



## **Finance and Administration Committee Agenda**

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Date: Wednesday November 12, 2025  
Location: Muskoka Education Centre  
Time: 1:00 p.m. to 2:30 p.m.

- 1. Roll Call – Confirmation of Quorum - Call to order**
- 2. Declaration of Possible Conflict of Interest**
- 3. Approval of the Agenda**
- 4. Minutes of Previous Meetings – September 17, 2025**
- 5. General Administration**
  - 5.1 Call for Nominations – Appointment of Committee Chair
  - 5.2 Terms of Reference
- 6. Finance Department Reports**
  - 6.1 Quarterly Report – Q4 2024/2025
  - 6.2 Operating Contingency Report
  - 6.3 Purchasing Report
- 7. Facilities Department Reports**
  - 7.1 Sustainability Projects
- 8. Transportation Department Reports**
- 9. Next Meeting Dates**

Wednesday February 18, 2026 at 1:00 p.m. – Muskoka Education Centre  
Wednesday May 13, 2026 at 1:00 p.m. – Lindsay Education Centre
- 10. Adjournment**



## **Finance and Administration Committee Minutes**

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Date: Wednesday September 17, 2025  
Location: Lindsay Education Centre – Google Meet  
Time: 1:00 p.m. to 2:30 p.m.

### **1. Roll Call – Confirmation of Quorum - Call to order**

Chair McAlpine called the meeting to order at 1:01 p.m.

Superintendent Britton introduced the new Executive Officer of Facility Services, Transportation Services and Capital Innovation - Kim Horrigan; the Senior Manager of Facility Services Dan Whalen; and the Transportation Supervisor Patricia Hayward to the Committee.

The Director thanked staff for all their hard work over the summer and through the organizational changes.

### **2. Declaration of Possible Conflict of Interest**

None

### **3. Approval of the Agenda**

Moved by G. Brohman – Seconded by J. Saunders

Be it resolved that the Finance and Administration Committee agenda dated September 17, 2025 be approved.

Carried

### **4. Minutes of Previous Meetings – May and June**

Moved by D. McInerney – Seconded by J. Saunders

Be it resolved that the minutes of the May 13, 2025 and June 18, 2025 Finance and Administration Committee meetings be adopted.

Carried

## **5. Finance Department Reports**

### **5.1 Insurance Year End Summary 2024-2025**

The Superintendent of Business presented the report to Committee and answered questions in regard to student accident insurance.

### **5.2 Quarterly Report – Q3 2024/2025**

The Superintendent of Business reviewed the third quarter financials with Committee. There were no questions in this regard.

Moved by D. McInerney – Seconded by J. Saunders

Be it resolved that the Finance and Administration Committee approves the 2024-2025 third quarter (Q3) report as presented September 17, 2025.

Carried

## **6. Facilities Department Reports**

### **6.1 Summer Renewal Projects**

The Senior Manager of Facility Services highlighted the summer renewal projects for Committee.

### **6.2 Capital Priorities Projects**

There were not question in regard to this matter.

## **7. Transportation Department Reports**

### **7.1 2024/2025 Year End Report**

The Transportation Supervisor presented the report to Committee and answered questions in regard to the Ministry's opt-in/opt-out requirements for September 2026.

## **8. Next Meeting Dates**

Wednesday November 12, 2025 at 1:00 p.m. – Muskoka Education Centre

Wednesday February 18, 2026 at 1:00 p.m. – Muskoka Education Centre

Wednesday May 13, 2026 at 1:00 p.m. – Lindsay Education Centre

## **9. Adjournment**

Moved by D. McInerney – Seconded by G. Brohman

Be it resolved that the September 17, 2025 Finance and Administration Committee meeting adjourn at 2:12 p.m. and the next meeting be held on November 12, 2025 or at the call of the chair.

Carried

# Trillium Lakelands District School Board Finance and Administration Committee Report

**Date:** November 12, 2025  
**To:** Finance and Administration Committee  
**Origin:** Nicole Britton, Superintendent of Business  
**Subject:** Terms of Reference

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## Purpose

To provide the Committee with the Finance and Administration Committee Terms of Reference (TOR).

## Content

In 2021, the Superintendent of Business established a Finance Committee for TLDSB. The purpose of the committee was to provide strategic oversight of the school board budget and financial activities; and to support sustainability, transparency, equity and communication of these matters to the Board.

In 2023, the Board's committee structure changed to include a committee for governance and policy and program and planning. At the same time, the existing finance committee was expanded to include administration matters including transportation and facilities and a new TOR was created to align with the other Board committees and to expand the scope of the committee to include administration.

In 2025, Electronic Meetings and Trustee Meeting Attendance Policy BD-2050 was updated in regard to Ministry requirements for meeting attendances. As such, the TOR was updated to include the following:

*A host, in-person meeting site will be available for members to attend in person. Committee Members who wish to participate in the meeting via electronic means, may request to do so through the Chair of the Board and only for the reasons outlined in Policy BD-2050 - Electronic Meetings and Trustee Meeting Attendance.*

## Action

That the Finance and Administration Committee approves the Terms of Reference for the Finance and Administration Committee as presented on November 12, 2025.



## Finance and Administration Committee - Terms of Reference

**Committee Term: 1 year**

**Terms of Reference - November 2025 to October 2026**

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### **Mandate**

The mandate of the Trillium Lakelands District School Board (TLDSB) Finance and Administration Committee (FAC) is to provide strategic oversight of the Board's financial, facilities and transportation activities including the budget. It shall support sustainability, transparency, equity and communication of these matters to the Board.

### **Purpose**

TLDSB's Board of Trustees (the Board) recognizes it is critical to be good stewards of public funds by ensuring transparency, accountability and efficiency in Board matters. The FAC is to act as a committee to the Board regarding the financial and administrative interest and operations, and to assist in fulfilling its oversight responsibilities and ensuring the public's trust.

### **Membership**

#### Members

Members of the committee may include five Trustees, the Director of Education, the Superintendent of Business and senior management from finance, transportation and facilities. Additionally, The Chair of the Board may attend the meetings if not appointed as a trustee to the committee.

#### Committee chair

The Chair of the Committee ensures the Committee follows its mandate and services as the principal liaison between the committee and the Board. The position of Chair will be filled by one of the Trustees who are appointed to the Committee.

The Superintendent of Business will preside over the nomination of the Committee Chair.

- A member must be nominated or may self-nominate.
- Each nominee will have up to five minutes to speak.
- Members will vote by ballot.
- A clear majority vote will determine the winner.
- The Superintendent of Business will act as a scrutineer.
- If there is only one nominee, the Chair is acclaimed.

The Chair will ensure meetings adhere to the Committee Agenda and will maintain order throughout the meeting. The Chair will report to the Board on the activities of the Committee.

The Chair of the Board may appoint a successor to serve for the balance of a vacated Committee member's term, if necessary.

Committee secretary

Meeting minutes are recorded by the Executive Assistant to the Superintendent of Business who shall work with the Superintendent of Business and the Chair to set an agenda for each committee meeting; provide the required notice about meetings and ensure handouts and reports are prepared and sent to the Committee in advance of meetings.

Minutes of each meeting shall be approved by the Committee at its next meeting.

## **Meeting Procedures**

Meeting frequency and term

Approximately four (4) committee meetings are scheduled per year; the meeting schedule is set at the start of the school year and may be modified as needed.

This committee term shall be for one (1) year.

Notice

Committee members receive advance notice of each meeting and related materials in sufficient time for the members to adequately prepare for the meeting.

All notifications of meetings along with supporting documentation will be posted to members and on the [tldsb.ca](http://tldsb.ca) Committees page by the Communications Department.

Attendance

Members will make every effort to participate in all meetings. If a member is not able to attend, they should advise the Committee Chair of their absence in advance. A majority of Committee members entitled to vote shall constitute a quorum. This includes the Chair of the Board if appointed specifically to the Committee.

Electronic participation

A host, in-person meeting site will be available for members to attend in person. Committee Members who wish to participate in the meeting via electronic means, may request to do so

through the Chair of the Board and only for the reasons outlined in Policy BD-2050 - Electronic Meetings and Trustee Meeting Attendance.

#### Attendance by other parties

The Committee may request other parties to present information and participate in discussions at committee meetings. The Committee Chair, or designate, shall be the only member to invite individuals - who are not committee members - to attend meetings.

#### Reporting to the Board

The Committee Chair will provide a report to the Board meeting subsequently following each Committee meeting, summarizing the significant items discussed or actions taken and tabling any recommendations for consideration by the Board.

#### **In Camera Discussion**

The Committee may meet In-Camera with management to discuss any matters that should be discussed privately with the Committee in alignment with section 207(2) of the Education Act.

#### **Confidentiality**

The nature and subject of discussions and deliberations on matters before the Committee, if said Committee is conducting business In-Camera, are confidential until such time as an item is approved by the Board and released publicly.

#### **Rules of Order**

Unless provided otherwise in the TLDSB by-laws or these terms of reference, committee business and conduct of the Committee members shall follow Robert's Rules of Order.

#### **Committee Review**

Annually, the Committee will review its performance as a committee and that of its individual members as part of the Board's annual report process.

# Trillium Lakelands District School Board

## Finance and Administration Committee Report

**Date:** November 12, 2025  
**To:** Finance and Administration Committee  
**Origin:** Superintendent of Business Services  
**Subject:** Fourth Quarter Report 2024/25 (Q4)

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### Purpose

To provide an overview of the Board's unaudited year-end financial results for the 2024/25 fiscal year (September 1, 2024 to August 31, 2025).

### Content

This report reflects the year-end revenues and expenditures for the 2024/25 school year.

The original budgeted expense amount for 2024/25 was approximately \$266 million dollars with a revised budgeted amount of \$275 million dollars submitted to the Ministry in December of 2024. The year-end actual expenses were just under \$270 million dollars.

The Board is anticipated to report a surplus of \$4.2 million dollars, which is a favourable outcome compared to our third quarter report. Key factors contributing to the surplus include:

- Revenue Variance Drivers:
  - Higher actual enrolment compared to enrolment use in our revised budget
  - Increased Administration grant funding (related to a high number of T4's being issued in 2024 as a result of Bill 124)
  - Higher recoveries in transportation from other school boards
  - Greater-than budgeted interest income
- Expense Variance Drivers:
  - Over-budgeting for both Retirement Gratuities and WSIB costs
  - Improvement in teacher absenteeism costs

Looking forward, the Finance team is developing strategies using improved data to narrow forecasting variances and improve budget accuracy throughout the fiscal year, reinforcing the Board's commitment to fiscal responsibility.

### Appendices:

- Appendix A – Summary of Enrolment Changes
- Appendix B - Revenue Summary
- Appendix C – Quarterly Expense Report
- Appendix D – Financial Summary

### Action

That the Finance and Administration Committee approves the 2024-2025 fourth quarter (Q4) report as received November 12, 2025.

## Board Enrolment Summary

	2024-25					2023-24
	Actual	Revised Estimates	Enrolment used for Budget	Variance Actual to Revised	Variance Revised to Budget	
<b>Elementary</b>						
JK / SK	2,211	2,210	2,218	1	(8)	2,241
Grades 1 to 3	3,651	3,661	3,663	(10)	(2)	3,698
Grades 4 to 8	6,049	6,052	6,108	(3)	(56)	5,932
Other Pupils	22	18	24	4	(6)	23
<b>Total Elementary</b>	<b>11,933</b>	<b>11,941</b>	<b>12,013</b>	<b>(8)</b>	<b>(80)</b>	<b>11,894</b>
<b>Secondary</b>						
Day school 9 to 12	5,100	5,034	5,035	66	(1)	5,001
Independent Study	522	460	460	62	-	496
Other Pupils	41	35	22	6	13	32
<b>Total Secondary</b>	<b>5,663</b>	<b>5,529</b>	<b>5,517</b>	<b>134</b>	<b>12</b>	<b>5,529</b>
<b>Total K to 12 Enrolment</b>	<b>17,596</b>	<b>17,470</b>	<b>17,530</b>	<b>126</b>	<b>(68)</b>	<b>17,423</b>
<b>Adult Ed, Con-ed, High Credits</b>	<b>185</b>	<b>151</b>	<b>211</b>	<b>33</b>	<b>(59)</b>	<b>169</b>

Revenue Summary	Actual 2024/25	Revised Estimates 2024/25	Estimates used for 2024/25 Budget	Variance Actual to Revised Estimates	Variance Revised Estimates to Estimates	2023/24 Financial Statements	% Change from Prior Year Actuals
<b>Operating Allocations</b>							
Classroom Staffing Fund	128,064,385	126,895,570	119,427,099	1,168,815	7,468,471		0.0%
Learning Resources Fund	39,080,824	38,952,615	36,820,464	128,209	2,132,151		0.0%
Special Education Fund *	35,222,490	35,373,100	33,434,284	(150,610)	1,938,816		0.0%
School Facilities Fund	24,904,206	24,693,550	24,158,717	210,656	534,833		0.0%
Student Transportation Fund *	18,464,019	18,744,271	18,682,325	(280,252)	61,946		0.0%
School Board Administration Fund *	7,266,077	6,759,849	6,574,037	506,228	185,812		0.0%
Permanent financing for Non-Perm Financed	586,743	586,743	586,743	-	-		0.0%
Temporary Accommodation	-	179,368	179,368	(179,368)	-		0.0%
<b>Total Allocation for Operating Purposes</b>	<b>253,588,744</b>	<b>252,185,066</b>	<b>239,863,037</b>	<b>1,403,678</b>	<b>12,322,029</b>	<b>242,697,399</b>	<b>1.0%</b>
<b>Other Operating Grants / Revenues</b>							
Trustee Association Fee	-	-	-	-	-	41,901	(100.0%)
Deferred Operating Grants from Prior Year	7,241,733	1,373,060	-	5,868,673	1,373,060	5,114,712	(73.2%)
REP/PPF Grants	3,716,837	2,804,443	2,244,200	912,394	560,243	3,591,437	(21.9%)
MGCS - In-Kind Grant - PPE	298,452	-	-	298,452	-	486,738	(100.0%)
Federal Grants & Fees	750,864	696,811	571,347	54,053	125,464	601,813	15.8%
Transportation Recovery	2,037,996	1,500,000	1,500,000	537,996	-	1,814,328	(17.3%)
Short Term Investments	651,305	200,000	200,000	451,305	-	761,995	(73.8%)
Secondments & Releases	1,014,603	874,174	855,314	140,429	18,860	1,042,277	(16.1%)
Minor Tangible Capital Assets	(1,768,841)	-	-	(1,768,841)	-	(1,230,185)	(100.0%)
Other Revenue	2,029,535	1,331,328	1,302,573	698,207	28,755	2,284,591	(41.7%)
Bill 124 - 2019/20 to 2022/23	-	-	-	-	-	19,610,363	(100.0%)
PVP Accrual	-	-	-	-	-	1,832,419	(100.0%)
<b>Forecasted 2024-25 Benchmark Increase Due To Bill 1</b>	<b>-</b>	<b>-</b>	<b>6,652,443</b>	<b>-</b>	<b>(6,652,443)</b>	<b>-</b>	<b>0.0%</b>
	15,972,484	8,779,816	13,325,877	7,192,668	(4,546,061)	35,952,389	(75.6%)
Amortization of Deferred Capital Contributions	12,234,585	12,532,969	11,260,581	(298,384)	1,272,388	11,137,389	12.5%
Grant for Debt Interest	809,666	750,746	741,449	58,920	9,297	839,566	(10.6%)
Deferred Revenue	(8,697,282)	-	-	(8,697,282)	-	(7,241,733)	(100.0%)
<b>Sub-total</b>	<b>273,908,197</b>	<b>274,248,597</b>	<b>265,190,944</b>	<b>(340,400)</b>	<b>9,057,653</b>	<b>283,385,010</b>	<b>(3.2%)</b>
Accumulated Surplus	-	-	-	-	-	-	0.0%
<b>Total Budget</b>	<b>273,908,197</b>	<b>274,248,597</b>	<b>265,190,944</b>	<b>(340,400)</b>	<b>9,057,653</b>	<b>283,385,010</b>	<b>(3.2%)</b>

\* Restrictions on Funding usage

## Quarterly Expense Report

Expense Category	24/25 Revised		Committed	Expended	Total	% Expended of Budget	% Expended of Revised Budget	23/24 Budget	23/24 Fourth Quarter	% Expended of Budget	Year to Year change	Variance to Budget	Variance to Revised Budget
	Estimates	24/25 Budget											
<b>Instructional</b>													
Classroom Teachers													
Elementary	84,497,339	79,538,982		83,249,909	83,249,909	104.7%	98.5%	76,229,379	88,715,547	116.4%	5,465,638	(3,710,927)	1,247,430
Secondary	43,714,501	40,436,326		42,884,639	42,884,639	106.1%	98.1%	38,976,020	46,510,325	119.3%	3,625,686	(2,448,313)	829,862
Classroom Teachers Supply Staff	6,722,270	5,743,350		5,895,359	5,895,359	102.6%	87.7%	5,681,466	6,554,921	115.4%	659,562	(152,009)	826,911
Teacher Assistants	15,312,792	15,364,775		14,803,763	14,803,763	96.3%	96.7%	13,430,326	15,483,074	115.3%	679,311	561,012	509,029
Teacher Assistants Supply Staff	2,484,528	2,571,816		2,450,597	2,450,597	95.3%	98.6%	1,548,057	2,451,700	158.4%	1,103	121,219	33,931
Early Childhood Educator	4,969,840	5,105,095		4,917,109	4,917,109	96.3%	98.9%	4,301,489	4,775,960	111.0%	(141,149)	187,986	52,731
Early Childhood Educator Supply Staff	238,646	246,020		280,771	280,771	114.1%	117.7%	204,892	736,909	359.7%	456,138	(34,751)	(42,125)
School Based Technology	184,916	184,916		185,724	185,724	100.4%	100.4%	1,338,558	248,959	18.6%	63,235	(808)	(808)
Textbooks, Materials, Supplies & Equipment													
Elementary	5,756,941	4,477,303		3,153,341	3,153,341	70.4%	54.8%	4,870,382	3,236,939	66.5%	83,598	1,323,962	2,603,600
Secondary	4,244,991	3,509,916		2,788,191	2,788,191	79.4%	65.7%	3,529,853	2,360,191	66.9%	(428,000)	721,725	1,456,800
Professionals, Paraprofessionals & Tech	8,533,779	8,360,176		7,825,056	7,825,056	93.6%	91.7%	6,870,661	7,929,166	115.4%	104,110	535,120	708,723
Library & Guidance	3,358,143	3,351,808		3,353,074	3,353,074	100.0%	99.8%	3,201,661	3,208,488	100.2%	(144,586)	(1,266)	5,069
Staff Development	1,758,079	1,635,285		1,557,571	1,557,571	95.2%	88.6%	593,414	1,642,327	276.8%	84,756	77,714	200,508
Department Heads	303,004	303,004		295,884	295,884	97.7%	97.7%	271,940	302,540	111.3%	6,656	7,120	7,120
Coordinators & Consultants	3,862,430	3,669,767		3,984,001	3,984,001	108.6%	103.1%	5,057,364	4,028,442	79.7%	44,441	(314,234)	(121,571)
Principals and Vice-Principals	10,986,274	10,050,155		12,837,182	12,837,182	127.7%	116.8%	10,135,014	10,356,696	102.2%	(2,480,486)	(2,787,027)	(1,850,908)
School Office - Admin & Supplies	5,887,152	5,797,937		5,951,383	5,951,383	102.6%	101.1%	5,329,586	6,170,503	115.8%	219,120	(153,446)	(64,231)
Continuing Education	1,561,648	1,381,431		1,243,669	1,243,669	90.0%	79.6%	1,264,046	1,140,033	90.2%	(103,636)	137,762	317,979
<b>Total Instructional</b>	<b>204,377,273</b>	<b>191,728,062</b>	-	<b>197,657,223</b>	<b>197,657,223</b>	<b>103.1%</b>	<b>96.7%</b>	<b>182,834,108</b>	<b>205,852,720</b>	<b>112.6%</b>	<b>8,195,497</b>	<b>(5,929,161)</b>	<b>6,720,050</b>
<b>Non- Instructional</b>													
Transportation	20,243,737	20,212,509		20,406,982	20,406,982	101.0%	100.8%	19,439,102	18,547,612	95.4%	(1,859,370)	(194,473)	(163,245)
Amortization	13,362,000	12,092,700		13,094,290	13,094,290	108.3%	98.0%	11,748,510	11,924,950	101.5%	(1,169,340)	(1,001,590)	267,710
TCA	12,776,400	11,507,700		12,496,648	12,496,648	108.6%	97.8%	11,117,400	11,334,349	102.0%	(1,162,299)	(988,948)	279,752
ARO	585,600	585,000		597,641	597,641	102.2%	102.1%	631,110	590,601	93.6%	(7,040)	(12,641)	(12,041)
Secondments & Releases	1,014,877	965,680		1,040,358	1,040,358	107.7%	102.5%	981,563	1,151,088	0.0%	110,731	(74,678)	(25,481)
Long Term Debt Interest	1,337,489	1,328,192		1,268,722	1,268,722	95.5%	94.9%	1,396,384	1,326,319	95.0%	57,597	59,470	68,767
IT	1,044,578	1,011,920		1,138,906	1,138,906	112.5%	109.0%	-	926,433	0.0%	(212,474)	(126,986)	(94,328)
Admin & Governance	6,170,262	5,988,988		6,619,664	6,619,664	110.5%	107.3%	6,546,196	6,658,925	101.7%	39,261	(630,676)	(449,402)
Tuition Commissions	109,997	62,719		106,743	106,743	170.2%	97.0%	32,767	69,089	210.8%	(37,654)	(44,024)	3,254
PPE - In-Kind Expense	-	-		298,452	298,452	0.0%	0.0%	-	486,738	0.0%	188,286	(298,452)	(298,452)
Bill 124 Retro - Prior Years	-	-		-	-	0.0%	0.0%	-	-	0.0%	-	-	-
ETFO Remedy	-	-		-	-	0.0%	0.0%	-	(6,252)	0.0%	(6,252)	-	-
Provision for Contingencies	2,520,684	7,727,283		-	-	0.0%	0.0%	1,130,994	1,906,303	168.6%	1,906,303	7,727,283	2,520,684
Facilities													
Compensation	15,114,018	15,107,113		14,267,339	14,267,339	94.4%	94.4%	13,960,473	15,789,433	113.1%	1,522,094	839,774	846,679
Utilities	4,865,810	4,865,810		6,007,356	6,007,356	123.5%	123.5%	5,095,500	5,318,365	104.4%	(688,990)	(1,141,546)	(1,141,546)
Maintenance	1,768,400	1,768,400		3,061,917	3,061,917	173.1%	173.1%	1,208,000	2,682,516	222.1%	(379,402)	(1,293,517)	(1,293,517)
Supplies / Equip / Veh	2,567,250	2,567,250		4,203,254	4,203,254	163.7%	163.7%	1,568,000	2,535,877	161.7%	(1,667,377)	(1,636,004)	(1,636,004)
Other	485,000	485,000		574,055	574,055	118.4%	118.4%	488,000	576,300	118.1%	2,246	(89,055)	(89,055)
<b>Total Facilities</b>	<b>24,800,478</b>	<b>24,793,573</b>	-	<b>28,113,921</b>	<b>28,113,921</b>	<b>113.4%</b>	<b>113.4%</b>	<b>22,319,973</b>	<b>26,902,491</b>	<b>120.5%</b>	<b>(1,211,429)</b>	<b>(3,320,348)</b>	<b>(3,313,443)</b>
<b>Total Non-Instructional</b>	<b>70,604,102</b>	<b>74,183,564</b>	-	<b>72,088,038</b>	<b>72,088,038</b>	<b>97.2%</b>	<b>102.1%</b>	<b>63,595,489</b>	<b>69,893,696</b>	<b>109.9%</b>	<b>(2,194,342)</b>	<b>2,095,526</b>	<b>(1,483,936)</b>
<b>Total</b>	<b>274,981,3</b>												

**Trillium Lakelands DSB**  
**2024-2025 Second Interim Financial Report**  
**as of the Period Ending August 31, 2025**

**Estimated Financial Position**

<b>(\$Thousands)</b>	<b>Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>In-Year Change</b>	
				<b>\$</b>	<b>%</b>
<b>Revenue</b>					
Operating Grants	239,863	252,185	253,589	13,726	5.7%
Other Grants Revenues	13,326	8,780	15,972	2,647	19.9%
Other	12,002	13,284	4,347	(7,655)	(63.8%)
<b>Total Revenue</b>	<b>265,191</b>	<b>274,249</b>	<b>273,908</b>	<b>8,717</b>	<b>3.3%</b>
<b>Expenditures</b>					
<i>Classroom Instruction</i>					
Teachers	120,278	128,515	126,430	6,152	5.1%
Supply Staff	8,561	9,445	8,627	66	0.8%
Educational Assistants / ECE's	20,470	20,283	19,721	(749)	(3.7%)
Classroom Computers	185	185	186	1	0.4%
Textbooks and Supplies	7,987	10,002	5,942	(2,046)	(25.6%)
Professionals and Paraprofessionals	8,360	8,534	7,825	(535)	(6.4%)
Library & Guidance	3,352	3,358	3,353	1	0.0%
Staff Development	1,635	1,758	1,558	(78)	(4.8%)
Continuing Education	1,381	1,562	1,244	(138)	(10.0%)
Total Classroom	<b>172,210</b>	<b>183,641</b>	<b>174,885</b>	<b>2,674</b>	<b>1.6%</b>
<i>Non-Classroom</i>					
District Principal and Consultants	3,670	3,862	3,984	314	8.6%
Principals and Vice-Principals	10,050	10,986	12,837	2,787	27.7%
School Office	5,798	5,887	5,951	153	2.6%
<b>Total Non-Classroom</b>	<b>19,518</b>	<b>20,736</b>	<b>22,773</b>	<b>3,255</b>	<b>16.7%</b>
<i>Other</i>					
Board Administration	5,989	6,170	6,620	631	10.5%
Information Technology	1,012	1,045	1,139	127	12.5%
Transportation	20,213	20,244	20,407	194	1.0%
School Operations and Maintenance	24,794	24,800	28,114	3,320	13.4%
Amortization & Debt Repayment	13,421	14,699	14,363	942	7.0%
Secondments & Releases	966	1,015	1,040	75	7.7%
Other Non-Operating Expenses	7,790	2,631	405	(7,385)	(94.8%)
<b>Total Other</b>	<b>74,184</b>	<b>70,604</b>	<b>72,088</b>	<b>(2,096)</b>	<b>(2.8%)</b>
<b>Total Expenditures</b>	<b>265,912</b>	<b>274,981</b>	<b>269,745</b>	<b>3,834</b>	<b>1.4%</b>
<b>In-Year Surplus (Deficit)</b>	<b>(721)</b>	<b>(733)</b>	<b>4,163</b>	<b>4,884</b>	<b>(677.6%)</b>
Prior Year Accumulated Surplus (Deficit)	24,942	24,942	24,942	0	0.0%
<b>Accumulated Surplus (Deficit)</b>	<b>24,221</b>	<b>24,209</b>	<b>29,105</b>	<b>4,884</b>	<b>20.2%</b>

*Note: Forecast based on year-to-date actuals for the month ended*

*Note: Numbers may not add due to rounded display*

# Trillium Lakelands District School Board

## Finance and Administration Committee Report

**Date:** November 12, 2025  
**To:** Finance and Administration Committee Members  
**Origin:** Nicole Britton, Superintendent of Business  
**Subject:** Operating Contingency Reserve

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### Purpose

To provide the Committee with information about establishing an Operating Contingency Reserve.

### Context

The creation of an Operating Contingency Reserve is a prudent and responsible financial measure intended to enhance the Board's financial stability and resilience. Its primary purpose is to set aside funds to address unexpected, non-routine operational shortfalls or emergencies that may arise during the fiscal year.

The reserve is available to fund unforeseen financial pressures that cannot be absorbed within the annual operating budget, ensuring the continuity of essential services and student-focused initiatives.

### Content

The Operating Contingency Reserve would be utilized for one-time, urgent, or non-recurring expenditures, including but not limited to:

Category	Example of Unexpected Need
Unforeseen Learning Resources Needs	Rapid and unplanned adoption of new curriculum components requiring immediate resource procurement, or an unexpected surge in student population necessitating additional immediate staffing or materials.
Critical Technology Upgrades/Failures	Urgent replacement of core network or server infrastructure following a system-wide failure, or the need to quickly implement enhanced cybersecurity measures in response to a credible threat.
Emergency Preparedness & Response	Costs associated with managing and recovering from an unforeseen event (e.g. localized storm, fire, or extended school closure) not fully covered by insurance or immediate provincial funding.

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Category	Example of Unexpected Need
Mitigating Unanticipated Cost Pressures	Covering a sudden, significant increase in non-negotiable costs (e.g. sharp mid-year spike in utility rates or fuel costs) that would otherwise necessitate a reduction in critical school-level services.

The Ministry of Education provides strict guidelines on the management and use of school board budget balances and accumulated surplus. While a balanced budget is required, the Ministry will allow an in-year deficit without Ministry approval up to 1% of the Board's revenue, provided the deficit can be covered by the prior year's accumulated operating surplus.

Consider this reserve as the Board's "insurance" to ensure the long-term continuity of operations.

## Action

That the Finance and Administration Committee approve an operating contingency reserve of \$2,000,000 from any surplus funds in the 2024/2025 fiscal year as part of the Board's funding strategy to address any unexpected, non-routine operational shortfalls or emergencies that may arise.

# Trillium Lakelands District School Board

## Finance and Administration Committee Report

**Date:** November 12, 2025  
**To:** Finance and Administration Committee  
**Origin:** Tracey Choy, Purchasing Manager  
Nicole Britton, Superintendent of Business  
**Subject:** Purchasing Report

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### Purpose

To provide an update on the Board's 2024-2025 purchases, utilizing the data compiled from the Procurement Activity Reporting (PAR) Report in September 2025, and to detail current and ongoing Purchasing Department initiatives.

### Content

The Purchasing Department remains committed to ensuring that staff and schools possess the necessary resources to deliver meaningful learning and success. The 2024-2025 period showed significant progress in meeting compliance goals.

The Purchasing Department has been engaged in several strategic initiatives focused on efficiency, compliance, and cost savings, including:

1. **Compliance and Policy Implementation:** In adherence to legislation implemented in 2023-2024, Building Ontario Business Initiative (BOBI) has driven an intense effort to restrict school and department purchases to Ontario suppliers first, and then Canadian vendors secondarily. A waiver process was also developed in response to the Procurement Restriction Policy implemented by the Province of Ontario to limit public sector entities from procuring goods and services from U.S. Businesses using a Procurement Rationale Report Form.
2. **Efficiency and Technology:** The department is implementing additional modules in its tendering software (Bids&tenders) to improve efficiency in tendering evaluations, contract management, and supplier performance. Contracting is still ongoing for the SIPS Trunking (phone lines) program, but substantial savings are anticipated once the program is fully operational.
3. **Optimization and Cost Savings:** Initiatives have been taken in relation to the internal mail courier to reduce truck size (enhancing fuel efficiency and reducing environmental impact), and optimize schedule changes for locations throughout the district. The Purchasing Department is currently reviewing statistics with schools on shredding usage to optimize spend related to this service.

The Facilities Department continues to be the largest purchasing body in the Board, responsible for capital projects, renewal, and maintenance across all TLDSB locations. Other major spend areas include student transportation contracts, computer/IT hardware and equipment, professional services, computer software, and textbooks and instructional supplies.

Based on data compiled through the Procurement Activity Reporting (PAR) Report process, the Board saw significant improvement in its adherence to the BOBI requirements during the 2024-

2025 period. The department's goal is to attain 80% compliance with BOBI in all spend categories. Some of the key changes in spend data from 2023-2024 to 2024-2025 include

- Fifteen of the seventeen (88.2%) categories meet or exceed the 80% compliance target in 2024-2025 compared to thirteen of the seventeen (76.5%) categories in 2023-2024
- Major spending areas saw substantial compliance jumps. The "Other" category increased from 62% to 93%, Textbooks and Instructional Supplies improved from 81% to 93%, and Special Education compliance increased from 72% to 85%
- The category of Computer Software continues to be the most challenging area for BOBI compliance with the majority of software company headquarters being located in the U.S. which is outside of the Board's control
- The Classroom Furniture category saw a drop in compliance, falling from 100% to 67% and this is due specifically to the move from Alumni vendor to Alpha Vico in February 2025

KPI - BOBI Spend by Category	2024-2025 Spend	Number Vendors	Canadian & BOBI	USA	2024-2025 Compliance Percentage	2023-2024 Compliance Percentage	Comments
Classroom Furniture	\$ 122,395	3	2	1	67%	100%	Removed Alumni and moved to Alpha Vico as of February 2025
Computer / IT Hardware, Equipment, Peripherals & Accessories	\$ 3,848,272	36	33	3	92%	83%	
Computer Software	\$ 2,767,070	62	28	34	45%	32%	Majority US Vendors, some improvements in %
Fleet Management	\$ 134,386	25	25	0	100%	100%	
Food Supplies and Services	\$ 336,198	90	90		100%	100%	
Insurance	\$ 444,256	1	1		100%	100%	
Maintenance Service	\$ 14,340,564	134	133	1	99%	99%	Gordian required by MOE
Maintenance Supplies	\$ 1,482,648	76	72	4	95%	99%	
Office Furniture	\$ 30,158	4	4		100%	71%	
Office Supplies	\$ 9,053	6	5	1	83%	100%	Office Dynamics - Accommodation
Other	\$ 1,728,540	164	153	11	93%	62%	
Professional Services	\$ 1,668,505	52	52	0	100%	93%	
Special Education	\$ 628,443	34	29	5	85%	72%	
Student Transportation	\$ 20,411,685	22	22	0	100%	100%	
Telecom/WAN	\$ 758,269	12	12	0	100%	94%	
Textbooks and Instructional Supplies	\$ 2,583,512	278	258	20	93%	81%	
Utilities	\$ 5,452,185	16	16	0	100%	100%	
<i>As of September 19, 2025</i>							

# Trillium Lakelands District School Board

## Finance and Administration Committee Report

**Date:** November 12, 2025  
**To:** Finance and Administration Committee  
**Origin:** Dan Whalen, Senior Manager of Facility Services  
Steven Roffe, Chief Technology Services Manager  
Kim Horrigan, Executive Officer of Facility Services, Transportation  
Services and Capital Innovation  
**Subject:** Sustainability Projects

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### Purpose

To provide an update on the Board's 2024/25 sustainability projects.

### Content

In alignment with the Board's G7 Climate Action Plan, the Facilities Department tries to ensure sustainability in its projects and design projects that help reduce carbon emissions. As well, the IT department works hard to support G7 initiatives. Examples of projects are listed below.

#### Facility Services Department Sustainability Initiatives

- PVC Roof Membranes which are at most of our schools – also known as white roofs. White roofs are recycled at the end of their life (more than 95%) by the manufacturers of the material. They reduce heat load in warm seasons reducing electricity consumption. Projects completed at IE Weldon SS and King Albert PS.
- HVAC upgrades with projects achieving 95-99% efficiency and includes energy recovery. Boiler System Replacements at Queen Victoria PS, Alexandra PS and KP Manson PS. Ventilation at Archie Stouffer ES, Gravenhurst PS, Macauley PS and Stuart Baker ES. Automation Upgrades at Archie Stouffer ES, Macaulay PS and Stuart Baker ES
- LED lighting complete with ceiling replacements reduce electricity consumption by a minimum of 50% while ceiling replacement allows for proper light fixture placement along with all lighting being dimmable allowing for even greater electricity savings and occupant comfort. Schools completed this past summer include Bobcaygeon PS, Cardiff ES, Dunsford District ES, Fenelon Township PS and VK Greer Memorial PS.
- New Windows include increased efficiency (thermopanes) with Solar Ban 60 tinting which reduces solar gain and lets in the natural light. Natural Light increased (enlarged windows) or brought into spaces (windows added). New Windows at KP Manson PS, and Gravenhurst HS (one classroom). Windows added in Washrooms at Lady Mackenzie PS.
- New Doors with enlarged windows improve thermal performance. New Doors installed at Dr. George ES, Langton PS, Rolling Hills PS, Spruce Glen PS and Watt PS.

- Washroom fixture changes increase water efficiency, reducing water usage by up to 70%. This includes changing the types of toilets, urinals, washbasin faucets and wash fountains. These changes can reduce water consumption by more than 10,000 litres a year at each site. 2025 projects completed at Bobcaygeon PS, Fenelon Township PS, Gravenhurst HS, IE Weldon SS and Lady Mackenzie PS.

## **Technology Services Sustainability Initiatives**

Technology Services (TS) is driving a comprehensive strategy to minimize the environmental impact of technology across all schools and communities. At the core of this commitment is the implementation of Circular Economy principles, prioritizing energy efficiency and long-term sustainability goals.

### **Key Objectives**

**Circular Economy Leadership:** Actively manages the entire technology product lifecycle—from procurement through end-of-life—to ensure resources are used for as long as possible.

**Sustainable Procurement Mandate:** Requires suppliers to provide products made with recycled, renewable, or low-emissions materials, including plastics, reclaimed carbon fiber, and recycled aluminum. Also mandates sustainable packaging and minimal-emission shipping.

**E-Waste Reduction and Asset Recovery:** Maximizes the lifespan of technical equipment through extensive reuse. Partners with Greentec to manage e-waste, securely refurbishing and reselling devices to extend their usable life, or donating them to support community access to technology.

**Secure and Sustainable Destruction:** Ensures the privacy and security of sensitive data during end-of-life destruction, achieving a 95% reclamation and reuse rate of materials, including plastics, metals (aluminum, copper, steel), and precious metals (platinum, cobalt, beryllium, cadmium).

**Energy Efficiency Focus:** Selects products designed for progressive energy efficiency to reduce electricity consumption for schools and generation costs for communities, while also vetting service providers for their commitment to reduced energy use and greenhouse gas emissions.

TS Management is further engaged as active members of the OASBO Environmental Sustainability Committee, demonstrating a commitment to industry-wide best practices and leadership in environmental stewardship.