

Waterloo Catholic District School Board

2013-2014 Budget



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Kitchener Ontario, N2G 4G2

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At A Glance

Day School Learners

13,315
Elementary

2,145
Full Day
Kindergarten

6,359
Secondary

Other Learners

13,300
Continuing Education

186
International
Students

320
Enrolled in
Extended Day

Facilities

45
Elementary Schools

5
Secondary Schools

2
Alternative Ed Sites

Transportation

7,422
Transported via
yellow buses and
taxis

2,663
Transported via GRT

Our Vision:

“As disciples of Christ, we educate and nurture hope in all learners to realize their full potential to transform God’s world.”

Classroom Staff

1,284
Teaching Staff

343
EAs & CYCWs

112
ECEs

Governance

9
Trustees

2
Student Trustees

Learning Environment

88
FDK Classes

109
Portables

194
Teaching Days

Support Staff

158
School Administration

63
Board Administration

192
Facility Services

Our Mission:

**“Our Catholic Schools...
heart of the community --
success for each, a place for all.”**

Board Profile

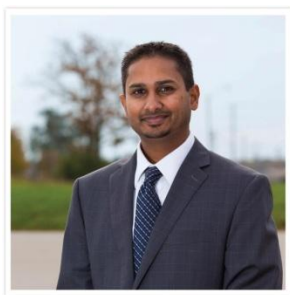
The Waterloo Catholic District School Board (WCDSB) is the eighth largest Catholic school board in Ontario and serves the ratepayers and students of Waterloo Region.

School Entity

The school board is responsible for publicly-funded Catholic elementary and secondary school programming and also offers comprehensive adult education options. Highlights of the system:

- 45 Elementary Schools (Junior Kindergarten to Grade 8)
- 5 Secondary Schools (Grade 9 to Grade 12)
- 5 Adult Education facilities
- 2.5 million square feet of floor space in schools on more than 400 acres of land
- 3,500 full and part-time staff
- 100,000 Catholic ratepayers
- 27% of area students attend Catholic schools
- 30% of local schools are Catholic schools





Message From the CFO

Dear Parents, Students, and Catholic School Supporters,

I am pleased to present to you our proposed 2013-2014 balanced budget.

This report is the culmination of many months of data analysis, program review, public consultation, and on-going deliberation. This year's budget was not easy to balance. Continued enrolment decline combined with the results of Provincial labour negotiations, and a genuine desire to deliver the best programming we can to our students created conditions that were not easy to overcome. Specifically, we started a \$4M revenue decline over the 2012-2013 year, and were limited in how strategic we could be with our number one cost – labour.

Senior Management is committed to moving the Waterloo Catholic District School Board toward being one of the best systems in the Province. To do this, we have identified our top two priorities as being Student Achievement and Faith Development. You will see this in our Board Improvement Plan for Student Achievement, and in fact in our budget. We have protected budgets that support these areas and have started to move away from others which are not mandated. You will see this more definitively over the next three years as our focus becomes sharpened.

In previous years, and in the preparation of this budget, we have used the concept of planning areas – which in essence break out our revenues and associated expenditures into major categories of spending. This provides the public and our budget holders with clear information on where we are spending our money. Beginning early in 2013-2014, we will embark upon the creation of a new model – one which aligns itself even closer to the funding model. By doing this, we can purposefully make decisions about how we spend our money.

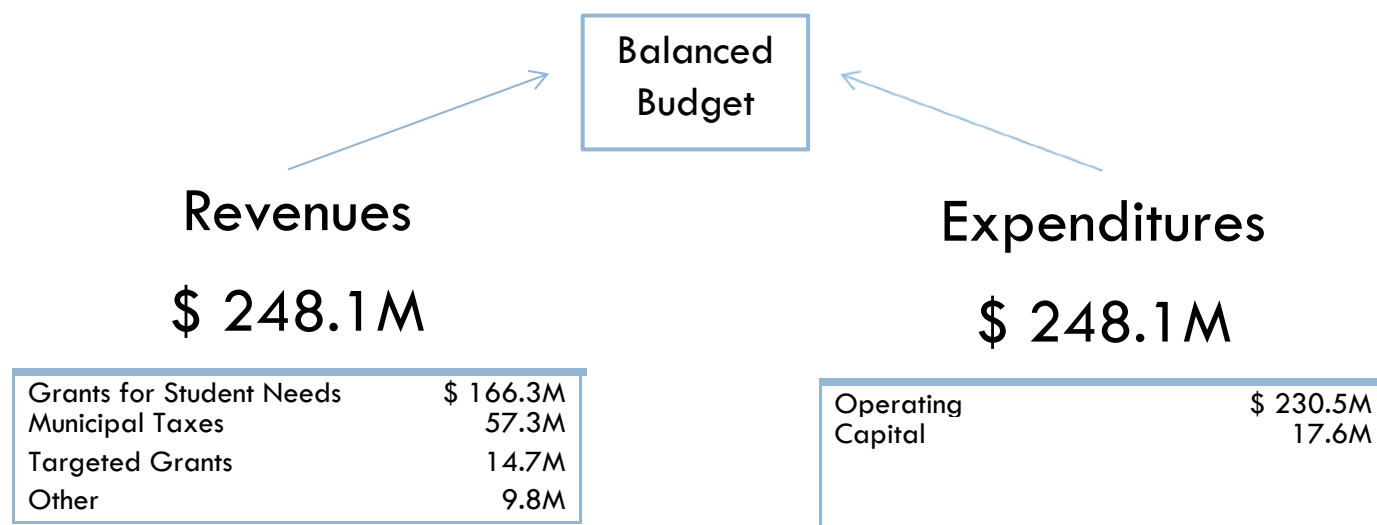
I would like to draw your attention to page 18 of this report. There you will find a summary of the major changes to our budget – the reductions and additions. Please note that computer replacement will not occur in 2013-2014. As we move into the 21st Century, Senior Management is looking at more current methods of delivering our curriculum which may include a greater focus on wireless hotspots and 'bring your own devices'. Going forward we will look at ways to fund these investments in ways that do not interfere with our priorities of Student Achievement and Faith Development.

Finally, I would like to thank you for your feedback on our budget survey. We reviewed every single response and where possible have incorporated your views into the budget. What was noteworthy in reviewing the responses is the lack of clarity around what people's roles are – centrally, and in schools. I assure you that there is no ivory in our downtown tower, that oversight and controls exist in our schools, and that there is nothing secretive going on that I am privy to 😊. If you ever have any specific questions to which you would like answers, please contact me – by e-mail, telephone, or in person. I am always available to help. Thank you for supporting Waterloo Region's Catholic Schools!

Respectfully Yours,
Shesh Maharaj

Financial Summary

The Waterloo Catholic District School Board has presented a balanced budget for the 2013-2014 school year totaling \$248.1M.



The report that follows outlines the following as they pertain to the preparation of the budget:

- Highlights of Ministry changes;
- Challenges and Risks;
- Planning Assumptions;
- Budget Process and
- Future Outlook

This report is meant to serve as an accompanying reference to assist stakeholders in understanding the contents of the budget as well as the process followed by management to prepare the budget.



Highlight of Changes

The Ministry of Education announced the Grants for Student Needs (GSN) on March 27, 2013. At that time, the Ministry indicated that total funding for the education sector would be \$21.0 billion and reiterated the government's intention to balance the Provincial budget by 2017-2018. The following items highlight the changes applicable to this school board's 2013-2014 budget:

2013-2014 New Savings Measures

- 1.5% reduction to salary benchmarks for teachers, Principals and VPs to reflect 3 unpaid days and grid movements effective on the 97th day
- 34 credit threshold to reduce funding for students with a high number of credits

Keeping up with costs

- 1.0% increase in OMERS funding
- 2.0% increase in transportation funding
- 2.0% increase in non-staff operations and maintenance funding
- 7.9% increase in utilities funding

Capital Funding

- Continued funding of School Condition Improvement grant for renewal needs
- Continued funding for capital requirements to implement Year 4 Full Day Kindergarten (FDK)

Other

- Salaries for all staff continue to be frozen
- \$12.6M in targeted grants announced
- Deferral of board amalgamation discussions



St. Anne (K) JK-K, Early Learning Program

Planning Assumptions

The Board has internal and external budget policies which are used to guide the budget process. Both are equally important and some can present challenges in getting to a balanced and compliant budget.

The Ministry of Education (The Ministry) governs the external requirements of the Board budget process. Since so much of what the board does is prescribed by regulation and or directive, there is little flexibility to carry out initiatives that are important at a local level.

Certain external requirements include:

- Compliance with the Education Act and Public Sector Accounting Board standards;
- Submission of a balanced budget, on time;
- Achievement and maintenance of class size ratios;
- Administration and governance revenue cannot be overspent;
- Targeted funds received must be used for the intended initiatives;
- The separation of operating and capital funds
- Money received for special education must be spent in this area or placed into a reserve for future use and
- Reserves to a maximum amount of 1.0% of operating revenue can be used. Amounts beyond this must receive Ministry approval

Board policies and guiding principles also direct the budget development process. Internal requirements include:

- All Ministry requirements must be met;
- Where reductions are necessary, student impact must be minimized;
- A conservative enrolment projection must be used;
- Ensuring compliance with Board Policy IV007: Financial Planning/Budgeting;
- Alignment with Board Strategic direction;
- Staff and student safety must not be compromised and
- The presented budget must be realistic and balanced



Challenges and Risks

A school board's budget contains inherent risks, challenges, and pressures. These are mitigated as much as possible to ensure the presented budget is both realistic and achievable. Following are the known challenges and risks as pertains to the 2013-2014 budget:

Challenges

- Ministry restraint measures
- Collective agreement restrictions
- Labour framework changes
- Controlling staffing costs (81.2% of budget)
- Declining enrolment – infrastructure does not scale back at the same rate as enrolment (and funding) decline
- Managing special needs of students within available funding
- Balancing within available funds
- Aligning funding received with Ministry and Board priorities
- Accurately projecting enrolment
- Accurately projecting utility consumption
- Prior year Board reductions
- Aging infrastructure – computers, buildings, equipment

Risks

- Enrolment projections may vary from actual results
- Utility costs are subject to pricing and weather fluctuations
- Uncertainty regarding the Ministry imposed reduced sick leave model
- Uncertainty regarding Ontario Secondary School Teachers Federation (OSSTF) and Elementary Teachers Federation of Ontario (ETFO) outstanding agreements
- Supply teacher usage rate

Some of the challenges and risks above merit further explanation:

• Labour framework changes

In the 2012-2013 school year, the Board froze salaries for employees who were at the top of their grid as well as included the required unpaid days as set out in the various Memorandums of Understanding (MOUs). These changes resulted in a reduction of salaries and benefits of \$2.0M (funding was reduced by this amount as well). Another key component of the MOUs is a new program for sick leave. Since the Board does not have any historical experience with how much this new model will cost, management has elected to keep supply costs at similar levels to previous years. Finally, due to time constraints, no provision has been made in the Estimates for the OSSTF MOU or any MOU that came or will come after it.



- **Declining enrolment**

The Board receives 67% of its revenue from the Ministry of Education, which is primarily driven by enrolment. Elementary enrolment is slowly stabilizing but the prior years of decline are now moving into the secondary panel. The Board decline can partially be attributed to smaller Catholic families as well as fewer immigrants migrating to the region from Catholic countries.

- **Managing special needs of students**

The Board always experiences a shortfall with respect to special education funding compared to student needs. In order to best serve our students, individuals' needs are assessed and supports are put into place which are focused on their Individual Education Plans and abilities.

- **Balancing within available funds**

The Board struggled to incorporate the restraints imposed by the Ministry and to make smart and effective reductions while trying to minimize the classroom impact. All areas were reviewed, and will continue to be reviewed in future years as enrolment declines.

- **Enrolment projections vary from actual results**

The Board philosophy and direction from the Budget Advisory Committee ensures that a conservative projection is used. Adopting this approach helps the Board to mitigate any future reductions.

- **Utility costs are subject to pricing fluctuations**

The Board recognizes that projecting utilities is difficult and because of this, employs a conservative approach in budget development. However, both utility price fluctuations and the weather patterns make this a perennial area of risk for the Board.

HOW DOES SCHOOL FUNDING SUPPORT MY CHILD'S EDUCATION?

The answer to that question is important to everyone – government, taxpayers, school boards and schools, employers and communities, and most of all, parents and students.

Education funding is complex.

Many parents, may have questions about how Ontario schools are funded, how funding decisions are made, and how those decisions support your child's achievement in school.

The Ministry has developed a guide which offers straightforward answers. It was developed as part of their commitment to give parents an informed and active voice in education.

To view the brochure, please visit:

http://www.edu.gov.on.ca/eng/parents/funding/How_Education_WebE2008.pdf



Future Outlook

There are many challenges and uncertainties facing the economic well-being of school boards today. As indicated previously in this report, the provincial deficit, and decisions the province has made to balance their books have had a direct impact on the classroom. On a go forward basis, It is critical that this school board manage its finances carefully and with due attention to the risks identified in this report.

From a revenue perspective, declining enrolment needs to be managed with care. Attention needs to be directed to minimizing the impacts by acting quickly and responsibly. To this end, the Board has reviewed our declining enrolment profile and is doing the following to address the reduced funding:

- Reviewing all aspects of Board operations and restructuring where necessary;
- Engaging in accommodation reviews to ensure school boundaries and schools are as efficient as possible;
- Looking at cost-efficient ways to market the board and
- Engaging in a review of our 'pressure' areas to ensure we will not be unintentionally engaging in programs that have no funding source

The 2012-2013 year for the Board has been 'interesting' due to the imposed Labour Relations Framework and the MOUs that have been signed by the unions and Province. Management understands that this will only continue into the 2013-2014 school year and that not all risks and impacts can reasonably be predicted. The Board will begin local negotiations in the fall of 2013 since the imposed contracts will have finished the 2 year restraint period by August 2014.

Management will closely monitor the impact of students remaining at secondary school beyond 34 credits earned. Staff will work to educate and assist students and parents to encourage graduation on time. With the short timelines the board has had to implement this initiative, there will be financial losses for the first few years as students adjust their timetables with the new expectation of not returning after the 34th credit earned.

The Board will continue to review and refine the Special Education delivery model to ensure that student needs are being met. The annual review that is completed is intensive but has assisted the Board with earlier identification of students with special needs who will be entering the system. This allows the Board to be better prepared with both human and financial resources sooner than in the past.

The Ministry has deferred amalgamation discussions at present but it is anticipated that this will be re-introduced once the labour issues are settled.

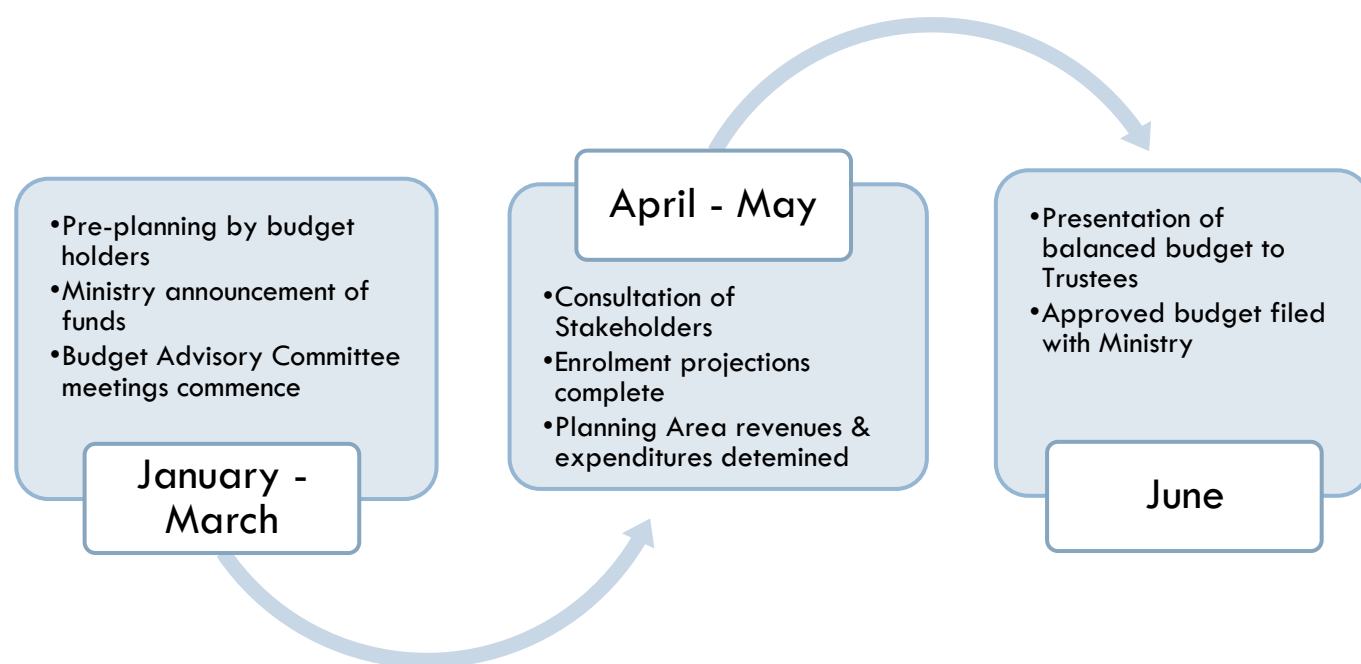


Budget Process

The preparation of the 2013-2014 budget is the responsibility of Board management. It has been prepared in compliance with applicable legislation, Canadian generally accepted accounting principles (GAAP) established by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA) as well as internal Board policies and procedures.

The Board must take into consideration any changes proposed by the Ministry, which may not yet be legislated. These typically become known through the GSN announcement or subsequent Ministry memos.

The Ministry requires the Board to distinguish between the operating and capital budgets since the funding they provide is from different branches of the Ministry. The budget process encompasses 6 months of time and generally follows this timeline:



The operating budget development requires input and decision-making from many budget holders. The staffing component is the largest part of the operating budget and requires the most attention to ensure compliance with pupil-teacher ratios and collective agreement formulas.

The capital budget development process is less intensive than the operating budget. There are fewer budget holders involved in its development and it is comprised of known and approved activities. The 3 distinct components to the capital budget are long term debt, minor tangible capital assets and building construction. Further details and descriptions regarding the capital components can be found in Appendix VI.

Budget Consultation and Results

The Board of Trustees strongly believes in consulting with stakeholders during the budget process. The Board utilizes the expertise of a well-rounded Budget Advisory Committee which is comprised of Trustees, community members, senior staff and Principal representatives. This committee is responsible for:

- Approving public consultation survey questions;
- Determining enrolment;
- Asking questions of management;
- Budget presentation input;
- Providing a front line perspective and
- Providing budget reduction suggestions

The online public survey that the Board has completed is a joint effort between budget holders and the Budget Advisory Committee. The purpose of the consultation is to seek input into programming and board initiatives where flexibility exists. The challenge faced by the Board is that there is very little flexibility available.

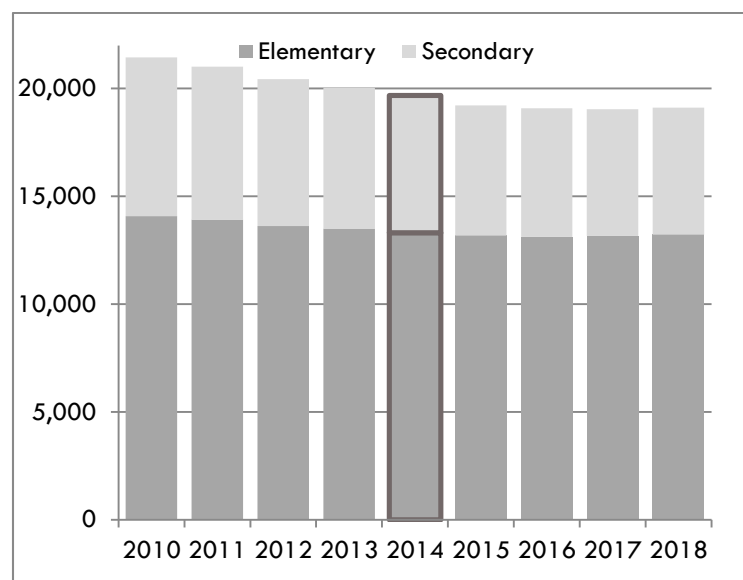
For 2013-2014, the Board received 866 responses to the online survey. The full results of the survey can be found in Appendix I.

The survey this year also solicited questions, money saving ideas and comments from stakeholders. These can be found on the board website: <http://www.wcdsb.ca/about/financial/financial.html>



Enrolment

The Board's projected day school enrolment for 2013-2014 is expected to be 19,674. This is a decrease of 364 full time students over 2012-2013. This equates to approximately \$4.0M in reduced revenue for the Board. Enrolment is a key driver for Ministry grants, but the costs of running the Board do not decline at the same rate as the funding. This makes for difficult decision-making when the budget needs to be pared back. To help project our enrolment for the upcoming year, Capital Planning staff prepare scenarios for the Budget Advisory Committee to review. The Committee's role is to choose a realistic, yet conservative projection to minimize adjustments at a later date.



Enrolment	2012-2013 Projected	2013-2014 Projected	Year over Year Change	% Change
Junior Kindergarten	617	630	13	2.1%
Senior Kindergarten	696	693	(3)	(0.4%)
Grades 1-3	4,473	4,394	(79)	(1.8%)
Grades 4-8	7,715	7,598	(117)	(1.5%)
Total Elementary	13,501	13,315	(186)	(1.4%)
Grades 9-12	6,537	6,359	(178)	(2.7%)
Total Enrolment	20,038	19,674	(364)	(1.8%)

The above enrolment does not include any International Visa Students since they pay tuition and do not impact the Board's GSN funding.

Did you know...

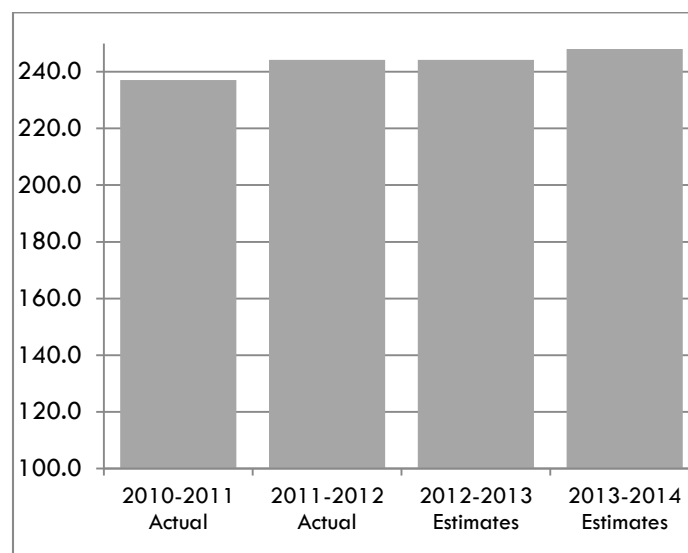
That Enrolment in Ontario schools declined by 90,000 students between 2003 and 2009?
It is projected to decline a further 56,000 by 2013.

The Ministry provides an annual 'transition' grant to boards with declining enrolment to help minimize the immediate disruption caused by drops in enrolment. This funding is temporary and pushes boards to 'right size' their operations as enrolment declines.

Revenues

The Board is financially dependent upon the Ministry of Education for funding. Local governments, through property tax collections, provide cash flow to school boards, which is topped up by the Province. Other revenue sources such as rental charges and adult education fees are collected on a cost-recovery basis. These revenue streams are significantly smaller and are not always accessible to support day school operations.

The Boards' total estimated funding for the 2013-2014 school budget year is \$248.1M as compared to \$244.2M for 2012-2013.



Funding Source	2012-2013 Estimates	2013-2014 Estimates	Year Over Year Change	% Change
Grants for Student Needs (GSN)	168,567,685	166,274,234	(2,293,451)	(1.4%)
Targeted Grants	11,106,570	14,671,614	3,565,044	32.1%
Local Taxation	57,372,142	57,332,166	(39,976)	(0.0%)
Other Revenue	7,104,824	9,810,989	2,706,165	38.1%
Total Revenue	244,151,221	248,089,003	3,937,782	1.61%

The following highlight the year over year changes:

Grants for Student Needs (GSN)

The Ministry will provide increases to Board funding in response to increasing costs for OMERS, utilities, transportation, and maintenance. However, the year-over-year reduction to the GSN can be attributed primarily to declining enrolment.

Despite declining enrolment for the past several years, the Board's total revenues have increased – in large part due to the Province's initiatives such as full day kindergarten, and the implementation of smaller class size ratios (both carry large staffing and facility costs).

Targeted Grants

Targeted Grants include non-recurring Provincial funding for specified initiatives, and grants received from the Ministry of Citizenship and Immigration for Continuing Education.

The increase in the year over year grant is attributed to the funding for the Year 4 Early Learning Kindergarten program and the early announcement of the Province's non-recurring grants.

Local Taxation

Local taxation is expected to remain consistent, as in prior years.

The funds received through taxation efforts are based upon residential and commercial direction of support to the Catholic school system, assessment values, and property taxation rates set by the Ministry of Finance.

Other Revenue

Other revenue is comprised of adult education fees, International Visa Student revenue, extended day fees, interest revenue, and daycare rental costs.

The Board will expand the extended day program for before and after school care to 21 sites for 2013-2014. This program will generate revenue of \$0.8M and operates based on cost recovery.

International student fees account for the remaining year over year increase of \$1.4M. The program is expected to grow to by 69 students, due to increased promotion of our schools in Vietnam, China and Columbia.

Adult education fees and interest revenues will decrease slightly over the prior year.

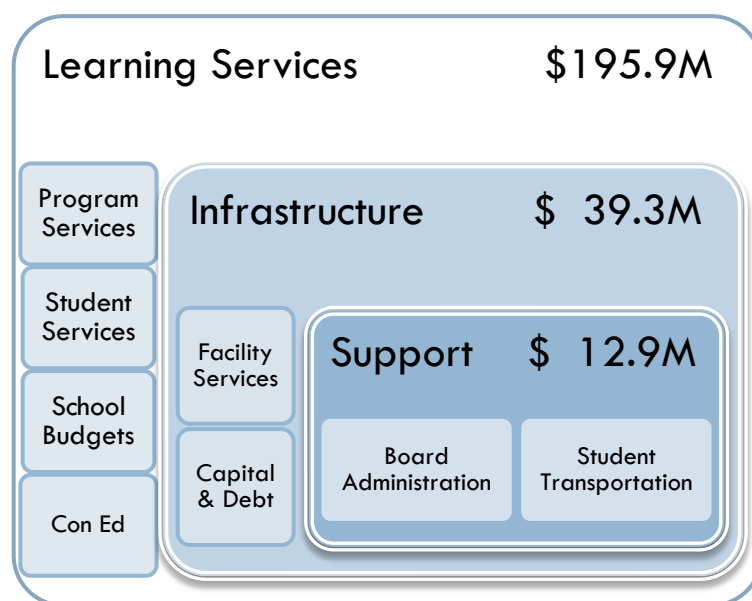
Planning Areas:

The Board allocates both revenues and expenditures by the following planning areas:

- Capital and Debt
- Board Administration
- Student Transportation
- Operations and Maintenance (Facility)
- Learning Services

The Board adopted this methodology to ensure:

- The integrity of the funding formula;
- Board alignment to Ministry initiatives and
- Planning area alignment to their own, Board and stakeholder objectives



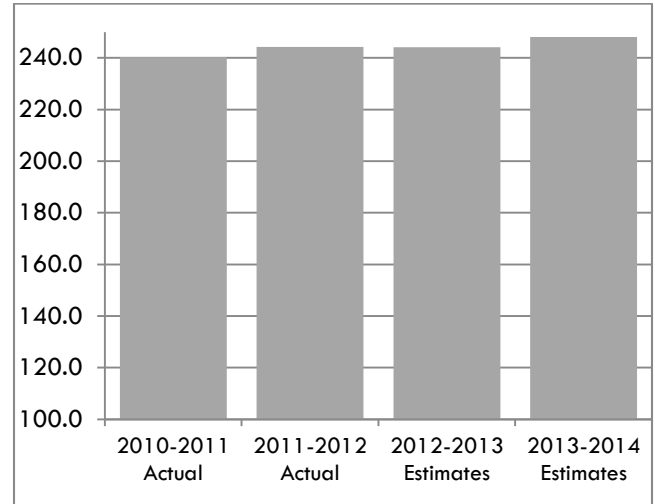
Planning Area	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates
Learning Services	186,893,731	191,919,597	192,377,206	195,873,426
Facility Services	21,173,396	21,129,052	20,777,299	21,717,727
Capital	14,457,566	16,586,911	18,091,703	17,577,757
Transportation	6,524,105	6,436,746	6,188,148	6,358,938
Board Administration	6,426,114	7,749,967	6,716,865	6,561,155
Total Revenue	237,105,869	243,822,273	244,151,221	248,089,003

Expenditures

The Board plans expenditures based upon:

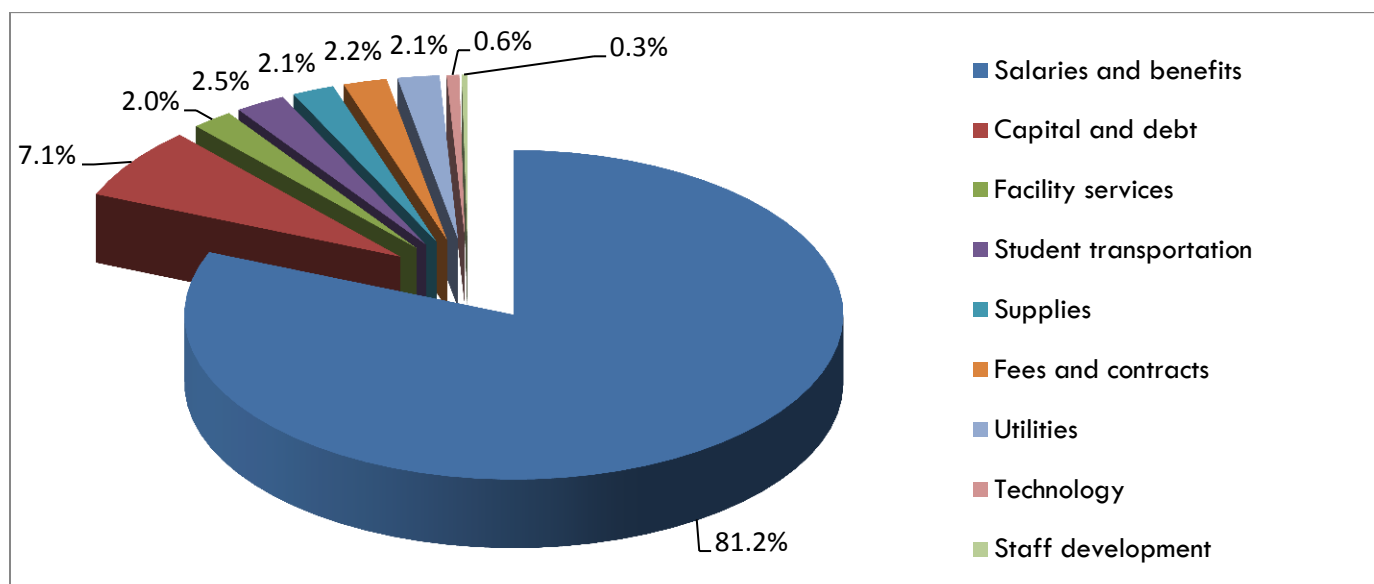
- Legislative requirements;
- Contractual requirements such as collective agreements, service contracts;
- The Board Improvement Plan for Student Achievement;
- Board Policy and
- Known infrastructure needs

The Boards' total estimated expenditures for the 2013-2014 school budget year is \$248.1M as compared to \$244.2M for 2012-2013.



Planning Area	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates
Learning Services	188,743,168	193,816,785	194,068,122	197,460,486
Facility Services	22,133,375	20,894,492	19,480,710	20,514,054
Capital	17,012,274	17,167,475	18,091,703	17,577,757
Transportation	5,783,355	6,014,476	5,916,508	6,146,319
Board Administration	6,579,646	6,354,330	6,594,178	6,390,387
Total Expenditure	240,251,818	244,247,558	244,151,221	248,089,003

Expenditure Type	2012-2013 Estimates	2013-2014 Projected	Year Over Year Change	% Change
Salaries and benefits	197,775,616	201,459,360	3,683,744	1.9%
Capital and debt	18,091,703	17,577,757	(513,946)	(2.8%)
Facility Services	4,053,129	5,068,048	1,014,919	25.0%
Student transportation	5,916,508	6,146,319	229,811	3.9%
Supplies	5,957,741	5,164,631	(793,110)	(13.3%)
Fees and contracts	5,204,102	5,336,494	132,392	2.5%
Utilities	4,678,908	5,111,963	433,055	9.3%
Technology	1,420,835	1,549,479	128,644	9.1%
Staff development	1,052,679	674,952	(377,727)	(35.9%)
Total Expenditure	244,151,221	248,089,003	3,937,782	1.6%



The challenges cited previously made this budget difficult to balance within available funding. Given that 81.2% of the Boards' budget is salaries and benefits, which is determined by Ministry ratios, collective agreements, legislative compliance, and student needs, it was not possible to implement many of the changes required.

Senior Administration identified and approved the following **reductions**:

- | | |
|---|--|
| <ul style="list-style-type: none"> • Staffing reductions related to enrolment decline • Professional development • Deferral of computer renewal • Reduction of maintenance equipment and supplies • Deferral of resource purchases • Cancellation of non-binding contracts and projects | <ul style="list-style-type: none"> • Non-replacement of vacant positions • Reduction of hours for certain staff • Elimination of one staff member • Reduction to non-staff budgets |
|---|--|

While the 2013-2014 budget required reductions to balance, management found it necessary to **add** the following in order to respond to system needs beyond required ratios or legislation:

- Replacement of obsolete equipment in maintenance
- ECE Supervisor
- Principal and Administrative Assistant for new school after March Break
- 15 CYCWs to respond to student needs
- 4 half time Elementary Vice Principals
- 2 Student Success Consultants
- Attendance Councilor

Accumulated Surplus

Accumulated surplus refers to surplus funds that are set aside for a specific purpose. They were previously known as Reserves, but since the Ministry has moved boards to a PSAB accounting basis, the terminology has changed, but not the intent of the funds.

These accumulated surpluses have arisen over past years due to surpluses which the Board has identified and set aside. These funds must be approved by the Board of Trustees and in some cases, the Ministry prior to use. At the time the budget is approved, if required, a board motion is requested for use of funds. Over the last two years, the Board has drawn on reserves significantly to support unfunded spending. No reserves are forecast to be used for 2012-2013 or 2013-2014.

The following table shows the balance of the accumulated surplus for the last 3 years:

	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates
Opening Balance	7,723,227	5,423,227	3,975,107	3,975,107
Contributions	-	-	-	-
Draws	(2,300,000)	(1,448,120)	-	-
Closing Balance	5,423,227	3,975,107	3,975,107	3,975,107

Composition of Accumulated Surplus

Composition of Accumulated Surplus	Amount
Operating surplus	1,142,134
Network infrastructure	500,000
Insurance	150,000
WSIB*	666,005
Committed capital projects*	834,853
Sinking fund interest*	682,115

* encumbered



Did you know...

In 2010 the Ministry of Education changed the term “reserve” to “accumulated surplus”.

Draws on accumulated surpluses are limited to one percent of operating revenue. Any amount beyond one percent requires Ministry approval.

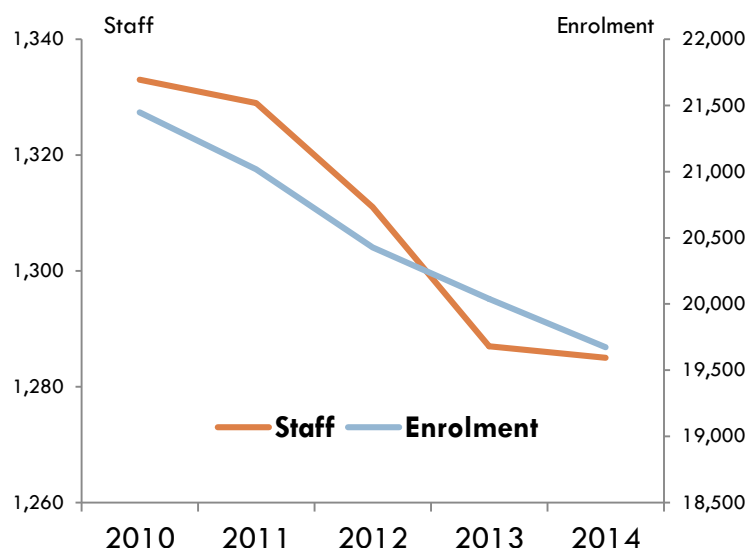
This extra check supports the board in ensuring it has spending under control and that a structural deficit does not exist.

Staffing

Staffing is the largest expenditure of the Board which comprises 81.2% of the overall budget.

Staffing for all positions is the responsibility of Human Resource Services. The greatest challenge is controlling costs while ensuring Ministry ratios and collective agreement clauses are maintained.

The Boards' total estimated expenditures on salaries and benefits for the 2013-2014 school budget year are \$201.2M as compared to \$197.8M for 2012-2013.



Full Time Equivalent (FTE)	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates	Change
Teachers	1,296	1,310	1,274	1,284	10
Child and Youth Care Workers	41	54	69	84	15
Educational Assistants	292	296	263	259	(4)
Early Childhood Educators	15	32	58	112	54
Total Classroom	1,645	1,692	1,664	1,739	75
School and Board Administration	228	230	220	221	1
Facility Services	218	201	192	192	-
Other Support Staff	207	166	151	157	6
Total	2,298	2,289	2,227	2,309	82

The increase in teachers is necessary to accommodate the additional classes for the Early Learning Kindergarten Program.

Child and Youth Care Workers have increased and Educational Assistants decreased to reflect the expansion of the Special Education delivery model as well as to accommodate new students with known needs.

Early Childhood Educators has increased to reflect the Year 4 Early Learning Kindergarten Program needs.

School administration has increased to support an additional 4 half time elementary Vice Principals while reducing one at the secondary level.

Other support staff has increased over 2012-2013 Estimates to reflect the following:

- 2 Student Success consultants
- 1 ELKP ECE Supervisor
- 1 Attendance Councilor
- 1 International Education Program Manager (in place at Revised Estimates)
- 1 Technology consultant (in place at Revised Estimates)

Budget Summaries

Dashboard Report

**Comparative
Expenditure
Summary**

**Summary of
Revenues and
Expenditures**

**Planning Area
Summary**



Waterloo Catholic District School Board 2013-2014 Budget Dashboard Report

Summary of Financial Results

(Thousands)	2012-13 Budget	2012-13 Forecast	2013-14 Budget	Year Over Year Change \$	%
Revenue					
Provincial Grants (GSN)	215,253	215,717	212,369	(2,884)	-1.3%
Non-GSN Grants	11,107	12,170	14,594	3,487	31.4%
Non-Grant Revenue	7,105	7,497	9,889	2,784	39.2%
Amortization of DCC	10,687	10,587	11,237	550	5.1%
Total Revenue	244,151	245,971	248,089	3,938	1.6%
Expenses					
Classroom	168,046	169,351	170,446	2,400	1.4%
Other Operating	58,013	58,730	60,065	2,052	3.5%
Amortization	11,974	11,858	11,801	(173)	-1.4%
Capital	6,118	6,032	5,776	(341)	-5.6%
Total Expenses	244,151	245,971	248,089	3,938	1.6%
Balance before Accum Surplus	-	-	-	-	-
Accumulated Surplus/Use	-	-	-	-	-
Surplus/(Deficit) - end of year	-	-	-	-	-

Note: GSN - Grants for Student Needs

Note: DCC - Deferred Capital Contribution

Changes in Revenue

Provincial Grants: Provincial grants decrease due to declining enrollment
Non-GSN Grants: Increase due to Year 4 Early Learning sites
Non-Grant Revenue: Increase due to additional international students revenue & Extended Day revenues as program expands

Changes in Expenses

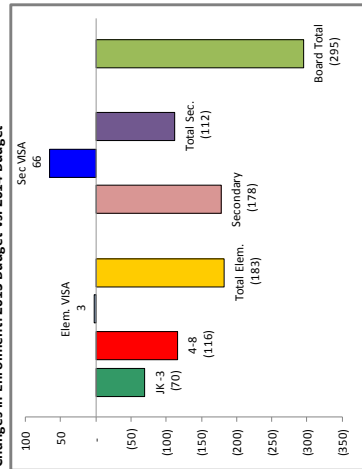
Classroom: Increase due to Year 4 Early Learning ECEs and increased SpecEd CYCWs
Other Operating: Increase due to utilities, facility repairs and Con Ed spending as well as an increase in consultants
Capital: Decrease in interest costs due to fewer projects eligible for financing and no new debt anticipated

Summary of Enrollment

ADE	2012-13 Budget	2012-13 Forecast	2013-14 Budget	Year Over Year Change #	%
Elementary					
JK-3	5,786	5,791	5,716	(70)	-1.2%
4-8	7,715	7,640	7,599	(116)	-1.5%
VISA Students	7	6	10	3	42.9%
Total Elementary	13,508	13,437	13,325	(183)	-1.4%
Secondary <21					
Pupils of the Board	6,537	6,578	6,359	(178)	-2.7%
VISA Students	110	156	176	66	60.0%
Total Secondary	6,647	6,734	6,535	(112)	-1.7%
Total	20,155	20,171	19,860	(295)	-1.5%

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

Changes in Enrollment: 2013 Budget vs. 2014 Budget



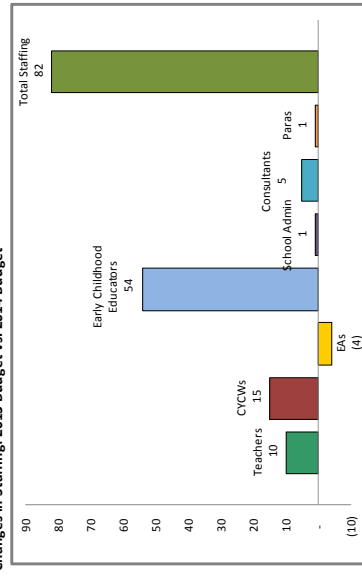
Highlights of Changes in Enrollment:

Elementary: There are 1,079 Early Learning students which are not included in the above totals as they are funded outside of the GSN. Elementary decline is also steadily slowing for our Board.
Secondary: Decline due to flow through effect from elementary enrolment, expected to continue to decline over the next 4 years.
VISA Students: Secondary increase is due to active recruitment of students.

Summary of Staffing

FTE	2012-13 Budget	2012-13 Forecast	2013-14 Budget	Year Over Year Change #	%
Classroom					
Teachers	1,274	1,292	1,284	10	0.8%
Child & Youth Care Workers	69	72	84	15	21.7%
Educational Assistants	263	273	259	(4)	-1.5%
Early Childhood Educators	58	76	112	54	93.1%
Total Classroom	1,664	1,713	1,739	75	4.5%
Other Support Staff					
School Administration	157	159	158	1	0.6%
Board Administration	63	63	63	-	0.0%
Facility Services	192	191	192	-	0.0%
Consultants	16	18	21	5	31.3%
Paraprofessionals	76	76	77	1	1.3%
Library & Guidance	59	60	59	-	0.0%
Total Other Support Staff	563	567	570	7	1.2%
Total Staffing	2,227	2,280	2,309	82	3.7%

Changes in Staffing: 2013 Budget vs. 2014 Budget



Highlights of Changes in Staffing:

Classroom Teachers: Increase due to Early Learning Kindergarten Program (ELKP) and Spec CYCW & EAs; Adjusted based on student need and expansion of revised delivery model
ECE: Increase due to implementation of Year 4 of the ELKP
Consultants: Increase due to the addition of 2 student success consultants, 1 ECE Supervisor, 1 grant manager for RDO and changing 2 part time consultants to FT

Comparative Expenditure Summary

	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2012-2013 Forecast	2013-2014 Estimates	Year Over Year Change		Note
						\$ Increase (Decrease)	% Increase (Decrease)	
OPERATING								
Classroom Instruction								
Teachers	121,111,699	125,211,146	124,537,940	124,659,789	124,936,986	399,046	0.3%	
Supply Teachers	3,590,928	3,747,391	3,609,135	4,160,755	3,427,747	(181,388)	(5.0%)	a.
Educational Assistants	13,141,468	14,974,018	14,912,811	15,475,402	17,018,297	2,105,486	14.1%	b.
Classroom Computers	1,268,454	1,661,884	1,420,835	1,445,138	1,549,479	128,644	9.1%	
Textbooks and Supplies	5,458,071	5,107,486	5,761,716	5,246,318	4,652,117	(1,109,599)	(19.3%)	
Professionals and Paraprofessionals	9,547,301	9,433,240	11,337,184	11,392,368	12,775,749	1,438,565	12.7%	c.
Library and Guidance	4,723,733	4,609,845	4,412,933	4,610,342	4,542,713	129,780	2.9%	
Staff Development	1,875,941	1,451,319	1,609,980	1,901,465	1,095,830	(514,150)	(31.9%)	d.
Department Heads	451,141	460,863	443,717	459,455	447,187	3,470	0.8%	
Total Classroom	161,168,736	166,657,192	168,046,251	169,351,033	170,446,104	2,399,853	1.4%	
Non-Classroom								
Principal and Vice-Principals	8,583,735	9,096,984	8,519,300	8,615,436	8,669,287	149,987	1.8%	
School Office	5,816,519	5,735,840	5,890,106	5,895,474	5,746,986	(143,120)	(2.4%)	
Co-ordinators and Consultants	3,025,079	2,522,413	2,250,969	2,202,382	2,775,434	524,465	23.3%	e.
Continuing Education	10,149,099	9,804,355	9,361,496	9,246,219	9,822,676	461,180	4.9%	
Total Non-Classroom	27,574,432	27,159,592	26,021,871	25,959,511	27,014,382	992,511	3.8%	
Administration								
Trustees	228,586	250,763	239,361	221,147	229,401	(9,960)	(4.2%)	
Director/Supervisory Officers	1,210,175	1,234,376	1,557,169	1,474,779	1,418,613	(138,556)	(8.9%)	
Board Administration	5,140,885	4,869,191	4,797,648	4,771,783	4,742,373	(55,275)	(1.2%)	
Total Administration	6,579,646	6,354,330	6,594,178	6,467,709	6,390,387	(203,791)	(3.1%)	
Transportation	5,783,355	6,014,476	5,916,508	6,020,769	6,146,319	229,811	3.9%	
School Operations and Maintenance	22,133,375	20,894,492	19,480,710	20,282,454	20,514,054	1,033,344	5.3%	f.
TOTAL OPERATING	223,239,544	227,080,083	226,059,518	228,081,476	230,511,246	2,051,875	0.9%	
Total Capital Expenditures	17,012,274	17,167,475	18,091,703	17,889,371	17,577,757	(513,946)	(2.8%)	
TOTAL EXPENDITURES	240,251,818	244,247,558	244,151,221	245,970,847	248,089,003	3,937,782	1.6%	

Explanation of variances:

- a. Decrease due to reduced PD
- b. Increase due to Year 4 Early Learning Kindergarten Program ECEs
- c. Increase due to additional supports needed for Special Needs students entering the system
- d. Decrease due to overall PD reduction and fewer EPO's announced at this time
- e. Increase due additional consultants added to address programming needs
- f. Increase due to higher utility costs as well as increased repairs and maintenance anticipated

Summary of Revenues and Expenditures

	2012-2013 Estimates	2013-2014 Estimates	Increase (Decrease)	Notes
Operating Grants	\$ 215,252,581	\$ 212,368,981	(2,883,600)	
Other Revenues				
Continuing Education	4,758,510	4,594,439	(164,071)	Federal funding (LINC), fee revenues
Early Learning Program (ELP)	7,315,862	11,530,575	4,214,713	Estimated EPO based on anticipated students
Tuition Fee Revenues	3,001,000	4,478,400	1,477,400	VISA student tuition & other associated fees
Miscellaneous Revenue	353,093	1,630,119	1,277,026	Early Learning extended day fees, RDO revenues, interest & admin fees
School Operations	901,591	883,603	(17,988)	Rentals, leases and daycare recoveries
Other grants	1,881,338	1,365,467	(515,871)	Small Extra Programming Other (EPO) grants
Total Other Revenues	\$ 18,211,394	\$ 24,482,603	\$ 6,271,209	
Amortization of Deferred Capital Contributions	10,687,246	11,237,419	550,173	
Total Revenues	\$ 244,151,221	\$ 248,089,003	\$ 3,937,782	
Total Expenditures	\$ 244,151,221	\$ 248,089,003	\$ 3,937,782	
Balance before Use of Accumulated Surplus	\$ -	\$ -	\$ -	
Use of Accumulated Surplus	\$ -	\$ -	\$ -	
Surplus/(Deficit) - end of year	\$ -	\$ -	\$ -	

Planning Area Summary

Description	Learning Services							
	Program Services		Special Education		Continuing Education		Total Learning Services	
	2012-2013 Estimates	2013-2014 Estimates	2012-2013 Estimates	2013-2014 Estimates	2012-2013 Estimates	2013-2014 Estimates	2012-2013 Estimates	2013-2014 Estimates
Expenditures	156,644,845	159,800,060	28,061,781	27,837,735	9,361,496	9,822,691	194,068,122	197,460,486
GSN allocation	145,412,724	141,608,442	27,007,215	26,672,028	4,751,557	5,228,252	177,171,496	173,508,722
EPO and other grants	9,164,764	13,259,743	32,436	32,122	1,909,370	1,697,972	11,106,570	14,989,837
Other revenue	1,250,000	4,478,400	-	-	2,849,140	2,896,467	4,099,140	7,374,867
	155,827,488	159,346,585	27,039,651	26,704,150	9,510,067	9,822,691	192,377,206	195,873,426
Surplus/(Deficit) before planning area transfers	(817,357)	(453,474)	(1,022,130)	(1,133,585)	148,571	-	(1,690,916)	(1,587,060)
Surplus from Administration	122,687	170,768	-	-	-	-	122,687	170,768
Surplus from Con Ed	148,571	-	-	-	(148,571)	-	-	-
Surplus from Operations	274,459	70,088	1,022,130	1,133,585	-	-	1,296,589	1,203,673
Surplus from Transportation	271,640	212,619	-	-	-	-	271,640	212,619
Transfers from planning areas	817,357	453,475	1,022,130	1,133,585	(148,571)	-	1,690,916	1,587,060
Surplus/(Deficit)	-	-	-	-	-	-	-	-

Description	Operations and Maintenance		Capital		Transportation		Administration	
	2012-2013 Estimates	2013-2014 Estimates	2012-2013 Estimates	2013-2014 Estimates	2012-2013 Estimates	2013-2014 Estimates	2012-2013 Estimates	2013-2014 Estimates
Expenditures	19,480,710	20,514,054	18,091,703	17,577,757	5,916,508	6,146,319	6,594,178	6,390,387
GSN allocation	19,365,558	20,007,588	18,091,703	17,577,757	6,188,148	6,358,938	6,113,272	5,974,407
Other Revenues	1,411,741	1,710,139	-	-	-	-	603,593	586,748
Total Revenues	20,777,299	21,717,727	18,091,703	17,577,757	6,188,148	6,358,938	6,716,865	6,561,155
Surplus/(Deficit)	1,296,589	1,203,673	-	-	271,640	212,619	122,687	170,768

Description	Total Board	
	2012-2013 Estimates	2013-2014 Estimates
Total Expenditures	244,151,221	248,089,003
Total Revenues	244,151,221	248,089,003
Draw from Accumulated Surplus	-	-
Surplus/(Deficit)	-	-

Operating vs. Capital		
	2012-2013 Estimates	2013-2014 Estimates
Total Operating	226,059,518	230,511,246
Total Capital	18,091,703	17,577,757
Total Budget	244,151,221	248,089,003

Planning Areas

Capital and Debt

Administration

Transportation

Facilities

**Learning
Services**

**Program
Services**

**Student
Services**

**Continuing
Education**

School Budgets



Capital & Debt

The capital budget is comprised of:

- Interest on long term debt
- Depreciation of capital assets

Long Term Debt

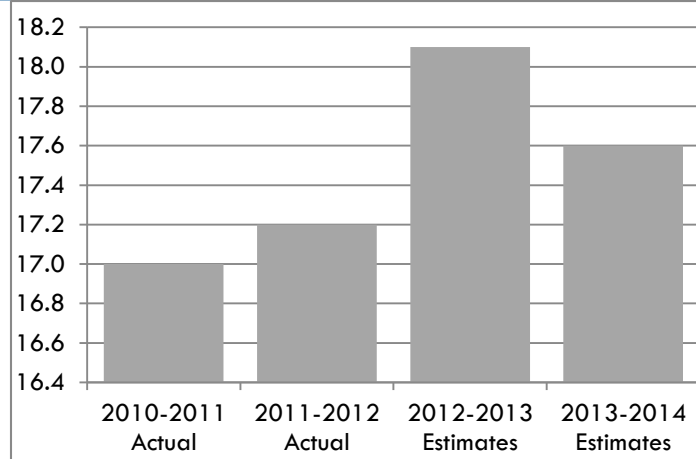
The Board has certain debt obligations due to construction of assets. The Ministry assumed all Board debt in 2010 which means that interest costs for supported projects are fully funded.

The 2013-2014 budget does not anticipate any new debentures for eligible projects and therefore only contains known interest payments.

Capital Asset Additions

The Board must calculate depreciation on all capital assets - owned or long-term leased. The table below outlines the major capital additions for 2013-2014. The majority of projects are Ministry approved and funded directly. Computers and maintenance equipment are funded through operating dollars.

The Ministry has incurred significant capital costs for Full Day Kindergarten as we prepare for the 5th and final year. The Ministry also continues to provide funding for the renewal of facilities, recognizing the large provincial (and local) renewal backlog.



Land purchases

The Board anticipates purchasing approximately \$17M in land in the upcoming year. This will support projects as set out in the capital plan as follows:

- East Kitchener secondary school site
- St. Boniface replacement school site
- Huron-Brigadoon elementary school site
- Doon South elementary school site

These site purchases will be dependent on land availability, costs, and anticipated closing dates. The Board uses Education Development Charges (EDCs) and Proceeds of Disposition to purchase land.

The Board will continue to perform accommodation reviews in 2013-2014 to ensure Board optimization of facilities due to enrolment decline and building condition..

Amount \$M

Construction – St. Gabriel elementary	5.6
School renewal and school condition improvement projects	3.4
Full Day Kindergarten projects	3.0
Addition – Blessed John Paul II	2.3
Renovation – St. Aloysius elementary	2.0
Completion of prior year additions and renovations	1.6
Computer related equipment	0.2
Maintenance equipment (forklift, scrubbers, buffers)	0.1

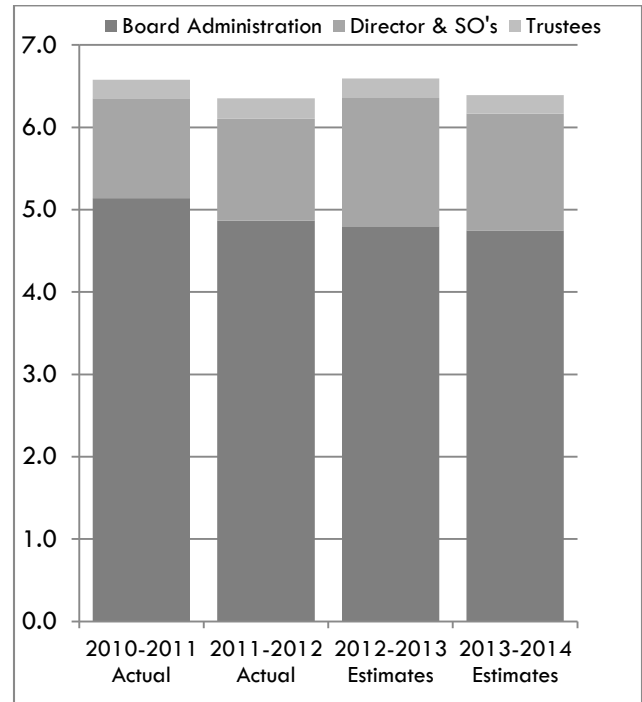
Annual detailed Capital and Debt expenditures can be found in Appendix VII.

Administration

Board Administration is comprised of staffing and departmental costs for the following areas:

- Director and Superintendents;
- Financial Services;
- Human Resources Services;
- Information Technology Services;
- Internal Audit;
- Purchasing Services and
- Trustees

There were no significant changes to Board Administration funding this year. Most of this grant is based on enrolment. Because our infrastructure requirements do not change in response to enrolment changes, managing spending within funding is a monumental task. This is further compounded by increased external reporting and transparency initiatives which have resulted in additional workload and bureaucracy for staff.



St. David's CSS student at robotic competition

One of the restraints placed on this envelope by the Ministry is that the Board cannot overspend its Administration and Governance allocation. This ensures that funds are not diverted from the classroom to support administrative initiatives. The Board does not overspend its allocation and in fact perennially contributes surplus funds to the Learning Services area.

Annual detailed Administration expenditures can be found in Appendix VIII.

Transportation

Student Transportation Services of Waterloo Region (STSWR)

STSWR is the jointly operated transportation consortium between the Board and the Waterloo Region District School Board. The consortium is responsible for safely transporting students who qualify for transportation within the region, to and from school.

Budget composition

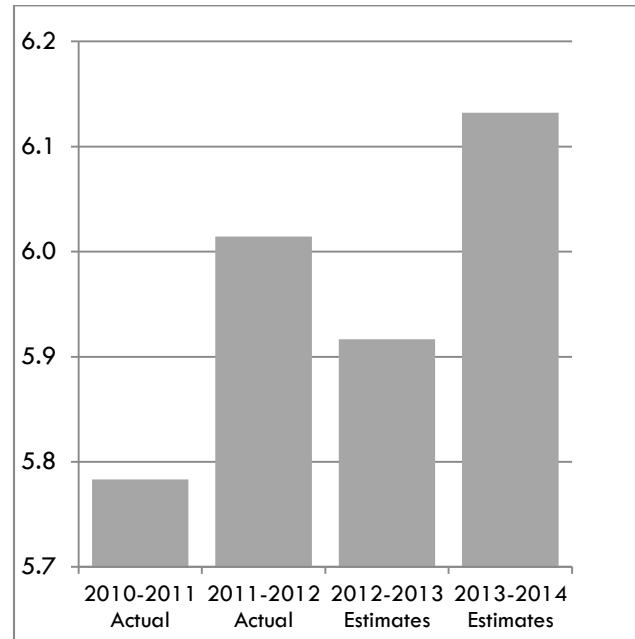
The budget for transportation is developed by the consortium and approved by its Board of Directors.

Included in the budget provided by the consortium are the following:

- Staffing salaries and benefits
- Overhead costs
- Rental costs
- Operator costs
 - Yellow bus
 - Grand River Transit (GRT)
 - Taxi

Changes and challenges

Since 2007, the consortium has worked diligently to reduce costs for both boards, while maintaining consistent service levels. Through various initiatives, the STSWR has achieved significant savings since its inception.



The proposed budget provides for two changes which have an impact on spending. The first change moved a bell time by 20 minutes at a school to accommodate route efficiencies.

The second was to reduce the number of GRT passes at one secondary school and place more students in yellow buses. The Board relies on a mixture of yellow buses and GRT passes for secondary student transportation. The reason for this change relates to a disparity between the rate of increase for GRT passes versus the rate of increase in the funding we receive for transportation.

The consortium is continually assessing routing efficiencies to ensure cost targets are either met or savings are achieved. The contracts with bus and taxi operators will expire in 2014 and the STSWR is hopeful that costs will remain stable for the next contract period.

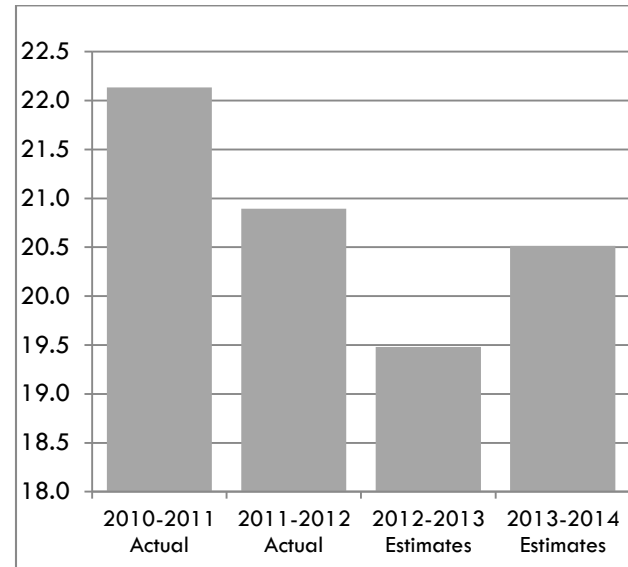
Annual detailed Transportation expenditures can be found in Appendix IX.

Facility Services

The Facility Services budget contains the custodial, operations, and maintenance budgets. This area is responsible for the physical cleanliness and operation of all Board-owned facilities. This planning area has little flexibility in the use of its funds once staffing constraints, contractual arrangements, insurance and utilities are considered.

Budget composition

The breakdown by major category is as follows:



Expenditure Category	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates
Salaries & Benefits	11,682,591	11,197,498	11,052,091	11,213,062
Utilities	4,701,714	4,486,896	4,498,908	4,802,788
Contracts & Supplies	5,472,710	4,656,063	3,663,473	3,818,303
Other	276,360	554,035	266,238	679,901
Total Facility Services	22,133,375	21,197,498	19,480,710	20,514,054

Salaries and benefits remain stable compared to this time last year. This is reflective of the salary freeze imposed as well as maintaining the compliment of staff as in the prior year.

Utilities can be unpredictable and the Board closely monitors them throughout the year. Prices are subject to fluctuation as well as weather patterns which creates a risk to the Board.



Annual detailed Facility Services expenditures can be found in Appendix X.

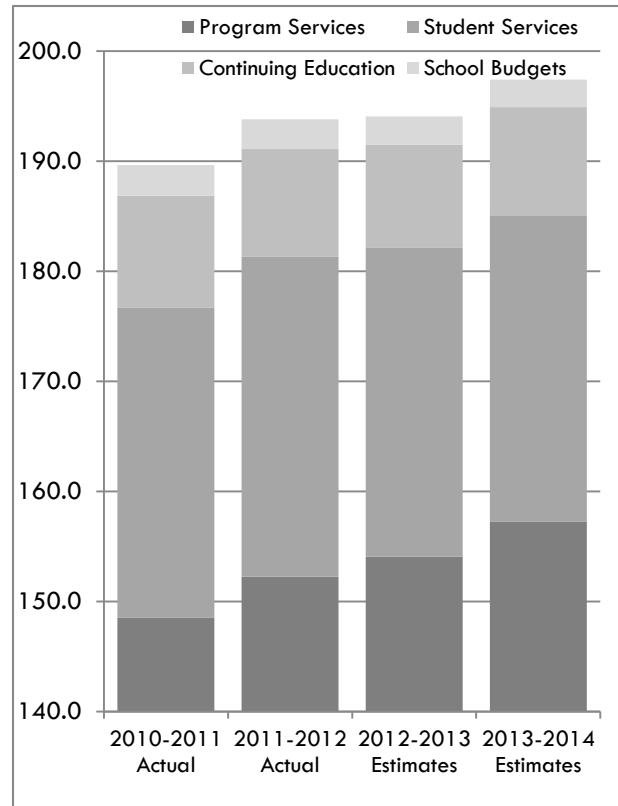
Learning Services

Learning Services comprises the academic instruction of the Board and is the largest portion of the overall budget. 93.6% of the budget is related to salaries and benefits of teaching and support staff, which directly benefit students.

Learning Services encompasses the following areas of instruction:

- Program Services;
- Student Services;
- Continuing Education and
- School Budgets

The focus for the upcoming year includes continued work in the Board Improvement Plan for Student Achievement, with a special focus on student achievement and faith development.



Expenditure Category	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates
Program Services	148,526,010	152,277,696	154,065,022	157,253,431
Special Education	28,206,305	29,028,425	28,061,781	27,837,735
Continuing Education	10,149,099	9,804,355	9,361,496	9,822,691
School Budgets	2,783,156	2,706,309	2,579,823	2,546,629
Total Learning Services	189,664,570	193,816,785	194,068,122	197,460,486



Students at St. Bernadette CES

Annual detailed Learning Services expenditures can be found in Appendix XI.

Learning Services

PROGRAM SERVICES

Program Services is responsible for curriculum planning and school effectiveness.

Program Services supports

The Program Services budget is comprised of the salary and benefits of teachers, support staff and consultants who support day school students.

Program Services must ensure that curriculum adheres to Ministry guidelines and with Board priorities. This can be a challenge given the many initiatives required and the limited resources available.



St. Anne (K) JK-K students, Early Learning Program

Expenditure Category	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates
Salaries and benefits	142,228,543	146,166,500	146,391,82	150,245,778
Text books and resources	2,221,151	1,430,011	2,338,758	1,580,447
Contracts and other services	1,953,865	2,574,444	3,437,307	4,591,400
Staff development	609,526	570,634	695,778	441,891
Other	1,512,925	1,536,107	1,201,357	393,918
Total Program Services	148,526,010	152,277,696	154,065,022	157,253,433

Salaries and benefits continue to increase despite the imposed salary freeze as many employees are eligible to move on the grid. The increase is also attributable to the hiring of Early Childhood Educators to support the Full Day Kindergarten program.

Contracts and other services are largely comprised of costs associated with Full Day Kindergarten and agent fees related to the International Students program, both of which continue to grow annually.

Staff development has decreased due to an overall reduction in PD as a cost savings measure. 2012-2013 was also the final year for the required PD allocation to OECTA.

Learning Services

STUDENT SERVICES

Student Services provides support to all students, with special emphasis on those with an Individual Education Plan. This is accomplished using specialized programming and equipment.

The Ministry requires that Special Education funding can only be spent on Special Education needs. Any surplus must be carried forward to be spent on future special education costs. The Ministry has revised the formula in recent years and continues to refine it in response to sector demand. The Board annually overspends its allocation in this area, which is a typical characteristic of almost every Ontario school board.

The Board model of inclusion ensures that each learner will get the support they need to be successful in the regular classroom. The funding

formula for Special Education is partly based on enrolment and Ministry benchmark amounts, both of which decreased this year, resulting in less funding.



Student at St. Bernadette CES

Changes

Student Services continues to review and refine the staffing model which was introduced in the 2012-2013 budget year.

Expenditure Category	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates
Salary and benefits	26,968,655	27,821,111	26,733,483	26,565,316
Textbooks and Resources	189,322	180,897	252,657	240,780
Contracts	151,072	171,144	169,969	252,625
Staff development	146,713	102,552	165,921	100,285
Other	760,542	752,721	739,751	678,729
Total Special Education	28,206,304	29,028,425	28,061,781	27,837,735

Salary and benefits continue to stabilize as the Board expands the delivery model for services. Some salaries and benefits for EAs are allocated to the Early Learning Kindergarten Program and have been moved out of the Special Education envelope.

Contracts have increased due to nursing and service contracts related to student needs.

Other costs include the Special Equipment Amount (SEA) costs for computers and assistive devices as well as travel, telephone and office supplies.

Learning Services

CONTINUING EDUCATION

St. Louis Adult Learning and Continuing Education site is one of the largest in the province and caters to learners over 18. The program delivers academic and interest courses as well as language development for newcomers to Canada.

The Board requires that St. Louis operate based on a cost recovery model.

Con Ed is funded through the Grants for Student Needs, the Ministry of Citizenship and Immigration and through student fees. The amount provided through the GSN is a reduced rate compared to regular day school students.

Changes

Due to the labour framework imposed, certain Con Ed staff are now entitled to sick leave and maternity benefits. This has increased the cost to the program and has required review of program offerings and more efficient use of resources.

Con Ed has also built in a contingency for increased enrolment due to the 34 credit threshold imposed in the day school model.

The viability of a site in Cambridge is being studied with changes to be implemented in the next school year.

Expenditure Category	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates
Salaries and benefits	9,106,513	8,945,801	8,245,194	8,413,494
Supplies	543,094	650,427	969,837	1,284,428
Contracts	157,820	132,455	108,535	81,640
Other	341,672	75,673	37,930	43,129
Total Continuing Education	10,149,099	9,804,355	9,361,496	9,822,691

Salaries and benefits have increased due to the labour framework changes imposed. Staffing levels have not increased over the prior year.

Supplies have increased due to higher utility costs.



Learning Services

SCHOOL BUDGETS

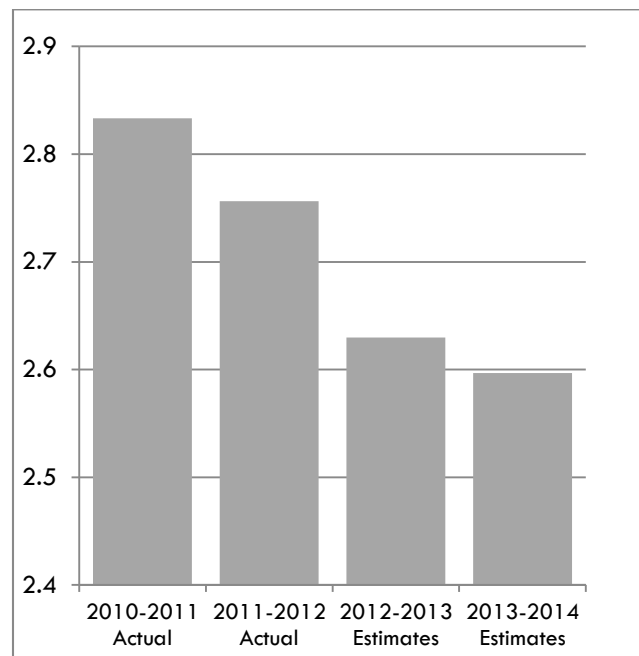
Budget Development Process

Each school is provided a budget which is a function of enrolment and based on Board Policy APB001: School Operating Budgets. It is the responsibility of the Principal to allocate the funds with due input from the school community. It should be noted that the school budget is separate from School Generated Funds which raises monies through fundraising activities.

School Budget Coverage

School budgets are intended to provide funds for the day to day operations of the school. This does not include major repairs or utilities since these are covered from operations and maintenance. It is the expectation that the budget be used for the following:

- Classroom resources and materials
- Library resources and materials
- Site based supply coverage
- Office supplies for staff
- Replacement or additional classroom furniture
- Photocopying



Declining Enrolment impact

It is evident that the amount allocated to the schools has been steadily decreasing in direct correlation with the Board's enrolment decline. The challenge faced by the schools is not unlike other areas of the Board. School needs do not decline at the same rate as enrolment which can present a challenge for Principals. The school requires a minimum level of resources to operate effectively to ensure students continue to receive the quality of education they deserve.

Did you know...

Fundraising revenues are estimated at \$5.2M for 2013-2014?

These funds are used to support external charities, subsidize trips for students and respond to local school community needs.

EQAO Results

In Ontario, the Education Quality Indicators Framework was developed by the Education Quality and Accountability Office (EQAO). The framework was designed to place student achievement in perspective by providing demographic and other key environmental information that can be used to interpret achievement scores in the context of the school, board and province. The EQAO is an independent agent of the Ontario government which provides accurate, objective and clear information about student achievement and the quality of publicly funded education in Ontario.

Testing

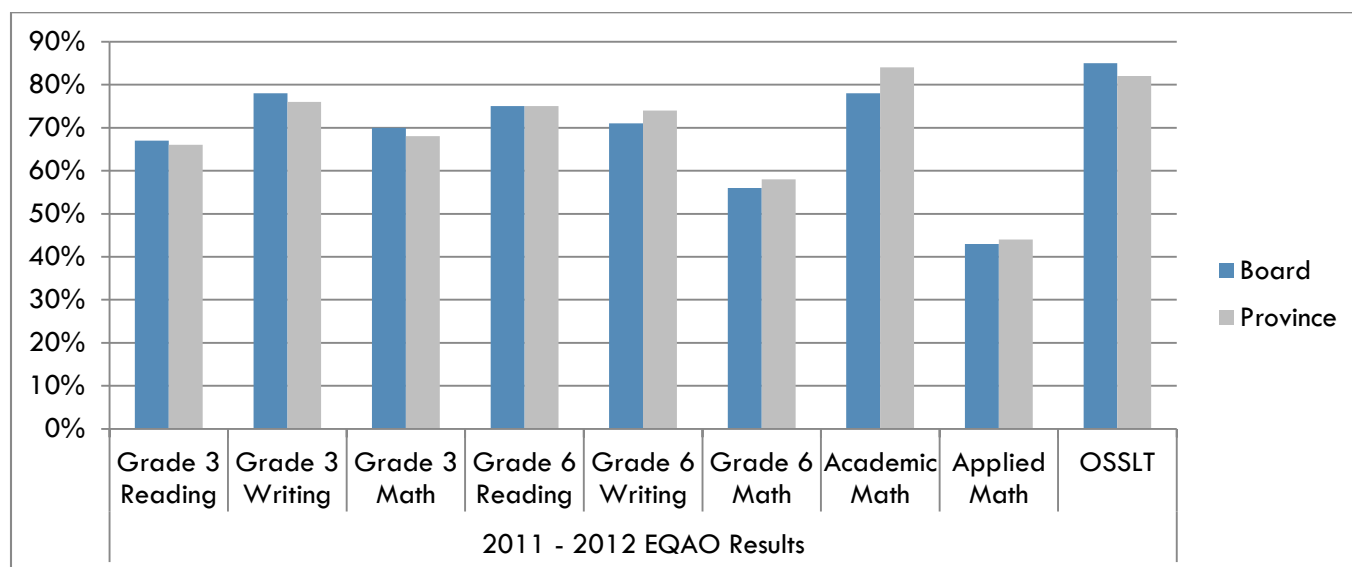
At the elementary level, there are two key EQAO tests administered in grade 3 and grade 6 respectively. The timing of these tests are designed to assess how well students have met curriculum expectations at the end of the primary and junior division. The testing is based on the Ontario Curriculum which has been previously taught and is focused on reading writing and mathematics.



At the secondary level, testing occurs in grade 9 for math and in grade 10 for literacy. The EQAO results for the Board, measured against provincial averages are contained in the chart below.

The Board uses the results from EQAO to assist in evaluating the Board against provincial benchmarks, determining our strategies for improvement, and developing the Board Improvement Plan for Student Achievement. The elements contained in this Plan are supported by the Board's budget.

For more information regarding the Board's improvement plan please visit
<http://www.wcdsb.ca/about/pdf/Board-Improvement-Plan-K-12.pdf>



**Appendix I:
Budget Survey Results**

**Appendix II:
Revenue Overview**

**Appendix III:
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**Appendix IX:
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Learning Services**



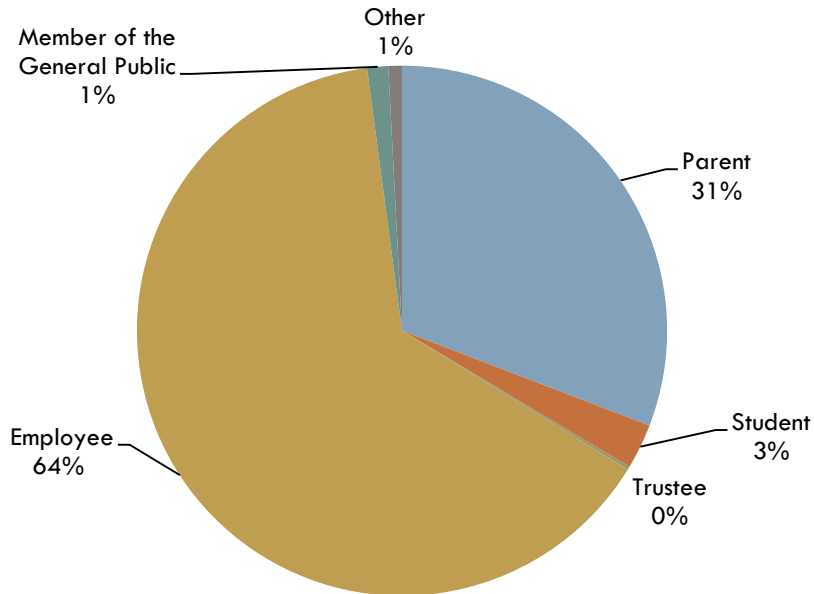
Appendices



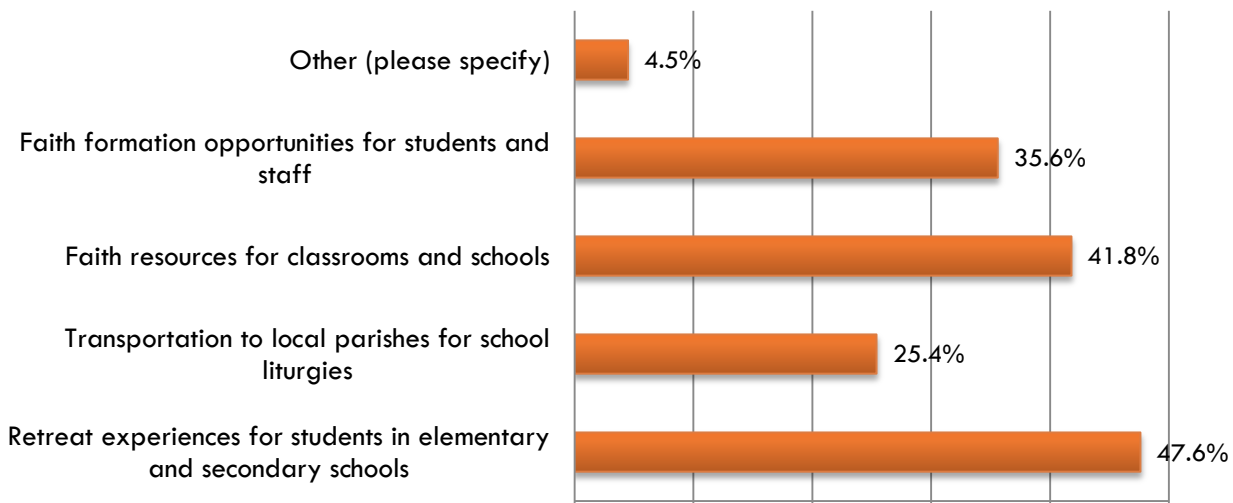
Appendix I:

Budget Consultation Survey Results

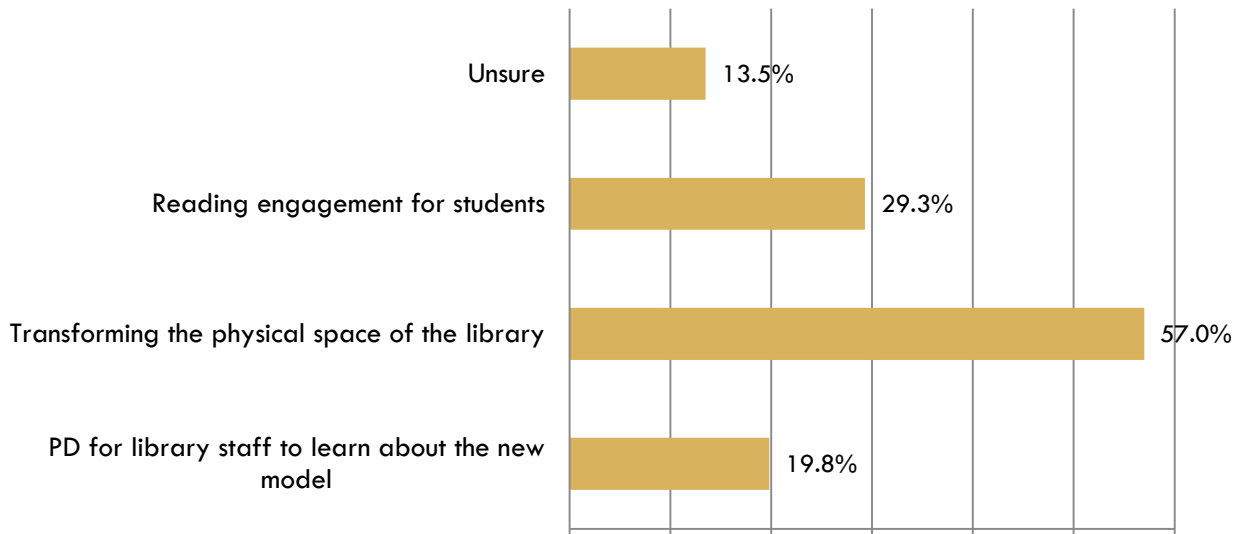
What is your relationship to the school board?



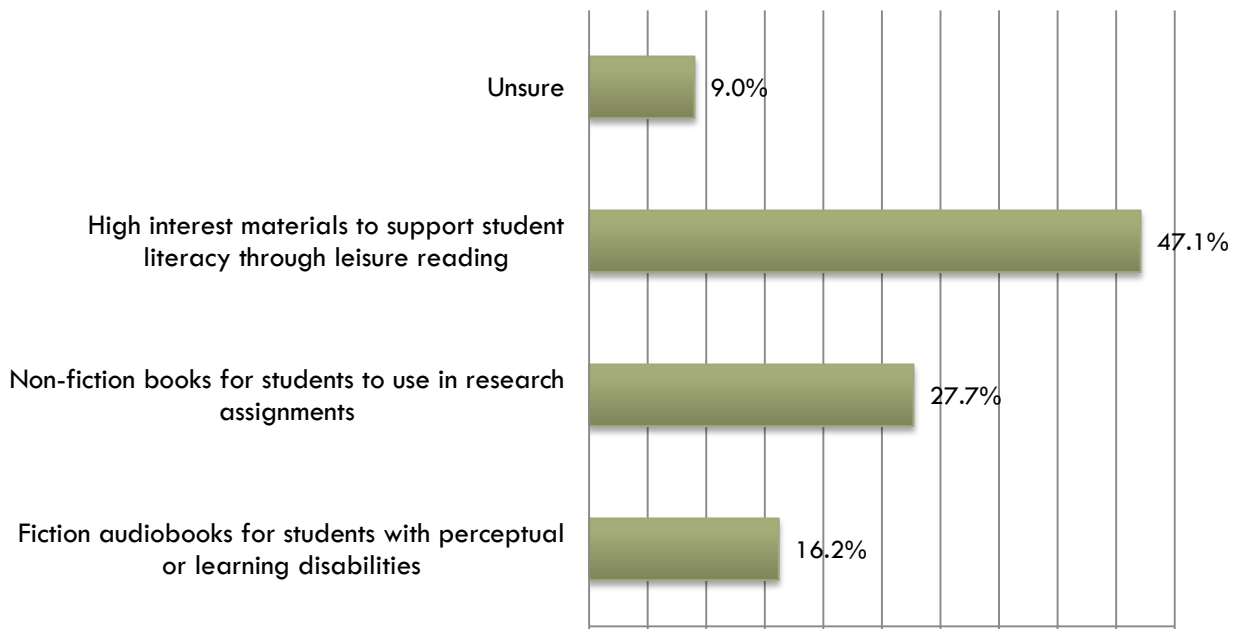
Faith development plays a central role in our Catholic system. Where do you believe efforts should be focused in the area of faith development?



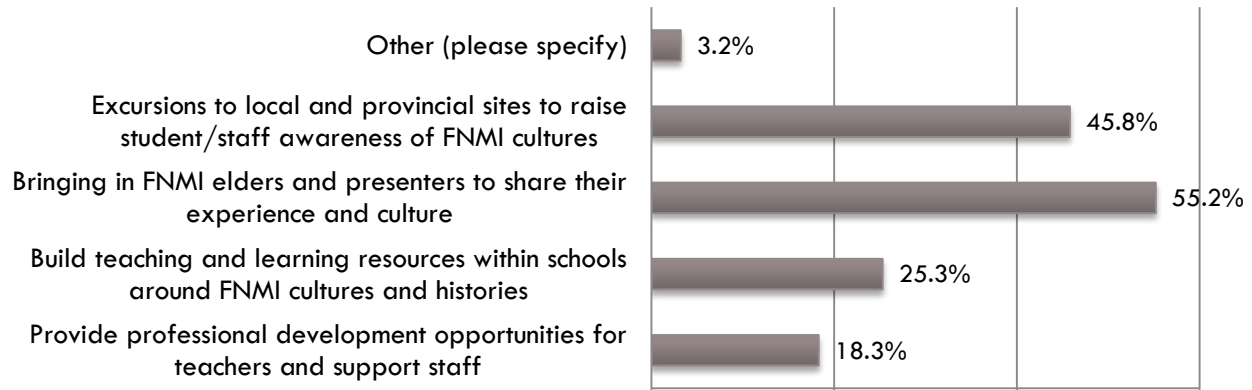
Our school libraries are moving to a model which focuses on “learning to learn”. Which budget choices do you believe will best serve our students?



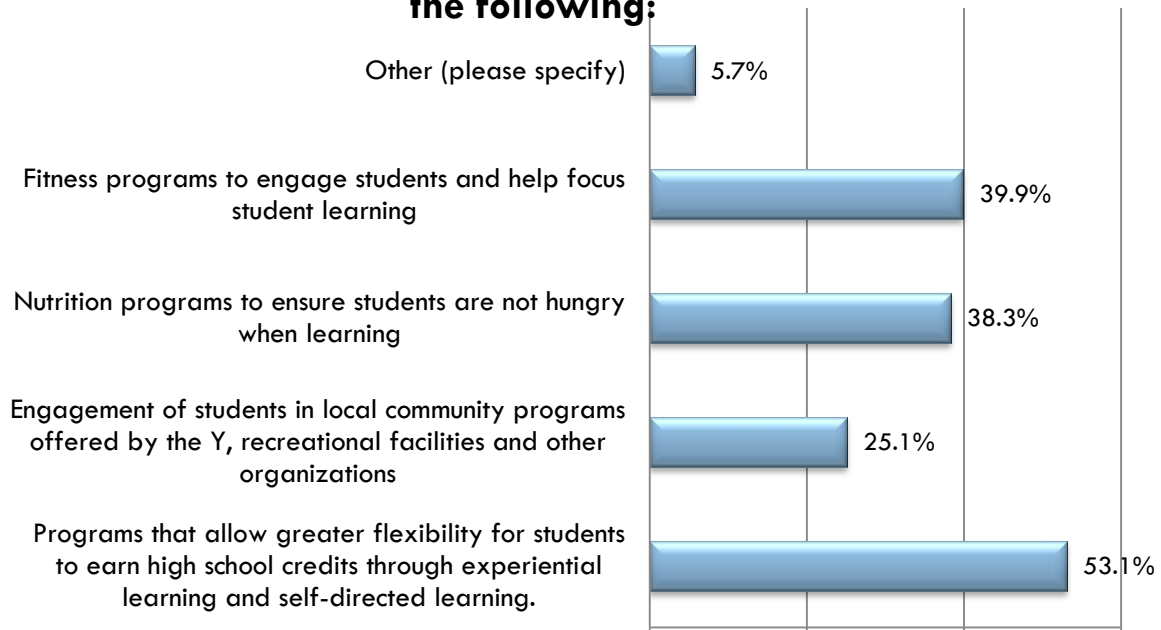
Funds will be budgeted for digital books. How would you like to see these funds spent?



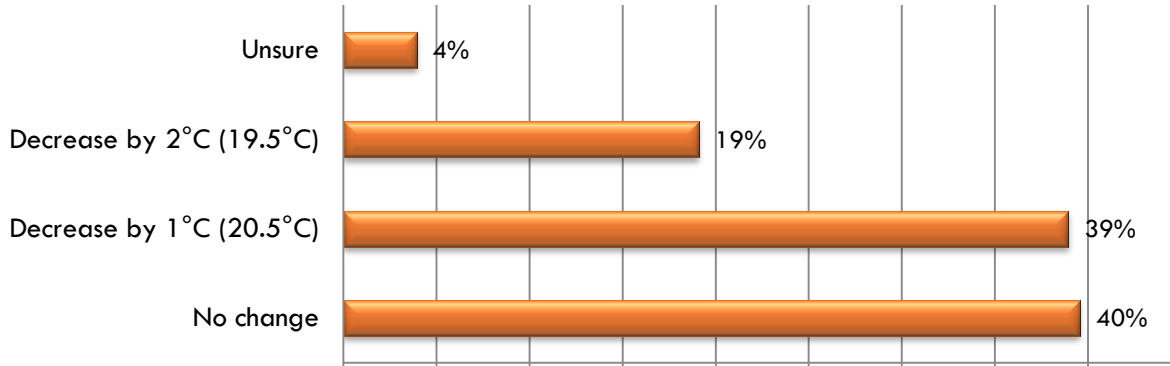
The board receives Aboriginal Education funding for the purpose of improving First Nation, Metis and Inuit (FNMI) student achievement and raising awareness and knowledge of the rich cultures and histories of FNMI. What would you support or recommend?



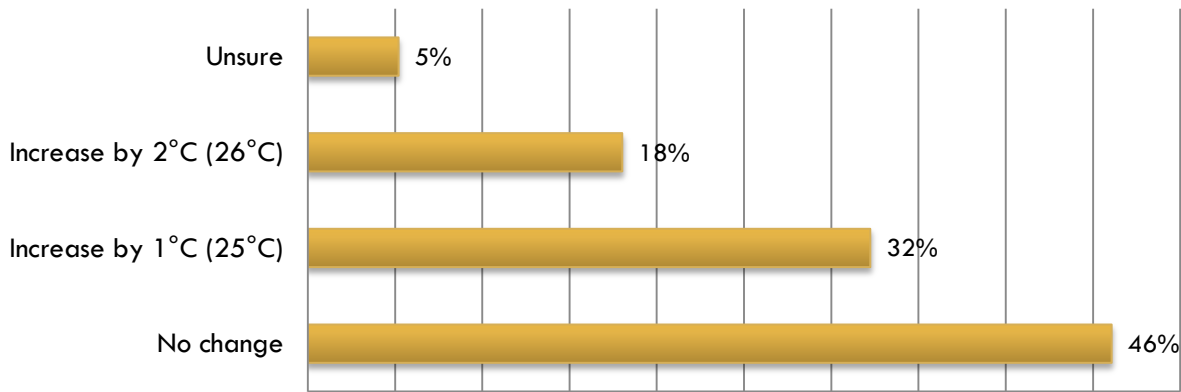
Some students become disengaged in a traditional school setting. The Board offers many non-traditional programs for students, such as our St. Don Bosco alternative education program. I would like to see funding support the following:



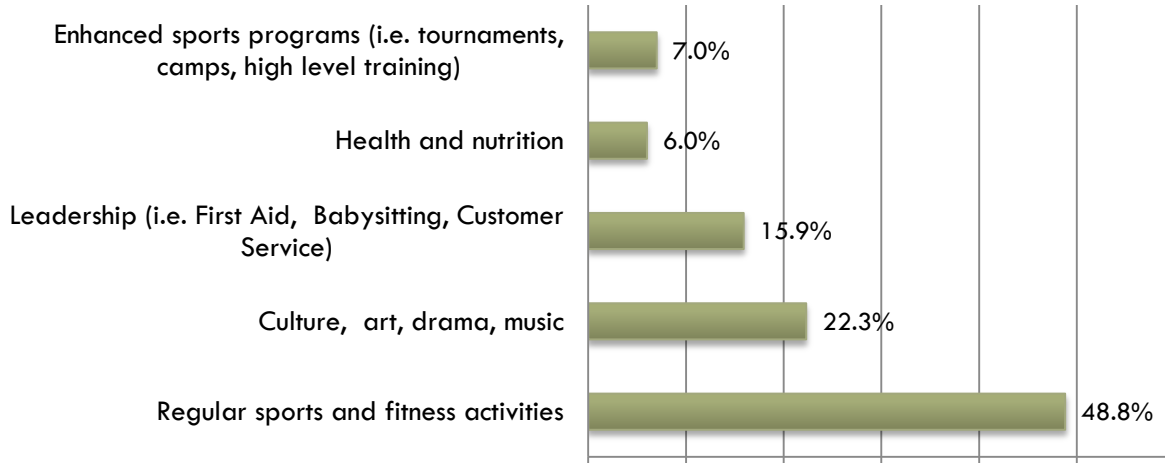
The Board presently uses a temperature setpoint of 21.5°C (70.7°F) for heating season. Energy costs can be reduced by lowering these setpoints. Please indicate what you would support.



The Board presently uses a temperature setpoint of 24°C (75.2°F) for cooling season where the school is air conditioned. Energy costs can be reduced by raising these setpoints. Please indicate what you would support.



The Community Use of Schools program provides funding to youth groups to utilize school facilities after hours. What is your priority for subsidizing fees for youth groups?



Appendix II:

Overview of Revenue Types

The Board has limited sources of funding available. The main sources of funding with a brief explanation are as follows:

Grants for Student Needs (GSN)

GSN revenue is the main funding source for the Board which comes from the Ministry of Education. It is calculated based on formulas associated with average daily student enrolment (ADE), square footage, and salary and benefits benchmarks. There are 17 grants that comprise the overall GSN.

Targeted Grants

Examples are Ministry of Education grants and Language Instruction for Newcomers (LINC), which are outside the GSN and are provided to address a particular government initiative. These grants may be a one-time grant or may continue for several years. Generally, the Ministry will pilot funding through a targeted grant and will move the funding into the GSN if it is deemed to be a permanent initiative. A full list of Targeted Grants received by the board can be found in Appendix IV.

Local Municipal Taxation

Local Municipal Taxation is a component of cash flow for education funding that is generated by the collection of property taxes from residential and commercial properties within the Region. The Board does not have any control over the calculation or collection of these funds.

Tuition fees

Tuition fees consist of fees from international students as well as students and adults attending the Board's adult education centers.

Other revenues

Other revenues refer to all other revenue received by the Board. These amounts are not a significant source of funding and are comprised largely of interest income, daycare rental fees and community facility rentals.

Appendix III:

Overview of Expenditure Types

The Board must follow the Ministry of Education guidelines when classifying expenditures. The Board typically reports and structures its expenditures on these categories:

Salaries and benefits

Salaries and benefit expenditures refer to the cost for all staff and Trustees. These costs are based on collective agreements, legislation, memorandums of understanding, terms and conditions of employment, and employment contracts. Benefits refer to both legislated deductions such as EI, CPP, EHT, and also to benefit programs undertaken by the Board such as OMERS, and health and dental costs.

Capital and Debt

Capital and debt expenditures include amortization on assets, and interest charges the Board must pay on long term debt.

School operations and maintenance

School operations and maintenance expenditures consist of the costs related to custodial, school operations, and maintenance for all sites as well as lease and rental costs for facilities and equipment.

Student Transportation

Student transportation expenditures relates to the costs associated with transporting eligible students between their home and school. Incorporated into this cost is the administration of the transportation consortium with Waterloo Region District School Board.

Supplies

Supply expenditures are related to educational learning materials such as textbooks and any other classroom materials required to teach or for administrative purposes.

Fees and contracts

Fees and contracts consist of external services required by the Board to meet obligations such as audit, legal, professional and software fees and contracts.

Utilities

Utility expenditures relate to the costs to operate all Board owned buildings, such as electricity, heat, water and sewage.

Technology

Technology expenditures are related to educational information technology for both students and staff.

Staff Development

Staff development expenditures are costs associated with providing internal and external professional development to staff.

Appendix IV:

Targeted Grants

The following Targeted Grants will be received by the Board for the 2013-2014 school year as per 2013:B6 2013-14 Funding in Addition to Grants for Student Needs on March 27, 2013.

Grant title	Amount	Responsibility
Aboriginal Education – Policy Framework Implementation	10,600	Program Services
Safe and Accepting School	45,673	Program Services
Elementary Library Staff Fund	124,925	Program Services
Student Success – Supporting Transitions and Innovative	26,476	Program Services
Student Success – Collaborative Inquiry	20,847	Program Services
Student Success – Differentiated Instruction	20,847	Program Services
Student Success – Effective Mathematics Instruction	20,847	Program Services
Student Success – Effective Literacy in Adolescents	20,847	Program Services
System Implementation and Monitoring/OFIP	211,500	Program Services
E-Learning	103,726	Program Services
Autism Supports and Training	32,122	Student Services
Early Learning Kindergarten Program	11,530,575	Program Services, Student Services and Operations
Managing Student Information Systems (MISA)	42,316	Program Services
Long Term Occasional Teacher Evaluation	8,400	Program Services
Small and Northern Boards Mathematics	125,000	Program Services
Collaborative Inquiry for Learning – Mathematics	45,000	Program Services
Student Work Study	120,000	Program Services
System Implementation and Monitoring Regional Network	25,000	Program Services
Mental Health and Addiction Strategy	145,000	Program Services
Renewal of French as a Second Language	52,505	Program Services

Appendix V:

Board Policy IV007: Financial Planning/Budgeting

Policy Statement:

Financial Planning for any fiscal year or the remaining part of any fiscal year shall not deviate materially from board's Ends priorities, risk fiscal jeopardy, violate the Education Act or Ministry of Education Guidelines, or fail to be derived from a multi-year plan.

Further, without limiting the scope of the foregoing, the CEO shall not:

1. Develop a budget without conducting a formal process for soliciting input on the needs and priorities of the system
2. Develop a budget without employing credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosing planning assumptions
3. Plan the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period
4. Provide less for board prerogatives during the year than is set forth in the Cost of Governance policy.
5. Present a budget that has not met the criteria of timely, open, two-way sharing, and allowing sufficient time for decision-making
6. Present a budget that:
 - a. Cannot be readily understood by persons without a financial/education background
 - b. Is not clear, transparent, and understandable
 - c. Does not include trend analysis and historical comparators

Appendix VI:

Capital Budget Components

Long term debt

Long term debt refers to interest charges relating the long term debt held by the Board. This interest included in the budget is based on known debt at the time of preparation. New debt is anticipated based on annual debt issues from the Ministry for any capital projects which are substantially complete. The Ministry has assumed all Board approved capital projects and therefore these interest costs are covered with an offsetting grant. The Board does not anticipate any new debt for the upcoming year.

Minor tangible capital assets (mTCA)

The capital budget contains depreciation on assets held by the Board such as buildings and equipment. mTCA refers to all assets with the exception of building construction and renovations. The most significant assets within this classification are computers, vehicles, and small equipment. Once assets are identified, depreciation is estimated as well as the offsetting deferred capital contributions funding source. The Board must set aside operating funds in order to cover the cost of the ongoing depreciation for such assets.

Building construction – additions and renovations

Buildings are the largest asset the Board holds. This portion of the capital budget is determined by Ministry approved projects and smaller projects the Board may elect to undertake using renewal funding. Facility Services and the Capital Planning department work together to determine viable projects. The Capital Plan and the Plan for School Renewal serve as a comprehensive and sustainable forecast for school facilities needs.

Appendix VII:

Capital and Debt Detail

Expenditure Category	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates
Land improvements	125,606	143,001	193,467	187,225
Buildings	6,547,046	7,068,808	8,148,444	8,388,637
Portable structures	414,767	426,696	449,882	436,268
First-time equipping	312,679	215,821	183,051	186,633
Equipment - 5 years	63,877	70,788	74,854	68,873
Equipment - 10 years	380,697	564,532	900,871	596,487
Equipment - 15 years	751	751	751	1,984
Furniture	1,766	1,766	3,266	1,766
Computer hardware	302,609	270,700	250,820	229,559
Computer software	34,801	25,936	19,904	13,704
Vehicles	46,306	58,822	53,222	46,607
Leasehold improvements	329,434	339,075	335,960	348,297
Leased buildings	798,007	799,898	799,898	799,898
Leased computers	660,397	587,966	542,253	495,493
Leased vehicles	40,897	37,492	17,043	-
Debt interest	6,952,634	6,555,423	6,118,017	5,776,326
Total Expenditures	17,012,274	17,167,475	18,091,703	17,577,757

Appendix VIII:

Administration Detail

Expenditure Category	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates
Salaries and benefits	4,965,603	5,200,148	5,356,665	5,252,408
Legal and audit fees	326,190	352,304	322,500	253,223
Office supplies, photocopying	194,025	166,023	183,000	207,270
Phone expenses	121,395	135,637	113,558	113,957
Interest expenses	70,469	121,323	80,000	30,000
Professional development	96,137	96,113	74,195	78,448
Trustee expenses & memberships	105,848	89,922	93,810	80,250
HR department & arbitration expenses	35,773	60,402	95,500	103,350
Travel expenses	52,169	49,491	57,525	56,300
IT fees, maintenance, network costs	93,260	(36,388)	98,564	94,524
Marketing and advertising	82,212	57,210	53,000	35,000
Memberships and subscriptions	26,345	24,234	24,861	29,084
Miscellaneous	410,220	37,912	41,000	56,573
Total Expenditures	6,579,646	6,354,330	6,594,178	6,390,387

Appendix IX: Transportation

Expenditure Category	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates
Yellow bus transportation	3,636,544	3,650,969	3,760,853	3,988,710
Grand River Transit (GRT)	1,249,591	1,575,353	1,276,775	1,274,033
Salaries & benefits	306,134	315,796	336,637	336,148
Taxis	439,143	304,830	334,282	359,822
Software contracts	63,314	18,285	63,375	34,650
Provincial schools transportation	14,600	25,630	33,987	20,158
Rent	24,927	25,422	26,764	27,984
Office supplies	21,634	8,832	22,788	8,910
Legal, insurance and audit	10,142	5,887	7,150	6,584
Other	17,326	83,472	53,898	89,320
Total Expenditures	5,783,355	6,014,477	5,916,508	6,146,319

Appendix X:

Facility Services

Expenditure Category	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates
Salaries and benefits	11,693,870	11,436,744	11,062,845	11,213,062
Utilities - electricity	3,133,117	3,177,599	3,080,161	3,107,502
Utilities - natural gas	1,223,225	1,013,129	997,035	1,176,045
Utilities - water and sewage	445,371	469,503	601,712	519,242
Custodial and maintenance supplies	1,878,722	1,828,502	1,235,378	1,571,432
Snow removal	658,908	538,417	624,000	653,980
Insurance	497,988	425,533	471,860	463,000
Portable costs	802,989	845,407	410,000	400,000
Travel and vehicle expenses	309,554	206,092	260,153	213,600
Security	360,739	183,105	194,000	154,000
Waste removal	169,968	131,849	160,000	152,000
Furniture and equipment – R & M	627,198	124,320	158,391	188,308
Building repairs and maintenance	136,712	147,217	-	502,663
Office supplies and phone expenses	77,431	89,853	93,525	97,790
Staff development and membership fees	57,675	53,991	71,650	41,430
Professional fees	196,620	223,231	60,000	60,000
Total Expenditures	22,270,087	20,894,492	19,480,710	20,514,054

Appendix XI:

Program and Student Services

Detailed Expenditures

Expenditure Category	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimates	2013-2014 Estimates
Salaries and benefits	168,381,174	174,092,397	173,234,048	176,283,759
Contracts	1,736,782	1,760,628	3,231,977	3,913,202
Texts, learning materials	2,550,911	2,396,529	2,704,254	1,930,748
Furniture and equipment – R&M & replacement	1,080,492	1,612,047	1,410,702	1,427,375
Information technology costs	1,661,299	1,062,299	1,019,199	940,438
Staff develop and memberships	808,249	674,577	941,025	591,147
Field trips and retreat costs	870,499	850,803	725,213	475,179
Phone expenses	590,249	511,896	589,817	586,277
Office supplies & photocopying	630,446	618,296	480,590	565,887
Travel expenses and parking	248,924	217,260	232,366	256,290
Human resources costs	13,443	21,327	24,770	25,000
Marketing	21,601	20,308	10,000	5,000
Total Expenditures	178,594,069	183,838,369	184,603,961	187,000,300

A photograph of a classroom with a chalkboard in the background. Several students are visible, with their hands raised in the air, indicating an interactive learning environment. In the foreground, a girl with dark hair in pigtails, wearing a red shirt, is seen from behind with her hand raised. Another student in an orange shirt is also visible with their hand raised. The chalkboard contains faint, illegible writing.

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