

WATERLOO CATHOLIC DISTRICT SCHOOL BOARD
Summary of Revenues and Expenditures
2010/2011 Estimates Budget

	2009-2010 Estimates	2010-2011 Estimates	INCREASE (DECREASE)	Notes
Operating Grants	\$ 216,717,213	\$ 217,584,965	867,752	
Other Revenues				
Continuing Education	4,937,326	5,156,076	218,750	
Early Learning Program (ELP)	-	1,706,478	1,706,478	Estimated EPO based on anticipated students
School - College - Work Initiative	167,920	1,281,469	1,113,549	Enhanced Dual Credit program
Tuition Fee Revenues	862,500	889,500	27,000	
Miscellaneous Revenue - RDO, interest, admin fees	440,049	682,462	242,413	Early Learning extended day fees, RDO revenues & admin fees
School Operations - Rentals, Leases, Daycare Recoveries	467,600	559,996	92,396	
Current year grants continuing from 2009-2010	-	464,692	464,692	
Energy Efficiency	1,799,666	362,879	(1,436,787)	Year 2 allocation of funding
Prior year grants incorporated into the GSN for 2010-2011	873,307	-	(873,307)	
Prior year grants which are no longer being received	139,805	-	(139,805)	
Other grants	849,608	692,203	(157,405)	
Total Other Revenues	\$ 10,537,781	\$ 11,795,755	\$ 1,257,974	
Amortization of Deferred Capital Contributions	-	8,918,981	8,918,981	
Total Revenues	\$ 227,254,994	\$ 238,299,701	\$ 11,044,707	
Total Expenditures	\$ 228,424,952	\$ 239,099,701	\$ 10,674,749	
Balance before Use of Accumulated Surplus	\$ (1,169,958)	\$ (800,000)	\$ 369,958	
Use of Accumulated Surplus	\$ 1,169,958	\$ 800,000	\$ (369,958)	
Surplus/(Deficit) - end of year	\$ -	\$ -	\$ -	

Waterloo Catholic District School Board
2010 Estimates vs. 2011 Estimates by Planning Area

Planning Area	2009-2010 Estimates	2010-2011 Estimates	Planning Area	2009-2010 Estimates	2010-2011 Estimates
Learning Services (includes Spec Ed)			Special Education		
Expenditures	169,700,289	178,830,958	Expenditures	25,105,137	26,543,999
GSN allocation	168,945,951	178,420,031	GSN allocation	24,986,778	25,551,632
EPO Grants			EPO Grants	118,359	221,445
Surplus from Board Admin	302,418	306,778			
Surplus from Transportation		104,149			
Surplus from Con Ed	451,920				
Total Revenues	169,700,289	178,830,958	Total Revenues	25,105,137	25,773,077
Surplus/(Deficit)	-	-	Surplus/(Deficit)	-	(770,922)
Continuing Education			Transportation		
Expenditures	9,816,679	10,311,955	Expenditures	6,685,947	6,466,080
GSN allocation	5,331,273	5,155,879	GSN allocation	6,685,947	6,570,229
MCI - ESL Grant	1,991,105	2,150,520			
Other Revenues	2,946,221	3,005,556	Revenues	6,685,947	6,570,229
Total Revenues	10,268,599	10,311,955	Surplus/(Deficit)	-	104,149
Surplus/(Deficit)	451,920	-			
Operations and Maintenance			Administration and Governance		
Expenditures	20,986,674	21,378,495	Expenditures	6,347,907	6,568,753
GSN allocation	18,451,628	18,695,642	GSN allocation	6,025,656	5,914,203
Other Revenues	2,535,046	1,882,853	Other Revenues	624,669	961,328
Total Revenues	20,986,674	20,578,495	Total Revenues	6,650,325	6,875,531
Surplus/(Deficit)	-	(800,000)	Surplus/(Deficit)	302,418	306,778
Capital					
Expenditures	14,887,457	15,543,460			
GSN allocation	13,717,499	15,543,460			
Revenues	13,717,499	15,543,460			
Surplus/(Deficit)	(1,169,958)	-			
Total Revenues	227,254,995	238,299,701			
Total Expenditures	228,424,953	239,099,701			
Contribution to Accumulated Surplus	451,920	-			
Draw from Accumulated Surplus	(1,169,958)	(800,000)			
Suprlus/(Deficit)	-	-			

**Waterloo Catholic District School Board
2010-2011 Budget Dashboard Report**

Summary of Financial Results

(\$Thousands)	2009-10	2010-11	In-Year Change	
	Budget	Budget	\$	%
Revenue				
Provincial Grants (GSN)	216,717	217,585	868	0.4%
Non-GSN Grants	5,899	6,814	915	15.5%
Non-Grant Revenue	4,639	4,982	343	7.4%
Amortization of DCC	-	8,919	8,919	-
Total Revenue	227,255	238,300	11,045	4.9%
Expenditures				
Classroom	152,998	161,806	8,808	5.8%
Other Operating	60,540	61,751	1,211	2.0%
Capital	14,887	15,543	656	4.4%
Total Expenditures	228,425	239,100	10,675	4.7%
Balance before Accum Surplus	(1,170)	(800)	370	-
Accumulated Surplus	1,170	800	(370)	-31.6%
Surplus/(Deficit) - end of year	-	(0)	(0)	-

Note: EPO - Extra Programming Other Grant

Note: DCC - Deferred Capital Contribution

Note: GSN - Grants for Student Needs

Changes in Revenue

Provincial Grants: GSN revenue decreased due to enrolment decline, however the net effect is an increase in grants due to EPO grants being moved into the GSN & benchmark increases

Non-GSN Grants: Increase due to new & increased initiatives for 2010/11 such as Early Learning (ELP) & School College Work Initiative (SCWI)

Non-Grant Revenue: Increase due to Extended Day & school operations recovery of fees, administrative fees for services

Change in Expenditures

Classroom: Increase largely due to annual benchmark increases & new programs such as ELP & SCWI

Other Operating: Reclassification of portable costs for 2011 and the addition of other supporting resources

Capital: Increase due to new loans & addition of depreciation

Accumulated Surplus

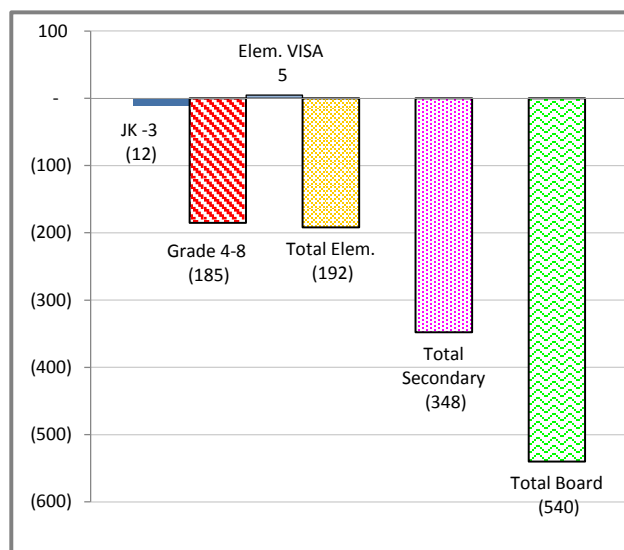
Anticipated use of surplus required for Interactive Whiteboard Technology infrastructure

Summary of Enrolment

ADE	2009-10	2010-11	In-Year Change	
	Budget	Budget	#	%
Elementary				
JK -3	5,957	5,945	(12)	-0.2%
4-8	8,159	7,974	(185)	-2.3%
VISA Students	10	15	5	50.0%
Total Elementary	14,126	13,934	(192)	-1.4%
Secondary <21				
Pupils of the Board	7,447	7,099	(348)	-4.7%
VISA Students	55	55	-	0.0%
Total Secondary	7,502	7,154	(348)	-4.6%
Total	21,628	21,088	(540)	-2.5%

Note: VISA students pay tuition & their enrolment does not affect our GSN's

Changes in Enrolment: 2010 Budget vs. 2011 Budget



Highlights of Changes in Enrolment:

Elementary: Early Learning students are not included in above totals as they are funded outside of the GSN

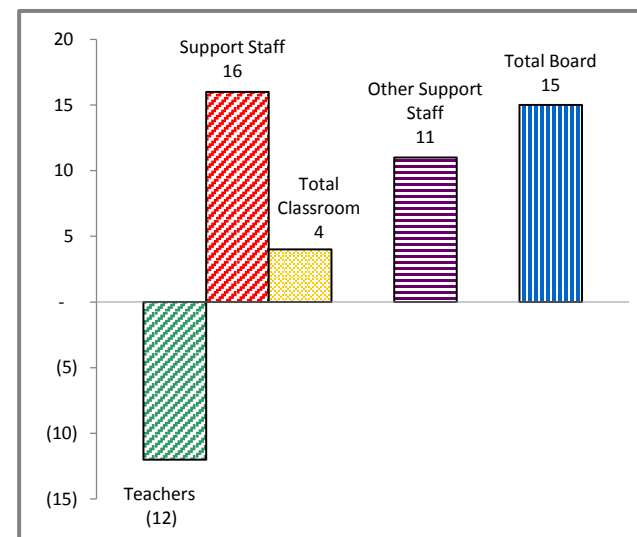
Summary of Staffing

FTE	2009-10	2010-11	In-Year Change	
	Budget	Budget	#	%
Classroom				
Teachers	1,308	1,296	(12)	-0.9%
Support Staff	293	309	16	5.5%
Total Classroom	1,601	1,605	4	0.2%
Other Support Staff	682	693	11	1.6%
Total	2,283	2,298	15	0.7%

Note: Classroom Support Staff consists of Educational Assistants & Early Childhood Educators

Note: Other Support Staff consists of admin, clerical/secretarial, custodial, transportation & Child Youth Care Workers

Changes in Staffing: 2010 Budget vs. 2011 Budget



Highlights of Changes in Staffing:

Teachers: Decrease due to enrolment

Classroom Support Staff: Increase due to Early Childhood Educators for new ELP initiative

Other Support Staff: Increase due to new facilities staff & administrative positions

**Waterloo Catholic District School Board
Expenditure Summary**

	2007-2008 Actual	2008-2009 Actual	2009-2010 Estimates	10-11 Estimates	Year over Year Change		Material Variance Note
					\$ Increase (Decrease)	% Increase (Decrease)	
OPERATING							
Classroom Instruction							
Teachers	107,251,237	109,999,937	115,909,676	121,006,876	5,097,200	4.4%	a.
Supply Teachers	2,996,937	3,312,202	2,673,679	3,294,236	620,557	23.2%	
Educational Assistants	9,737,763	10,944,245	11,066,452	12,158,817	1,092,365	9.9%	b.
Classroom Computers	2,195,820	2,141,659	2,192,784	2,801,752	608,968	27.8%	c.
Textbooks and Supplies	5,022,257	6,107,757	6,236,962	5,872,396	(364,566)	(5.8%)	
Professionals and Paraprofessionals	6,154,055	7,200,451	8,075,455	9,740,123	1,664,668	20.6%	d.
Library and Guidance	4,481,830	4,974,143	4,446,944	4,598,400	151,456	3.4%	
Staff Development	1,453,390	1,616,534	2,003,751	1,899,997	(103,754)	(5.2%)	
Department Heads	393,908	412,246	391,941	433,143	41,202	10.5%	e.
Total Classroom	139,687,197	146,709,175	152,997,644	161,805,740	8,808,096	5.8%	
Non-Classroom							
Principal and Vice-Principals	8,043,962	8,135,003	8,633,417	8,599,619	(33,798)	(0.4%)	
School Office	5,377,299	5,314,607	5,578,403	5,621,520	43,117	0.8%	
Co-ordinators and Consultants	2,104,800	2,358,495	2,490,825	2,804,079	313,254	12.6%	f.
Continuing Education	7,128,805	9,517,794	9,816,679	10,311,955	495,276	5.0%	
Total Non-Classroom	22,654,866	25,325,899	26,519,324	27,337,173	817,849	3.1%	
Administration							
Trustees	148,167	143,053	156,027	155,736	(291)	(0.2%)	
Director/Supervisory Officers	1,658,620	1,660,118	1,571,276	1,371,084	(200,192)	(12.7%)	g.
Board Administration	4,703,878	4,112,808	4,620,604	5,041,933	421,329	9.1%	h.
Total Administration	6,510,665	5,915,980	6,347,907	6,568,753	220,846	3.5%	
Transportation	6,708,300	6,731,594	6,685,947	6,466,080	(219,867)	(3.3%)	
School Operations and Maintenance	20,324,033	25,247,228	20,986,674	21,378,495	391,821	1.9%	i.
TOTAL OPERATING	195,885,060	209,929,877	213,537,496	223,556,241	171,954	0.1%	
Total Capital Expenditures	14,630,053	14,383,351	14,887,456	15,543,460	656,004	4.4%	
TOTAL EXPENDITURES	210,515,113	224,313,227	228,424,952	239,099,701	10,674,749	4.7%	

Explanation of variances:

- a. Increase due to benchmark increases & higher benefit costs
- b. Increase due to additional EA's hired in response to student need
- c. Increase due to elementary computer upgrade, interactive whiteboard implementation; increased contract and maintenance agreement costs
- d. Increase due to School-College-Work Initiative Dual Credit program; increase in VISA student agency fees anticipated
- e. Increase due to benchmark increases & increased program head allowance
- f. Increase due to additional staff which is mostly offset by grants to be received
- g. Decrease due to reduction of Supervisory Officer
- h. Increase due to additional staff & PASS contract increases
- i. Increase due to benchmark increases and additional resources