

FIANCE COMMITTEE MEETING
Tuesday, May 5, 2026
Jim McCuaig Education Centre

Trustee Scottie Wemigwans
Chair

Trustee George Saarinen
Vice Chair

AGENDA

PUBLIC SESSION
6:30 p.m. – Board Room/Microsoft Teams

	<u>Resource Person</u>	<u>Pages</u>
1. CALL TO ORDER	Chair	
2. DISCLOSURE OF CONFLICT OF INTEREST		
3. APPROVAL OF THE AGENDA	Chair	
4. LAND ACKNOWLEDGEMENT	Vice Chair	
5. DELEGATIONS/PRESENTATIONS – N/A		
6. APPROVAL OF MINUTES – PUBLIC SESSION		
6.1 Finance Committee Meeting - April 7, 2026	Chair	1-3
7. INFORMATION REPORTS		
7.1 2025-2026 Interim Financial Information - April 30,2026 (038-26)	A. Lee-Wiwcharyk, K. Alaksa	4-9
8. NEW REPORTS – N/A		
9. UNFINISHED BUSINESS AND GENERAL ORDERS		
9.1 Trustee Inquiries - Budget Deputation Clarifications	K. Alaksa	Verbal
10. ANNOUNCEMENTS		
11. ADJOURNMENT	Chair	Verbal

LAKEHEAD DISTRICT SCHOOL BOARD

MINUTES OF FINANCE COMMITTEE

Board Room / Microsoft Teams
Jim McCuaig Education Centre

2026 APR 7
6:30 p.m.

TRUSTEES PRESENT:

Scottie Wemigwans (Chair)
Ron Oikonen
Patricia Johansen

George Saarinen (Vice Chair)
Trudy Tuchenhagen
Donica LeBlanc

TRUSTEES WITH REGRETS:

Leah Vanderwey
Ryan Sitch

Ellen Chambers

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

SENIOR ADMINISTRATION WITH REGRETS:

Patti-Jo Pesola, Superintendent of Education

RESOURCE:

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

GUESTS:

Shelley Crupi, OSSTF ECE
Nina Merritt, LETO
Alina Cameron, SEAC
Meghan Smelow, LOPC

Caitlin Smith, OSSTF ECE
Don Cockell, LETO
Nikki Marks, LOPC
John Delorey, OSSTF, District 6A

PUBLIC SESSION:

1. **Call to Order**

Chair, Trustee Wemigwans, called the meeting to order at 6:31 p.m.

2. Disclosure of Conflict of Interest

There was no disclosure of conflict of interest.

3. Approval of the Agenda

Moved by Trustee LeBlanc

Seconded by Trustee Saarinen

“THAT the Agenda for the Finance Committee Meeting of April 7, 2026, be approved.”

CARRIED

4. Land Acknowledgement

Kirsti Alaksa, Superintendent of Business, acknowledged the lands and traditional territory.

5. Delegations

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

The following federations, union representatives, and advisory committees submitted and presented budget deputations, providing input into the 2026–2027 budget process:

- 5.1. Ontario Secondary School Teachers' Federation: Early Childhood Educators (OSSTF ECE) - Shelley Crupi, and Caitlin Smith.
- 5.2. Lakehead Elementary Teachers of Ontario (LETO) - Nina Merritt, and Don Cockell.
- 5.3. Special Education Advisory Committee (SEAC) - Alina Cameron.
- 5.4. Miiniwewinan: Indigenous Education Advisory Committee (IEAC) - Heather Harris.
- 5.5. Lakehead Ontario Principals' Council (LOPC) - Meghan Smelow & Nikki Marks.
- 5.6. Ontario Secondary School Teachers' Federation (OSSTF), District 6A, Thunder Bay – John Delorey.
- 5.7. Parent Involvement Committee (PIC) - No presenter.
- 5.8. Ontario Secondary School Teachers' Federation: Student Support Professionals (OSSTF SSPs) – No presenter.
- 5.9. Elementary Occasional Teachers (EOT) – No presenter.
- 5.10. School Council / Public Input – Survey Results – Kirsti Alaksa.

All trustees' questions for presenters were addressed. Additional questions for senior administration, Lakehead District School Board, can be submitted to the Finance Committee, Executive Secretary, Simona Serrao.

6. Approval of Minutes

Moved by Trustee Okionen

Seconded by Trustee Saarinen

"THAT the Finance Committee approve the Minutes of the Finance Committee Meeting, February 3, 2026."

CARRIED

7. Information Reports

There were no information reports.

8. New Reports

There were no new reports.

9. Unfinished Business and General Orders

None.

10. Announcements

None.

11. Adjournment

Moved by Trustee Saarinen

Seconded by Trustee LeBlanc

"THAT we do now adjourn at 7:28 p.m."

CARRIED

LAKEHEAD PUBLIC SCHOOLS
OFFICE OF THE DIRECTOR OF EDUCATION

2026 May 05
Report No. 038-26

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

RE: 2025-2026 INTERIM FINANCIAL INFORMATION – APRIL 30, 2026

1. Background

- 1.1 Interim financial information is reported to the Finance Committee based on expenditures incurred to April 30 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 30 provides an opportunity to address the impact of any forecast surpluses and/or deficits.
- 1.3 The 2025-2026 budget was approved at the June 24, 2025, Regular Board Meeting.

2. Revenue Analysis

- 2.1 On October 31, 2025, actual enrolment was determined for the Lakehead District School Board. In accordance with Ministry of Education requirements, a revised budget must be prepared based on this enrolment.
- 2.2 Total Average Daily Enrolment (ADE) was higher than projected by 23 students for elementary and lower than projected by 51 students for secondary. The overall total ADE was 6,533 for elementary and 2,495 for secondary.
- 2.3 Overall total revenues remained the same, from budget to revised estimates. There was an overall decrease in enrolment revenue of \$98,000 due to the decrease in net enrolment. However, there was an increase in estimated interest income of the same amount.

The total expected revenues available for the 2025-2026 fiscal year are as follows:

Original Revenue Budget 2025-2026	\$ 180,304,289
Estimate changes in Operating funding	\$ 0
Revised Revenue Budget 2025-2026	\$ 180,304,289

3. Expenditure Analysis

- 3.1 Administration has reviewed the expenditure areas within the budget for the eight-month period ending April 30, 2026. Appendix A outlines expenditures up to April 30, 2026.
- 3.2 Total expenditures are expected to increase and decrease in proportion to overall funding increases and decreases.

Conclusion

No further changes to the 2025-2026 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
 04/30/26

Appendix A to Report No. 038-26

DECISION UNIT NAME	2025 – 2026 BUDGET	04/30/26 ACTUAL	% Spent	EXPLANATION
SCHOOL BASED TEACHING AND SUPPORT STAFF				
Elementary Day School	\$ 40,355,248	\$ 26,908,826	66.7%	
Secondary Day School	\$ 18,045,080	\$ 13,157,895	72.9%	
Safe Schools	\$ 122,881	\$ 74,414	60.6%	
Noon Hour Supervisors	\$ 445,000	\$ 289,316	65.0%	
Early Childhood Educators	\$ 2,913,782	\$ 2,106,860	72.3%	
Before and After School Program	\$ 216,752	\$ 126,503	58.4%	
Library Information Tech.	\$ 721,343	\$ 487,109	67.5%	
School Administration	\$ 5,517,956	\$ 3,634,921	65.9%	
School Offices	\$ 2,337,636	\$ 1,728,633	73.9%	
Continuing Education	\$ 790,500	\$ 522,331	66.1%	
Social Workers/Mental Health/CYW	\$ 1,031,131	\$ 561,589	54.5%	
Subtotal - School Based Teaching and Support Staff	\$ 72,497,311	\$ 49,598,397	68.4%	

DECISION UNIT NAME	2025 – 2026 BUDGET	04/30/26 ACTUAL	% Spent	EXPLANATION
SPECIAL EDUCATION				
Special Education Day School	\$ 5,093,465	\$ 3,560,091	69.9%	
Special Education Support Professionals	\$ 11,622,982	\$ 9,362,160	80.5%	
Special Education Program Support	\$ 1,861,998	\$ 1,077,888	57.9%	
Education and Community Partnership Programs	\$ 1,075,714	\$ 753,450	70.0%	
Subtotal - Special Education	\$ 19,654,160	\$ 14,753,589	75.1%	

DECISION UNIT NAME	2025 – 2026 BUDGET	04/30/26 ACTUAL	% Spent	EXPLANATION
SCHOOL BASED SERVICES & RESOURCES				
School Supplies and Resources	\$ 1,648,944	\$ 987,336	59.9%	
Technology Education	\$ 232,211	\$ 117,861	50.8%	
Kingfisher Outdoor Recreation	\$ 457,832	\$ 367,924	80.4%	
IMC General	\$ 103,870	\$ 72,768	70.1%	
Transportation - Home to School	\$ 8,303,077	\$ 6,015,539	72.4%	
Cocurricular	\$ 279,615	\$ 172,232	61.6%	
Plant Operations	\$ 10,378,619	\$ 6,731,819	64.9%	
Plant Maintenance	\$ 2,040,990	\$ 1,096,393	53.7%	
Community Use	\$ 126,141	\$ 90,246	71.5%	
Cafeteria	\$ 235,000	\$ 224,318	95.5%	
Distribution	\$ 47,745	\$ 27,125	56.8%	
Territorial Student Program	\$ 183,041	\$ 140,229	76.6%	
Subtotal – School Based Services and Resources	\$ 24,037,085	\$ 16,043,788	66.7%	

DECISION UNIT NAME	2025 – 2026 BUDGET	04/30/26 ACTUAL	% Spent	EXPLANATION
CENTRAL SUPPORT TO SCHOOLS				
Instructional Services	\$ 2,175,676	\$ 1,365,887	62.8%	
FNMI	\$ 1,853,162	\$ 1,270,488	68.6%	
International Student Program	\$ 206,184	\$ 162,830	79.0%	
Student Success/School Effectiveness	\$ 506,721	\$ 339,318	67.0%	
Computer Services	\$ 1,537,115	\$ 1,218,897	79.3%	
Technical Services	\$ 856,119	\$ 577,334	67.4%	

Technology & Equipment	\$ 431,598	\$ 218,114	50.5%	
Property Services Administration	\$ 685,110	\$ 452,635	66.1%	
Health & Safety	\$ 174,564	\$ 123,577	70.8%	
Rehabilitation	\$ 170,000	\$ 119,394	70.2%	
Business Services	\$ 1,068,434	\$ 716,478	67.1%	
Payroll	\$ 469,340	\$ 300,492	64.0%	
Human Resources	\$ 846,208	\$ 668,317	79.0%	
Subtotal - Central Support to Schools	\$ 10,980,231	\$ 7,533,761	68.6%	

DECISION UNIT NAME	2025 – 2026 BUDGET	04/30/26 ACTUAL	% Spent	EXPLANATION
GOVERNANCE				
Trustees	\$ 280,521	\$ 129,901	46.3%	
Directors Office	\$ 1,095,688	\$ 719,477	65.7%	
Instructional/Corporate Admin	\$ 585,383	\$ 357,266	61.0%	
Subtotal – Governance	\$ 1,961,592	\$ 1,206,643	61.5%	

DECISION UNIT NAME	2025 – 2026 BUDGET	04/30/26 ACTUAL	% Spent	EXPLANATION
OTHER				
Benefits	\$ 19,915,771	\$ 12,957,838	65.1%	
Interest on borrowing	\$ 20,000	\$ 25,051	125.3%	
Debentures	\$ 1,149,756	\$ 587,050	51.1%	
Contingency	\$ 250,000	\$ -	0.0%	
Other Provincial Programs	\$ 3,752,917	\$ 3,144,981	83.8%	Priority and Partnerships Funding
School Fundraising	\$ 2,612,603	\$ -	0.0%	Recorded at August 31

Amortization Expense	\$ 13,373,796	\$ 7,830,995	58.6%	Recorded at March and August 31
School Board 55 Trust Financing	\$ 99,067	\$ -	0.0%	Recorded at August 31
Subtotal – Other	\$ 41,173,910	\$ 24,545,914	59.6%	
TOTAL EXPENSES	\$ 170,304,289	\$ 113,682,092	66.8%	

DECISION UNIT NAME	2025 – 2026 BUDGET	04/30/26 ACTUAL	% Spent	EXPLANATION
<i>CAPITAL EXPENDITURES</i>				
School Renewal	\$ 3,000,000	\$ 2,732,684	91.1%	
School Condition Improvement	\$ 7,000,000	\$ -	0.0%	
TOTAL CAPITAL	\$ 10,000,000	\$ 2,732,684	27.3%	