



## **Finance and Administration Committee Agenda**

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Date: Wednesday May 13, 2026  
Location: Lindsay Education Centre – Boardroom  
Time: 1:00 p.m. to 2:30 p.m.

- 1. Roll Call – Confirmation of Quorum - Call to order**
- 2. Declaration of Possible Conflicts of Interest**
- 3. Approval of Agenda**
- 4. Minutes of Previous Meeting – February 18, 2026**
- 5. General Administration Reports**  
None
- 6. Finance Department Reports**
  - 6.1 Verbal Overview of the 2026/27 Budget
  - 6.2 Second Quarter Report of 2025/2026 (Q2)
- 7. Facility Department Reports**
  - 7.1 Facility Services Cost Saving Measures Summary
  - 7.2 Outdoor Education and Indigenous Centre Verbal Update
  - 7.3 Verbal Overview of Facilities Department KPIs
  - 7.4 Renewal Plan Verbal Update

## **8. Transportation Department Reports**

### **8.1 Verbal Transportation Department Update**

- Opt-In/Out
- SMCDSB Integration
- Winter Weather and Cancellations
- Department KPIs

## **9. Tentative Meeting Dates for 2026/2027 ~ for discussion**

- \*Special Meeting for Budget June 17, 2026 at the Lindsay Education Centre
- Thursday September 17, 2026 at the Muskoka Education Centre
- Thursday November 12, 2026 at the Lindsay Education Centre
- Thursday February 11, 2027 at the Muskoka Education Centre
- Thursday May 13, 2027 at the Lindsay Education Centre

## **10. Adjournment**



## Finance and Administration Committee Meeting Minutes

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Date: Wednesday February 18, 2026

Location: Lindsay Education Centre

Time: 1:00 p.m. to 2:30 p.m.

### 1. Roll Call – Confirmation of Quorum – Call to Order

Trustee Reain accepted the role of Chair for the meeting in Trustee McAlpine's absence. He confirmed a quorum and called the meeting to order at 1:07 p.m.

### 2. Declaration of Possible Conflict of Interest

Chair Wilcox disclosed a conflict of interest regarding Item 7.1.

### 3. Approval of the Agenda

Moved by C. Wilcox – Seconded by L. Clodd

Be it resolved that the Finance and Administration Committee agenda dated February 18, 2026 be approved.

Carried

### 4. Minutes of Previous Meeting – November 12, 2025

Moved by L. Clodd – Seconded by C. Wilcox

Be it resolved that the minutes of the November 12, 2025 Finance and Administration Committee meeting be adopted.

Carried

### 5. General Administration

None

### 6. Finance Department Reports

#### 6.1 Verbal Overview of the 2025/26 Budget Process

The Superintendent of Business provided an overview of the upcoming budget process.

6.2 First Quarterly Report of 2025/2026 (Q1)

The Superintendent of Business presented the quarterly report and answered questions in regard to supply costs, playground costs and Virtual Learning Centre (VLC) enrolment numbers.

Moved by C. Wilcox – Seconded by E. Childs

Be it resolved that the Finance and Administration Committee approves the 2025-2026 first quarter (Q1) report as received on February 18, 2026.

Carried

6.3 Supplementary Spending Plan for 2026

The Superintendent of Business reviewed the report for Committee.

6.4 Verbal Update on Funding for the Outdoor Education Centre

**7. Facility Department Reports**

7.1 Capital Renewal Projects – Summer 2026

7.2 Portable Inventory Overview

The Senior Manager of Facility Services answered questions related to the construction and lifecycle of portables.

7.3 Child Care Services in Board Facilities

7.4 Community Use of Schools

The Senior Manager of Facility Services provided a summary of community use permits.

**8. Transportation Department Reports**

8.1 Transportation Department Midyear Update

The Transportation Supervisor provided a midyear update about the Transportation Department.

**9. Next Meeting Dates**

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

**10. Adjournment**

Moved by C. Wilcox – Seconded by E. Childs

Be it resolved that the February 18, 2026 Finance and Administration Committee meeting adjourn at 1:59 p.m. and the next meeting be held on Wednesday May 13, 2026 at 1p.m. or at the call of the Chair.

Carried

# Trillium Lakelands District School Board Finance and Administration Committee Report

**Date:** May 13, 2026  
**To:** Finance and Administration Committee Members  
**Origin:** Superintendent of Business  
**Subject:** Second Quarter Report of 2025/26 (Q2)

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## Purpose

To provide the Committee with an overview of the Board's Second Quarter (Q2) performance up to February 28, 2026, of the 25/26 fiscal year. This is for the months of September through February of the fiscal year.

## Context

The Finance Department monitors annual spending by departments throughout the school board and prepares summaries every quarter.

## Content

The second quarter marks the completion of the first half of the fiscal year. As of February 28, 2026, the Board reflects year-to-date expenditures of approximately \$154.1 million, representing 54.6% of the total budget. This represents a 2% increase in the rate of spending compared to the same period in 2024/25.

At this mid-year point, the Board is projecting a small year-end deficit of \$287 thousand. While overall spending is largely on track, we are focusing our attention on the following pressures:

- **Supply Staff:** Classroom Teachers supply staff costs are currently at 65% of the budget compared to 48.1% at this time last year. We have expended \$4.25 million to date, which is \$1.01 million higher than the expenditure recorded in Q2 of 2024/25. Increased costs are evident in both elementary and secondary groups due to long-term illnesses.
- **Facilities Services:** The Facilities Services department is seeing significant budget strain with spikes in both Maintenance and Custodial Operations. Combined, these lines are 85% spent. Significant pressures include playground maintenance support to assist schools and snowplowing costs that exceeded budget expectations. The Facilities team is implementing measures to mitigate costs for the remainder of the fiscal year.

Staff are continuing to monitor all expenditure lines closely. Revenue figures will be reassessed following OnSiS reporting for the March 31<sup>st</sup> enrolment count to determine if additional funding or grant adjustments will further impact the year-end position.

## Action

That the Finance and Administration Committee approves the 2025-2026 second quarter (Q2) report as presented on May 13, 2026.

## INCLUSIONS

Appendix A – Enrolment

Appendix B – Revenue Summary

Appendix C – Quarterly Expense Report

Appendix D – Financial Summary

## Board Enrolment Summary

	2025-26			2024-25
	Revised Estimates	Enrolment used for Budget	Variance	Final Enrolment
<b><u>Elementary</u></b>				
JK / SK	2,205	2,182	23	2,211
Grades 1 to 3	3,650	3,640	10	3,651
Grades 4 to 8	6,159	6,100	59	6,049
Other Pupils	25	24	1	22
<b>Total Elementary</b>	<b>12,039</b>	<b>11,946</b>	<b>93</b>	<b>11,933</b>
<b><u>Secondary</u></b>				
Day school 9 to 12	5,151	4,941	210	5,100
Independent Study	535	460	75	522
Other Pupils	28	25	3	41
<b>Total Secondary</b>	<b>5,714</b>	<b>5,426</b>	<b>288</b>	<b>5,663</b>
<b>Total K to 12 Enrolment</b>	<b>17,753</b>	<b>17,372</b>	<b>381</b>	<b>17,596</b>
<b>Adult Ed, Con-ed, High Credits</b>	<b>175</b>	<b>137</b>	<b>38</b>	<b>185</b>

## Revenue Summary

	Revised Estimates 2025/26	Estimates used for 2025/26 Budget	Variance Revised Estimates to Estimates	2024/25 Financial Statements	% Change from Prior Year Actuals
<b>Operating Allocations</b>					
Classroom Staffing Fund	132,540,415	131,584,905	955,510	128,064,385	3.5%
Learning Resources Fund	39,968,987	39,315,713	653,274	39,080,824	2.3%
Special Education Fund *	36,335,954	36,077,860	258,094	35,222,490	3.2%
School Facilities Fund	25,617,574	25,117,235	500,339	24,904,206	2.9%
Student Transportation Fund *	19,223,979	19,270,760	(46,781)	18,464,019	4.1%
School Board Administration Fund *	6,980,607	7,214,401	(233,794)	7,266,077	(3.9%)
Permanent financing for Non-Perm Financed	586,743	586,743	-	586,743	0.0%
Temporary Accomodation	-	400,000	(400,000)	-	0.0%
<b>Total Allocation for Operating Purposes</b>	<b>261,254,259</b>	<b>259,567,617</b>	<b>1,686,642</b>	<b>253,588,744</b>	<b>3.0%</b>
<b>Other Operating Grants / Revenues</b>					
Deferred Operating Grants from Prior Year	-	-	-	7,241,733	(100.0%)
REP Grants	2,584,266	2,427,300	156,966	3,716,837	(30.5%)
MGCS - In-Kind Grant - PPE	-	-	-	298,452	(100.0%)
Federal Grants & Fees	429,976	402,917	27,059	697,346	(38.3%)
Transportation Recovery	1,835,000	1,600,000	235,000	1,912,881	(4.1%)
Short Term investments	400,000	400,000	-	651,305	(38.6%)
Secondments & Releases	973,423	906,411	67,012	1,014,603	(4.1%)
Minor Tangible Capital Assets	-	-	-	(1,768,841)	(100.0%)
Other Revenue	1,677,228	1,649,234	27,994	2,171,972	(22.8%)
Bill 124 - 2019/20 to 2022/23	-	-	-	36,196	(100.0%)
	7,899,893	7,385,862	514,031	15,972,484	(50.5%)
Amortization of Deferred Capital Contributions	13,022,507	11,720,066	1,302,441	12,234,585	6.4%
Grant for Debt Interest	668,014	668,126	(112)	809,666	(17.5%)
Deferred Revenue from Current Year	-	-	-	(8,697,282)	(100.0%)
<b>Sub-total</b>	<b>282,844,673</b>	<b>279,341,671</b>	<b>3,503,002</b>	<b>273,908,197</b>	<b>3.3%</b>
Accumulated Surplus	-	-	-	-	0.0%
<b>Total Budget</b>	<b>282,844,673</b>	<b>279,341,671</b>	<b>3,503,002</b>	<b>273,908,197</b>	<b>3.3%</b>

\* Restrictions on Funding usage

### Quarterly Expense Report

Expense Category	25/26 Revised Budget		% Expended of Budget				Projected Year End	24/25 Budget (Revised)		% Expended of Budget		Year to Year change
	Budget	25/26 Budget	Committed	Expended	Total	Projected		24/25 Budget (Revised)	24/25 Second Quarter	Expended of Budget	Year to Year change	
<b>Instructional</b>												
Classroom Teachers												
Elementary	87,690,473	87,789,585	-	46,907,757	46,907,757	53.4%	88,268,141	84,497,339	44,698,381	52.9%	(2,209,376)	
Secondary	44,717,338	44,924,032		24,943,035	24,943,035	55.5%	44,395,528	43,714,501	24,271,433	55.5%	(671,602)	
Classroom Teachers Supply Staff	6,623,070	6,531,259		4,247,716	4,247,716	65.0%	7,293,222	6,722,270	3,232,299	48.1%	(1,015,417)	
Teacher Assistants	15,677,229	16,169,016		9,395,071	9,395,071	58.1%	15,456,407	15,312,792	8,856,804	57.8%	(538,267)	
Teacher Assistants Supply Staff	2,642,447	2,702,577		1,295,707	1,295,707	47.9%	2,531,648	2,484,528	1,284,144	51.7%	(11,563)	
Early Childhood Educator	5,350,875	5,213,597		2,992,796	2,992,796	57.4%	4,939,330	4,969,840	2,735,354	55.0%	(257,442)	
Early Childhood Educator Supply Staff	467,043	449,953		124,459	124,459	27.7%	255,407	238,646	219,297	91.9%	94,839	
School Based Technology	228,423	228,423	-	196,479	196,479	86.0%	231,166	184,916	142,484	77.1%	(53,995)	
Textbooks, Materials, Supplies & Equipment												
Elementary	4,820,790	4,636,851	379,299	2,241,996	2,621,295	48.4%	4,808,029	5,756,941	2,416,047	42.0%	174,051	
Secondary	3,699,704	3,714,803	225,705	1,519,723	1,745,428	40.9%	2,767,742	4,244,991	1,863,055	43.9%	343,332	
Professionals, Paraprofessionals & Tech	9,735,998	9,913,716	351,041	5,957,669	6,308,710	60.1%	9,744,243	8,533,779	4,286,141	50.2%	(1,671,528)	
Library & Guidance	3,500,324	3,542,388		1,965,953	1,965,953	55.5%	3,385,462	3,358,143	1,927,852	57.4%	(38,101)	
Staff Development	1,847,379	1,814,879	14,964	1,067,105	1,082,069	58.8%	1,778,508	1,758,079	792,746	45.1%	(274,360)	
Department Heads	229,593	260,250		164,769	164,769	63.3%	285,599	303,004	163,544	54.0%	(1,225)	
Coordinators & Consultants	3,927,964	3,913,281		2,077,027	2,077,027	53.1%	3,913,786	3,862,430	2,061,557	53.4%	(15,470)	
Principals and Vice-Principals	11,529,406	11,522,173	1,581	5,725,144	5,726,725	49.7%	11,535,381	10,986,274	5,752,652	52.4%	27,508	
School Office - Admin & Supplies	6,294,955	6,300,738	4,381	3,418,059	3,422,440	54.2%	5,788,649	5,887,152	3,399,096	57.7%	(18,963)	
Continuing Education	1,300,509	1,201,791	4,132	425,537	429,669	35.4%	1,177,957	1,561,648	504,538	32.3%	79,001	
<b>Total Instructional</b>	<b>210,283,520</b>	<b>210,829,312</b>	<b>981,104</b>	<b>114,666,003</b>	<b>115,647,107</b>	<b>54.4%</b>	<b>208,556,205</b>	<b>204,377,273</b>	<b>108,607,426</b>	<b>53.1%</b>	<b>(6,058,577)</b>	
<b>Non- Instructional</b>												
Transportation	21,108,763	20,870,761	17,061	11,244,692	11,261,753	53.9%	20,785,013	20,243,737	11,040,865	54.5%	(203,826)	
Amortization	13,937,900	12,635,411		6,968,935	6,968,935	55.2%	13,937,900	13,362,000	6,681,000	50.0%	(287,935)	
TCA	13,303,200	12,013,500		6,651,603	6,651,603	55.4%	13,303,200	12,776,400	6,388,200	50.0%	(263,403)	
ARO	634,700	621,911		317,332	317,332	51.0%	634,700	585,600	292,800	50.0%	(24,532)	
Secondments & Releases	1,117,616	1,050,042		719,447	719,447	68.5%	1,117,616	1,014,877	580,054	57.2%	(139,393)	
Long Term Debt Interest	1,254,757	1,254,869		329,302	329,302	26.2%	1,254,757	1,337,489	357,006	26.7%	27,705	
IT	1,113,264	1,136,838	9,609	771,876	781,485	67.9%	1,146,470	1,044,578	884,706	84.7%	112,830	
Admin & Governance	7,290,156	6,758,322	17,655	4,070,171	4,087,825	60.2%	7,645,229	6,170,262	3,536,239	57.3%	(533,932)	
Tuition Commissions	104,425	70,158		-	-	0.0%	104,425	109,997	-	0.0%	-	
PPE - In-Kind Expense	-	-		-	-	0.0%	-	-	6,981	0.0%	6,981	
Provision for Contingencies	-	-		-	-	0.0%	-	2,520,684	-	0.0%	-	
Facilities												
Compensation	15,541,182	15,535,528		7,510,790	7,510,790	48.3%	15,021,580	15,114,018	7,318,763	48.4%	(192,027)	
Utilities	6,090,700	5,190,700	-	2,011,616	2,011,616	38.8%	6,122,180	4,865,810	2,149,333	44.2%	137,717	
Maintenance Operations	2,336,940	1,692,700	169,145	1,544,650	1,713,795	91.3%	3,390,586	1,768,400	1,083,895	61.3%	(460,755)	
Custodial Operations	2,795,803	2,437,400	14,405	2,663,282	2,677,687	109.3%	3,650,376	2,567,250	2,036,929	79.3%	(626,353)	
Other	636,700	636,700	-	398,866	398,866	62.6%	398,866	485,000	609,649	125.7%	210,784	
<b>Total Facilities</b>	<b>27,401,325</b>	<b>25,493,028</b>	<b>183,550</b>	<b>14,129,204</b>	<b>14,312,753</b>	<b>55.4%</b>	<b>28,583,588</b>	<b>24,800,478</b>	<b>13,198,569</b>	<b>53.2%</b>	<b>(930,634)</b>	
<b>Total Non-Instructional</b>	<b>73,328,206</b>	<b>69,269,429</b>	<b>227,874</b>	<b>38,233,626</b>	<b>38,461,500</b>	<b>55.2%</b>	<b>74,574,997</b>	<b>70,604,102</b>	<b>36,285,421</b>	<b>51.4%</b>	<b>(1,948,205)</b>	
<b>Total</b>	<b>283,611,726</b>	<b>280,098,741</b>	<b>1,208,977</b>	<b>152,899,629</b>	<b>154,108,606</b>	<b>54.6%</b>	<b>283,131,202</b>	<b>274,981,375</b>	<b>144,892,847</b>	<b>52.7%</b>	<b>(8,006,782)</b>	

**Trillium Lakelands DSB**  
**2025-2026 Financial Summary**  
**as of the Period Ending February 28, 2026**

**Estimated Financial Position**

(\$Thousands)	Estimates	Revised Estimates	In-Year Change	
			\$	%
<b>Revenue</b>				
Operating Grants	259,568	261,254	1,687	0.6%
Other Grants Revenues	7,386	7,900	514	6.5%
Other	12,388	13,691	1,302	9.5%
<b>Total Revenue</b>	<b>279,342</b>	<b>282,845</b>	<b>3,503</b>	<b>1.2%</b>
<b>Expenditures</b>				
<i>Classroom Instruction</i>				-
Teachers	132,974	132,949	(25)	(0.0%)
Supply Staff	9,684	10,080	396	3.9%
Educational Assistants / ECE's	21,383	20,396	(987)	(4.8%)
Classroom Computers	228	231	3	1.2%
Textbooks and Supplies	8,352	7,576	(776)	(10.2%)
Professionals and Paraprofessionals	9,914	9,744	(169)	(1.7%)
Library & Guidance	3,542	3,385	(157)	(4.6%)
Staff Development	1,815	1,779	(36)	(2.0%)
Continuing Education	1,202	1,178	(24)	(2.0%)
<b>Total Classroom</b>	<b>189,093</b>	<b>187,318</b>	<b>(1,775)</b>	<b>(0.9%)</b>
<i>Non-Classroom</i>				
District Principal and Consultants	3,913	3,914	1	0.0%
Principals and Vice-Principals	11,522	11,535	13	0.1%
School Office	6,301	5,789	(512)	(8.8%)
<b>Total Non-Classroom</b>	<b>21,736</b>	<b>21,238</b>	<b>(498)</b>	<b>(2.3%)</b>
<i>Other</i>				
Board Administration	6,758	7,645	887	11.6%
Information Technology	1,137	1,146	10	0.8%
Transportation	20,871	20,785	(86)	(0.4%)
School Operations and Maintenance	25,493	28,584	3,091	10.8%
Amortization & Debt Repayment	13,890	15,193	1,302	8.6%
Secondments & Releases	1,050	1,118	68	6.0%
Other Non-Operating Expenses	70	104	(70)	(67.2%)
<b>Total Other</b>	<b>69,269</b>	<b>74,575</b>	<b>5,201</b>	<b>(29.7%)</b>
<b>Total Expenditures</b>	<b>280,099</b>	<b>283,131</b>	<b>2,928</b>	<b>1.0%</b>
<b>In-Year Surplus (Deficit)</b>	<b>(757)</b>	<b>(287)</b>	<b>0</b>	<b>0.0%</b>
Prior Year Accumulated Surplus (Deficit)	24,942	24,942	0	0.0%
<b>Accumulated Surplus (Deficit)</b>	<b>24,185</b>	<b>24,655</b>	<b>0</b>	<b>0.0%</b>

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

Note: Numbers may not add due to rounded display