Waterloo Catholic District School Board



2015-2016 Budget

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

Prepared by: Corporate Services

June 2015









TABLE OF CONTENTS

AT A GLANCE	1
BOARD OF TRUSTEES	3
SCHOOL BOARD SENIOR ADMINISTRATION	4
BOARD PROFILE	6
MESSAGE FROM THE CFO	7
FINANCIAL SUMMARY	10
HIGHLIGHT OF CHANGES	11
PLANNING ASSUMPTIONS	12
CHALLENGES AND RISKS	13
BUDGET PROCESS	15
BUDGET CONSULTATION	16
ENROLMENT	17
EQAO RESULTS	18
REVENUES	19
EXPENDITURES	21
ACCUMULATED SURPLUSES	23
STAFFING	24
BUDGET SUMMARIES	26
DASHBOARD REPORT	27
COMPARATIVE EXPENDITURE SUMMARY	28
COMPLIANCE REPORT	29
SCHEDULE 5: ACCUMULATED SURPLUS	30
PLANNING AREAS	32
CAPITAL & DEBT	33
ADMINISTRATION	34
TRANSPORTATION	35
FACILITY SERVICES	36
LEARNING SERVICES	37
APPENDICES	42
BOARD POLICY IV007: FINANCIAL PLANNING/BUDGETING	43
OVERVIEW OF REVENUE TYPES	44
OVERVIEW OF EXPENDITURE TYPES	45
CAPITAL BUDGET COMPONENTS	46
BUDGET CONSULTATION SURVEY RESULTS	47
CAPITAL AND DEBT DETAIL	52
TRANSPORTATION DETAIL	52
ADMINISTRATION DETAIL	53
PROGRAM & STUDENT SERVICES DETAIL	53
FACILITY SERVICES DETAIL	54
TECHNICAL DADED ANALYSIS	

At A Glance

2,646 Full Day Kindergarten

Day School Learners 14,326 Elementary

6,064 Secondary 12,500 Continuing Ed

200 International Students

686 Enrolled in Extended Day Program

46 Elementary Schools

Secondo Schools Secondary

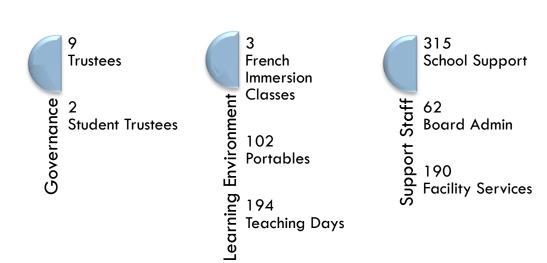
> 6 Continuing Ed & Alternative Ed

9,182 Transported via yellow bus & taxis

Transportation 115 Transported via **GRT**

Our Vision: "Our Catholic Schools: heart of the community -success for each, a place for all."









Joyce Anderson - Vice-Chair Kitchener / Wilmot



Bill Conway

Cambridge / North Dumfries



Manuel da Silva - Chair Cambridge / North Dumfries



Amy Fee Kitchener / Wilmot



Frank Johnson Waterloo / Wellesley / Woolwich



Wendy Price Cambridge / North Dumfries



Greg Reitzel Kitchener / Wilmot



Brian Schmalz Kitchener / Wilmot



Melanie Van Alphen Waterloo / Wellesley / Woolwich



Karen Hakim Student Trustee



Maria Paz Rodriguez
Student Trustee

Board of Trustees

The role of the Board of Trustees under the policy governance model is to articulate "Ends statements" which act as a guiding principle to lead the Board to their preferred future as a 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.

Director of Education

School Board Senior Administration

Gerry Clifford
Superintendent of Learning - Adult & Continuing Education

Michael Schmitt

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

> John Bigelow Senior Manager - Facility Services

Jason Connolly

Executive Officer - Human Resource Services

Laura Isaac Senior Manager - Financial Services

Sandra Quehl
Chief Information Officer

John Shewchuk Chief Managing Officer

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

These senior administration members are responsible for the development of the 2015-2016 budget and ensuring it is both reasonable and attainable for the Board.

Board Profile

HISTORY

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 179 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 more than 70 languages spoken in Waterloo Region's Catholic schools representing students from 114 nations. Waterloo Region is the fourth area of choice for 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)
- 4 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
- 96,000 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 1, 2015, you will find details on our proposed budget for the 2015-2016 school year. I am pleased to report that the budget is balanced.

This year's budget preparation process was no less exciting than previous years. In January 2015, the Ministry of Education asked school boards to prepare for a 1% to 2% decrease in revenues for 2015-2016. For us, that would have amounted to \$2M - \$4M. This is above and beyond normal revenue reductions related to declining enrolment. Fortunately, the Provincial government determined that funding for school boards would not be reduced as previously indicated, and our work to balance the budget became much more feasible.

Our approach to developing the 2015-2016 budget was based on a thorough examination of the Grants for Student Needs. Expense budgets were aligned to the applicable Ministry grants, and variances for each grant were analyzed. This process allowed management to quickly identify pressure areas and to make informed decisions.

Key areas of interest in the proposed budget are as follows:

- 1. Enrolment decline we have budgeted for 14,326 elementary students and 6,064 secondary students, which represents a decline of 236 students over the current year.
- 2. Salary and benefits consistent with the 2014-2015 school year, and with the funding announcements by the Ministry of Education, no annual increases have been included in the budget for any staff. Provincial negotiations continue, and if modifications need to be made to the budget as a result of labour agreements, changes will be made prospectively.
- 3. Right-sizing our footprint significant emphasis was placed in the Ministry's grant announcements on ensuring boards are right-sizing their schools. The Ministry is continuing to encourage boards to address surplus school spaces through partnerships, boundary reviews, school closures, and through renovations to school buildings. Moving forward, parents will see more third parties in our schools, and some communities may be engaged in consultation processes regarding boundary changes and school closures. Finally, we have received funding to remove vacant classrooms at two elementary schools. Planning for these activities is underway.

4. Identification of system investments funded by our international education program – as international education programs are subject to the number of fee-paying students we are able to attract each year, and because this number can fluctuate depending on any number of global events, management determined it would be prudent to identify the programs being funded from these revenues. Should international revenues decline in any one year, programs being funded would be discontinued until revenues recover. Identifying these programs also increases awareness in the system of some of the benefits accrued from running international programs.

As trustees and management embark on the journey of creating an inclusive multi-year strategic plan (MYSP), our budget planning process should mature into identifying how our budget supports system priorities. More specifically, using our MYSP will allow us to embed our values into the budget and this should be clear in our budget presentation materials and in our subsequent actions. Vice-Principal Lou Bellini stated during one of our Budget Advisory Committee meetings "Show me your budget and I will tell you what you value". Truthfully, I believe that was Joe Biden, but the observation is absolutely correct.

Respectfully Yours,

Shesh Maharaj, CPA, CGA

Bill 8 is the *Public Sector and MPP Accountability and Transparency Act, 2014*. This legislation will make Municipalities, Universities, Schools and Hospitals (MUSH) accountable to the Ontario Ombudsman effective September 1, 2015.

The Office of the Ontario Ombudsman investigates complaints of concerned citizens. They are currently investigating the transparency of Hydro One billing practices. They were previously responsible for the legislative changes with respect to unlicensed daycares and the Ontario Lottery and Gaming Corporation after a successful investigations noted irregularities.

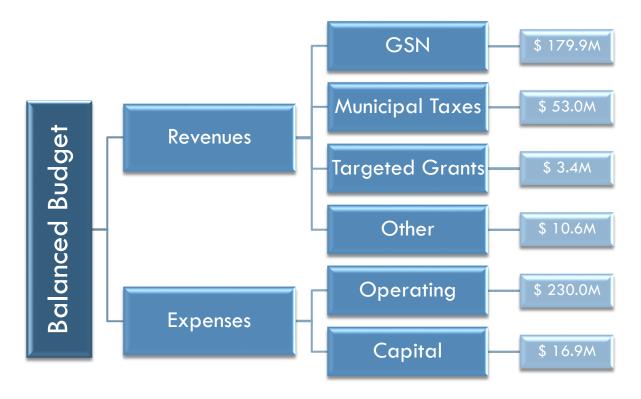


The Ombudsman had 3,400 complaints about school boards in 2013-2014. However, since they were unable to act on such complaints, they were turned over to the appropriate Ministry.

The Push for Mush, The Ontario Ombudsman, 2015 https://ombudsman.on.ca/About-Us/Who-We-Oversee/Bill-8/MUSH-Sector.aspx

Financial Summary

Management is proposing a balanced budget for the 2015-2016 school year totaling \$246.9M.



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 26, 2015. At that time, the Ministry indicated that total funding for the education sector would be \$22.5 billion, which represents a 0.03% decrease over the prior year. This slight decrease reflects the Ministry's messaging to Boards that "funding is stable year-over-year while building further efficiencies into the funding model." The Ministry did not invoke any new savings measures this year but rather continue to focus on prior multi-year commitments previously announced.

The following items highlight the changes applicable to the Boards' 2015-2016 budget:



\$ unknown

2015-2016 Continued Savings Measures

- School Board Efficiencies and Modernization (SBEM) recommendations:
- •Will encourage boards to review under-utilized space
- Will assist boards with accomodation reviews
- •Will provide boards with capital funds to assist in "right-sizing" facilities

Keeping up with costs

- •7.3% increase in utilities funding
- 2.0% increase in transportation funding
- 2.0% increase in non-staff school operations and maintenance costs









Capital Funding

- Continued funding of School Condition Improvement grant
- •4% increase for renewal funding and
- Potential funding to modify facilities where community partners are identified

Other

- Salaries for all staff continue to be frozen; collective agreements open
- •Continued special education restructuring of High Needs Amount (HNA)
- Continued board administration funding changes and
- •\$1.6M in targeted grants announced





WCDSB Multi-year Strategic Plan (MYSP)

There are many strategic planning models in the world. The board of trustees chose to engage the community using an "Appreciative Inquiry" model. This model encourages organizations to plan from a position of positivity and strength as opposed to negativity and weakness.

The community consultation focused on the themes of:

Discover – Dream – Design - Destiny

The results of the consultation will be formed into the MYSP, which will be in place for 2015-2016 and will be used to support future budget decisions.

 $\underline{https://www.wcdsb.ca/mysp/pdf/MYSP-Community-Consultation-Guide-Final.pdf}$

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
- Separation of operating and capital funds
- · 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:

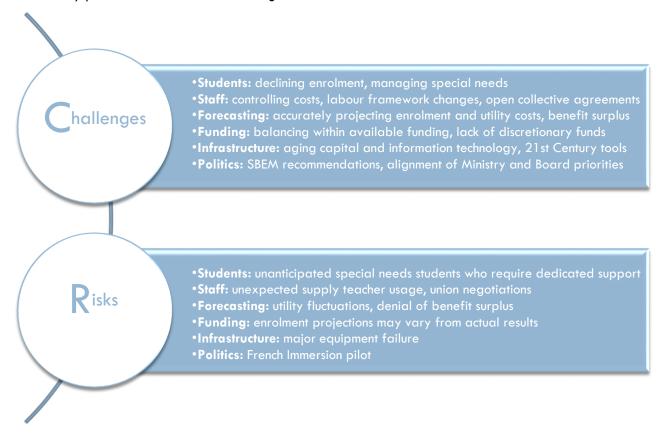
- All Ministry requirements must be met
- Reductions considered must minimize student impact
- A conservative enrolment projection must be used
- Compliance with Board Policy IV007: Financial Planning/Budgeting, contracts and collective agreements
- Revenues will only be included if they can be reasonably be confirmed
- Staff and student safety must not be compromised
- The base budget will be prepared based on GSN allocations and modified for specific priorities
- Reserves will not be used to balance the budget
- International Education net revenues will not be available to balance the budget and
- The presented budget must be realistic and balanced

t. Elizabeth CES, 2014



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 2015-2016 budget:



Since 2003, the Ontario government has invested \$12.0B to make schools better places to learn.

When students have good learning environments, they can focus on learning and personal achievement.

For more information please visit: https://www.edu.gov.on.ca/eng/parents/capital.html



Resurrection CSS

MENTAL HEALTH AWARENESS

This year, the Board partnered with the Mood Disorders Society of Canada to launch an anti-stigma campaign related to mental health awareness. This campaign is aimed at both staff and students.

Staff and student well-being is important to both the Board and the Ministry. This is evidenced by the funding commitment to for a mental health leader per board. This is a positive step to enhance awareness and understanding of issues that face many within our community.

A little about the campaign:
Elephant in the Room is a national campaign designed to address the stigma associated with mental Illness.

When you **display** your blue elephant, you show that you care about the wellness of others and demonstrate that this is a safe place to talk about mental illness, without fear of being viewed differently.

When you see the little blue elephant, you know that this is a safe place to speak about any mental health issues you or your family may be having. You will be treated with respect and dignity and you will find the support and understanding from a friend who cares.

Stigma can seem invisible but its effects are not. People with mental illness say that stigma can be worse than the illness itself. Taking action against stigma begins with you and your own recovery. The small blue elephant is a powerful symbol. People place it on their desk at work or carry it in their car. They put it anywhere they want to signal a stigma free zone where you can talk about mental illness.



For more information, please visit: http://www.mooddisorderscanada.ca/page/elephant-in-the-room-campaign

Some further explanations of Board challenges and risks:

Open collective agreements and negotiations

The Memorandums of Understanding (MOUs) which were implemented 3 years ago expired August 31, 2014. Boards are operating status-quo in the absence of new agreements; however Provincial negotiations are ongoing. The Board has maintained a salary freeze for those at the top of their grid and will amend should negotiations dictate a change.

Declining enrolment and accurately projecting enrolment The Board receives 95.7% of its revenue from the Ministry of Education, which is enrolment driven and continues to decline to

Education, which is enrolment driven and continues to decline for the coming year. The Board relies on the Budget Advisory Committee who, as a committee, ensure that conservative projections are used. Adopting this approach helps the Board to mitigate future reductions. The Board is hopeful that in the future, the implementation of French Immersion will draw families to the Board and enhance the Catholic education experience.

Managing special needs of students

The Board has traditionally experienced a shortfall with respect to special education funding compared to student needs.

Management 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

Management always attempts to minimize classroom impact, while developing the budget. In prior years, technology had been perpetually deferred. This presents difficulties as technology is ever-evolving. For 2015-2016 the Board will increase its investment in technology to support our 21st Century blueprint and reduce some risk of technology failure. The Ministry has also committed additional funds to boards to acknowledge aging capital infrastructure.

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 financial support to address rising utility costs, however this typically does not cover the actual costs to the board.

Budget Process

The preparation of the 2015-2016 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:



Ianuary - March

- Budget holder preplanning
- Ministry GSN announcement
- Budget Advisory Committee meetings commence
- Stakeholder consultation



pril - Ma

- Pro-forma budget prepared; potential reductions discussed
- Completion of enrolment projections
- Revenue and expenditure determination



lune

- Budget presentation
- •Trustee approval
- Ministry filing

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 IV.

Earlier this year, the Ministry indicated to Boards that they should anticipate a 1% to 2% reduction in funding over the prior year. This would have meant a reduction between \$2M - \$4M in addition to our anticipated enrolment decline. Due to this forewarning, Senior Administration diligently commenced budget planning earlier than normal. Fortunately, this reduction did not materialize, which made budget preparations considerably easier since areas of interest were previously identified.

Holy Rosary CES,



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 online 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 2015-2016, the Board received 571 (891: 2014-2015) responses to the online survey.

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

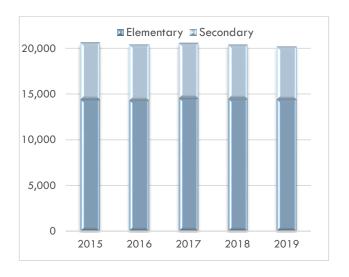






Enrolment

The Board projected day school enrolment for 2015-2016 is expected to be 20,390. This is a decrease of 236 full time students over 2014-2015. This equates to approximately \$2.0M 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. To help project our enrolment for the upcoming year, the Planning department prepares scenarios for the Budget Advisory Committee to review. The Committee's role is to choose a realistic, yet conservative projection to minimize future adjustments.



Enrolment	2014-2015 Projected	2015-2016 Projected	Year over Year Change	% Change
Junior Kindergarten	1,197	1,270	73	6.1%
Senior Kindergarten	1,427	1,376	(51)	(3.6%)
Grades 1-3	4,310	4,293	(1 <i>7</i>)	(0.4%)
Grades 4-8	7,472	7,387	(85)	(1.1%)
Total Elementary	14,406	14,326	(80)	(0.6%)
Grades 9-12	6,220	6,064	(156)	(2.5%)
Total Enrolment	20,626	20,390	(236)	(1.1%)

Note: The above enrolment does not include any tuition paying international education students.

Declining Enrolment...a Provincial epidemic

Most provinces in Canada are affected by a decline in the number of school-aged children. The Ministry established Declining Enrolment Working Group discusses challenges of declining enrolment and developed 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 and 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.

Catholic Board's 2013/14 EQAO Grade 3 and 6 Results Released

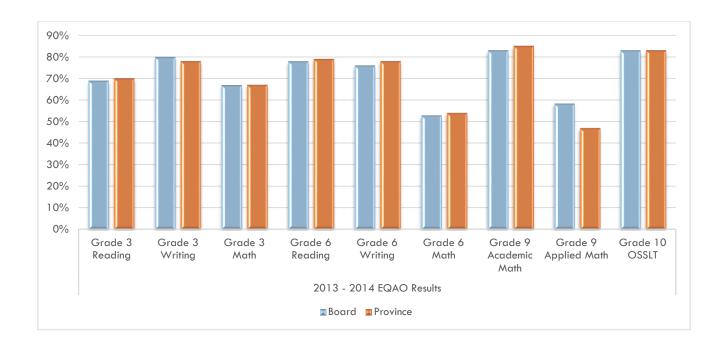
Five year trend mirrors provincial trend with gains in reading / writing; declines in math

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.

Catholic Board's Students Make Major Gains in EQAO Grade 9 Math

Grade 9 Applied Math scores outpace provincial average by 12% Gains also made in Grade 10 Literacy Test (OSSLT) scores

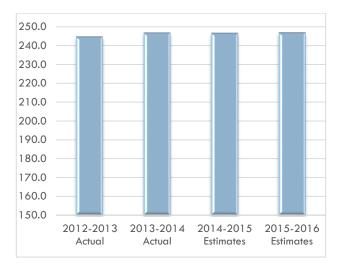
The Board uses the results from EQAO to assist in evaluating the Board against provincial benchmarks, determining strategies for improvement, and developing the Board Multi-year Strategic Plan. The elements contained in this plan are supported by the Board's budget.



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, extended day, solar leases and adult education fees are collected on a costrecovery basis. These revenue streams are significantly smaller and are not always available to support day school operations.

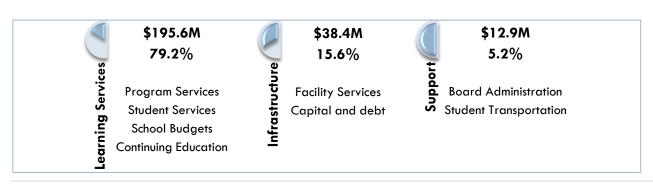
The Board's total estimated funding for the 2015-2016 school budget year is \$246.9M as compared to \$246.6M for 2014-2015.



Funding Source	2014-2015 Estimates	2015-2016 Estimates	Year Over Year Change	% Change
Grants for Student Needs (GSN) Local Taxation	182,356,325 50,828,035	179,880,693 53,023,004	(2,475,632) 2,194,969	(1.4%) 4.3%
Targeted Grants	3,274,734	3,413,454	138,720	4.2%
Other Revenue	10,108,135	10,590,920	482,785	4.8%
Total Revenue	246,567,229	246,908,071	340,842	0.1%

The following represents the revenues summarized by functional planning area:

Planning Area	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2015-2016 Estimates
Learning Services	193,056,976	194,986,431	194,685,954	195,612,299
Facility Services	20,877,694	20,695,619	21,343,511	21,432,625
Capital and debt	17,015,208	17,471,833	17,399,323	16,928,092
Transportation	6,372,142	6,399,280	6,392,638	6,488,241
Board Administration	7,360,887	7,279,844	6,745,803	6,446,814
Total Revenue	244,682,907	246,833,007	246,567,229	246,908,071



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 utilities, transportation, and maintenance as in prior years.

The overall decrease in GSN funding of \$2.5M is offset by the allocation to local taxation of \$2.2M. The small year-over-year GSN reduction attributable to declining enrolment which is offset by other provincial grant enhancements.

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 primarily attributed to a new Technology and Learning Fund (TLF) grant. However, it is not uncommon for additional grants to be announced later in the year.

Local Taxation

Local taxation is an allocation received through taxation efforts. It is 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.

The Ministry "tops-up" board funding based on enrolment. The main difference between GSN and local taxation revenue sources is with respect to when the Board receives the cash. The Ministry provides grants monthly whereas municipalities provide levies on a quarterly basis.

Other Revenue

Other revenue is comprised of adult education fees, international tuition, extended day fees, solar lease revenue, interest revenue, and daycare rental costs.

The Board is expanding the extended day program for before-and-after school care to 27 sites for 2015-2016. This cost-recovery program will generate an estimated \$1.8M.

International students are anticipated to increase from this time last year. The fees received from long and short-term students is anticipated to be approximately \$4.6M.

The solar panel projects are anticipated to be fully operational for 2015-2016, and are expected to generate \$0.3M in revenues.

Spotlight on Interational Education

The international education program offered by the Board has grown over 200% in the last 5 years. The Board now has one of the largest programs in the province. This growth can be attributed to active recruiting and concerted efforts to respond to student needs.

The profit component of this revenue stream is expected to be in excess of \$1.0M. This year, Management has identified specific programs to be funded by international revenues. If funding is not available, these programs will not be run.

Quick
Facts

190
Secondary

10
Elementary

\$4.6M revenue generated

Uses of Revenues

Direct student costs

Teaching staff & resources

RDO staff & expenses

Agent commissions

Profit
Allocation

Literacy teachers
& Researcher

Student Success
Consultants

Religion
resources

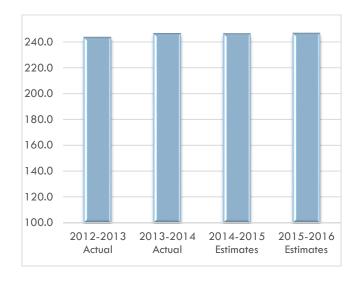
IT infrastructure

Expenditures

Management plans expenditures based upon:

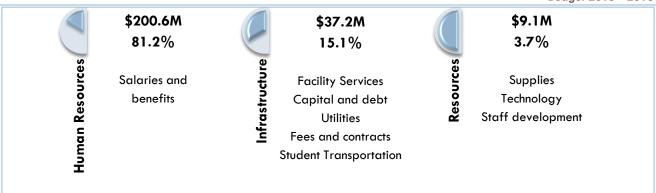
- Legislative requirements
- Contractual requirements such as collective agreements, service contracts
- Board Policy and
- Known infrastructure needs

The Board's total estimated expenditures for the 2015-2016 school budget year is \$246.9M as compared to \$246.6M for 2014-2015.



Planning Area	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2015-2016 Estimates
Learning Services	194,274,923	197,342,058	196,510,595	197,795,518
Facility Services	20,453,976	19,922,015	20,851,485	20,590,478
Capital and debt	17,346,472	1 <i>7,</i> 589,550	17,399,323	16,928,092
Transportation	6,123,340	5,763,440	5,388,190	5,421,312
Board Administration	5,730,553	6,174,160	6,417,636	6,172,671
Total Expenditure	243,929,264	246,791,223	246,567,229	246,908,071

Expenditure Type	2014-2015 Estimates	2015-2016 Estimates	Year Over Year Change	% Change
Salaries and benefits	200,801,353	200,580,434	(220,919)	(0.1%)
Capital and debt	17,399,323	16,928,092	(471,231)	(2.7%)
Facility Services	4,673,703	4,230,626	(443,077)	(9.5%)
Student transportation	5,388,190	5,421,312	33,122	0.6%
Supplies	5,584,694	6,441,994	857,300	15.4%
Fees and contracts	5,056,662	4,826,197	(230,465)	(4.6%)
Utilities	5,680,393	5,841,540	161,147	2.8%
Technology	1,371,450	2,096,390	724,940	52.9%
Staff development	611,461	541,486	(69,975)	(11.4%)
Total Expenditure	246,567,229	246,908,071	340,842	0.1%



81.2% 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 difficult to manage changes effectively and efficiently.

Senior Administration identified and approved the following major reductions and noteworthy additions:

Reductions Additions

- Staffing related to enrolment decline
- Deferral of computer equipment
- Maintenance and custodial supplies
- Non-replacement of staff vacancies
- Combination of consultant positions
- 11 CYCWs due to further refinement of Special Education delivery model and
- Non-staff budgets

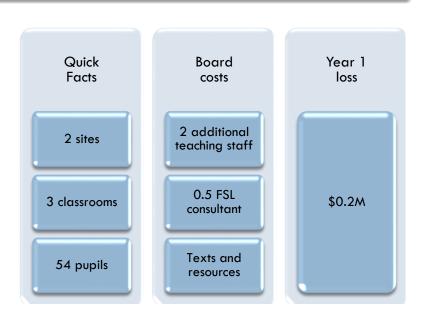
- Researcher
- 9 EAs due to further refinement of Special Education delivery model
- French Immersion resources
- Refresh of FSL resources and
- Refresh of Religion resources

Spotlight on French Immersion

In the fall of 2014, the Board committed to offering French Immersion for Grade 1 students commencing September 2015. The goal of this focused program is to enrich the quality of the Boards' faith-based curriculum and to respond to parental interest.

The Board will review the program from year to year to ensure viability.

The Board was only one of a handful of boards in Ontario that did not offer the widely sought after program.



Accumulated Surpluses

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

No operating reserves are forecast to be used for 2015-2016.

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

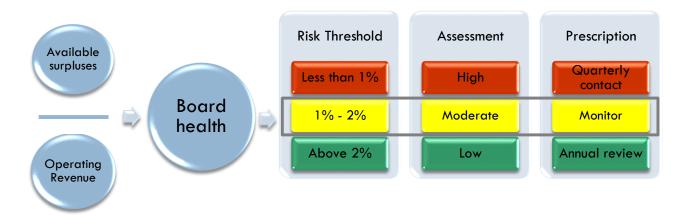
	2012-2013	2013-2014	2014-2015	2015-2016
	Actual	Actual	Estimates	Estimates
Opening Balance	3,979,202	4,522,134	4,226,659	4,089,364
Contributions	753,921	40,062	-	-
Draws (due to commitments)	(210,989)	(335,537)	(137,295)	(137,295)
Closing Balance	4,522,134	4,226,659	4,089,364	3,952,069

Composition of Accumulated Surplus

Amount

Operating surplus	1,936,112
Network infrastructure	500,000
Insurance	150,000
WSIB*	394,069
Committed capital projects*	503,979
Sinking fund interest*	463,809
Transportation*	4,100
	3,952,069

^{*} encumbered, unavailable for discretionary use



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

Draws on surpluses are limited to 1.0% of operating revenue. Amounts beyond 1.0% requires Ministry approval. The Ministry assesses board health based on the amount of accumulated surpluses maintained.

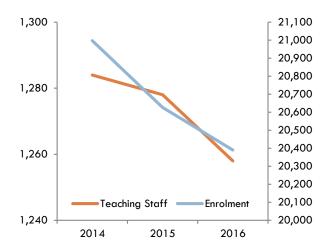
Board Policy requires management to balance within available funds in order to retain our accumulated surpluses.

Staffing

Staffing is the largest expenditure of the Board. It 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 Board's total estimated expenditure on salaries and benefits for the 2015-2016 school budget year is \$200.6M as compared to \$200.8M for 2014-2015.



Full Time Equivalent (FTE)	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2015-2016 Estimates	Change
Teachers	1,291	1,294	1,278	1,258	(20)
Child and Youth Care Workers	69	85	57	46	(11)
Educational Assistants	262	268	287	296	9
Early Childhood Educators	76	118	120	122	2
Total Classroom	1,698	1, 7 65	1,742	1,722	(20)
School and Board Administration	223	225	223	216	(7)
Facility Services	191	193	192	190	(2)
Other Support Staff	154	159	163	161	(2)
Total	2,266	2,342	2,320	2,289	(31)

The decrease in teachers is the result of declining enrolment. 2 teachers were added in order to support the new French Immersion program.

The change in both Child and Youth Care Workers and Educational Assistants reflects a further refinement of the Special Education delivery model which was introduced last year.

Early Childhood Educators have increased to support the d Full Day Kindergarten program.

Support positions have decreased because of collective agreement ratios, the non-replacement of vacancies, and combining certain roles.

The collective bargaining framework for the education sector features a two-tier bargaining process: central and local bargaining. This means that issues such as salary, benefits, and paid leaves are negotiated on a Provincial basis at a central table. Before bargaining commences, the parties agree to which items will be negotiated centrally. All other issues are then negotiated locally.

For more information please visit: http://www.edu.gov.on.ca/eng/new/2015/fags.html

Dashboard Report

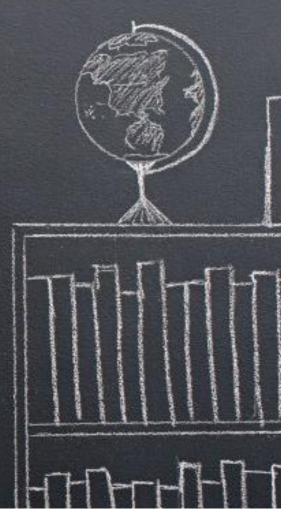
Comparative Expenditure Summary

Compliance Report

Schedule 5:
Accumulated Surplus



Budget Summaries



Dashboard Report

	ų
÷	Ě
	5
	ă
	Š
٠	•
•	ī
	٤
	Ļ
	٤
	ζ
	٤
i	7
•	
١	;
	۰
	>
	=
	ř
	٤
	٢
	=
	7

(\$Thousands)	2014-15	2014-15 2014-15	2015-16	Year Over Year Change	ır Change
	Budget	Forecast	Budget	\$	%
Revenue					
Provincial Grants (GSN)	221,220	221,882	220,918	(302)	-0.1%
Non-GSN Grants	4,004	5,190	3,829	(175)	-4.4%
Non-Grant Revenue	9,378	11,272	10,176	798	8.5%
Amortization of DCC	11,965	12,055	11,985	20	0.5%
Total Revenue	246,567	250,399	246,908	341	0.1%
Expenses					
Classroom	170,768	174,180	172,387	1,619	%6:0
Other Operating	58,399	58,641	57,593	(806)	-1.4%
Amortization	12,094	12,165	12,095	-	%0.0
Capital	5,306	5,413	4,833	(473)	-8.9%
Total Expenses	246,567	250,399	246,908	341	0.1%
Balance before Accum Surplus					
Accumulated Surplus use					
Sumbre /(Deficit) - and of year					

Note: 2014-15 Forecast is as at Q2: February 2015 Note: DCC - Deferred Capital Contribution

Provincial Grants: Decrease due to declining enrolment which has been partially offset by increased

bendmarks

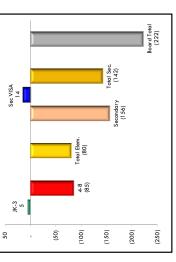
Non-Gorn Sants: Decrease due to reduction of Con Ed programming in Cambridge

Non-Grant Revenue: Increase due to extended doy program expansion; additional international Education
students and the commercement of anticipated stolar revenue

anges in Expenses

Classroom: Investments in technology coupled with growth of Extended day program and expansion of International Education
Other Operating. Decrease due to school administrative staffing and other minor administrative adj

Changes in Enrolment: 2015 Budget vs. 2016 Budget



Highlights of Changes in Enrolment:

Elementary: Decline has begun to level off.

Secondary: Decline has begun to level off.

Secondary: Decline due to flow through effect from elementary enrolment, expeded to contine to decline over the next 3 to 5 years.

VISA Students: Small increase anticipated over current year.

-1.6% -1.0% -4.3% -1.2% 0.0% -1.9% -3.8% **9 € 8 € €** 154 62 190 22 81 58 567 **2,289** 1,258 46 296 122 1,722 156 62 191 23 81 59 572 **2,318** 160 63 192 23 82 58 578 578 1,278 57 287 120 Teachers Child & Youth Care Workers Educational Assistants Early Childhood Educators Library & Guidance Total Other Support Staff Total Classroom
Other Support Staff
School Administration Board Administration Facility Services Consultants 8.0% 8.0% -2.2% -1.1% 2014-15 2014-15 2015-16 Year Over Year Change Budget Forecast Budget # %

(156) 14 (142) (222)

6,064 190 6,254 20,590

6,159

6,220

Secondary <21
Pupils of the Board

Total Elementary

VISA Students

Note: VISA students pay tuition & their enro

Total Secondary

VISA Students

summary of Staffing

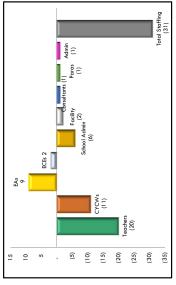
5 (85)

6,939 7,387 10

6,934 7,472 10

Summary of Enrolment ADE

Changes in Staffing: 2015 Budget vs. 2016 Budget



Highlights of Changes in Stuffing:

Classoom Teachers: Decreased due to enrolment and maintenance of pupil-teacher ratios

CYOW & EAst. Staff adjustment required due to further retinement of Spec Ed delivery model

ECEs increace due to Extended Day Program Expansion

ECES increace due to Extended Day Program Expansion

Support refined Spec Ed delivery model

School Admint: Reduction due to enrolment formulae in Collective Agreements

Comparative Expenditure Summary

			1			Year Over Ye	ar Chanae	
	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2014-2015 Forecast	2015-2016 Estimates	\$ Increase (Decrease)	% Increase (Decrease)	Material Variance Note
OPERATING								
Classroom Instruction								
Teachers	124,639,498	124,868,146	124,488,079	125,705,017	124,786,301	298,222	0.2%	
Supply Teachers	3,813,632	3,997,079	3,520,228	4,169,952	3,725,922	205,694	5.8%	
Educational Assistants	15,711,401	17,508,754	18,581,518	18,704,406	19,039,088	457,570	2.5%	а
Classroom Computers	1,333,152	1,244,375	1,371,450	1,708,397	2,096,390	724,940	52.9%	b
Textbooks and Supplies	4,586,617	4,479,570	4,907,246	4,966,609	5,758,039	850,793	17.3%	С
Professionals and Paraprofessionals	11,318,341	12,403,252	11,712,167	12,237,260	11,165,185	(546,982)	(4.7%)	а
Library and Guidance	4,604,492	4,457,513	4,428,072	4,547,695	4,179,655	(248,417)	(5.6%)	
Staff Development	1,725,585	1,600,557	1,305,790	1,686,837	1,182,464	(123,326)	(9.4%)	
Department Heads	458,393	455,404	453,462	453,462	453,462	-	0.0%	
Total Classroom	168,191,111	171,014,650	170,768,012	174,179,635	172,386,506	1,618,494	0.9%	
Non-Classroom								
Principal and Vice-Principals	8,540,862	8,955,862	8,627,397	8,820,585	8,654,020	26,623	0.3%	
School Office	5,674,452	5,586,077	5,737,087	5,723,081	5,242,466	(494,621)	(8.6%)	d
Co-ordinators and Consultants	2,535,974	2,923,117	2,771,582	3,205,032	2,869,579	97,997	3.5%	
Continuing Education	9,332,524	8,862,353	8,606,517	8,530,529	8,642,947	36,430	0.4%	
Total Non-Classroom	26,083,812	26,327,409	25,742,583	26,279,227	25,409,012	(333,571)	(1.3%)	
Administration								
Trustees	206,011	216,875	215,401	215,278	221,503	6,102	2.8%	
Director/Supervisory Officers	1,175,715	1,243,454	1,222,297	1,182,757	1,204,268	(18,029)	(1.5%)	
Board Administration	4,348,827	4,713,831	4,979,938	4,872,380	4,746,900	(233,038)	(4.7%)	
Total Administration	5,730,553	6,174,160	6,417,636	6,270,415	6,172,671	(244,965)	(3.8%)	
			, ,					
Transportation	6,123,340	5,763,440	5,388,190	4,908,419	5,421,312	33,122	0.6%	
School Operations and Maintenance	20,453,976	19,922,014	20,851,485	21,182,443	20,590,478	(261,007)	(1.3%)	
TOTAL OPERATING	226,582,792	229,201,673	229,167,906	232,820,139	229,979,979	812,073	0.4%	
Total Capital Expenditures	17,346,472	17,589,550	17,399,323	17,578,120	16,928,092	(471,231)	(2.7%)	
TOTAL EXPENDITURES	243,929,264	246,791,223	246,567,229	250,398,259	246,908,071	340,842	0.1%	

Explanation of variances:

- a. Refinement of Special Education delivery model resulted in additional Educational Assistants and a reduction in Child Youth Care Workers
- b. Increases in Information Technology is due to additional investment in infrastructure
- c. Increase due to announcement of new technology EPO, growth in Extended Day as well as resources purchased for FSL, Religion and French Immersion
- d. Staffing reduction due to enrolment decline as well as a reduction for clerical sick leaves



Submission Version: Board Working Version School Board Name: Waterloo Catholic DSB

> School Year: 2015-16 Cycle: Estimates

> > COMPLIANT

247,045,366

-137,295

Compliance Report

Administration and Governance

Compliant

Is the board in a Multi-Year recovery Plan?

(If board is in multi-year recovery plan then compliance report below does not apply.)

Balanced Budget Determination

- 1.1 In-year revenues (Sch 9, line 10.0 Sch 9, line 4.4) 252,207,138
- 1.1.1 In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 item 1.4 + Sch 5.5 Land Projects col. 5.1 + col. 6.1) 5,299,067
- 1.2 In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)
- 1.3 In-year surplus/(deficit) for compliance purposes

.....Item 1.1 - item 1.1.1 - Item 1.2

REQUIRES FURTHER COMPLIANCE CALCULATION

1.4 If item 1.3 is positive, board is in compliance. Otherwise, see calculation below.

Compliance Calculation Prior to Ministry Approval Amount (Education Act, 231. (1))

- 1.5 Operating Allocation to be used in Compliance Calculation (From section 1A, item 1.92)
 216,897,714
 1.6 1% of item 1.5
 2,168,977
- 1.7 Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)
- 1.8 Lesser of item 1.6 and item 1.7
- 1.9 If the amount of deficit on at item 1.3 is less than item 1.8, then the board is in compliance. If the board is not in compliance,

see the calculation below.

COMPLIANT

4,089,364

2,168,977

2,168,977

Compliance Calculation After Ministry Approval Amount (Education Act, 231. (3))

- 1.10 Amount of Ministerial approval received allowing in-year deficit to exceed item 1.8
- 1.11 Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10

COMPLIANT

1.12 If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance



Submission Version: Board Working Version School Board Name: Waterloo Catholic DSB

School Year: 2015-16 Cycle: Estimates

Schedule 5 - Detail of Accumulated Surplus/(Deficit)

Transfer to

Accumulated Surplus Committed Capital or Accumulated Surplus Accumulated Surplus

		Accumulated Surplus ((Deficit) - Balance at September 1 Col. 1		(Deficit) - In-Year	(Deficit) - Balance at August 31 Col. 4
1	Available for Compliance - Unappropriated	- COI. 1	COI. 2	- COI. 3	
1.1		0		0	0
	Operating Accumulated Surplus	0		0	0
1.2	Available for Compliance - Unappropriated	U	-	U	U
2	Available for Compliance - Internally Appropriated	0			0
2.1	Retirement Gratuities	0	-	-	0
2.2	WSIB	394,069	-		394,069
2.3	School Renewal (previously included in pupil accommodation debt reserve)	0	-	-	0
2.3.1	Amounts previously included in pupil accommodation debt reserves that are not related to NPP or School Renewal Other Purposes - Operating:	0	-		0
2.4	Operating	1,936,112	-	-	1,936,112
2.5	Network Infrastructure	500,000	-	-	500,000
2.6	Insurance	150,000	-	-	150,000
2.7		0	-	-	0
2.8		0	-	-	0
2.8.1	Committed Sinking Fund interest earned	548,513	-	-44,534	503,979
2.8.2	Committed Capital Projects	556,570	-	-92,761	463,809
	from Schedule 5.5				
	Other Purposes - Capital:				
2.9	STSWR	4,100	-	-	4,100
2.10		0	-	-	0
2.11		0	-	-	0
2.12		0	-	-	0
2.13		0	-	-	0
2.14	Available for Compliance - Internally Appropriated	4,089,364	-	-137,295	3,952,069
3	Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14) Unavailable for Compliance	4,089,364	-	-137,295	3,952,069
4.1	Employee Future Benefits - retirement gratuity liability	-2,292,321	_	363,860	-1,928,461
4.1.1	Employee Future Benefits - Early Retirement Incentive Plan	0	_	-	0
4.1.2	Employee Future Benefits - Retirement Health Dental Life Insurance Plans etc	-2,025,740	-	289,391	-1,736,349
4.1.3	Employee Future Benefits - other than retirement gratuity	-1,419,632	-	6,396	-1,413,236
4.2	Interest to be Accrued	-1,382,710	-	138,052	-1,244,658
4.4	School Generated Funds	1,435,087	-	13,757	1,448,844
4.7	Revenues recognized for land	27,802,612	-	5,299,067	33,101,679
4.8	Liability for Contaminated Sites	-	-	-	-
4.9	Total Accumulated Surplus (Deficit) Unavailable for Compliance	22,117,296		6,110,523	28,227,819
5	Total Accumulated Surplus (Deficit)	26,206,660	-	5,973,228	32,179,888

Planning Areas Capital and Debt Administration Transportation Facility Services Learning Services Program Services Student Services Continuing Education Mark 18 State of the School Budgets

Capital & Debt

The capital budget is comprised of:

- Interest on long term debt and
- Amortization of capital assets

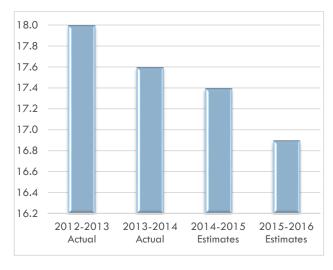
Long Term Debt

The Board has debt obligations due to the construction of buildings and purchase of land. The Ministry assumed most Board debt in 2010 which means that interest costs for supported projects are fully funded. The 2015-2016 budget does not anticipate any new debentures for eligible projects and therefore contains known interest payments.

Capital Asset Additions

The Board calculates amortization on all capital assets that are owned or leased. The table below outlines the major capital additions for 2015-2016. The majority of projects are Ministry approved and funded directly. Computer and related equipment are funded through operating dollars.

The Ministry will be providing increased funding for the renewal of facilities, recognizing the large Provincial (and local) renewal backlog.



Land purchases

The Board anticipates purchasing approximately \$9.3M in land in the upcoming year. This will support projects as set out in the capital plan as follows:

- East Kitchener secondary school site and
- St. Boniface replacement school site

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 undertake boundary reviews in 2015-2016.

Amount (\$M)

School renewal and school condition improvement projects	\$ 6.8
Addition – St. Anne (C)	2.9
New School — Huron Brigadoon	2.0
St. Gabriel completion of school	1.4
Renovation – St. Aloysius elementary	1.3
Computer related equipment	1.0
Addition – Holy Spirit	0.6
Completion of Full Day Kindergarten projects	0.1

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

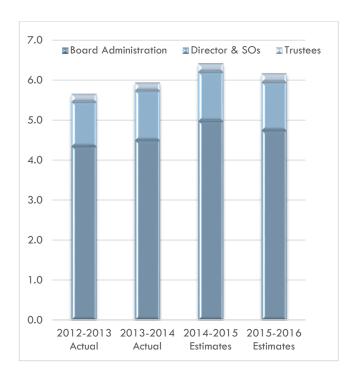
Administration

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 is the second 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 the administrative funding envelope 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 Learning Services.



Annual detailed Administration expenditures can be found in Appendix VIII.

Transportation

STUDENT TRANSPORTATION SERVICES OF WATERLOO REGION (STSWR)

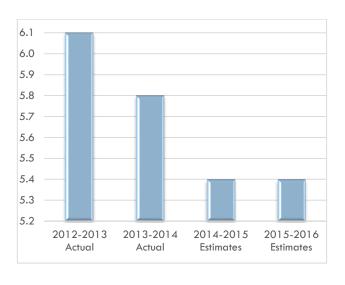
STSWR is the jointly operated transportation consortium between the Board and the Waterloo Region District School Board. The consortium is responsible for safely transporting students who qualify for transportation within the Region, to and from school.

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 buses
 - Grand River Transit (GRT) and
 - Taxis



Changes and challenges

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

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 2015 and STSWR is hopeful that costs will remain stable for the next contract period.







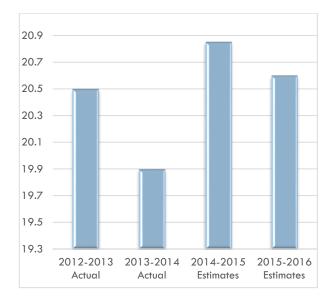
Annual detailed Transportation expenditures can be found in Appendix VII.

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.



The breakdown by major category is as follows:



Expenditure Category	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2015-2016 Estimates
Salaries and benefits Utilities	10,905,449 4,618,547	10,898,298 5,011,988	10,882,190 5,461,512	10,903,470 5,631,060
Contracts and supplies	4,330,816	3,704,250	4,006,775	3,674,658
Other	599,164	307,479	501,008	381,290
Total Facility Services	20,453,976	19,922,015	20,851,485	20,590,478

Salaries and benefits slight increase compared to this time last year is reflective of the stable staffing.

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.



St. Gabriel CES, 2015



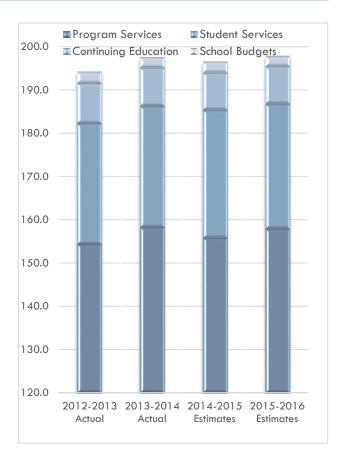
Annual detailed Facility Services expenditures can be found in Appendix X.

Learning Services includes the academic instruction of the Board and is the largest portion of the overall budget. 93.5% of the budget is related to salaries and benefits of teaching and support staff.

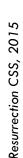
Learning Services encompasses the following areas of instruction:

- 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 along with the Board Multi-year Strategic Plan (MYSP). The budget has committed funds for updated faith and French language resources, in addition to administering the French Immersion pilot program at 2 sites.



Expenditure Category	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2015-2016 Estimates
Program Services Special Education	154,325,010 27,880,037	1 <i>5</i> 7,969,771 27,963,303	155,760,014 29,519,859	157,851,838 28,819,926
Continuing Education	9,332,524	8,862,353	8,606,51 <i>7</i>	8,642,947
School Budgets	2,737,352	2,546,631	2,624,205	2,480,807
Total Learning Services	194,274,923	197,342,058	196,510,595	197,795,518





Annual detailed Program and Student Services expenditures can be found in Appendix IX.

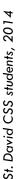
PROGRAM SERVICES

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.





Expenditure Category	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2015-2016 Estimates
Salaries and benefits	148,063,723	151,955,825	148,993,391	149,399,732
Text books and resources	1,756,140	2,288,884	1,966,385	3,235,559
Contracts and other services	3,247,576	3,045,401	4,223,812	4,325,679
Staff development	538,689	349,269	350,396	321,223
Other	718,882	330,392	226,030	569,645
Total Program Services	154,325,010	157,969,771	155,760,014	157,851,838

The goal of French Immersion is to develop students' proficiency in French while building a mastery of English – that is, not to replace a first language with an additional one but to develop proficient communication skills in both

Researchers suggest that French Immersion programs enjoy success in meeting this goal because the cognitive and linguistic component skills required for learning to read, write, speak, view, and represent in a student's first language support literacy development in a second. The transfer of skills works both ways. Students developing abilities in French also supports their continuing growth in English.

Ministry of Education: Capacity Building Series Edition #19, April 2011 http://edu.gov.on.ca/eng/literacynumeracy/inspire/research/CBS_Frenchlmmersion.pdf

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 based their own strengths and needs.

The Ministry requires that Special Education funding must be spent on Special Education needs. The Board annually overspends its allocation in this area, which is a typical characteristic of Ontario school boards. This is the second year of a re-

vamped funding formula, being phased in over four years. The proposed changes are in response to recommendations of a working group and sector consultations. This has impacted the Board's funding nominally. The Ministry continues to support permanent funding for a Mental Health Leader to address 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

For 2015-2016 Student Services continues to refine the "team" approach for service delivery while focusing on mental health initiatives.

Expenditure Category	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2015-2016 Estimates
Salary and benefits	26,641,275	26,824,712	28,239,954	27,547,859
Textbooks and resources	167,264	158,448	192,252	203,972
Contracts	152,179	207,114	212,625	199,625
Staff development	106,471	92,657	111,556	88,553
SEA and other	812,848	680,372	763,472	<i>77</i> 9,91 <i>7</i>
Total Special Education	27,880,037	27,963,303	29,519,859	28,819,926

The decrease in salary and benefits over the prior year is partially due the refinement of the Special Education service delivery model whereby Child and Youth Care Workers (CYCWs) were replaced with Educational Assistants (EAs). Further decisions were made not to replace some vacant positions, which also resulted in overall savings.

This significant year-over-year reduction to Special Education assists the Board to align with the funding received while enhancing the quality of support available for students. The overspending for 2015-2016 for Special Education is \$0.6M compared to \$1.2M in 2014-2015.

Special Education encompasses many areas of exceptionalities, including gifted education.

The Board administers the CCAT mass screening for grade 4 students. Students scoring at or above the 98th percentile in two or more categories are recommended for further assessment to determine the need for development of an Individual Education Plan (IEP).

Waterloo Catholic DSB Special Education Plan, 2014 https://www.wcdsb.ca/spec-ed/dl/pdf/SPECIAL-EDUCATION-PLAN.pdf

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 continues to refine its programming for next year to ensure student needs are being met and programs are financially sustainable. Con Ed will begin to offer night school courses with limited offerings as well as re-introducing summer school. They will also extend its popular Personal Support Worker (PSW) program to a site in Elmira through a new partnership opportunity. The budget also incorporates certain cost savings which were achieved through process efficiencies to offset some of the additional costs.

Expenditure Category	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2015-2016 Estimates
Salaries and benefits Supplies	8,597,684 509,025	8,204,145 490,722	7,628,107 848,958	7,730,540 875,539
Contracts	168,712	123,096	63,312	12,793
Other	<i>57</i> ,103	44,390	66,140	24,075
Total Continuing Education	9,332,524	8,862,353	8,606,517	8,642,947

Salaries and benefits have increased due to programming changes within Continuing Education, in particular the new initiatives cited above.





SCHOOL BUDGETS

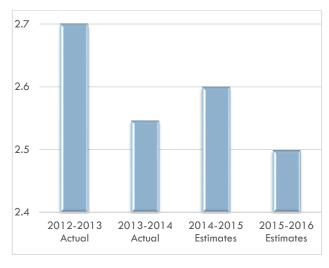
Budget Development Process

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 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
- Classroom furniture and
- Photocopying



Declining Enrolment Impact

The amount allocated to the schools has been steady over the last 4 years. The impact of declining enrolment has been offset by the increase due to full day kindergarten. The difficulty faced by schools is not unlike other areas of the Board, whereby school needs do not decline at the same rate as enrolment. This can present a challenge for principals as the school requires a minimum level of resources to operate effectively and to ensure that students receive the quality of education they deserve.



Appendix I:

Board Policy IV007

Appendix II:

Revenue Overview

Appendix III:

Expenditure Overview

Appendix IV:

Capital Budget Components

Appendix V:

Budget Survey Results

Appendix VI:

Captial and Debt Detail

Appendix VII:

Transportation Detail

Appendix VIII:

Administration Detail

Appendix IX:

Program & Student Services

Appendix X:

Facility Services Detail

Appendix XI:

Technical Paper Analysis

Appendices

Appendix I: 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 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.

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 El, 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: 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. Management does not anticipate any new debt for the upcoming year.

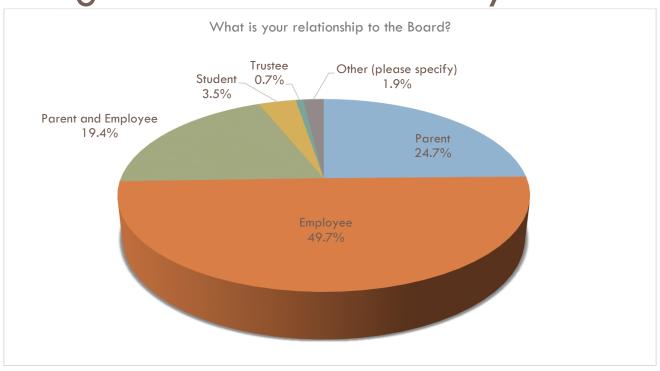
Minor tangible capital assets (mTCA)

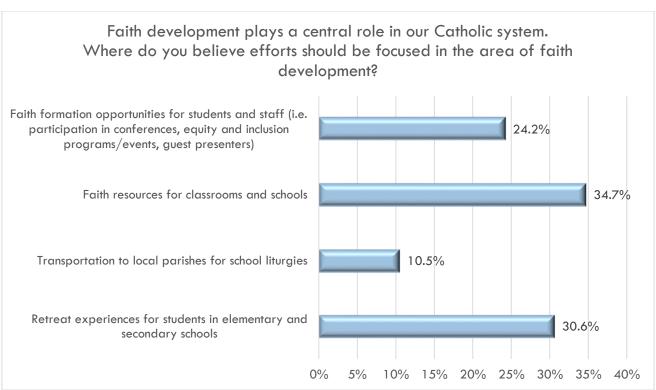
The capital budget contains depreciation on assets held by the Board, such as buildings and equipment. mTCA refers to all assets with the exception of building construction, renovations, land and land improvements. The most significant assets within this classification are computers, vehicles, and small equipment. The Board must set aside an amount equal to the full purchase price of the mTCA in advance in order to cover the cost of the depreciation for such assets.

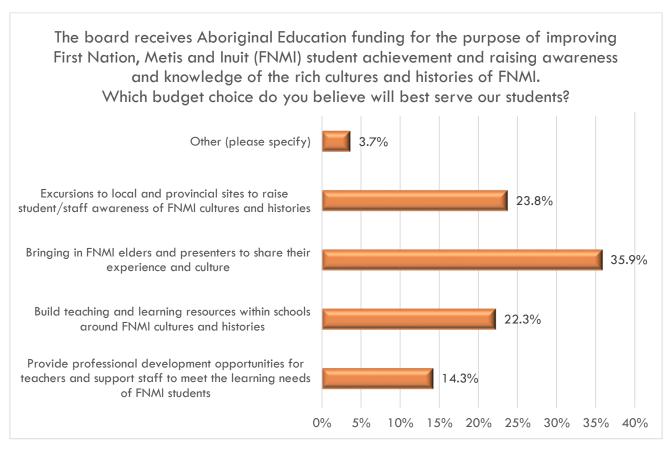
Building construction - additions and renovations

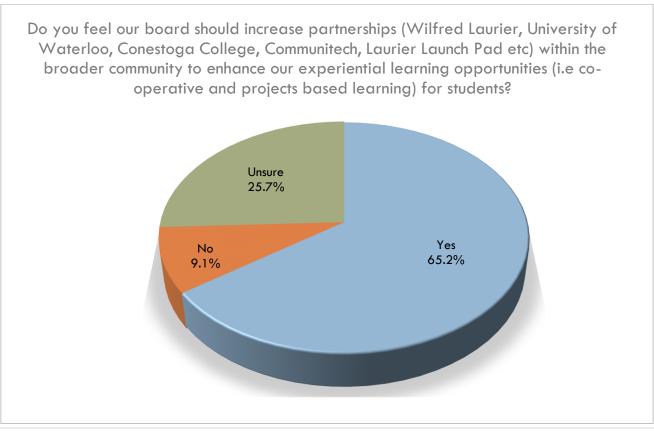
Buildings are the highest value asset the Board owns. This portion of the capital budget is determined by Ministry approved projects and smaller projects the Board may elect to undertake using renewal funding. Facility Services and the Capital Planning department work together to determine viable projects.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

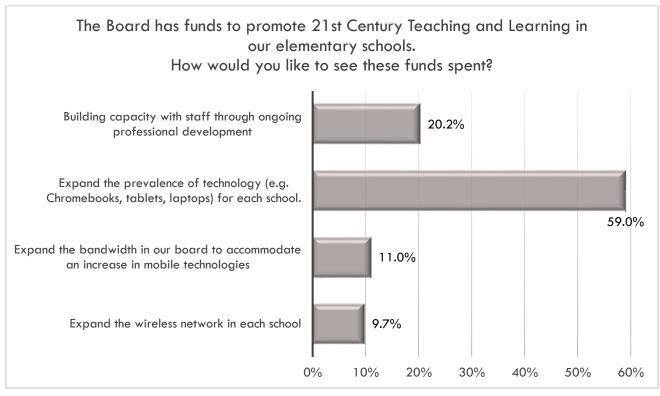
Appendix V: Budget Consultation Survey Results

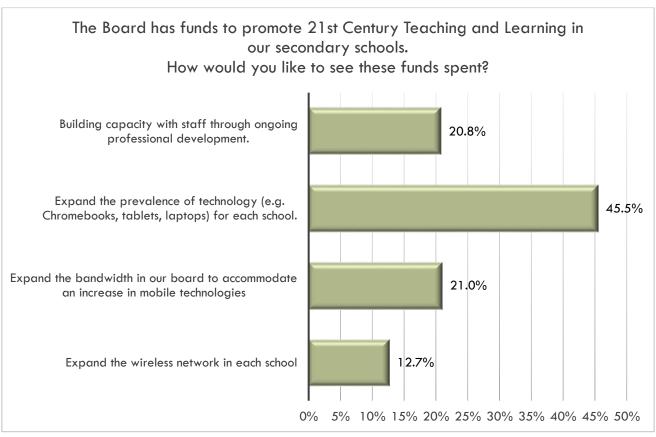


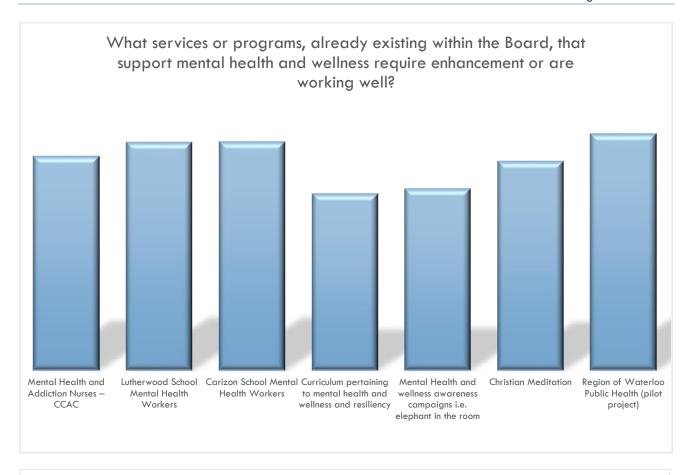












The Board defines an inclusive learning environment as one in which education is based on principles of acceptance and inclusion of all students in a classroom environment. It is here that the diverse needs of all students are met and students are able to see themselves reflected in their curriculum, their physical surroundings and the broader environment where diversity is honoured and respected. What resources do you feel are required to maintain our inclusive learning environment in the Board?



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?



Appendix VI: Capital and Debt Detail

Expenditure Category	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2015-2016 Estimates
Land improvements	132,894	150,223	187,333	201,703
Buildings	7,629,067	8,149,278	8,739,645	8,572,168
Portable structures	437,680	437,264	434,378	432,904
First-time equipping	171,214	187,952	143,972	188,004
Equipment - 5 years	71,301	70,908	55,363	59,361
Equipment - 10 years	603,167	619,090	615,124	621,885
Equipment - 15 years	1,088	1,425	1,425	1,425
Furniture	1,766	1,766	1 , 766	2,686
Computer hardware	247,676	324,432	265,421	516,509
Computer software	1 7, 404	44,741	21,253	30,059
Vehicles	53,222	51,846	32,386	52,327
Leasehold improvements	349,941	353,957	351,528	365,508
Leased buildings	<i>7</i> 99 , 898	799,898	799,898	<i>7</i> 99 , 898
Leased computers	568,353	482,197	444,117	250,386
Leased vehicles	1 7, 041	-	-	-
Debt interest	6,244,760	<i>5</i> ,914,573	5,305,714	4,833,269
Total Expenditures	17,346,472	17,589,550	17,399,323	16,928,092

Appendix VII: Transportation Detail

Expenditure Category	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2015-2016 Estimates
Yellow bus transportation	3,783,097	3,815,900	4,447,300	4,478,731
Grand River Transit (GRT)	1,585,350	1,196,388	1 <i>37,</i> 280	102,465
Salaries and benefits	306,437	296,143	321,885	326,322
Taxis	296,856	293,286	299,015	283,963
Software contracts	25,453	20,993	34,650	22,330
Provincial schools transportation	16,150	26,014	21,474	70,380
Rent	26,208	26,691	27 , 984	27,051
Office supplies	8,547	8,490	8,910	9,251
Legal, insurance and audit	4,317	1,621	5,212	5,264
Other	70,925	<i>77,</i> 914	84,480	95,555
Total Expenditures	6,123,340	5,763,440	5,388,190	5,421,312

Appendix VIII: Administration Detail

Expenditure Category	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2015-2016 Estimates
Salaries and benefits	4,598,811	5,253,455	5,136,080	5,074,327
Legal and audit fees	<i>257,</i> 200	234,737	227,723	234,966
Office supplies, photocopying	11 <i>4,</i> 738	1 <i>7</i> 9 , 508	221,630	149,400
Phone expenses	113,405	81,847	115,872	117,052
Interest expenses	22,025	26,214	40,000	-
Professional development	103,611	72,086	97,435	80,470
Trustee expenses & memberships	75,702	<i>7</i> 6,831	81,250	124,267
HR department & arbitration expenses	166,452	63,423	85,550	81,700
Travel expenses	49,439	42,100	60,800	60,200
IT fees, maintenance, network costs	92,144	36,080	238,123	111,641
Marketing and advertising	56,359	42,239	38,000	61,000
Memberships and subscriptions	22,980	21,599	28,430	28,596
Miscellaneous	57,687	44,041	46,743	49,052
Total Expenditures	5,730,553	6,174,160	6,417,636	6,172,671

Appendix IX: Program & Student Services Detail

Expenditure Category	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2015-2016 Estimates
Salaries and benefits	174,824,839	1 <i>77,</i> 604,108	177,343,652	176,152,351
Contracts	2,691,584	3,121,410	3,323,489	3,862,248
Texts, learning materials	2,164,024	2,043,280	2,082,412	3,362,878
F&E – R&M & replacement	1,442,815	828,602	1,076,579	561,468
Information technology costs	1,073,808	1,276,547	1,428,346	2,090,717
Staff develop &	682,628	1,741,315	499,579	1,286,978
Field trips and retreat costs	592,488	511,982	621,673	470,919
Phone expenses	526,562	576,789	594,477	606,539
Supplies & photocopying	616,380	635,743	537,633	223,900
Travel expenses and parking	248,041	202,827	248,238	219,873
Human resources costs	22,559	95,087	143,000	293,500
Marketing	56,671	69,330	5,000	21,200
Total Expenditures	184,942,399	188,707,020	187,904,078	189,152,571

*Note: Excludes Continuing Education

Appendix X: Facility Services Detail

Expenditure Category	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimates	2015-2016 Estimates
Salaries and benefits Utilities - electricity	10,905,448 3,372,405	10,898,298 3,519,509	10,882,190 3,871,150	11,075,303 3,458,718
Utilities - natural gas	735,264	976,481	1,035,812	1,048,644
Utilities - water and sewage	510,878	515,999	<i>554,</i> 550	623,698
Custodial and maintenance supplies	1,914,343	1,693,356	1,700,383	1,463,103
Snow removal	586,507	595,949	588 , 91 <i>7</i>	658,728
Insurance	400,582	453,508	<i>575,</i> 000	612,000
Portable costs	484,808	278,973	347,000	357,000
Travel and vehicle expenses	187,350	207,865	201,800	199,000
Security	11 <i>7,</i> 247	130,193	138,000	146,000
Waste removal	116,706	93,242	102,000	100,000
Furniture and equipment – R & M	220,060	52,498	154,183	114,692
Building repairs and maintenance	420,953	363,940	446,995	<i>575,</i> 780
Office supplies and phone expenses	63,872	65,301	92,675	<i>77,</i> 812
Staff development and membership	49,403	23,995	39,830	39,000
Professional fees	368,150	52,908	121,000	41,000
Total Expenditures	20,453,976	19,922,015	20,851,485	20,590,478

Appendix XI: Technical Paper Analysis

SUMMARY

Funding Type	Revenue	Expenditures	Variance
Administration	6,131,255	5,982,173	149,082
Capital and debt	16,928,092	16,928,092	-
Continuing Education	8,637,864	8,642,947	(5,083)
Targeted grants (EPOs)	1,661,559	1,661,559	-
First Nation, Metis and Inuit	396,898	396,898	-
Learning Opportunities Grant (LOG)	2,813,523	1,708,522	1,105,001
New Teacher Induction Program (NTIP)	99,864	99,864	-
Operations & Community Use of Schools	21,431,743	20,590,478	841,265
Other	1,846,205	1,810,708	35,497
Pupil Foundation, Language and QECO	132,748,875	137,361,900	(4,613,025)
Safe Schools	349,069	349,069	-
Special Education	28,288,272	28,819,926	(531,654)
Transportation	6,488,241	5,414,562	1,073,679
International Students	4 , 557 , 250	3,502,354	1,054,896
School Foundation	14,529,361	13,639,019	890,342
Grand Total	246,908,071	246,908,071	-

^{*}Note: some expenditures above may differ from information contained within the body and appendices of the report due to the categorization of certain expenses and the level of detail within the technical paper.

ADMINISTRATION DETAIL

Purpose: To provide funding for administration and governance costs such as operating board offices

and central facilities, board-based staff and expenditures

Uses: General administrative needs

Sub-category	Revenue	Expenditures	Variance
Trustees Director and Supervisory Officers	258,039 1,123,495	264,520 1,032,214	(6,481) 91,281
Administration	4,749,721	4,685,439	64,282
Grand Total	6,131,255	5,982,173	149,082

Expenditure details	Expenditures	% of total
Salary and benefits	4,906,329	82.0%
Office supplies, phone, mileage	524,152	8.8%
PD, memberships	227,083	3.8%
Audit, legal and professional fees	218,871	3.6%
Information technology	105 ,7 38	1.8%
Grand Total	5,982,173	100.0%

FIRST NATION, METIS AND INUIT DETAIL

Purpose: To support programs designed for Aboriginal students

Uses: Classroom teacher salaries and preparation time, classroom supplies, textbooks and learning

materials

Sub-category	Revenue	Expenditures	Variance
Native Studies Amount	252,686	396,898	(144,212)
Per-pupil Allocation - Elementary	101,323	-	101,323
Per-pupil Allocation - Secondary	42,889	-	42,889
Grand Total	396,898	396,898	-

Expenditure details	Expenditures	% of total
Salary and benefits	254,989	64.2%
Contracts	70,723	17.8%
Texts, learning materials, field trips	56,186	14.2%
Professional Development	15,000	3.8%
Grand Total	396,898	100.0%

LEARNING OPPORTUNITIES GRANT (LOG) DETAIL

Purpose: To support programs that help improve achievement of students considered high risk

Uses: Classroom teacher salaries and preparation time, classroom supplies, textbooks and learning

materials

Sub-category	Revenue	Expenditures	Variance
Demographic allocation	1,095,379	-	1,095,379
Literacy teachers (Student Success)	231,958	231,958	-
Student Success	537,990	537,990	-
School Effectiveness Framework (SEF)	228,343	228,343	-
Ontario Focused Intervention Partnership	85,434	85,434	-
Specialist High Skills Major (SHSM)	514 , 587	51 4, 587	-
Mental Health Lead	119,832	110,210	9,622
Grand Total	2,813,523	1,708,522	1,105,001

Expenditure details	Expenditures	% of total
Salary and benefits Texts, supplies and resources	1,027,458 357,418	60.1% 20.9%
Contracts	289,693	17.0%
PD and mileage	33,953	2.0%
Grand Total	1,708,522	100.0%

NEW TEACHER INDUCTION PROGRAM (NTIP) DETAIL

Purpose: To support programs and activities to assist new teachers

Uses: NTIP lead, professional development and supply teacher release time

Sub-category	Revenue	Expenditures	Variance
Board amount FTE Allocation	50,000 49,864	- 99.864	50,000 (50,000)
Grand Total	99,864	99,864	(50,000)

Expenditure details	Expenditures	% of total
Salary and benefits	99,864	100.0%
Grand Total	99,864	1 00.0 %

OPERATIONS, MAINTENANCE, COMMUNITY USE OF SCHOOLS DETAIL

Purpose: To support the costs of operating, repairing, and renovating schools

Uses: Staff & resources, utilities, supplies

Sub-category	Revenue	Expenditures	Variance
Community use Rentals	481,556 1,098,560	478,782 -	2,774 1,098,560
Temporary accommodation	357,500		357,500
Operations and maintenance	18,998,934	19,621,004	(622,070)
Capital Planning EPO	47,580	43,079	4,501
School renewal	447,613	447,613	-
Grand Total	21,431,743	20,590,478	841,265

Expenditure details	Expenditures	% of total
Salary and benefits Utilities	10,903,470 5,631,060	53.0% 27.3%
Contracts, professional fees	1,676,694	8.1%
Custodial and maintenance supplies	1,370,900	6.7%
Insurance	508,000	2.5%
Furniture and equipment, software	385,354	1.8%
PD, mileage and uniforms	11 <i>5</i> ,000	0.6%
Grand Total	20,590,478	100.0%

CONTINUING EDUCATION DETAIL

Purpose: To provide funding for the Adult Education costs such as teaching staff, resources, textbooks

and other expenditures to operate programs

Uses: Staff & resources, utilities, supplies

Sub-category	Revenue	Expenditures	Variance
Literacy and Basic Skills, fees from Language Instruction for Newcomers	1,239,877 1,333,848	1,245,783 1,330,165	(5,906) 3,683
Ministry of Citizenship & Immigration	1,662,842	1,624,605	38,237
Continuing Education Allocation	4,401,297	4,442,394	(41,097)
Grand Total	8,637,864	8,642,947	(5,083)

Expenditure details	Expenditures	% of total
Salary & Benefits	7,730,540	89.4%
Texts, resources and materials	362,432	4.2%
Custodial, maintenance and utilities	360,515	4.2%
Office supplies and miscellaneous	189,460	2.2%
Grand Total	8,642,947	100.0%

PUPIL FOUNDATION, LANGUAGE AND QECO DETAIL

Purpose: To support the elements of day school classroom education that are required by all students

Uses: Classroom teacher salaries & preparation time, classroom supplies, textbooks and learning

materials, classroom computers

Sub-category	Revenue	Expenditures	Variance
Classroom teacher	112,868,616	114,449,800	(1,581,184)
Teacher-Librarian	2,054,511	2,292,363	(237,852)
Guidance teacher	1,506,486	1 <i>,757</i> ,975	(251,489)
Classroom consultants	962,216	1,356,956	(394,740)
Supply teachers	2,614,636	3,457,144	(842,508)
Education assistants	154,291	131,453	22,838
Para-professional support	2,677,625	2,313,277	364,348
Professional learning	-	263,656	(263,656)
Department head allowances	282,461	412,719	(130,258)
Elementary & secondary supervision	385,083	581,684	(196,601)
Textbooks and materials	1,548,141	3,420,576	(1,872,435)
Classroom supplies	1,373,106	3,845	1,369,261
Classroom computers	<i>767,</i> 595	1,915,259	(1,147,664)
Early childhood educators	5,554,108	5,005,193	548,915
Grand Total	132,748,875	137,361,900	(4,613,025)

Expenditure details	Expenditures	% of total
Salary and benefits Texts, learning materials and supplies	131,288,256 2,812,126	95.6% 2.0%
Technology	1,742,830	1.3%
Contracts	541,329	0.4%
Parking, mileage and phone	493,108	0.4%
Professional development	172,870	0.1%
Field trips	131,210	0.1%
Professional fees	180,1 <i>7</i> 1	0.1%
Grand Total	137,361,900	100.0%

SAFE SCHOOLS DETAIL

Purpose: To support the elements of day school classroom education that are required by all students

Uses: Classroom teacher salaries & preparation time, classroom supplies, textbooks and learning

materials, classroom computers

Sub-category	Revenue	Expenditures	Variance
Program & supports allocation Professional supports	239,705 109,364	349,069 -	(109,364) 109,364
Grand Total	349,069	349,069	-

Expenditure details	Expenditures	% of total
Salary and benefits Professional development	339,763 9,306	97.3% 2.7%
Grand Total	349,069	100.0%

SPECIAL EDUCATION DETAIL

Purpose: To provide funding for students who need special education programs, services and/or

equipment

Uses: Classroom teacher salaries & preparation time, classroom supplies, textbooks and learning

materials, classroom computers

Sub-category	Revenue	Expenditures	Variance
Special Education Amount (SEA)	908,099	908,099	-
Autism Supports EPO	31,553	31,553	-
General Special Education	27,348,620	27,880,274	(531,654)
Grand Total	28,288,272	28,819,926	(531,654)

Expenditure details	Expenditures	% of total
Salary and benefits Furniture, computers and equipment	27,551,209 742,497	95.6% 2.6%
Contracts	176,275	0.6%
PD and mileage	1 <i>57,</i> 531	0.6%
Office supplies, legal, phone & other	152,024	0.5%
Texts and learning materials	40,390	0.1%
Grand Total	28,819,926	100.0%

TRANSPORTATION DETAIL

Purpose: To fund the costs of transporting students from home to school including students with special

needs

Uses: Staff costs, transportation costs

Sub-category	Revenue	Expenditures	Variance
Enrolment based allocation Provincial Schools Allocation	6,417,861 70,380	5,344,182 70,380	1,073,679 -
Grand Total	6,488,241	5,414,562	1,073,679

Expenditure details	Expenditures	% of total
Yellow bus Salaries and benefits	4,475,381 326,322	82.7% 6.0%
Taxi	283,963	5.2%
Rent, office supplies and PD	159,451	3.0%
Grand River Transit (GRT)	99,065	1.8%
Provincial Schools	70,380	1.3%
Grand Total	5,414,562	100.0%

INTERNATIONAL STUDENTS DETAIL

Purpose: To support the elements of day school classroom education that are required by International

Education students

Uses: As determined

Sub-category	Revenue	Expenditures	Variance
Elementary tuition	115,000	52,504	62,496
Secondary tuition	2,609,000	1,286,599	1,195,027
Homestay and custodial fees	1,583,250	1,472,990	110,260
Short term stays tuition	250,000	160,000	90,000
Research and Development Office	-	530,261	(530,261)
Grand Total	4,557,250	3,502,354	1,054,896

Expenditure details	Expenditures	% of total
Contracts Salary and benefits	1,984,270 1,351,544	56.7% 38.6%
PD, supplies and resources	166,540	4.8%
Grand Total	3,502,354	100.0%

SCHOOL FOUNDATION DETAIL

Purpose: To fund in-school administration, leadership, and school office supplies

Uses: Principals, Vice Principals, school support staff, office supplies

Sub-category	Revenue	Expenditures	Variance
Elementary allocation Secondary allocation	10,654,682 3,874,680	9,466,297 4,172,723	1,188,385 (298,043)
Grand Total	14,529,362	13,639,020	890,342

Expenditure details	Expenditures	% of total
Salary and benefits Office supplies and phone	13,195,372 443,648	96.7% 3.3%
Grand Total	13,639,020	100.0%

