGET	2023 - 2024 BUDGET	\$ Change
SCHOOL BASED SERVICES & RESOURCES			
School Supplies and Resources	\$ 1,556,567	1,490,328	\$ 66,240
Technology Education	\$ 225,000	210,000	\$ 15,000
Kingfisher	\$ 493,556	446,485	\$ 47,070
Instructional Materials Centre	\$ 118,273	122,962	\$ (4,689)
Transportation	\$ 7,923,300	7,932,340	\$ (9,040)
Co-Curricular Activities	\$ 434,731	451,312	\$ (16,581)
Plant Services	\$ 11,840,076	11,268,361	\$ 571,715
Plant Maintenance	\$ 2,177,084	2,083,755	\$ 93,329
Community Use of Schools	\$ 124,913	126,395	\$ (1,482)
Cafeteria	\$ 150,000	-	\$ 150,000
Distribution	\$ 58,702	58,915	\$ (213)
Territorial Student Program	\$ 237,854	252,399	\$ (14,545)
Total	\$ 25,340,057	24,443,252	\$ 896,805

DECISION UNIT NAME	2024 - 2025 BUDGET	2023 - 2024 BUDGET	\$ Change
CENTRAL SUPPORT TO SCHOOLS			
Instructional Services	\$ 3,650,783	3,329,327	\$ 321,456
FNMI	\$ 2,669,810	1,834,844	\$ 834,966
Student Success & School Effectiveness	\$ 551,020	498,188	\$ 52,832
Computer Services	\$ 1,495,082	1,400,978	\$ 94,104
Technical Services	\$ 1,092,593	1,083,926	\$ 8,667
Technology Equipment	\$ 1,166,448	606,340	\$ 560,108
Property Services Administration	\$ 738,698	551,226	\$ 187,472
Health And Safety	\$ 149,435	141,435	\$ 8,000
Rehabilitation	\$ 170,000	158,900	\$ 11,100
Business Services	\$ 1,162,929	1,160,131	\$ 2,798
Communications	\$ 365,221	352,709	\$ 12,512
Payroll	\$ 528,280	497,299	\$ 30,981
Human Resources	\$ 940,808	837,068	\$ 103,740
Total	\$ 14,681,106	\$ 12,452,371	\$ 2,228,735

DECISION UNIT NAME	2024 - 2025 BUDGET	2023 - 2024 BUDGET	\$ Change
GOVERNANCE			
Trustees	\$ 276,252	257,565	\$ 18,687
Directors Office	\$ 892,113	849,134	\$ 42,979
Instructional/Corporate Admin	\$ 644,400	587,501	\$ 56,899
Total	\$ 1,812,765	1,694,200	\$ 118,566

DECISION UNIT NAME	2024 - 2025 BUDGET	2023 - 2024 BUDGET	\$ Change
OTHER			
Benefits	\$ 3,939	(2,618)	\$ 6,557
Interest on borrowing	\$ 20,000	20,000	\$ -
Debentures	\$ 1,244,729	1,335,049	\$ (90,319)
Contingency	\$ 200,000	250,000	\$ (50,000)
Capital Expense	\$ 10,000,000	11,000,000	\$ (1,000,000)
Amortization Expense	\$ 12,721,541	12,663,677	\$ 57,864
School Board 55 Trust Financing	\$ 99,067	99,067	\$ -
Fundraising	\$ 2,314,271	2,002,643	\$ 311,628
Total	\$ 26,603,547	\$ 27,367,818	\$ (764,270)
Total Operating and Capital Expenditures	\$ 171,433,200	\$ 160,920,734	\$ 10,512,466

LAKEHEAD DISTRICT SCHOOL BOARD
2024-2025 OPERATING & CAPITAL BUDGET

2024-2025 BUDGET PROCESS

The development process of the 2024-2025 budget highlights first and foremost that Lakehead District School Board (LDSB) is ever mindful of its mission; commitment to the success of every student. We will support our students to achieve academic excellence and personal well-being in an inclusive setting that builds character and values, while preparing them to participate in a global society.

The 2024-2025 budget process began with developing guiding principles to ensure a shared vision that is consistent with the strategic plan. These principles formed the framework that guided decision-making throughout the budget development process. The Guiding Principles for the development of the 2024-2025 budget are:

The allocation of budget resources will be aligned with the overall goals and priorities identified in the 2021-2024 Strategic Plan.

- 1. Students come first. The evidence will be reflected in targeted improvements in student achievement and well-being, and by providing safe, inclusive, and equitable learning environments.*
- 2. We will invest in the future of the organization by focusing on innovation, engagement, partnerships, facilities, and professional learning that support student success.*
- 3. The allocation of financial resources will be driven by data, supported by evidence, and aligned to match system and operational goals.*
- 4. The engagement of stakeholders in a consultative budget process will assist in setting priorities.*
- 5. Budget decisions will ensure strong fiscal responsibility into the future.*

Under the five pillars of the strategic plan – BELONG, ACHIEVE, RECONCILE, LEAD AND INSPIRE, as well as, the Indigenous Education Framework, we have developed operational plans to support those overarching objectives.

The 2024-2025 budget has been developed within all legislative requirements and ensures compliance with Ministry initiatives and enveloped funding parameters. Administration is proposing a budget that reflects the resources required to meet the expected outcomes of the operational plan and has been prepared with careful consideration of the ministry's priorities for the upcoming school year as supported through both the Core Education Funding and the Responsive Education Programs Funding allocations. This budget was also prepared in collaboration with our stakeholders and much of the information shared has been reflected in the allocations.

The 2024-2025 budget demonstrates fiscal responsibility while supporting the goals of the strategic plan. Administration has prepared a budget that supports the Guiding Principles. We continue to move towards right sizing the organization to match forecasted enrolment and aligning expenses with funding to ensure that LDSB is able to continue maintaining the focus on our core business: student achievement and well-being.

The 2024-2025 budget is due to the Ministry of Education by June 30, 2024.

CONCLUSION

Lakehead District School Board's 2024-2025 budget development process and Guiding Principles highlight first and foremost that we strive to ensure the success and well-being of every student. The resulting budget is a collaborative reflection of the priorities of stakeholders, which endeavors to maintain the programs and supports that stakeholders expect.

Lakehead District School Board has built a budget that supports the 2021-2024 Strategic Plan.

Thank you to everyone who has contributed to the development of the 2024-2025 Operating and Capital Budget.

Respectfully submitted,

ANGELA LEE-WIWCHARYK
Manager of Financial Services

KIRSTI ALAKSA
Superintendent of Business

SHERRI-LYNNE PHARAND
Director of Education