



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
Wednesday, May 14, 2025
Jim McCuaig Education Centre

Scottie Wemigwans
Chair

George Saarinen
Vice Chair

AGENDA

PUBLIC SESSION
7:00 P.M. – in the Board Room

	<u>Resource Person</u>	<u>Pages</u>
1. Call to Order	Chair	Verbal
2. Disclosure of Conflict of Interest	Chair	
3. Approval of the Agenda <ul style="list-style-type: none">• Finance Committee Meeting, May 14, 2025	Chair	
4. Resolve into the Committee of the Whole – Closed Session		
5. COMMITTEE OF THE WHOLE – Closed Session – 6:30 p.m. (SEE ATTACHED AGENDA)		
6. Report of Committee of the Whole – Closed Session		
7. Land Acknowledgement	Vice Chair	Verbal
8. Delegations	Chair	
9. Approval of Minutes <ul style="list-style-type: none">• Finance Committee Meeting, April 7, 2025	Chair	
10. Business Arising from the Minutes		

MATTERS NOT REQUIRING A DECISION:

- | | |
|--|------------------|
| 11. Information Reports | |
| 11.1 052-25 2024-2025 Budget Variance Report -
April 30, 2025 | A. Lee-Wiwcharyk |
| 12. First Reports | |

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

MATTERS FOR DECISION:

13. Postponed Reports
14. New Reports
15. New Business
16. Notices of Motion
17. Information and Inquires
18. Adjournment



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Wednesday, May 14, 2025
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AGENDA

COMMITTEE OF THE WHOLE – Closed Session
6:30 P.M. – Sibley Room

	<u>Resource Person</u>	<u>Pages</u>
5.1 Financial Matter	Kirsti Alaksa	Verbal
5.2 Information and Inquiries		
5.3 Rise and Report Progress		

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

LAKEHEAD DISTRICT SCHOOL BOARD

MINUTES OF FINANCE COMMITTEE

Board Room / Microsoft Teams
Jim McCuaig Education Centre

2025 APR 7
6:30 p.m.

TRUSTEES PRESENT:

Scottie Wemigwans (Chair)
Ron Oikonen
Patricia Johansen
Leah Vanderwey
Ellen Chambers

George Saarinen (Vice Chair)
Ryan Sitch
Trudy Tuchenhausen
Donica LeBlanc

TRUSTEES WITH REGRETS:

SENIOR ADMINISTRATION:

Sherri-Lynne Pharand, Director of Education
Jane Lower, Superintendent of Education
Kirsti Alaksa, Superintendent of Business
Michelle Probizanski, Superintendent of Education
Heather Harris, Superintendent of Education
Nicholas Sacevich, Associate Superintendent of Education

SENIOR ADMINISTRATION WITH REGRETS:

RESOURCE:

Angela Lee-Wiwcharyk, Manager of Financial Services
Simona Serrao, Executive Secretary

GUESTS:

Alina Cameron, SEAC
John Delorey, OSSTF, District 6A
Nikki Marks, LOPC
Dave Paddington, LETO
Shelley Crupi, OSSTF ECE

Michelle Riemer, PIC
Nancy Nix, EOT
Meghan Smelow, LOPC
Carrina Loffredo, LETO
Caitlin Smith OSSTF ECE

PUBLIC SESSION:

1. **Call to Order**

Chair, Scottie Wemigwans, called the meeting to order at 6:30 p.m.

2. Disclosure of Conflict of Interest

There were no disclosures of conflict of interest.

3. Land Acknowledgement

Kirsti Alaksa, Superintendent of Business provided the land acknowledgement.

4. Approval of the Agenda

Moved by Trustee LeBlanc

Seconded by Trustee Saarinen

“THAT the Agenda for the Finance Committee Meeting of April 7, 2025, be approved.”

CARRIED

5. Delegations

Chair, Scottie Wemigwans, welcomed the presenters and provided an overview of the deputation process.

The following Federations/Unions/Advisory Committees, provided input into the 2025-2026 budget process:

- 5.1. Special Education Advisory Committee (SEAC) - Alina Cameron
- 5.2. Parent Involvement Committee (PIC) - Michelle Riemer
- 5.3. Miiniwewinan: Indigenous Education Advisory Committee (IEAC) – no presenter
- 5.4. Ontario Secondary School Teachers' Federation (OSSTF), District 6A, Thunder Bay – John Delorey
- 5.5. Lakehead Ontario Principals' Council (LOPC) - Meghan Smelow & Nikki Marks
- 5.6. Ontario Secondary School Teachers' Federation Early Childhood Educators (OSSTF ECE) - Shelley Crupi & Caitlin Smith
- 5.7. Elementary Occasional Teachers (EOT) – Nancy Nix
- 5.8. Lakehead Elementary Teachers of Ontario (LETO) - Dave Paddington & Carrina Loffredo
- 5.9. Ontario Secondary School Teachers' Federation Student Support Professionals (OSSTF SSPs) – no presenter
- 5.10. School Council / Public Submissions – Kirsti Alaksa

All additional questions are to be sent to senior Lakehead District School Board staff.

6. Approval of Minutes

Moved by Trustee Vanderwey

Seconded by Trustee Johansen

"THAT the Finance Committee approve the Minutes of the Finance Committee Meeting, February 18, 2025."

CARRIED

7. Business Arising from the Minutes

There was no business arising from the minutes of February 18, 2025.

8. Information Reports

There were no information reports.

9. New Reports

There were no new reports.

10. Information and Inquires

Kirsti Alaksa, Superintendent of Business informed the members that further clarification regarding the budget deputations presented at this meeting will be provided at the next Finance Committee meeting on May 14, 2025.

11. Adjournment

Moved by Trustee Saarinen

Seconded by Trustee Tuchenhausen

"THAT we do now adjourn at 7:51 p.m."

CARRIED

LAKEHEAD PUBLIC SCHOOLS
OFFICE OF THE DIRECTOR OF EDUCATION

2025 MAY 14
Report No. 052-25

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

RE: 2024-2025 BUDGET VARIANCE REPORT – APRIL 30, 2025

1. Background

- 1.1 Interim financial information is reported to the Finance Committee based on expenditures incurred to April 30th of the school year. This information is reviewed by administration with a view to identifying budget variances.
- 1.2 Identification of potential budget variances assists administration and the Board with its decision-making. Review of financial information as at April 30th provides an opportunity to address the impact of any surpluses and/or deficits that are forecast.
- 1.3 The 2024-2025 budget was approved at the June 25, 2024, Regular Board Meeting.

2. Revenue Analysis

- 2.1 On October 31, 2024, actual enrolment was determined for the Lakehead District School Board. The Ministry of Education requires a revised budget to be completed based on actual enrolment as at October 31, 2024.
- 2.2 Total Average Daily Enrolment (ADE) was higher than projected by 116 students for elementary and lower than projected by 27 for secondary. The overall total ADE for elementary is 6,490 and secondary is 2,614.
- 2.3 Overall total revenues increased by \$4.6M. The increase was due, in part, to higher enrolment but mainly it was due to the adjusted benchmarks throughout the core funding to account for the salary increases from the ratified union agreements. The majority of the additional funds went to covering the salary increases and the remaining went to additional school-based supports and anticipated sick leave overages.

The total expected revenues available for the 2024-2025 fiscal year are as follows:

Original Revenue Budget 2024-2025	\$ 171,433,200
Estimate Changes in Operating Funding	\$ 4,604,765
Revised Revenue Budget 2024-2025	\$ 176,037,965

3. Expenditure Analysis

- 3.1 Administration has reviewed the expenditure areas within the budget for the eight month period ending April 30, 2025. Appendix A outlines expenditures to April 30, 2025.
- 3.2 Total expenditures are expected to increase and decrease in proportion to overall funding increases and decreases.

4. Conclusion

- 4.1 No further changes to the 2024-2025 budget allocations are expected or recommended at this time.

Respectfully submitted,

ANGELA LEE WIWCHARYK
Manager of Financial Services

KIRSTI ALAKSA
Superintendent of Business

SHERRI-LYNNE PHARAND
Director of Education

LAKEHEAD DISTRICT SCHOOL BOARD
VARIANCE ANALYSIS
04/30/25

Appendix A to Report No. 052-25

DECISION UNIT NAME	2024-2025 BUDGET	2024 – 2025 REVISED BUDGET	04/30/25 ACTUAL	% Spent	EXPLANATION
SCHOOL BASED TEACHING AND SUPPORT STAFF					
Elementary Day School	\$ 36,766,800	\$ 38,769,722	\$ 26,106,869	67.3%	
Secondary Day School	\$ 17,790,765	\$ 18,754,664	\$ 13,379,058	71.3%	
Safe Schools	\$ 112,162	\$ 112,162	\$ 55,496	49.5%	Low due to timing of expenditures
Noon Hour Supervisors	\$ 437,489	\$ 437,489	\$ 279,447	63.9%	
Early Childhood Educators	\$ 2,948,093	\$ 3,008,123	\$ 2,246,193	74.7%	
Library Information Tech.	\$ 691,709	\$ 695,190	\$ 477,427	68.7%	
School Administration	\$ 4,760,108	\$ 5,204,820	\$ 3,552,488	68.3%	
School Offices	\$ 2,287,162	\$ 2,297,628	\$ 1,652,835	71.9%	
Continuing Education	\$ 852,196	\$ 868,988	\$ 675,100	77.7%	
Social Workers/Mental Health/CYW	\$ 939,545	\$ 991,999	\$ 668,045	67.3%	
Subtotal - School Based Teaching and Support Staff	\$ 67,586,029	\$ 71,140,785	\$ 49,092,959	69.0%	

DECISION UNIT NAME	2024-2025 BUDGET	2024 – 2025 REVISED BUDGET	04/30/25 ACTUAL	% Spent	EXPLANATION
<i>SPECIAL EDUCATION</i>					
Special Education Day School	\$ 4,706,811	\$ 5,049,911	\$ 3,122,848	61.8%	
Special Education Support Professionals	\$ 11,336,795	\$ 11,336,795	\$ 8,549,672	75.4%	
Special Education Program Support	\$ 1,548,130	\$ 1,623,714	\$ 1,113,065	68.6%	Low due to timing of expenditures
Education and Community Partnership Programs	\$ 1,288,184	\$ 1,097,718	\$ 772,887	70.4%	
Subtotal - Special Education	\$ 18,879,919	\$ 19,108,137	\$ 13,558,473	71.0%	

DECISION UNIT NAME	2024-2025 BUDGET	2024 – 2025 REVISED BUDGET	04/30/25 ACTUAL	% Spent	EXPLANATION
<i>SCHOOL BASED SERVICES & RESOURCES</i>					
School Councils	\$ 119,703	\$ 119,703	\$ 11,112	9.3%	Funds carried forward
School Supplies and Resources	\$ 1,448,131	\$ 1,447,850	\$ 1,100,516	76.0%	
Technology Education	\$ 203,128	\$ 203,128	\$ 184,240	90.7%	High due to the timing of Tech equipment and consumables purchases at the High Schools
Kingfisher Outdoor Recreation	\$ 398,020	\$ 442,894	\$ 368,875	83.3%	
IMC General	\$ 100,330	\$ 102,240	\$ 70,534	69.0%	
Transportation - Home to School	\$ 7,858,674	\$ 7,858,674	\$ 5,952,934	75.7%	
Cocurricular	\$ 275,847	\$ 281,441	\$ 159,889	56.8%	Low due to timing of activities
Plant Operations	\$ 10,011,622	\$ 9,981,338	\$ 6,665,547	66.8%	
Plant Maintenance	\$ 1,881,793	\$ 1,985,953	\$ 1,322,311	66.6%	
Community Use	\$ 124,913	\$ 124,913	\$ 77,046	61.7%	
Cafeteria	\$ 150,000	\$ 250,000	\$ 213,968	85.6%	
Distribution	\$ 48,513	\$ 48,513	\$ 35,446	73.1%	

Territorial Student Program	\$ 213,970	\$ 222,948	\$ 121,014	54.3%	
Subtotal – School Based Services and Resources	\$ 22,834,644	\$ 23,069,596	\$ 16,283,432	70.6%	

DECISION UNIT NAME	2024-2025 BUDGET	2024 – 2025 REVISED BUDGET	04/30/25 ACTUAL	% Spent	EXPLANATION
<i>CENTRAL SUPPORT TO SCHOOLS</i>					
Instructional Services	\$ 2,031,051	\$ 2,172,090	\$ 1,262,196	58.1%	
FNMI	\$ 1,698,838	\$ 1,480,570	\$ 857,958	57.9%	
Student Success/School Effectiveness	\$ 514,155	\$ 503,796	\$ 320,204	63.6%	
Computer Services	\$ 1,393,485	\$ 1,418,335	\$ 1,164,227	82.1%	High due to the majority of the Boards software costs being paid for in the fall
Technical Services	\$ 907,220	\$ 949,970	\$ 566,260	59.6%	
Technology & Equipment	\$ 580,228	\$ 630,228	\$ 266,591	42.3%	Low due to timing of device purchases
Property Services Administration	\$ 598,900	\$ 617,710	\$ 365,056	59.1%	
Health & Safety	\$ 149,435	\$ 149,435	\$ 146,339	97.9%	High due to timing of training
Rehabilitation	\$ 170,000	\$ 170,000	\$ 103,715	61.0%	
Business Services	\$ 965,675	\$ 1,003,619	\$ 674,356	67.2%	
Payroll	\$ 414,680	\$ 427,780	\$ 277,620	64.9%	
Human Resources	\$ 726,963	\$ 752,433	\$ 609,734	81.0%	HR contracts paid in the fall
Subtotal - Central Support to Schools	\$ 10,150,629	\$ 10,275,965	\$ 6,614,257	64.4%	

DECISION UNIT NAME	2024-2025 BUDGET	2024 – 2025 REVISED BUDGET	04/30/25 ACTUAL	% Spent	EXPLANATION
<i>GOVERNANCE</i>					

Trustees	\$ 276,252	\$ 276,252	\$ 200,093	72.4%	
Directors Office	\$ 1,054,479	\$ 1,071,140	\$ 663,881	62.0%	
Instructional/Corporate Admin	\$ 584,606	\$ 592,206	\$ 339,363	57.3%	
Subtotal – Governance	\$ 1,915,337	\$ 1,939,598	\$ 1,203,337	62.0%	

DECISION UNIT NAME	2024-2025 BUDGET	2024 – 2025 REVISED BUDGET	04/30/25 ACTUAL	% Spent	EXPLANATION
OTHER					
Benefits	\$ 19,737,187	\$ 20,115,139	\$ 13,508,244	67.2%	
Interest on borrowing	\$ 20,000	\$ 20,000	\$ 2,869	14.3%	
Debentures	\$ 1,244,729	\$ 1,244,729	\$ 633,940	50.9%	
Contingency	\$ 200,000	\$ 200,000	\$ -	0.0%	
Other Provincial Programs	\$ 3,729,847	\$ 3,789,136	\$ 6,736,640	177.8%	Priority and Partnerships Funding
School Fundraising	\$ 2,314,271	\$ 2,314,271	\$ -	0.0%	Recorded at August 31
Amortization Expense	\$ 12,721,541	\$ 12,721,541	\$ 8,134,475	63.9%	Recorded at March and August 31
School Board 55 Trust Financing	\$ 99,067	\$ 99,067	\$ -	0.0%	Recorded at August 31
Subtotal – Other	\$ 40,066,642	\$ 40,503,883	\$ 29,016,168	71.6%	
TOTAL EXPENSES	\$ 161,433,200	\$ 166,037,965	\$ 115,768,625	69.7%	

DECISION UNIT NAME	2024-2025 BUDGET	2024 – 2025 REVISED BUDGET	04/30/25 ACTUAL	% Spent	EXPLANATION
CAPITAL EXPENDITURES					
School Renewal	\$ 2,000,000	\$ 2,000,000	\$ 625,118	31.3%	
School Condition Improvement	\$ 8,000,000	\$ 8,000,000	\$ 2,500,473	31.3%	
TOTAL CAPITAL	\$ 10,000,000	\$ 10,000,000	\$ 3,125,592	31.3%	