

Waterloo Catholic District School Board

2014-2015 Budget



**Waterloo Catholic
District School Board**

35 Weber Street West
Kitchener Ontario, N2G 4G2
www.wcdsb.ca

Prepared by:

Corporate Services

June 2014



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At A Glance

Day School Learners

14,406
Elementary

2,496
Full Day
Kindergarten

6,220
Secondary

Other Learners

12,750
Continuing Education

186
International
Students

514
Enrolled in
Extended Day

Facilities

46
Elementary Schools

5
Secondary Schools

5
Continuing Ed and
Alternative Ed Sites

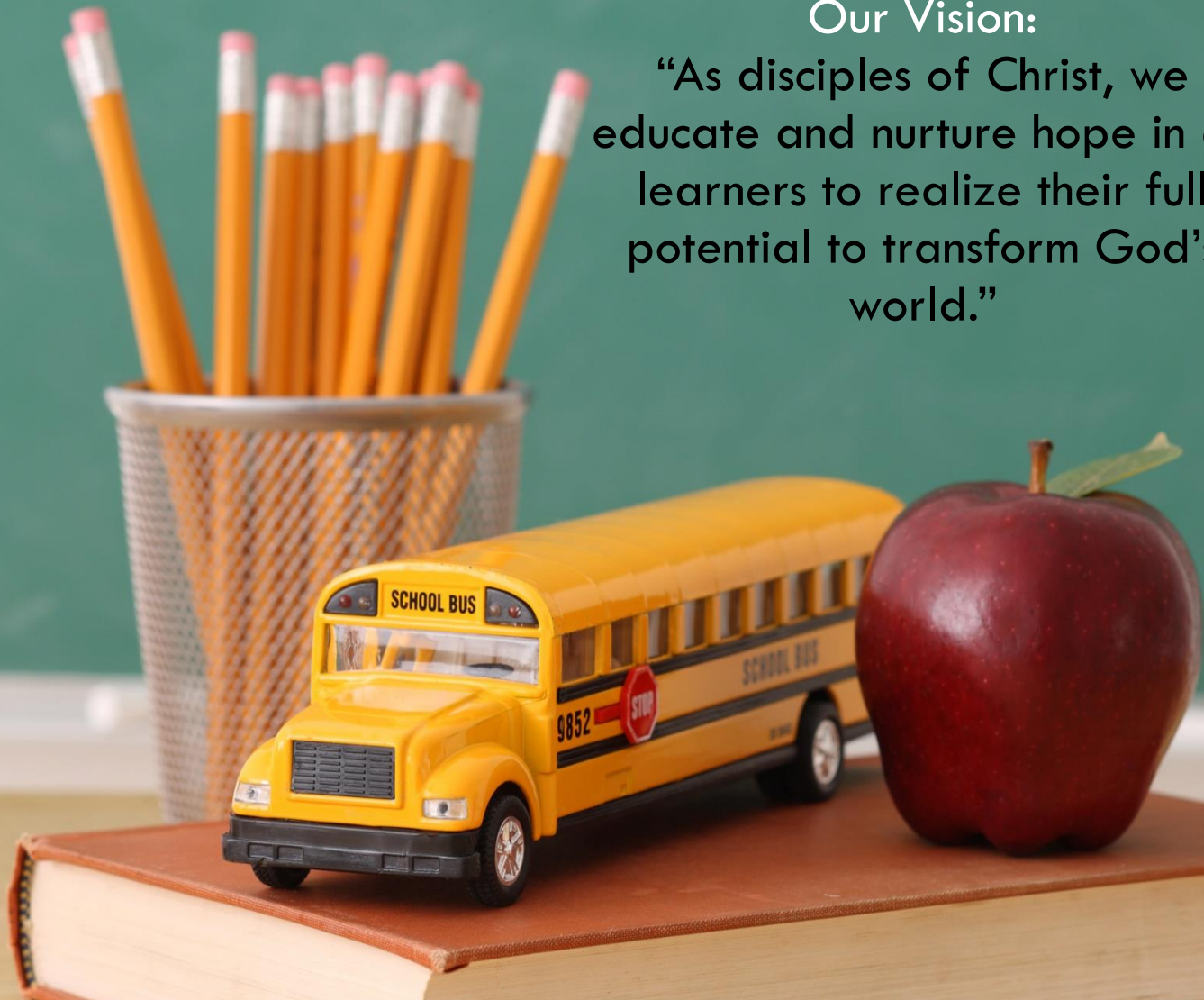
Transportation

9,350
Transported via
yellow buses and
taxis

286
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

1,278
Teaching Staff

344
EAs & CYCWs

120
ECEs

Governance

9
Trustees

2
Student Trustees

Learning Enviroment

107
FDK Classes

91
Portables

194
Teaching Days

Support Staff

323
School Support

63
Board Admin

192
Facility Services

Our Mission:

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



Board of Trustees



Joyce Anderson
Kitchener / Wilmot



Wayne Buchholtz - Chair
Kitchener / Wilmot



Manuel da Silva
Cambridge / North Dumfries



Janek Jagiellowicz
Waterloo / Wellesley / Woolwich



Frank Johnson
Waterloo / Wellesley / Woolwich



Anthony Piscitelli
Kitchener / Wilmot



Wendy Price
Cambridge / North Dumfries



Peter Reitmeier
Cambridge / North Dumfries



Greg Reitzel - Vice-Chair
Kitchener / Wilmot



Alexandru Gheorghe
Student Trustee



Carlos Valero
Student Trustee

The role of the Board of Trustees under the governance model is to articulate a policy statement on the Ends to be achieved by the system.

The Trustees, on behalf of the Catholic ratepayers of Waterloo Region and, in part of their duties under the Education Act, ensure the Board acts responsibly to ensure learners achieve their fullest potential in learning communities that are a living experience of Catholic Faith.

School Board Senior Administration

Larry Clifford
Director of Education

Gerry Clifford
Superintendent of Learning - Human Resource Services

David DeSantis
Superintendent of Learning - Student Success

Derek Haime
Superintendent of Learning - Safe Schools

Maria Ivankovic
Superintendent of Learning - School Effectiveness

Shesh Maharaj
Superintendent of Corporate Services, Treasurer and CFO

Laura Shoemaker
Superintendent of Learning - Special Education

Jason Connolly
Executive Officer - Human Resource Services

Sandra Quehl
Chief Information Officer

John Shewchuk
Chief Managing Officer

John Bigelow
Senior Manager - Facility Services

Laura Isaac
Senior Manager - Financial Services

The CEO/School Board employs Supervisory Officers and Senior Managers to oversee the day-to-day operations of the Board.

These senior administration members are responsible for the development of the 2014-2015 budget and ensuring it is both reasonable and attainable for the Board.

Board Profile

The Waterloo Catholic District School Board is the eighth largest Catholic school board in Ontario, serving the ratepayers and students of Waterloo Region. The school system traces its history back 178 years to the first Catholic schools in the Region – St. Agatha and St. Boniface Catholic Elementary Schools – both founded in 1836 in the villages of St. Agatha and Maryhill.

There are approximately 73 languages spoken in Waterloo Region's Catholic schools representing students from 114 nations. Waterloo Region is the fourth area of choice among new Canadians. Accordingly, within our current enrolment, a number of students come from homes where English is not the first language.



School Entity

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

- 46 Elementary Schools (Junior Kindergarten to Grade 8)
- 5 Secondary Schools (Grade 9 to Grade 12)
- 5 Adult Education facilities
- 2 Alternative Education sites
- 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,

In this report, and in the presentation that will be made to Trustees and the public on June 2, 2014, you will find details on our proposed budget for the 2014-2015 school year. I am pleased to report that the budget is balanced.

The period of austerity in education funding continues Provincially, and in Waterloo Region, we are also faced with enrolment decline. As school boards grapple with how to maintain the services that parents desire within the context of declining funding, calculated decisions must be made to ensure our students continue to experience a quality, inclusive, faith-based education.

This year, three key areas were considered:

1. Renewal of information technology – with computers nearing 9 years old in secondary schools, it was critical that we invest funds in newer technology. Within the proposed budget, there is a provision for 1,300 computers, which will bring our secondary ‘fleet’ to 3 years or newer. As the year progresses, if funds can be reallocated from other areas, further investments will be made into Chromebooks, and wireless infrastructure.
2. Staffing model for special education – the current staffing and program delivery model was reviewed, and input was received from stakeholders on how the current model could be updated to better serve student need. It was determined that more focus would be placed on the provision of Education Assistants (EAs). To that end, the proposed budget includes a reduction in the complement of Child and Youth Care Workers (CYCWs) by 27. The budget also includes the addition of 28 EAs, and other support staff that are focused on servicing student need.
3. Enrolment decline – we have budgeted for 14,406 elementary students and 6,220 secondary students, which represents a decline of 468 students over the current year. This translates into approximately \$4.1M in revenue that we no longer have available for programming.

In order to balance the budget, senior administration undertook a full review of each spending area, and in particular, the funding sources that support our spending. While the process was challenging and laborious, it did highlight where we have made strategic decisions on our spending – in some cases underspending our allocations, and in others overspending. More importantly, this type of analysis and review will help our deliberations in coming years where decisions need to be made in the face of further enrolment decline.

Our priority of increasing student achievement within the context of the Catholic faith is embedded in our budget, and we are committed to ensuring every student realizes their full potential to transform God’s world.

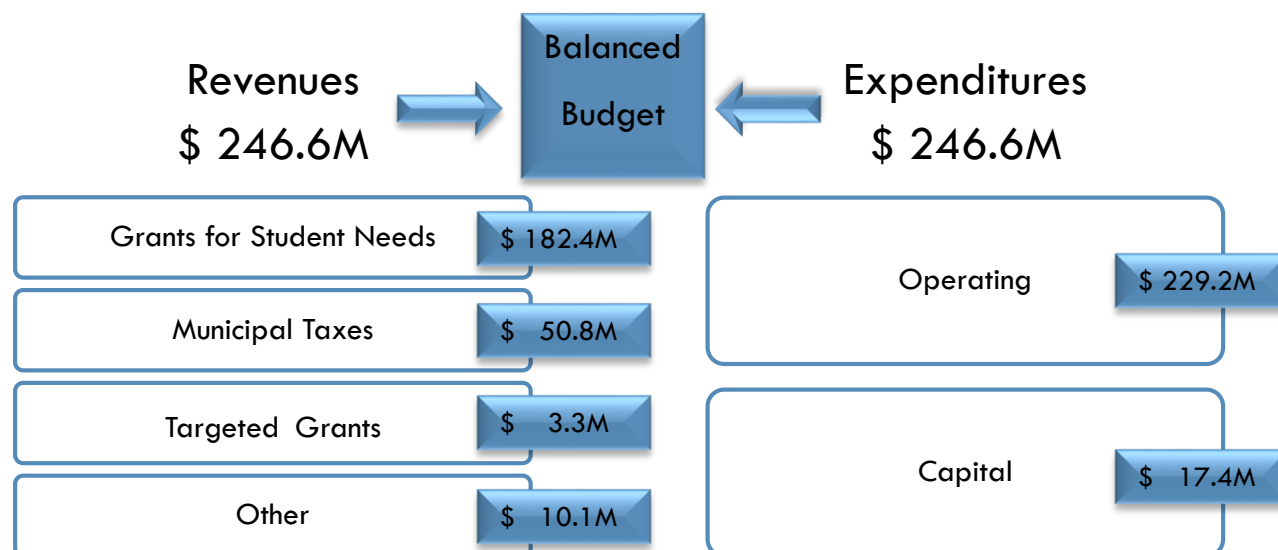
Thank you for supporting Waterloo Region’s Catholic Schools!

Respectfully Yours,

Shesh Maharaj

Financial Summary

The Board has presented a balanced budget for the 2014-2015 school year totaling \$246.6M.



The following report outlines details that pertain to the preparation of the budget:

- Highlights of changes;
- Planning Assumptions;
- Challenges and Risks;
- Budget Process and
- Budget Consultation





This report is meant to serve as a 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 (GSNs) on March 27, 2014. At that time, the Ministry indicated that total funding for the education sector would be \$22.5 billion, which represents a 3.1% increase over the prior year. This increase is primarily due to the final year and full implementation of Full Day Kindergarten, which is now embedded into the GSN. The following items highlight the changes applicable to the Boards' 2014-2015 budget:

	2014-2015 New Savings Measures <ul style="list-style-type: none"> • School Board Efficiencies and Modernization (SBEM) recommendations: <ul style="list-style-type: none"> • Will encourage boards to review under-utilized space • Will assist boards with accommodation reviews • Will provide boards with capital funds to assist "right-sizing" facilities 	unknown
	Keeping up with costs <ul style="list-style-type: none"> • 7.3% increase in utilities funding • 2.0% increase in transportation funding • 2.0% increase in non-staff school operations and maintenance costs 	+ \$0.5M
	Capital Funding <ul style="list-style-type: none"> • Continued funding of School Condition Improvement grant • Increased benchmark for funding new construction 	+ \$2.5M
	Other <ul style="list-style-type: none"> • Salaries for all staff continue to be frozen; no unpaid days for staff • Special education restructuring of the High Needs Amount (HNA) • Board administration funding change • \$1.2M in targeted grants announced 	+ \$1.7M



Achieving Excellence: A Renewed Vision for Education in Ontario

"Ontario is committed to the success and well-being of every student and child. Learners in the Province's education system will develop the knowledge, skills and characteristics that will lead them to become personally successful, economically productive and actively engaged citizens."

That is why, in fall 2013, individuals and organizations across the province came together to consider and discuss the skills and knowledge Ontario learners will need in the future. The government received input from representatives within the education system, including parents and students, teachers, support staff and school and system leaders, as well as input from individuals and groups outside the education sector, including businesses and non-profit organizations. *Achieving Excellence* is the result of their feedback."

For more information, please visit: <http://www.edu.gov.on.ca/eng/about/renewedVision.pdf>

Planning Assumptions

The Board has internal and external budget policies which are used to guide the budget process. Both are equally important and must be considered prior to presenting a balanced and compliant budget. The Ministry of Education, legislation, and accounting standards govern the external requirements of the budget process. Board policies and guiding principles also direct the budget development process. Much of what the board does is prescribed by regulation or directive, which leaves little flexibility to carry out initiatives that may be important at a local level. It is a constant challenge for the Board to manage competing priorities, all of which are beneficial to the system.

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;
- Special Education funding 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.

Internal requirements include:

- All Ministry requirements must be met;
- The separation of operating and capital funds;
- Reductions considered must minimize student impact;
- A conservative enrolment projection must be used;
- 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

Any budget contains inherent risks and challenges. The Board's objective is to mitigate these pressures to ensure the presented budget is both realistic and achievable. The following are the known challenges and risks as they pertain to the 2014-2015 budget:



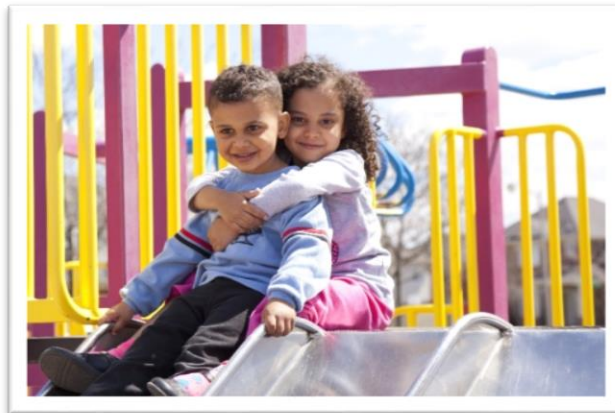
Challenges

- Declining enrolment
- Controlling staffing costs
- Accurately projecting enrolment
- Accurately projecting utility consumption
- Collective bargaining agreements
- Labour framework changes
- Managing special needs
- Balancing within available funding
- Alignment of Board and Ministry priorities within funding
- Aging capital infrastructure
- Aging information technology (IT) infrastructure
- Provincial election
- SBEM recommendations
- Lack of discretionary funds
- 21st Century tools and wireless infrastructure



Risks

- Enrolment projections may vary from actual results
- Utility costs are subject to weather and pricing fluctuations
- Impact of bell time changes
- Supply teacher usage rates
- Denial by Ministry of premium reduction request
- Major equipment failure
- Staffing for students with special needs may change with students entering the system



Some further explanations of the Board challenges and risks:

- **Provincial election and open collective agreements**

The Memorandums of Understanding (MOUs) which were imposed 2 years ago will expire August 31, 2014. The Ministry has provided direction that Boards are to operate at status quo in the absence of new agreements. This means that salaries will remain frozen for those at the top of their grid, employees will retain 11 sick days and maternity leaves will continue to be funded at 6 or 8 weeks. Significant deviations from the current year include no unpaid days or Voluntary Leave of Absence Program (VLAP).

- **Declining enrolment and accurately projecting enrolment**

The Board receives 94.6% of its revenue from the Ministry of Education, which is enrolment driven. Both panels continue to show decline for the coming year. This is due to smaller Catholic families as well as fewer Catholic immigrants. The Board will open a new school next year, but its students will be primarily redirected from 2 neighbouring schools. The Board relies on direction from the Budget Advisory Committee who, as a committee, ensure that a conservative projection is used. Adopting this approach helps the Board to mitigate any future reductions.

- **Managing special needs of students**

The Board has traditionally experienced 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 Individual Education Plans and abilities. The Board projects student needs for the upcoming year based on assessments and known new students in April/May. It is difficult to predict all future requirements and managing unanticipated student need is a challenge.

- **Aging infrastructure**

The Board struggled to minimize classroom impact while developing the budget. This has resulted in technology, infrastructure and equipment purchases being deferred. It is a risk which could become a challenge should systems fail or safety concerns arise.

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

Projecting utilities is difficult and the Board employs a conservative approach in its development. Both utility price fluctuations and the weather patterns make this a perennial area of risk. The Ministry has recognized the need for increased support to Boards for rising utility costs, however the increase is not expected to cover the actual increased costs the board will face.

Full Day Kindergarten & Extended Day

The integrated before-and-after-school program provides children with more opportunities to learn and grow. It also provides a **seamless day** with fewer transitions for children and families and compliments core day programming.

Boards are **required** to provide before-and-after-school programs for full-day kindergarten students at schools where there is interest from the families of at least 20 children.

Registered early childhood educators (RECE) are responsible for the before-and-after-school programs. They plan a play-based program that is connected to the learning that will happen during the regular school day. The program includes a mix of exploration, guided and independent activities, quiet time and outdoor play.

There is a ratio of one RECE for every 15 children. If there are more than 15 children enrolled in the before- and after-school program, a second adult will support the RECE.

Parents pay a fee to enrol their child in the before-and-after-school care. Boards determine fees locally and approve them annually during a public meeting. Additionally, subsidies are available to some families, based on financial need.

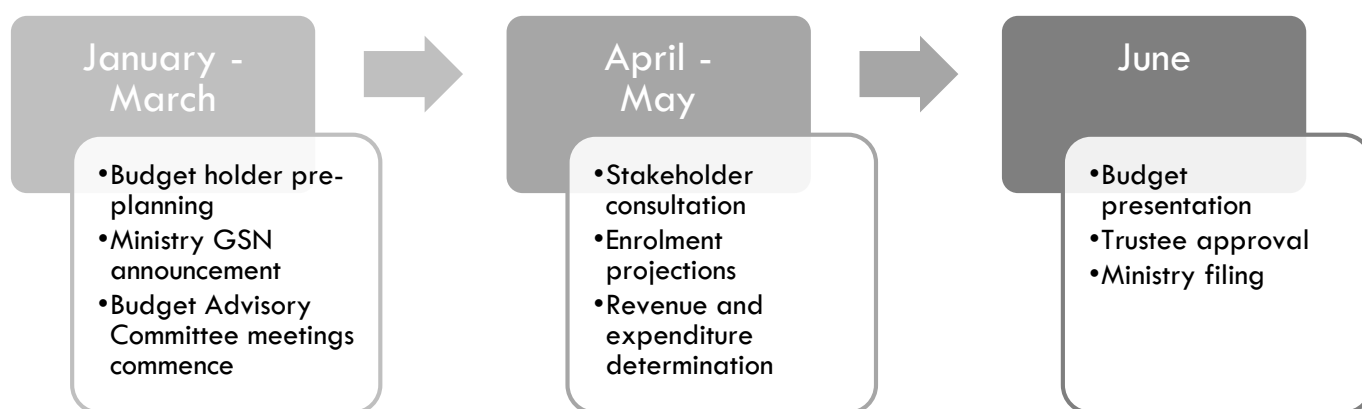


Budget Process

The preparation of the 2014-2015 budget is the responsibility of Senior Administration. 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 Chartered Professional Accountants (CPA) of Canada 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 Ministry memos and are expected to be incorporated into the budget.

The Board is required to distinguish between operating and capital budgets since the sources of funding are separate and distinct. The budget process spans 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 agreements.

The capital budget is comprised of known, approved projects. The three 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

The Board of Trustees and Senior Administration strongly believe 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 and
- Providing a front line perspective

The online public survey 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.

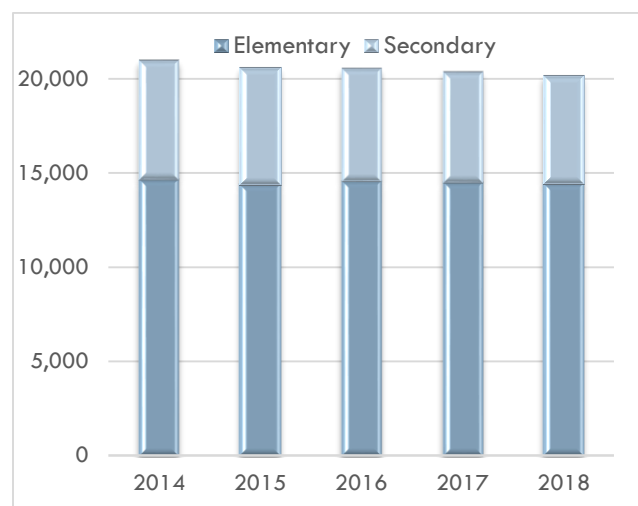
For 2014-2015, the Board received 891 (866: 2013-2014) responses to the online survey.

The full results of the survey can be found in Appendix I.



Enrolment

The Board projected day school enrolment for 2014-2015 is expected to be 20,626. This is a decrease of 468 full time students over 2013-2014. This equates to approximately \$4.1M 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. 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	2013-2014 Projected	2014-2015 Projected	Year over Year Change	% Change
Junior Kindergarten	1,336	1,197	(139)	(10.4%)
Senior Kindergarten	1,432	1,427	(5)	(0.3%)
Grades 1-3	4,353	4,310	(43)	(1.0%)
Grades 4-8	7,535	7,472	(63)	(0.8%)
Total Elementary	14,656	14,406	(250)	(1.7%)
Grades 9-12	6,438	6,220	(218)	(3.4%)
Total Enrolment	21,094	20,626	(468)	(2.2%)

Note: The above enrolment does not include any tuition paying International Visa Students.

Note: 2013-2014 projected enrolment has been adjusted for comparison purposes to reflect Full Day Kindergarten.

Most provinces in Canada are affected by the decline in the number of school-aged children. The Ministry established Declining Enrolment Working Group discusses challenges of declining enrolment and hopes to develop informed, practical recommendations. Their report *Planning and Possibilities* discusses 21 recommendations covering four broad areas:

- Boards should adjust costs and operations through multi-year planning;
- Boards should engage in community discussions and strategic partnerships;
- The Ministry should continue to promote online and alternative learning opportunities and
- The Ministry should update some areas of the education funding formula

For more information please visit: <http://www.edu.gov.on.ca/eng/policyfunding/dewgReport.html>

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 independent 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 taught and is focused on reading, writing, and mathematics.

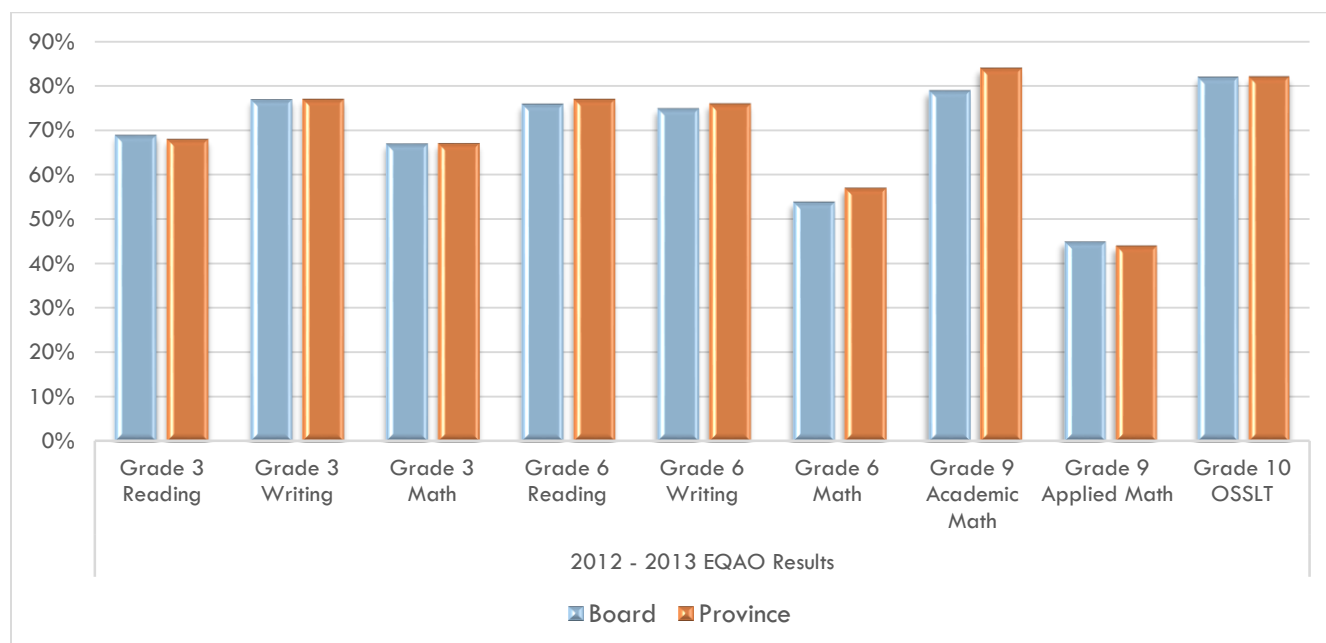


At the secondary level, testing occurs in grade 9 for math and in grade 10 for literacy. The EQAO results for the Board, measured against provincial averages are contained in the chart below.

The Board uses the results from EQAO to assist in evaluating the Board against provincial benchmarks, determining 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:

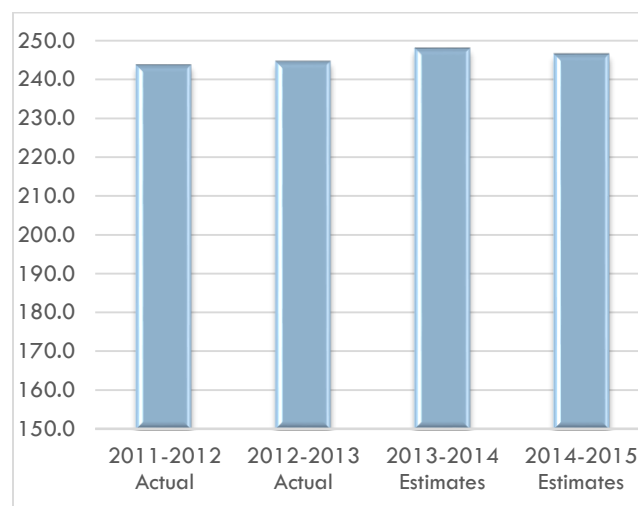
<https://www.wcdsb.ca/about/pdf/bipsa/BIPSA-09-17-13.pdf>



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 revenue 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 2014-2015 school budget year is \$246.6M as compared to \$248.1M for 2013-2014.



Funding Source	2013-2014 Estimates	2014-2015 Estimates	Year Over Year Change	% Change
Grants for Student Needs (GSN)	166,274,234	182,356,325	16,082,091	9.7%
Targeted Grants	14,671,614	3,274,734	(11,396,880)	(77.7%)
Local Taxation	57,332,166	50,828,035	(6,504,131)	(11.3%)
Other Revenue	9,810,989	10,108,135	297,146	3.0%
Total Revenue	248,089,003	246,567,229	(1,521,774)	(0.6%)

The following highlight the year over year changes:

Grants for Student Needs (GSN)	Targeted Grants
The Ministry will provide increases to Board funding in response to increasing costs for utilities, transportation, and maintenance. However, the main year-over-year increase to the GSN can be attributed to the implementation of the final year of Full Day Kindergarten.	<p>Targeted Grants include non-recurring Provincial funding for specified initiatives, and grants received from the Ministry of Citizenship and Immigration for Continuing Education.</p> <p>The decrease in the year-over-year grant is attributed to the funding for the Full Day Kindergarten which is now included in the GSN.</p>

Local Taxation

Local taxation revenue has decreased in response to reduced revenues from municipalities over the last year. In particular, the Board has realized reduced levies from the City of Cambridge.

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 tuition, extended day fees, interest revenue and daycare rental costs.

The Board will further expand the extended day program for before-and-after school care to 23 sites for 2014-2015. This cost-recovery program will generate an estimated \$1.6M.

International students attending the Board fees are anticipated to remain constant over prior year. The fees received from 186 long and short-term students is anticipated to generate approximately \$4.5M.

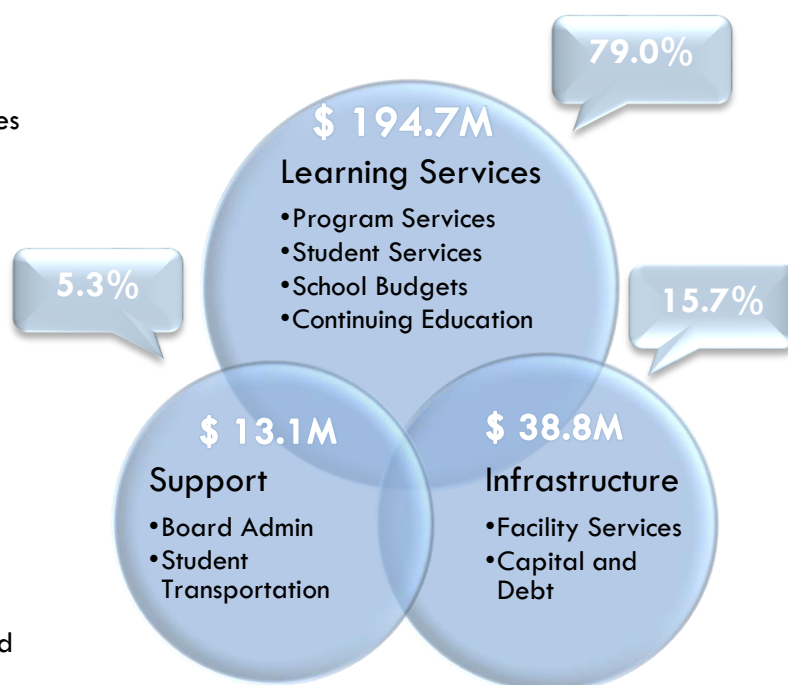
Planning Areas:

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

- Capital and Debt;
- Board Administration;
- Student Transportation;
- Operations and Maintenance and
- 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



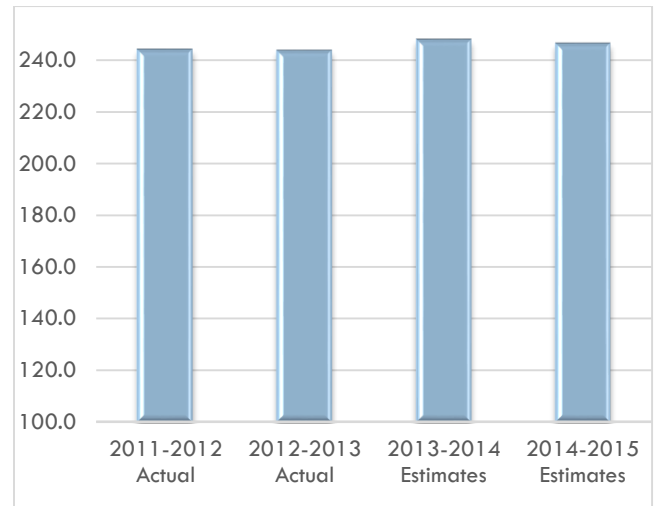
Planning Area	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates
Learning Services	191,919,597	193,056,976	195,873,426	194,685,954
Facility Services	21,129,052	20,877,694	21,717,727	21,343,511
Capital	16,586,911	17,015,208	17,577,757	17,399,323
Transportation	6,436,746	6,372,142	6,358,938	6,392,638
Board Administration	7,749,967	7,360,887	6,561,155	6,745,803
Total Revenue	243,822,273	244,682,907	248,089,003	246,567,229

Expenditures

The Board plans expenditures based upon:

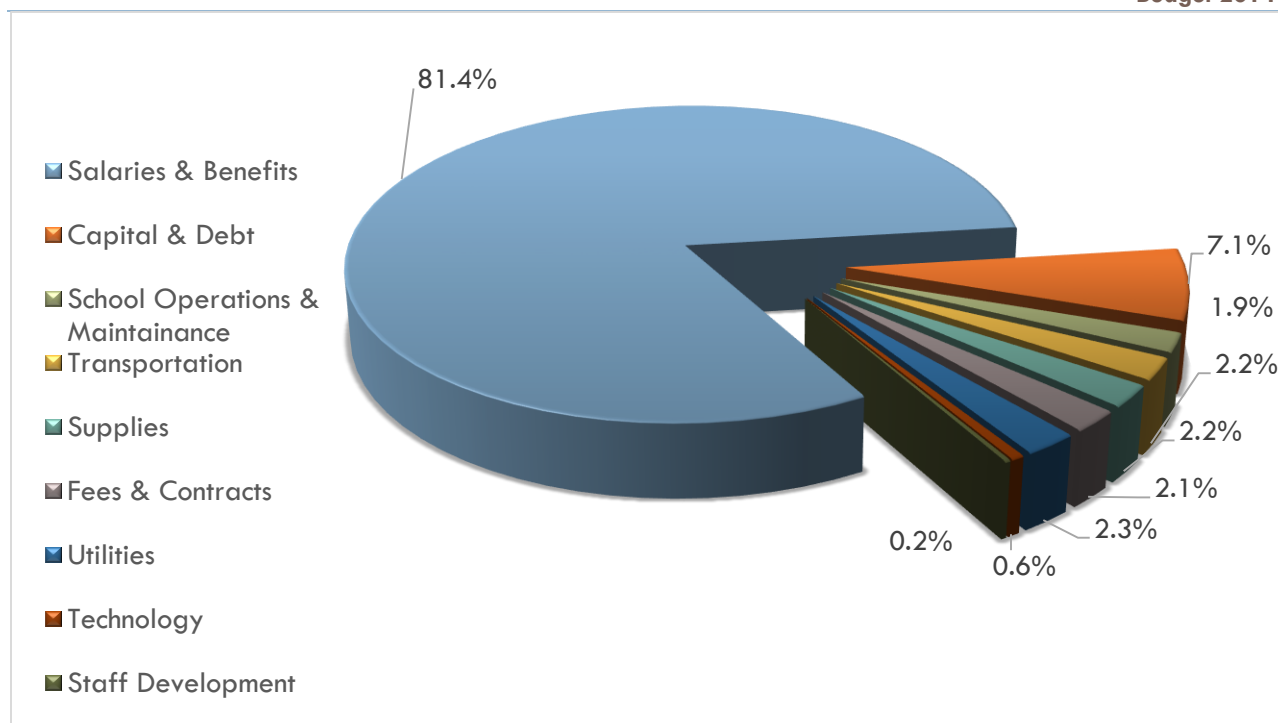
- Legislative requirements;
- Contractual requirements such as collective agreements, service contracts;
- The Board Improvement Plan for Student Achievement;
- Board Policy and
- Known infrastructure needs

The Boards' total estimated expenditures for the 2014-2015 school budget year is \$246.6M as compared to \$248.1M for 2013-2014.



Planning Area	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates
Learning Services	193,816,785	194,274,923	197,460,486	196,510,595
Facility Services	20,894,492	20,453,976	20,514,054	20,851,485
Capital	17,167,475	17,346,472	17,577,757	17,399,323
Transportation	6,014,476	6,123,340	6,146,319	5,388,190
Board Administration	6,354,330	5,730,553	6,390,387	6,417,636
Total Expenditure	244,247,558	243,929,264	248,089,003	246,567,229

Expenditure Type	2013-2014 Estimates	2014-2015 Estimates	Year Over Year Change	% Change
Salaries and benefits	201,459,360	200,801,363	(657,997)	(0.3%)
Capital and debt	17,577,757	17,399,323	(178,434)	(1.0%)
Facility Services	5,068,048	4,673,703	(394,345)	(7.8%)
Student transportation	6,146,319	5,388,190	(758,129)	(12.3%)
Supplies	5,164,631	5,584,694	223,003	4.3%
Fees and contracts	5,336,494	5,056,662	(82,782)	(1.6%)
Utilities	5,111,963	5,680,393	568,430	11.1%
Technology	1,549,479	1,371,450	(178,029)	(11.5%)
Staff development	674,952	611,461	(63,491)	(9.4%)
Total Expenditure	248,089,003	246,567,229	(1,521,774)	(0.6%)



81.4% of the Boards' budget is salaries and benefits which are functions of Ministry ratios, collective agreements, legislation, and student needs. Due to these restrictions, it can be sometimes be difficult to manage changes effectively and efficiently.

Senior Administration identified and approved the following reductions:

- | | |
|---|---|
| <ul style="list-style-type: none"> • Staffing related to enrolment decline; • Deferral of administration computer renewal, wireless and 21st Century equipment; • Deferral of maintenance equipment purchases; • Maintenance and custodial supplies; | <ul style="list-style-type: none"> • 27 CYCWs due to new Spec Ed delivery model; • Non-staff budgets and • Utility contingencies |
|---|---|

While the 2014-2015 budget required reductions to balance, management added the following staff in order to respond to system needs beyond required ratios or legislation:

- | | |
|--|--|
| <ul style="list-style-type: none"> • Changes related to Special Education model delivery <ul style="list-style-type: none"> • Behaviour Analyst; • Chief Social Worker; • Special Education Supervisor and • 28 Educational Assistants • Mental Health Leader (Ministry funded) | <ul style="list-style-type: none"> • 8 Early Childhood Educators • 3 staff related to bell time supervision • Early Years Lead (EPO funded) |
|--|--|

Accumulated Surpluses

Accumulated surpluses refer to surplus funds that were set aside for a specific purpose in a prior year.

No reserves are forecast to be used for 2013-2014 or 2014-2015.

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

	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates
Opening Balance	5,427,327	3,979,207	4,522,139	4,522,139
Contributions	-	753,921	-	-
Draws	(1,448,120)	(210,989)	-	-
Closing Balance	3,979,207	4,522,139	4,522,139	4,522,139

Composition of Accumulated Surplus

Composition of Accumulated Surplus	Amount
Operating surplus	1,896,055
Network infrastructure	500,000
Insurance	150,000
WSIB*	592,311
Committed capital projects*	746,192
Sinking fund interest*	637,581

* encumbered



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

Draws on accumulated surpluses are limited to 1% of operating revenue. Any amount beyond one percent requires Ministry approval.

The Ministry assesses board health based on the amount of accumulated surpluses maintained.

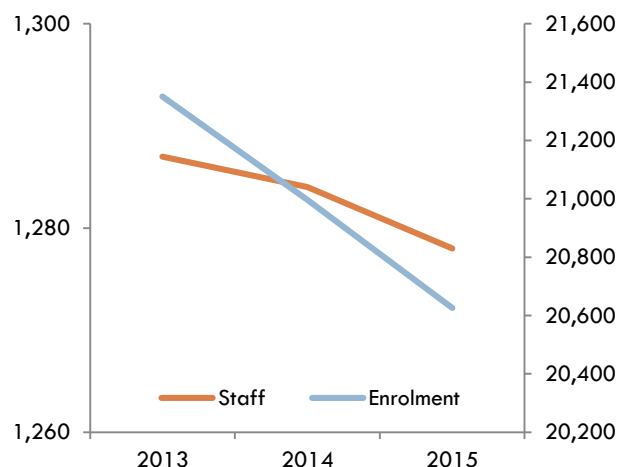
The Board philosophy is to balance within available funds in order to retain our accumulated surpluses.

Staffing

Staffing is the largest expenditure of the Board. It comprises 81.4% 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 Board's total estimated expenditure on salaries and benefits for the 2014-2015 school budget year is \$200.8M as compared to \$201.5M for 2013-2014.



Full Time Equivalent (FTE)	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates	Change
Teachers	1,310	1,291	1,284	1,278	(6)
Child and Youth Care Workers	54	69	84	57	(27)
Educational Assistants	296	262	259	287	28
Early Childhood Educators	32	76	112	120	8
Total Classroom	1,692	1,698	1,739	1,742	(3)
School and Board Administration	230	223	221	223	2
Facility Services	201	191	192	192	-
Other Support Staff	166	154	157	163	6
Total	2,289	2,266	2,309	2,320	11

The decrease in teachers is in response to declining enrolment, even though it is offset by the addition of teachers related to the final year of implementation for Full Day Kindergarten.

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

Early Childhood Educators have increased to support Full Day Kindergarten.

School and board administration has increased to support the Special Education model change, as well as to maintain collective agreement ratios.

Other support staff has increased in support the Special Education model change, as well as additional supervision due to bell time changes.

School board administration is often seen as an independent and isolated function of the board, when it is in fact an important support for all education initiatives and programs that boards deliver. Board administration and stewardship of resources should be integral parts of a board's multi-year strategic and annual operating plan.

For more information please visit: http://www.edu.gov.on.ca/eng/funding/1415/BAAG_Report.pdf

The background of the entire image is a close-up, vertical shot of a book's spine. The spine is made of a reddish-brown, textured material, possibly cloth or leather. A white, braided cord is wrapped around the spine, starting from the bottom and curving upwards towards the top right. The cord has a distinct woven pattern. To the right of the spine, the edges of several book pages are visible, showing a light cream or off-white color. The lighting is soft, creating a warm, scholarly atmosphere.

Dashboard Report

Comparative Expenditure
Summary

Planning Area Summary

Budget Summaries

2014-2015 Budget Dashboard Report

Summary of Financial Results

2013-14 (\$Thousands)	2013-14		2014-15		Year Over Year Change	
	Budget	Forecast	Budget	\$	%	
Revenue						
Provincial Grants (GSN)	212,369	210,366	221,220	8,851	4.2%	
Non-GSN Grants	14,594	17,585	4,004	(10,590)	-72.6%	
Non-Grant Revenue	9,889	9,541	9,378	(511)	-5.2%	
Amortization of DCC	11,237	11,464	11,965	728	6.5%	
Total Revenue	248,089	248,956	246,567	(1,522)	-0.6%	
Expenses						
Classroom	170,446	171,553	170,768	322	0.2%	
Other Operating	60,066	59,882	58,399	(1,667)	-2.8%	
Amortization	11,801	5,915	12,093	292	2.5%	
Capital	5,776	11,606	5,307	(469)	-8.1%	
Total Expenses	248,089	248,956	246,567	(1,522)	-0.6%	
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 increase due to Full Day Kindergarten funds moving into the GSN

Non-GSN Grants: Decrease due to Full Day Kindergarten EPO now funded through GSN

Non-Grant Revenue: Decrease due to a reduction in Con Ed fees which are offset by an increase in Extended Day revenues due to program expansion

Changes in Expenses

Other Operating: Decrease due to Con Ed reduced enrollment and transportation bell time savings

Capital: Decrease due to lower interest costs as no new debt anticipated

Summary of Enrollment

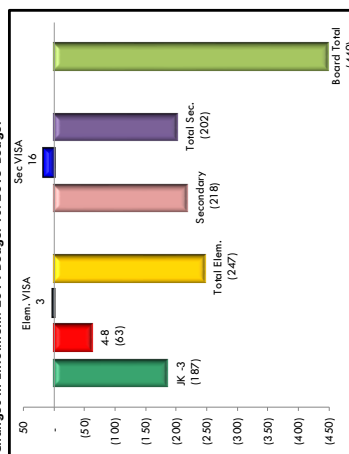
ADE	2013-14 Budget	2013-14 Forecast	2014-15		Year Over Year Change #	%
			Budget	Budget		
Elementary						
JK-3	7,040	7,121	6,934	(187)	-2.7%	
4-8	7,598	7,535	7,472	(63)	-0.8%	
VISA Students	10	7	10	3	30.0%	
Total Elementary	14,648	14,663	14,416	(247)	-1.7%	
Secondary <21						
Pupils of the Board	6,359	6,438	6,220	(218)	-3.4%	
VISA Students	176	160	176	16	9.1%	
Total Secondary	6,535	6,598	6,396	(202)	-3.1%	
Total	21,183	21,261	20,812	(449)	-2.1%	

Note: VISA students' year allocation, & their enrollment does not reflect our GSAs.

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

Note: 2013-2014 enrollment projections have been adjusted for FDK for comparative purposes

Changes in Enrollment: 2014 Budget vs. 2015 Budget



Highlights of Changes in Enrollment:

Elementary: Decline is also steadily slowing for our Board.

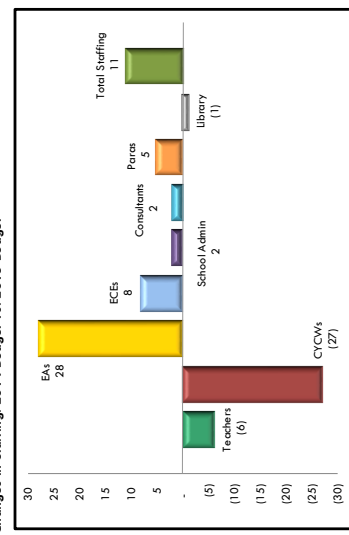
Secondary: Decline due to flow through effect from elementary enrollment, expected to continue to decline over the next 4 years.

VISA Students: No change anticipated over current year.

Summary of Staffing

FTE	2013-14 Budget	2013-14 Forecast	2014-15 Budget	Year Over Year Change #	%
Classroom					
Teachers	1,284	1,294	1,278	(6)	-0.5%
Child & Youth Care Workers	84	86	57	(27)	-32.1%
Educational Assistants	259	268	287	28	10.8%
Early Childhood Educators	112	118	120	8	7.1%
Total Classroom	1,739	1,766	1,742	3	0.2%
Other Support Staff					
School Administration	158	162	160	2	1.3%
Board Administration	63	63	63	-	0.0%
Facility Services	192	193	192	-	0.0%
Consultants	21	21	23	2	9.5%
Paraprofessionals	77	78	82	5	6.5%
Library & Guidance	59	61	58	(1)	-1.7%
Total Other Support Staff	570	578	578	8	1.4%
Total Staffing	2,309	2,344	2,320	11	0.5%

Changes in Staffing: 2014 Budget vs. 2015 Budget



Highlights of Changes in Staffing:

Classroom Teachers: Decreased enrollment and teachers reduced for pupil-teacher ratios

CYCW & EAs: Staff adjustment based on student need and revised delivery model

ECWs: Increase due to final year of Full Day Kindergarten implementation

Paraprofessionals: Staff additions to support new Spec Ed model and for site supervision due to bell time changes

Consultants: Spec Ed supervisor added to support new Spec Ed model and an Early Learning position funded by an EPO

Comparative Expenditure Summary

	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2013-2014 Forecast	2014-2015 Estimates	Year Over Year Change		Material Variance Note
						\$ Increase (Decrease)	% Increase (Decrease)	
OPERATING								
Classroom Instruction								
Teachers	125,211,146	124,639,498	124,936,984	124,437,338	124,488,079	(448,905)	(0.4%)	
Supply Teachers	3,747,391	3,813,632	3,427,747	3,821,380	3,520,228	92,481	2.7%	
Educational Assistants	14,974,018	15,711,401	17,018,297	17,532,631	18,581,518	1,563,221	9.2%	a.
Classroom Computers	1,661,884	1,333,152	1,549,479	1,477,069	1,371,450	(178,029)	(11.5%)	
Textbooks and Supplies	5,107,486	4,586,617	4,652,117	4,966,943	4,907,246	255,129	5.5%	
Professionals and Paraprofessionals	9,433,240	11,318,341	12,775,749	12,729,331	11,712,167	(1,063,582)	(8.3%)	a.
Library and Guidance	4,609,845	4,604,492	4,542,713	4,607,858	4,428,072	(114,641)	(2.5%)	
Staff Development	1,451,319	1,725,585	1,095,830	1,544,067	1,305,790	209,960	19.2%	b.
Department Heads	460,863	458,393	447,187	436,118	453,462	6,275	1.4%	
Total Classroom	166,657,192	168,191,111	170,446,103	171,552,735	170,768,012	321,909	0.2%	
Non-Classroom								
Principal and Vice-Principals	9,096,984	8,540,862	8,669,287	8,846,571	8,627,397	(41,890)	(0.5%)	
School Office	5,735,840	5,674,452	5,746,986	5,793,380	5,737,087	(9,899)	(0.2%)	
Co-ordinators and Consultants	2,522,413	2,535,974	2,775,434	3,050,634	2,771,582	(3,852)	(0.1%)	
Continuing Education	9,804,355	9,332,524	9,822,676	8,638,904	8,606,517	(1,216,159)	(12.4%)	c.
Total Non-Classroom	27,159,592	26,083,812	27,014,383	26,329,489	25,742,583	(1,271,800)	(4.9%)	
Administration								
Trustees	250,763	206,011	224,257	217,842	215,401	(8,856)	(3.9%)	
Director/Supervisory Officers	1,234,376	1,175,715	1,230,677	1,205,344	1,222,297	(8,380)	(0.7%)	
Board Administration	4,869,191	4,348,827	4,935,453	5,005,341	4,979,938	44,485	0.9%	
Total Administration	6,354,330	5,730,553	6,390,387	6,428,527	6,417,636	27,249	0.5%	
Transportation	6,014,476	6,123,340	6,146,319	6,116,046	5,388,190	(758,129)	(12.3%)	d.
School Operations and Maintenance	20,894,492	20,453,976	20,514,054	21,007,631	20,851,485	337,431	1.6%	
TOTAL OPERATING	227,080,083	226,582,792	230,511,246	231,434,428	229,167,906	(1,665,249)	(0.7%)	
Total Capital Expenditures	17,167,475	17,346,472	17,577,757	17,521,448	17,399,323	(178,434)	(1.0%)	
TOTAL EXPENDITURES	244,247,558	243,929,264	248,089,003	248,955,876	246,567,229	(1,521,774)	(0.6%)	

Explanation of variances:

- Increase (decrease) due to change in Spec Ed delivery model
- Increase due to EPOs announced which have professional development initiatives
- Decrease due to reduced enrolment and reduction of program offering to support long-term viability
- Decrease due to bell time changes

Planning Area Summary

	Learning Services							
	Program Services		Special Education		Continuing Education		Total Learning Services	
	2013-2014 Estimates	2014-2015 Estimates	2013-2014 Estimates	2014-2015 Estimates	2013-2014 Estimates	2014-2015 Estimates	2013-2014 Estimates	2014-2015 Estimates
Expenditures	159,800,075	158,384,219	27,837,735	29,519,859	9,822,676	8,606,517	197,460,486	196,510,595
GSN allocation	141,608,457	150,317,343	26,672,028	28,323,746	5,228,237	4,236,086	173,508,722	182,877,175
EPO and other grants	13,259,743	1,608,905	32,122	31,656	1,697,972	-	14,989,837	1,640,561
Other revenue	4,478,400	5,820,000	-	-	2,896,467	4,348,218	7,374,867	10,168,218
	159,346,600	157,746,248	26,704,150	28,355,402	9,822,676	8,584,304	195,873,426	194,685,954
Surplus/(Deficit) before planning area transfers	(453,475)	(637,971)	(1,133,585)	(1,164,457)	-	(22,213)	(1,587,060)	(1,824,641)
Surplus from Board Admin	170,768	145,945	-	160,009	-	22,213	170,768	328,167
Surplus from Operations	70,088	492,026	1,133,585	-	-	-	1,203,673	492,026
Surplus from Transportation	212,619	-	-	1,004,448	-	-	212,619	1,004,448
Total Revenues	453,475	637,971	1,133,585	1,164,457	-	22,213	1,587,060	1,824,641
Surplus/(Deficit)	-	-	-	-	-	-	-	-

	Operations and Maintenance		Capital		Transportation		Administration	
	2013-2014 Estimates	2014-2015 Estimates	2013-2014 Estimates	2014-2015 Estimates	2013-2014 Estimates	2014-2015 Estimates	2013-2014 Estimates	2014-2015 Estimates
Expenditures	20,514,054	20,851,485	17,577,757	17,399,323	6,146,319	5,388,190	6,390,387	6,417,636
GSN allocation	20,007,588	20,327,062	17,577,757	17,399,323	6,358,938	6,392,638	5,974,407	6,188,164
Other Revenues	1,710,139	1,016,449	-	-	-	-	586,748	557,639
Total Revenues	21,717,727	21,343,511	17,577,757	17,399,323	6,358,938	6,392,638	6,561,155	6,745,803
Surplus/(Deficit)	1,203,673	492,026	-	-	212,619	1,004,448	170,768	328,167

	Total Board	
	2013-2014 Estimates	2014-2015 Estimates
Total Expenditures	248,089,003	246,567,229
Total Revenues	248,089,003	246,567,229
Draw from Accumulated Surplus	-	-
Surplus/(Deficit)	-	-

Operating vs. Capital		
	2013-2014 Estimates	2014-2015 Estimates
Total Operating	230,511,246	229,167,906
Total Capital	17,577,757	17,399,323
Total Budget	248,089,003	246,567,229

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 and
- Depreciation of capital assets

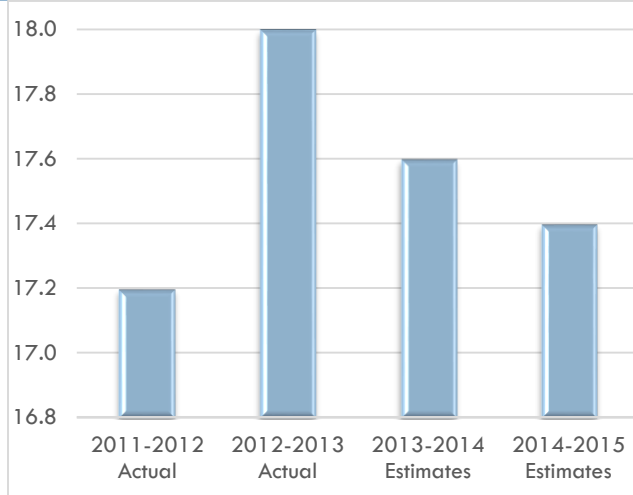
Long Term Debt

The Board has debt obligations due to the construction of buildings and purchase of land. The Ministry assumed all Board debt in 2010 which means that interest costs for supported projects are fully funded. The 2014-2015 budget does not anticipate any new debentures for eligible projects and therefore contains known interest payments.

Capital Asset Additions

The Board calculates depreciation on all capital assets that are owned or leased. The table below outlines the major capital additions for 2014-2015. The majority of projects are Ministry approved and funded directly. Computers and maintenance equipment are funded through operating dollars.

The Ministry provided increased funding for the renewal of facilities, recognizing the large provincial (and local) renewal backlog. The Board also received funding for 2 additions which will commence next year.



Land purchases

The Board anticipates purchasing approximately \$13.7M 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 and
- St. Anne (C) elementary school addition

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

The Board will not perform accommodation reviews in 2014-2015 but may undertake boundary reviews in growth areas.

Amount

School renewal and school condition improvement projects	\$ 4.8
Addition – St. Anne (C)	\$ 2.5
Renovation – St. Aloysius elementary	\$ 1.9
Addition – Holy Spirit	\$ 1.6
St. Gabriel completion of school	\$ 1.4
Completion of Full Day Kindergarten projects	\$ 0.6
Computer related equipment	\$ 0.6

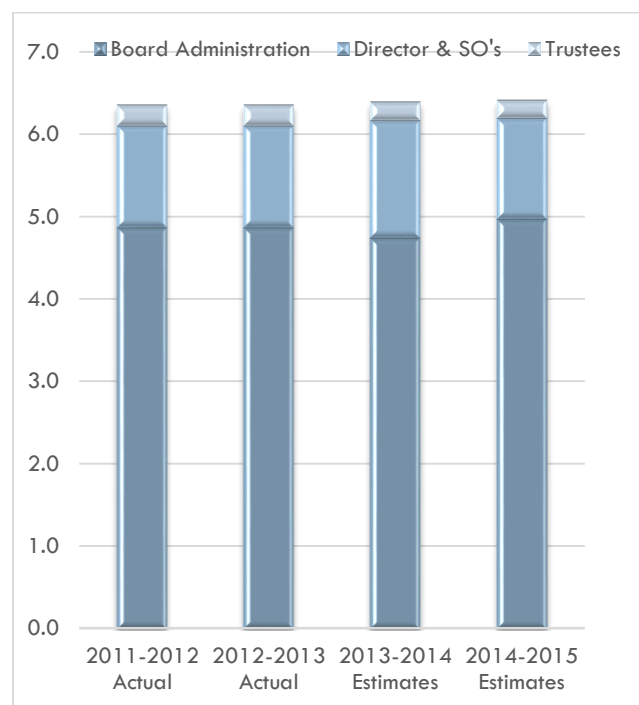
Annual detailed Capital and Debt expenditures can be found in Appendix VII.

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;
- Supply and Administrative Services and
- Trustees

This year marks the first year of a four year phase in by the Ministry for the adjusted Board Administration funding. This change is designed to better reflect the administrative requirements of Boards, which does not necessarily change in response to enrolment. This change in funding further supports the Ministry's continued commitment to accountability, reporting and transparency.



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

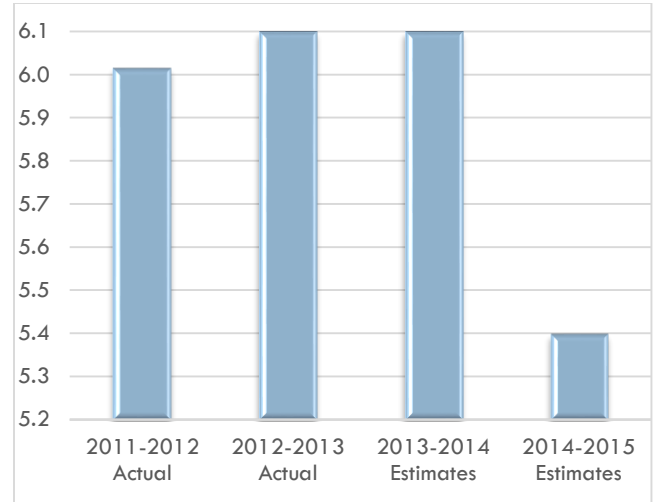
The budget for transportation is developed by the consortium and approved by its Board of Directors.

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

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

Changes and challenges

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



The proposed budget provides for the Region-wide bell time change as approved by Trustees. This proposal altered bell times at both elementary and secondary schools which allowed for routing efficiencies. The Board also reduced the number of GRT passes at secondary schools and placed more students on yellow buses. This was in response to the bell time change as well as to increased fares from GRT. These initiatives resulted in a \$1M savings to the Board.

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 STSWR is hopeful that costs will remain stable for the next contract period.

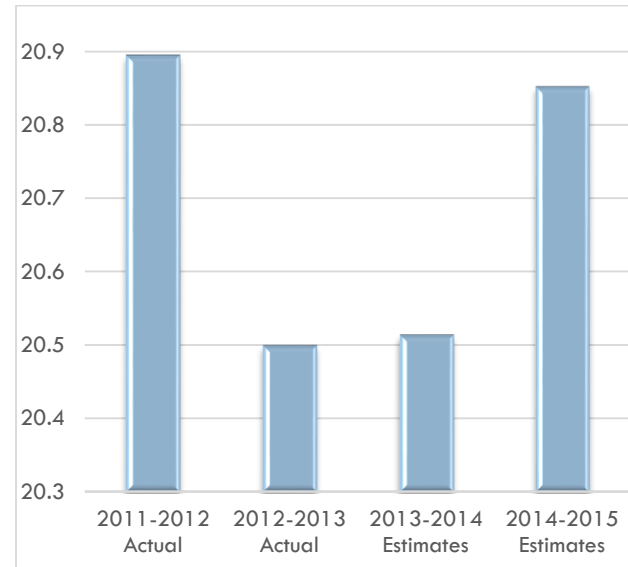
Annual detailed Transportation expenditures can be found in Appendix IX.

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	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates
Salaries & Benefits	11,197,498	10,905,449	11,213,062	10,882,190
Utilities	4,660,231	4,438,547	4,802,788	5,461,512
Contracts & Supplies	4,482,728	4,510,816	3,818,303	4,006,775
Other	554,035	599,164	679,901	501,008
Total Facility Services	20,894,492	20,453,976	20,514,054	20,851,485

Staffing remains stable compared to this time last year. The decrease in salary and benefits is due to the capitalization of construction salaries against projects in the proposed budget.

Utilities can be unpredictable and the Board closely monitors them throughout the year. Utility 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.

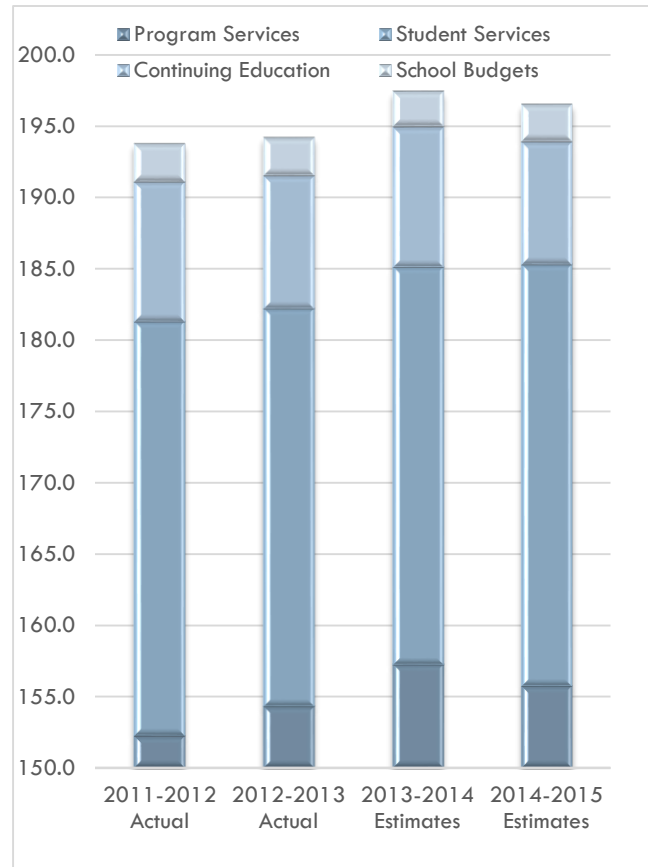
Learning Services

Learning Services includes the academic instruction of the Board and is the largest portion of the overall budget. 94.1% of the budget is related to salaries and benefits of teaching and support staff.

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	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates
Program Services	152,277,696	154,325,010	157,253,446	155,760,014
Special Education	29,028,425	27,880,037	27,837,735	29,519,859
Continuing Education	9,804,355	9,332,524	9,822,676	8,606,517
School Budgets	2,706,309	2,737,352	2,546,629	2,624,205
Total Learning Services	193,816,785	194,274,923	197,460,486	196,510,595

St. Elizabeth CES, 2014



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. David CSS students, 2014



Expenditure Category	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates
Salaries and benefits	146,166,501	148,063,723	150,245,775	148,993,391
Text books and resources	1,430,011	1,756,140	1,580,447	1,966,385
Contracts and other services	2,574,443	3,247,576	4,591,400	4,223,812
Staff development	570,634	538,689	441,891	350,396
Other	1,536,107	718,882	393,933	226,030
Total Program Services	152,277,696	154,325,010	157,253,446	155,760,014



Learning Services

STUDENT SERVICES

Student Services provides programming to meet the diverse needs of all students. Keeping the student at the centre, each special education plan is rooted in the home-school-community philosophy. The Boards' belief is that all children are capable of learning. Each child develops and learns differently with their own strengths and needs.

The Ministry requires that Special Education funding can only be spent on Special Education needs. The Board annually overspends its allocation in this area, which is a typical characteristic of almost every Ontario school board. The Ministry has revised the funding

formula this year, which will be phased in over four years. The proposed changes are in response to recommendations of a working group and sector consultations. This is expected to increase the Boards' funding nominally. The Ministry has also provided permanent funding for a Mental Health Leader to support Board mental health initiatives.

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

Changes

Student Services reviewed the staffing model and has made some modifications to service delivery. The new model focuses on a "team" approach and will be able to provide better support for students.

Expenditure Category	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates
Salary and benefits	27,821,111	26,641,275	26,565,316	28,239,954
Textbooks and Resources	180,897	167,264	240,780	192,252
Contracts	171,144	152,179	252,625	212,625
Staff development	102,552	106,471	100,285	111,556
Other	752,721	812,848	678,729	763,472
Total Special Education	29,028,425	27,880,037	27,837,735	29,519,859

The increase in salary and benefits year over the prior year is due to the fact that some EAs were allocated to the Full Day Kindergarten EPO and were not reflected in the Special Education envelope.

Contracts have decreased due to a reduction in nursing and service contracts related to student needs.

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

Special Education services encompasses exceptionalities, defined as follows: behaviour communication (learning disabled, autistic, language and speech impairment, hard of hearing); physical (blind/low vision, physical disability); intellectual (gifted, mild intellectual disability, developmental disability).



Learning Services

CONTINUING EDUCATION

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

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

St. Louis is funded through the Grants for Student Needs, the Ministry of Citizenship and Immigration, Citizenship and Immigration Canada, the Ministry of Training Colleges and Universities as well as student fees. The amount provided through the GSN is a reduced rate compared to regular day school secondary students.

Changes

The Cambridge campus of St. Louis will relocate programs in 2014-2015 to St. Benedict and the main campus in Kitchener. The building that housed St. Louis was in need of extensive repairs and made program viability difficult. Some programming and staffing reductions occurred as a result of the relocation. It is anticipated that this change will be beneficial to St. Louis in the long term and provide financial stability to programs.

Expenditure Category	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates
Salaries and benefits	8,945,800	8,597,684	8,413,483	7,628,107
Supplies	650,427	509,025	1,284,428	848,958
Contracts	132,455	168,712	81,636	63,312
Other	75,673	57,103	43,129	66,140
Total Continuing Education	9,804,355	9,332,524	9,822,676	8,606,517

Salaries and benefits have decreased due to programming changes within Continuing Education.

Supplies have decreased due to relocating the Cambridge campus of St. Louis to a newer, less costly facility.



St. Louis correspondence
and hair styling, 2014



Learning Services

SCHOOL BUDGETS

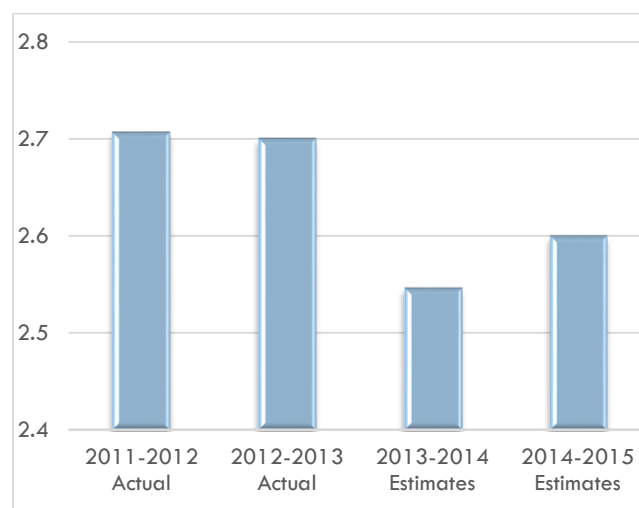
Budget Development Process

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 and
- Photocopying



Declining Enrolment impact

The amount allocated to the schools has been steadily decreasing in correlation with the Board's enrolment decline. Due to FDK, there is an increase in elementary budgets this year. The difficulty 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 and to ensure that students continue to receive the quality of education they deserve.

Student generated funds are used to support external charities, subsidize trips, and respond to local school community needs.

These revenues are estimated to be \$4.9M for 2014-2015 for the Board and over \$1B provincially.

These funds are incorporated into the Board financial statements annually. The Board does not exercise any control over these funds but must ensure compliance with Board policies and procedures over fundraising. The Board's Internal Auditor Officer helps to ensure these funds are appropriately managed and supported.

Appendices

Appendix I:
Budget Survey Results

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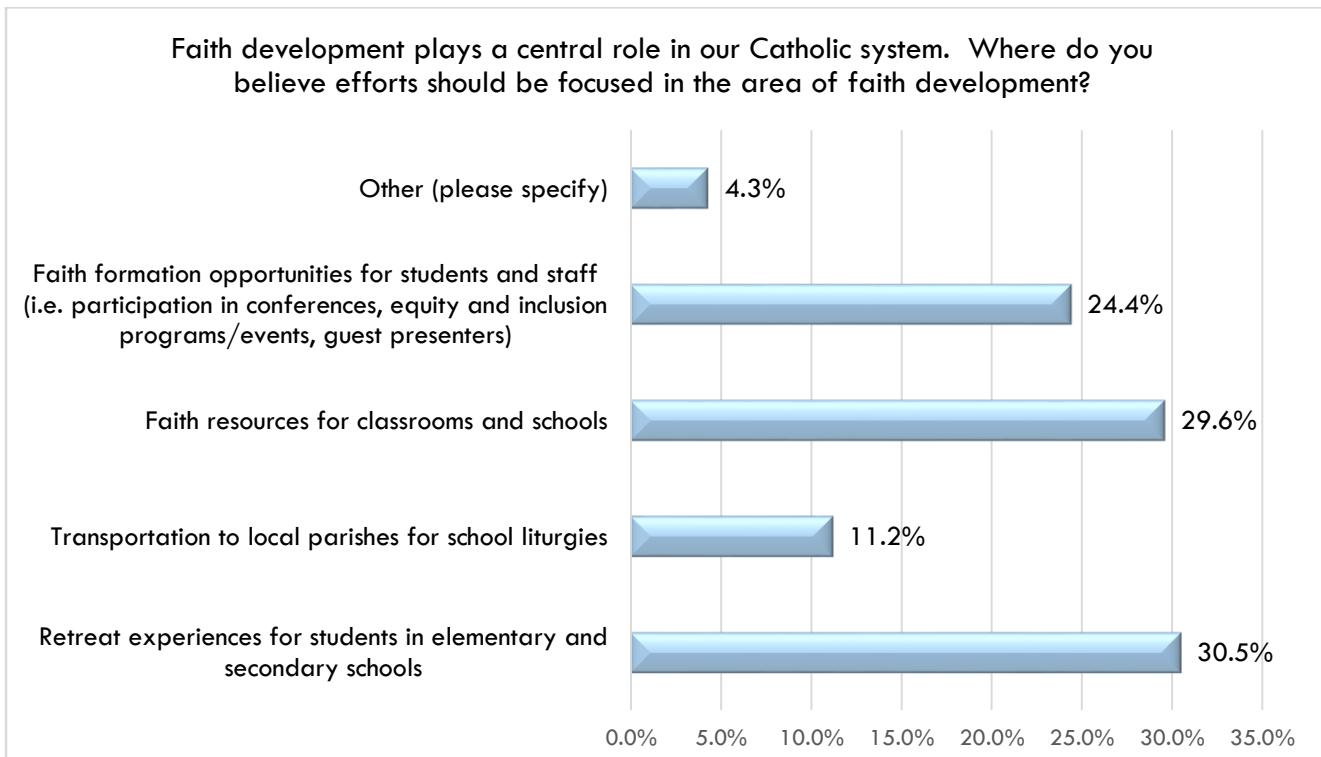
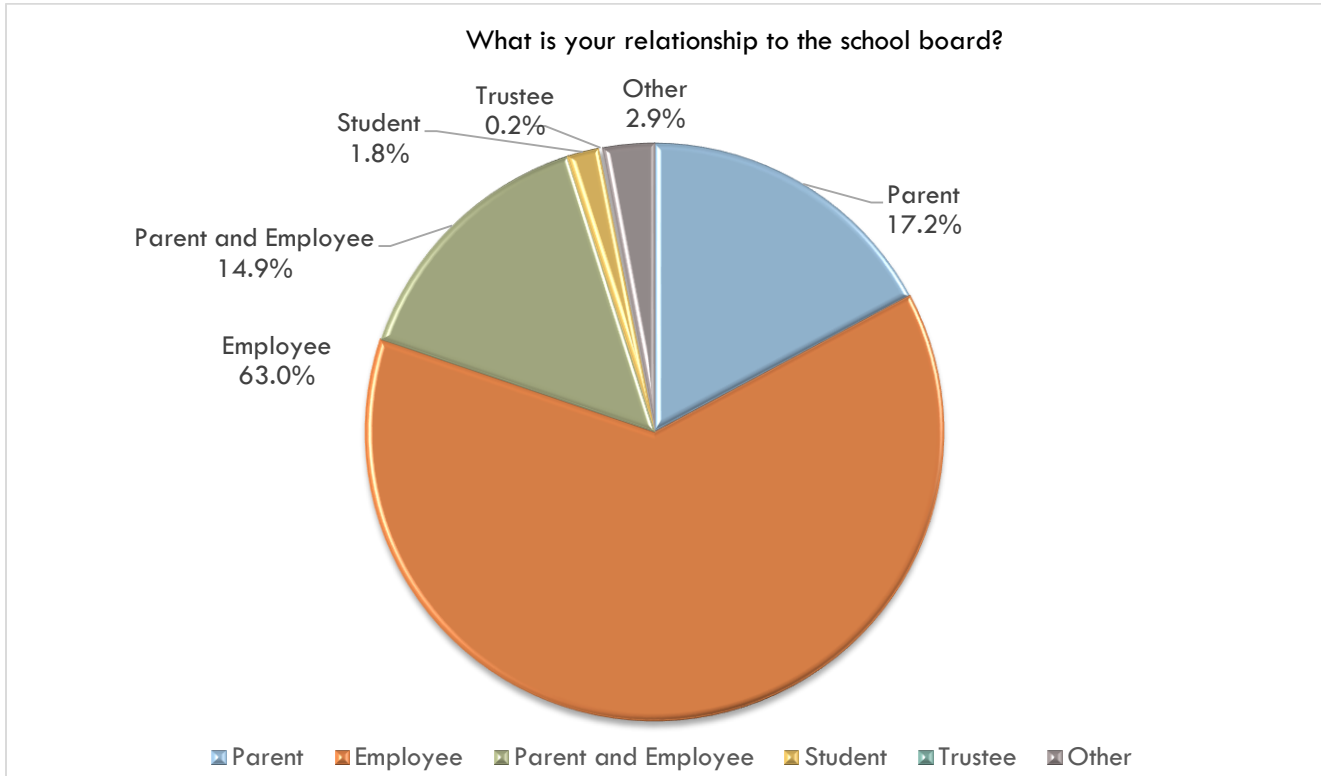
Appendix XI:
Learning Services

Appendix XII:
Technical Paper Analysis



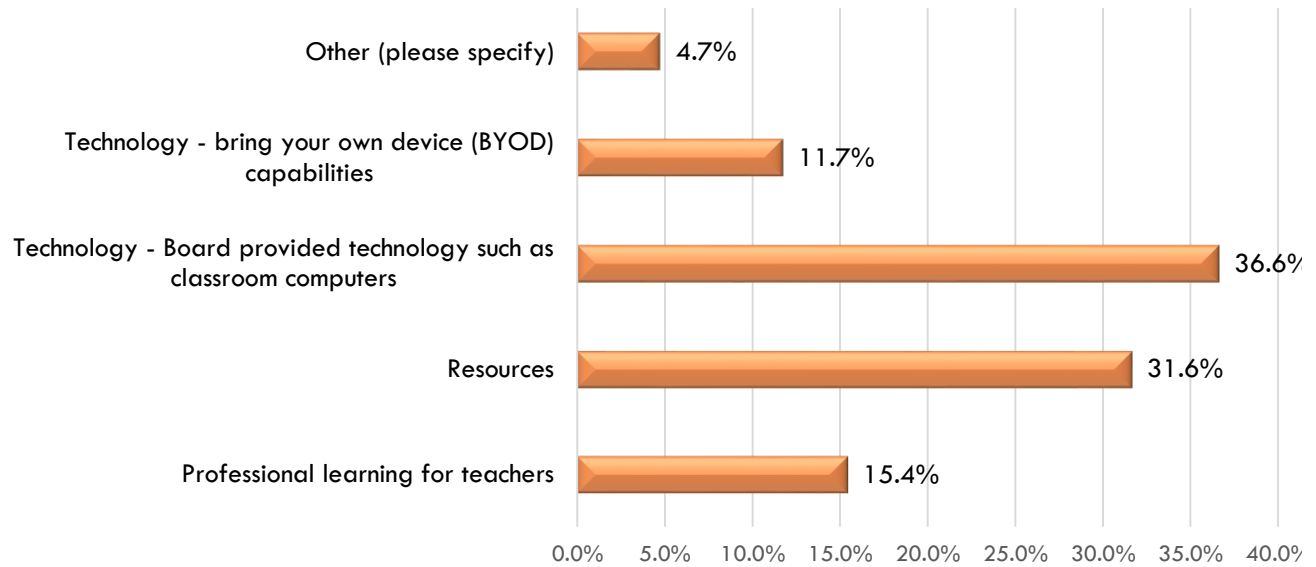
Appendix I:

Budget Consultation Survey Results



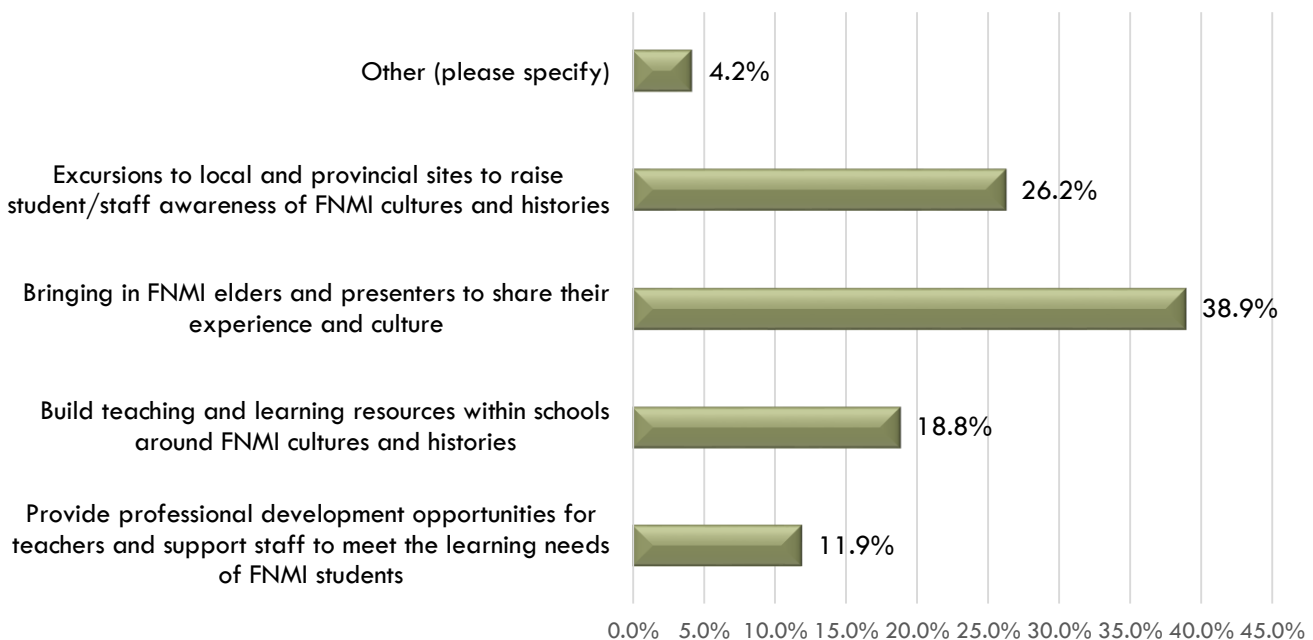
Faith-centred student achievement and well-being continues to be a priority in Board classroom environments. Success can be measured when both the curriculum and teaching methods meet the needs of all learners.

Which direction of budget funds do you believe will best serve our students and the classroom environment?

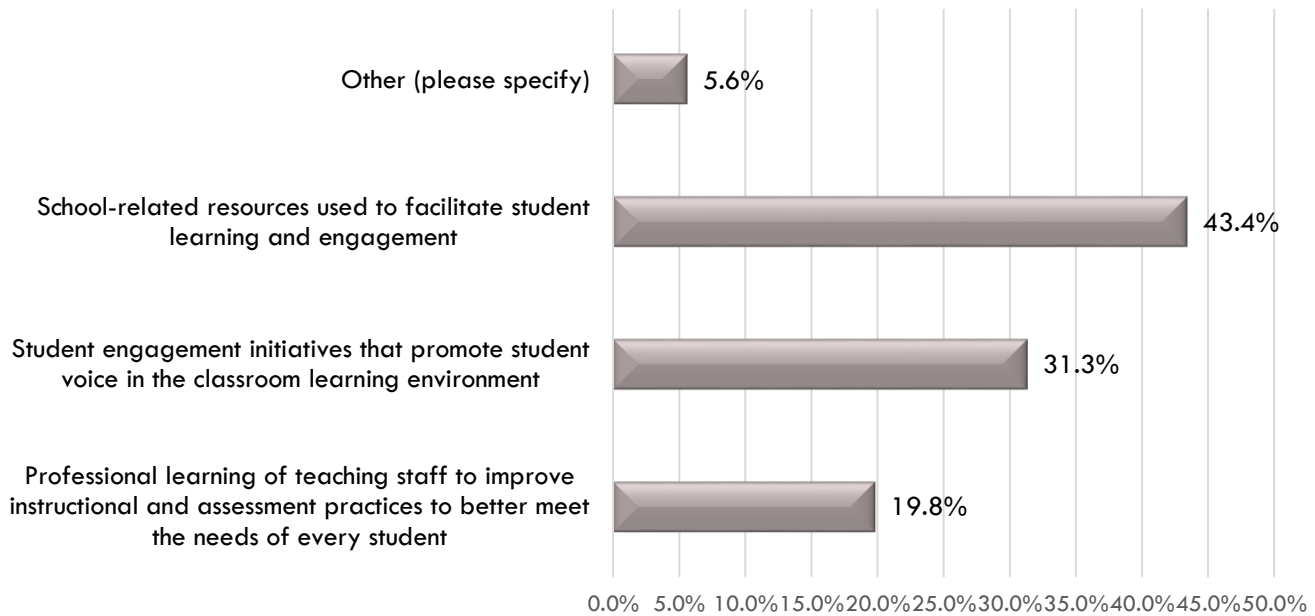


The board receives Aboriginal Education funding for the purpose of improving First Nation, Metis and Inuit (FNMI) student achievement and raising awareness and knowledge of the rich cultures and histories of FNMI.

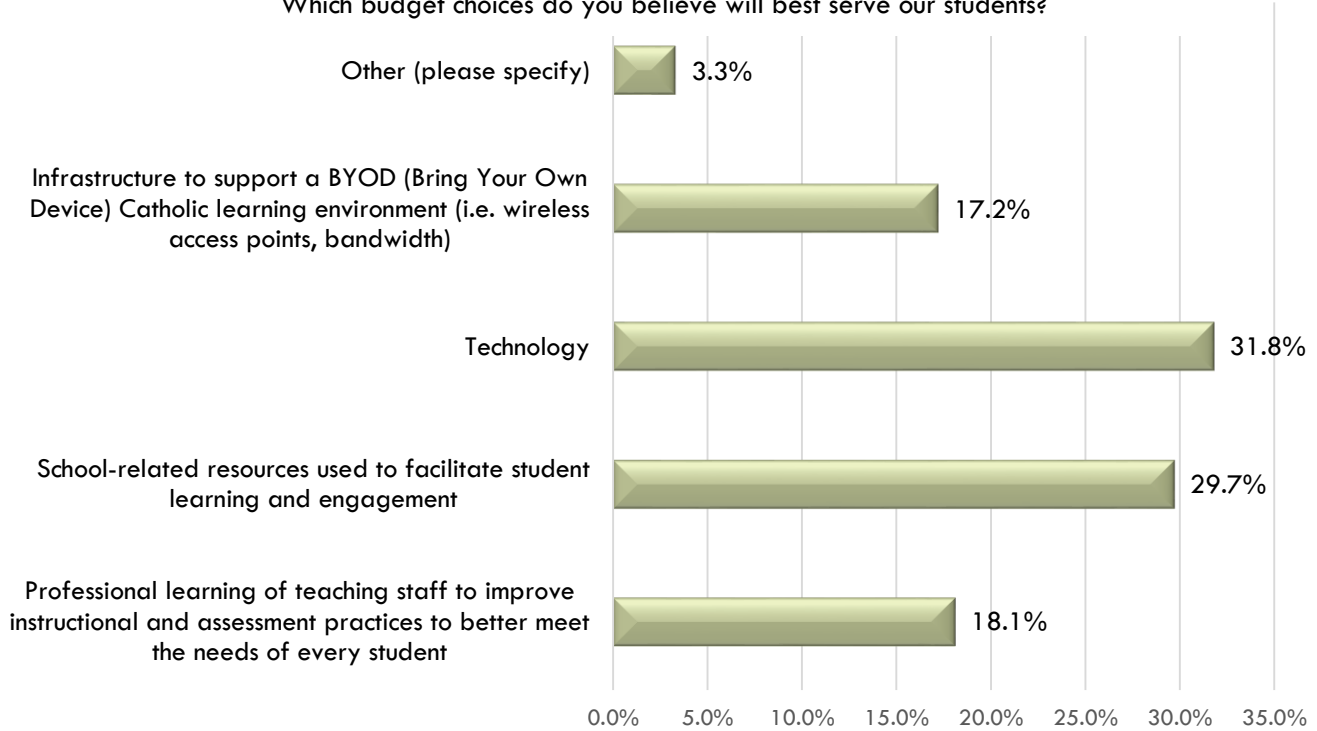
Which budget choice do you believe will best serve our students?



Student Success/Learning to 18 funding supports Catholic learning environments so that every student has the opportunity to learn, progress, and achieve.
Which budget choice do you believe will best serve our students?



Funds will be budgeted for our 21st Century Teaching and Learning Blueprint to support instructional and assessment practices that will build our students' critical thinking, creativity, collaboration, communication, digital citizenship, research, and fluency skills.
Which budget choices do you believe will best serve our students?



What resources do you feel are required to maintain an inclusive learning environment in the Board?



- behaviour
- communication (learning disabled, autistic, language impairment and speech impairment, hard of hearing)
- physical (blind/low vision, physical disability)
- intellectual (gifted, mild intellectual disability, developmental disability)

Special Education services are available for students with “exceptionalities”, as defined by the Ministry of Education. These exceptionalities can be broken down as follows:

- behaviour
- communication (learning disabled, autistic, language impairment and speech impairment, hard of hearing)
- physical (blind/low vision, physical disability)
- intellectual (gifted, mild intellectual disability, developmental disability)

What areas of exceptionalities do you believe require increased Special Education resources?

The word cloud is a cross shape. The central vertical word is 'BEHAVIOUR'. The horizontal word is 'NEED'. Other words include 'RESOURCES', 'INTELLECTUAL', 'COMMUNICATION', 'SUPPORT', 'TEACHERS', 'STUDENT', 'HEALTH', 'DISABILITY', 'CHALLENGES', 'CHILD', 'PHYSICAL', 'REQUIRE', 'SPECIAL', 'ENOUGH', 'CET', 'STAFF', 'DISABLED', 'ARTISAN', 'EXPERIMENT', 'TEACHER', 'ASSISTANCE', 'MENTAL', 'AREA', 'PUBLISHING', 'ADULTS', 'CRACKS', 'MIND', 'KIDS', 'WORK', 'EDUCATION', 'MANY', 'STRATEGIES', 'ENVIRONMENT', 'INTELLIGENCE', 'GIFTED', 'CLASSROOM', 'EXCEPTIONALITIES', 'NEEDS', 'CHILDREN', 'SCHOOL', 'PROGRAMS', 'INCREASED', 'WITHOUT', 'HELP', 'LEARNING', 'TIME', 'INDIVIDUAL', 'OFTEN', 'SPECIAL', 'UNIT', 'INCREASED', 'STUDENTS', 'SCHOOL', 'HELP', 'LEARNING', 'MANY', 'EDUCATION', 'MANY', 'STRATEGIES', 'ENVIRONMENT', 'INTELLIGENCE', 'GIFTED', 'CLASSROOM', 'EXCEPTIONALITIES', 'NEEDS', 'CHILDREN', 'SCHOOL', 'PROGRAMS', 'INCREASED', 'WITHOUT', 'HELP', 'LEARNING'.



Appendix II:

Overview of Revenue Types

The Board has specific sources of funding in the budget. The main sources of funding are as follows:

Grants for Student Needs (GSN)

GSN revenue is the main funding source for the Board and 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

Ministry of Education grants and Language Instruction for Newcomers (LINC), which are outside the GSN, 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 primarily 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 of 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 Board's share of administration of the transportation consortium.

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 fees, software fees and contracts.

Utilities

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

Technology

Technology expenditures are related to 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 2014-2015 school year as per 2014:B5 2014-15 Funding in Addition to Grants for Student Needs on March 27, 2014.

Grant description	Amount	Responsibility
Autism Supports and Training	31,656	Student Services
Collaborative Inquiry for Learning – Mathematics	45,000	Program Services
Community Use of Schools – Outreach Co-ordinators	77,600	Facility Services
E-Learning	105,000	Program Services
Elementary Library Staff Fund	124,925	Corporate Services
Learning for All K-12 Regional Projects	18,901	Program Services
Managing Student Information Systems (MISA)	42,217	Program Services
Mental Health and Addiction Strategy	17,089	Program Services
Renewal of French as a Second Language	52,337	Program Services
Safe and Accepting School	45,097	Program Services
Small and Northern Boards Mathematics	117,837	Program Services
Specialist High Skills Major	182,191	Program Services
Student Success – Supporting Transitions and Innovative	26,073	Program Services
Student Success – Collaborative Inquiry	20,567	Program Services
Student Success – Differentiated Instruction	20,567	Program Services
Student Success – Effective Mathematics Instruction	20,567	Program Services
Student Success – Effective Literacy in Adolescents	20,567	Program Services
Student Work Study	120,000	Program Services
System Implementation and Monitoring/OFIP	193,500	Program Services
System Implementation and Monitoring Regional Network	25,000	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 and
 - 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 to the long term debt held by the Board. This interest included in the budget is based on known debt at the time of preparation. 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, renovations, land and land improvements. 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 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 facility needs.

Appendix VII:

Capital and Debt Detail

Expenditure Category	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates
Land improvements	143,001	132,894	187,225	187,333
Buildings	7,068,808	7,629,067	8,388,637	8,739,645
Portable structures	426,696	437,680	436,268	434,378
First-time equipping	215,821	171,214	186,633	143,972
Equipment - 5 years	70,788	71,301	68,873	55,363
Equipment - 10 years	564,532	603,167	596,487	615,124
Equipment - 15 years	751	1,088	1,984	1,425
Furniture	1,766	1,766	1,766	1,766
Computer hardware	270,700	247,676	229,559	265,421
Computer software	25,936	17,404	13,704	21,253
Vehicles	58,822	53,222	46,607	32,386
Leasehold improvements	339,075	349,941	348,297	351,528
Leased buildings	799,898	799,898	799,898	799,898
Leased computers	587,966	568,353	495,493	444,117
Leased vehicles	37,492	17,041	-	-
Debt interest	6,555,423	6,244,760	5,776,326	5,305,714
Total Expenditures	17,167,475	17,346,472	17,577,757	17,399,323

Appendix VIII:

Administration Detail

Expenditure Category	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates
Salaries and benefits	5,200,148	4,598,811	5,252,408	5,136,080
Legal and audit fees	352,304	257,200	253,223	227,723
Office supplies, photocopying	166,023	114,738	207,270	221,630
Phone expenses	135,637	113,405	113,957	115,872
Interest expenses	121,323	22,025	30,000	40,000
Professional development	96,113	103,611	78,448	97,435
Trustee expenses & memberships	89,922	75,702	80,250	81,250
HR department & arbitration expenses	60,402	166,452	103,350	85,550
Travel expenses	49,491	49,439	56,300	60,800
IT fees, maintenance, network costs	(36,388)	92,144	94,524	238,123
Marketing and advertising	57,210	56,359	35,000	38,000
Memberships and subscriptions	24,234	22,980	29,084	28,430
Miscellaneous	37,911	57,687	56,573	46,743
Total Expenditures	6,354,330	5,730,553	6,390,387	6,417,636

Appendix IX: Transportation

Expenditure Category	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates
Yellow bus transportation	3,650,969	3,783,097	3,988,710	4,447,300
Grand River Transit (GRT)	1,575,353	1,585,350	1,274,033	137,280
Salaries & benefits	315,796	306,437	336,148	321,885
Taxis	304,830	296,856	359,822	299,015
Software contracts	18,285	25,453	34,650	34,650
Provincial schools transportation	25,630	16,150	20,158	21,474
Rent	25,422	26,208	27,984	27,984
Office supplies	8,832	8,547	8,910	8,910
Legal, insurance and audit	5,887	4,317	6,584	5,212
Other	83,472	70,925	89,320	84,480
Total Expenditures	6,014,476	6,123,340	6,146,319	5,388,190

Appendix X:

Facility Services

Expenditure Category	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates
Salaries and benefits	11,436,744	10,905,448	11,213,062	10,882,190
Utilities - electricity	3,177,599	3,372,405	3,107,502	3,871,150
Utilities - natural gas	1,013,129	735,264	1,176,045	1,035,812
Utilities - water and sewage	469,503	510,878	519,242	554,550
Custodial and maintenance supplies	1,828,502	1,914,343	1,571,432	1,700,383
Snow removal	538,417	586,507	653,980	588,917
Insurance	425,533	400,582	463,000	575,000
Portable costs	845,407	484,808	400,000	347,000
Travel and vehicle expenses	206,092	187,350	213,600	201,800
Security	183,105	117,247	154,000	138,000
Waste removal	131,849	116,706	152,000	102,000
Furniture and equipment – R & M	124,320	220,060	188,308	154,183
Building repairs and maintenance	147,217	420,953	502,663	446,995
Office supplies and phone expenses	89,853	63,872	97,790	92,675
Staff development and membership fees	53,991	49,403	41,430	39,830
Professional fees	223,231	368,150	60,000	121,000
Total Expenditures	20,894,492	20,453,976	20,514,054	20,851,485

Appendix XI:

Program and Student Services

Detailed Expenditures

Expenditure Category	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimates	2014-2015 Estimates
Salaries and benefits	174,266,460	174,824,839	176,921,269	177,343,652
Contracts	1,760,628	2,691,584	3,913,202	3,323,489
Texts, learning materials	2,396,529	2,164,024	1,930,748	2,082,412
Furniture and equipment – R&M & replacement	1,612,047	1,442,815	1,427,374	1,076,579
Information technology costs	1,062,299	1,073,808	940,438	1,428,346
Staff develop and memberships	674,577	682,628	591,146	499,579
Field trips and retreat costs	850,803	592,488	475,179	621,673
Phone expenses	511,896	526,562	586,277	594,477
Office supplies & photocopying	618,296	616,380	565,887	537,633
Travel expenses and parking	217,260	248,041	256,290	248,238
Human resources costs	21,327	22,559	25,000	143,000
Marketing	20,308	56,671	5,000	5,000
Total Expenditures	184,012,430	184,942,399	187,637,810	187,904,078

Appendix XII:

Technical Paper Analysis Summary

Funding Type	Revenue	Expenditures	Variance
Administration	6,745,803	6,417,636	328,167
Capital & Debt	17,399,323	17,399,323	-
Con Ed	8,268,287	8,606,517	(338,230)
Targeted Grants	1,640,561	1,640,561	-
First Nation	351,722	351,722	-
Learning Opportunities Grant	3,074,400	1,492,700	1,581,700
NTIP	111,112	111,112	-
Operations & Community Use of Schools	21,343,511	20,851,485	492,026
Other	1,550,000	1,550,000	-
Pupil Foundation, Language & QECO	132,874,630	135,741,274	(2,866,644) *
Safe Schools	352,963	352,963	-
Special Education	27,554,334	29,519,859	(1,965,525)
Transportation	6,392,638	5,388,190	1,004,448
International Students	4,288,300	2,954,228	1,334,072
School Foundation Grant	14,619,645	14,189,659	429,986
Grand Total	246,567,229	246,567,229	-

* Note: See Appendix XIII for the detailed Pupil Foundation, Language and QECO allocation

Appendix XII:

Pupil Foundation, Language and QECO detail

Sub-category	Revenue	Expenditures	Variance
Classroom Teacher	112,201,518	113,016,595	(815,077)
Teacher-Librarian	2,080,216	2,340,413	(260,197)
Guidance Teacher	1,543,089	1,758,748	(215,659)
Classroom Consultants	975,384	1,643,188	(667,804)
Supply Teacher	2,641,832	3,258,137	(616,305)
Education Assistants	155,307	203,497	(48,190)
Para-professional Support	2,715,391	2,523,955	191,436
Professional Learning	-	411,022	(411,022)
Dept Head Allowances	290,166	412,719	(122,553)
Elementary & Secondary Supervision	387,260	596,544	(209,284)
Textbooks and Materials	1,568,132	3,040,784	(1,472,652)
Classroom Supplies	2,367,970	38,189	2,329,781
Classroom Computers	491,202	1,701,366	(1,210,164)
Early Childhood Educators	5,457,163	4,796,117	661,046
Grand Total	132,874,630	135,741,274	(2,866,644)



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