

2017-2018 Budget



Waterloo Catholic District School Board
June 2017



2017-2018 Budget

Waterloo Catholic District School Board
35 Weber St. W.
Kitchener, ON N2G 4G2
www.wcdsb.ca

Prepared by: Corporate Services
Presented to Trustees: June 5, 2017



ABOUT US

The Waterloo Catholic District School Board (the 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 to the first Catholic schools in the Region – St. Agatha and St. Boniface Elementary Schools – both founded in 1836 in the villages of St. Agatha and Maryhill.

OUR MISSION

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

PRIORITIES

The Multi-Year Strategic Plan has guided the Board through the first year of implementation and directly impacted decisions. While this document is looking forward to 2017-2018, many of the goals articulated are continuations of this year's accomplishments.

NURTURING OUR CATHOLIC COMMUNITY

Pastoral Plan

The Pastoral Plan transitioned to the Year of Hope at the start of the new liturgical calendar. This Plan provides the Board with relevant, impactful activities that help us celebrate our identity and proclaim our message to the broader Waterloo Region community.

Mental Health and Well-Being

The Mental Health and Well-Being Strategy defines the enhancement of programs and supports to provide students with resiliency, strengths-based education, social and emotional learning, and behavioural competence within the context of Catholic education and our Catholic community. The Strategy reminds us that each student has unlimited potential and has inspired work within the Board that earned a national award for its contributions to mental health education and anti-stigma activities.

STUDENT ENGAGEMENT, ACHIEVEMENT & INNOVATION

Graduation Rates

The Board's renewed focus on graduation rates was met with success as it resulted in improved rates for the third consecutive year. Re-engagement of students in danger of not graduating was a contributing factor to this success.



MULTI-YEAR STRATEGIC PLAN

The MYSP, in its second year of implementation identifies 3 priorities which guide budget development and hence, the day-to-day operations of the Board.

Nurturing Our Catholic Community
Student Engagement, Innovation & Achievement and
Building Capacity to Lead, Learn & Live Authentically

OUR VISION

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

Specialized Programming

The French Immersion program has been welcomed by the community since its inception, and it continues to expand. A boundary review is planned for the near future as programming at existing sites is reaching capacity.

Our Extended Day program offers families a convenient, seamless day of premium care and education for children, and it continues to grow. The program is delivered by Registered Early Childhood Educators who provide quality faith-based educational programming.

BUILDING CAPACITY TO LEAD, LEARN & LIVE AUTHENTICALLY Leadership Development

Effective leadership and succession planning is key to organizational success. Components of the Catholic Leadership Framework have been intertwined into the goals for the Leadership series offered.

Capital Investments

The Board has undertaken many renovations throughout the year. These investments are important in maintaining our buildings and ensuring they provide a safe environment for both staff and students.

OUTLOOK

The Board will continue to follow the course charted to achieve successes and learn from experience. Our schools will continue to be the heart of the community, providing success for each and a place for all.

Key Statistics



21,673

Students



9,966

Transported Students



2,452

Staff



11

Trustees (including students)



49

Elementary and Secondary Schools



13,000

Continuing Education Students

Board of Trustees

Joyce Anderson – Chair / Kitchener / Wilmot

Bill Conway / Cambridge / North Dumfries

Manuel da Silva / Cambridge / North Dumfries

Joseph De Sousa / Student Trustee

Amy Fee / Kitchener / Wilmot

Jeanne Gravelle / Waterloo / Wellesley / Woolwich

Samantha Lim / Student Trustee

Wendy Price - Vice Chair / Cambridge / North Dumfries

Greg Reitzel / Kitchener / Wilmot

Brian Schmalz / Kitchener / Wilmot

Melanie Van Alphen / Waterloo / Wellesley / Woolwich

Senior Administration

Gerry Clifford / Superintendent of Learning

Jason Connolly / Superintendent of HR

Chris Demers / Chief Information Officer

David DeSantis / Superintendent of Learning

Laura Isaac / Senior Manager, Finance

John Klein / Superintendent of Learning

Shesh Maharaj / Treasurer & CFO

Loretta Notten / Director of Education

Richard Olson / Superintendent of Learning

Terri Pickett / Senior Manager, Facilities

John Shewchuk / Chief Managing Officer

Laura Shoemaker / Superintendent of Learning



SHESH MAHARAJ
Chief Financial Officer

Dear Parents, Students, and Catholic School Supporters,

I am pleased to provide you with details on the 2017-2018 school year budget.

This year's budget process started in December 2016 and followed a very methodical approach to ensure the budget was prepared and balanced with enough time to allow for data analysis and due consideration. Thanks to all stakeholders and staff that participated in our surveys and committees and to the finance staff that worked countless hours to prepare the budget materials.

The Grants for Student Needs for 2017-2018 were announced in April 2017.

A review of the information showed funding as being stable with few surprises. Some of the more impactful announcements were:

- Funding to support centrally negotiated extensions to labour agreements (to 2019) including a local priorities fund which allowed for the protection and in some cases enhancement of staffing at schools.
- Greenhouse gas reduction grants to allow for investments into capital renewal projects which will reduce the use of energy and greenhouse gases.

Some of the initiatives that staff have placed into the budget to ensure student needs are met include:

1. Replacement and enhancement of classroom technology including adding infrastructure for more wireless capacity.
2. Additional vice principals to manage increased student enrolment and to ensure meaningful succession planning occurs as many experienced administrators ponder retirement.

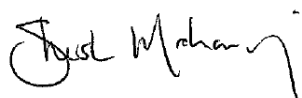
3. A change to the supply teacher compensation structure which should result in fewer instances of unfilled absences when the regular classroom teacher is away.
4. The addition of permanent itinerant educational assistants to reduce the number of unfilled absences when the regular educational assistant is away.
5. Additional resources for increased hydro and gas costs.

Through the work of our Energy Conservation Officer, a refreshed multi-year plan to manage energy consumption has been implemented. It is hoped that consumption and utility spending can be reduced over the next 5 year period. This will be especially important as rates for electricity and the new Provincial carbon tax have required additional investments that have far outpaced funding received for this area.

Funding to manage the investments outlined above has been driven by increased enrolment in both elementary and secondary schools. Changing demographics and increased immigration have assisted in this area, as have staff, Trustees, and stakeholders who help to ensure our levels of student satisfaction, graduation rates, and academic results remain high.

There is much work to be done in the coming year and with the investments and changes outlined above, we are confident families will continue to make the choice of a faith-based education for their children.

Respectfully,



Shesh Maharaj, MBA, CPA, CGA



Loretta Notten
@WCDSB_notten1

Following

Need to brighten your day? Spend some time reading to students! Thanks @OLOGGators for the welcome! @WCDSBNewswire



LOVE 2016



HOPE 2017



FAITH 2018

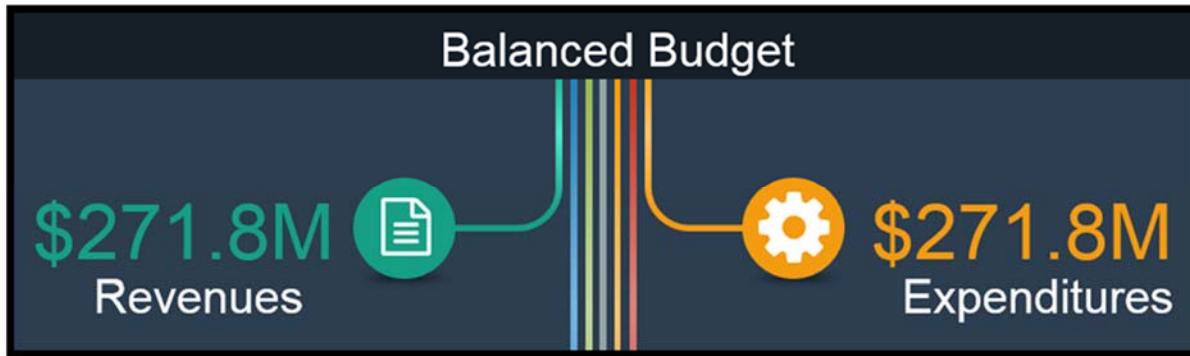
As part of the Waterloo Catholic District School Board's second year of the three-year Pastoral Plan, 2017 has been themed "People of Hope". The chosen metaphor for this year is the Ark and further inspiration can be found in the teachings of L'Arche founder Jean Vanier, who espoused communities of acceptance and belonging.

Each school will build a small scale ark which will hold the hopes and dreams of the school, and which will be decorated by a symbolic dove of hope.

The theme for 2018 is "People of Faith" which will begin at the start of the new liturgical year.

Financial Summary

Management proposes a balanced budget for the 2017-2018 school year totaling \$271.8M.



This report is meant to serve as a reference to help stakeholders better understand the contents of the budget and the processes used to prepare the budget, while drawing connections between the budget and the Board's commitment to student development. It outlines details that pertain to the preparation of the budget including:

- Highlight of changes
- PESTEL analysis of challenges and risks
- Budget process and consultation



Highlight of Changes

The Ministry of Education announced the Grants for Student Needs (GSNs) on April 12, 2017. Total funding for the education sector was determined to be \$23.8 billion, which represents a 3.8% increase over the prior year. This additional funding primarily reflects Provincially-negotiated items like benchmark salary increases, Local Priorities Funding, and benefit transition funding. The Ministry has also committed to reducing class sizes over the next five years in hopes of further advancing student achievement and well-being.

The following items highlight the changes applicable to the Board’s 2017-2018 budget:

 <h3>Major Changes</h3> <ul style="list-style-type: none">• Increase to salary benchmarks• Class size investments• Professional development and Local Priorities Funding	 <h3>Costs</h3> <ul style="list-style-type: none">• Increase to non-staff operations funding• Increase to Community Use of Schools funding	 <h3>Savings</h3> <ul style="list-style-type: none">• School Board Efficiencies & Modernization phase-in• Community Hubs investment into community partnerships
 <h3>Capital</h3> <ul style="list-style-type: none">• Continued School Condition Improvement and Renewal funding• New Greenhouse Gas Reduction (GGR) funding	 <h3>Benefits</h3> <ul style="list-style-type: none">• Continued implementation of benefit transition• Continued phase-out of retirement gratuities	 <h3>Other</h3> <ul style="list-style-type: none">• Final year of Special Education funding phase-in• Final year of Board Administration funding phase-in

Challenges and Risks

Any budget contains inherent challenges and risks. Management implements measures and makes calculated assumptions to mitigate these pressures and to ensure the budget is realistic and achievable. Throughout the year, these known factors are monitored closely, and expectations are adjusted as required. The following PESTEL analysis highlights known elements that the Board has considered in the development of the 2017-2018 budget:

<p>P Political</p>	<ul style="list-style-type: none"> • School boundary reviews • Changes in government • Balancing within funds available • Labour agreement extensions and enhancements
<p>E Economic</p>	<ul style="list-style-type: none"> • Controlling staffing costs • Employee Life Health Trust benefit implementation • Management of special needs and “at-risk” students • Enrolment projection accuracy • Lack of discretionary funds and sufficient contingencies
<p>S Social</p>	<ul style="list-style-type: none"> • Controlling supply teacher usage • Provincial shortfall of French teachers, • Succession planning
<p>T Technological</p>	<ul style="list-style-type: none"> • Modernizing classroom technology • Upgrading hardware and software • Ensuring adequate staff and student privacy • Safeguarding data
<p>E Environmental</p>	<ul style="list-style-type: none"> • Reducing greenhouse gas emissions • Utility volatility • Energy conservation and demand management (ECDM) • Implementing of ECDM plan and achievement of targets
<p>L Legal</p>	<ul style="list-style-type: none"> • Unforeseen legislative changes • Health and safety legislation • Grievance settlements and legal disputes



Labour agreement extensions and enhancements

While recently completed negotiations are anticipated to bring labour stability to the sector for two additional years, the Board will need to complete some local negotiations which can be challenging if there is a gap between union requests and funding. As part of negotiations, the Ministry has established a Local Priorities Fund to address a range of local education issues. The Fund supports additional staff while encouraging dialogue between boards and unions to determine where needs exist.



Enrolment accuracy

The Board receives 95.7% of its revenue through the GSNs, which are primarily based on forecasted board enrolment. Given the complexity of enrolment projections, the Board continues to utilize the collective wisdom of enrolment committees to ensure thorough analysis and a collaborative approach underpin the projections. However, the challenge - and associated risk - is that deviations between projections and actual results could result in significant staffing, financial, capacity and expenditure issues that would need to be mitigated quickly.



Human resources staffing shortfalls

Hiring staff can be a challenge as recruitment for certain positions is difficult. Qualified French, math and science teachers continue to be difficult to attract for all boards across the Province. Support staff and supply teachers are also in demand with no readily available supply. Catholic boards suffer additional pressure with these challenges because there are not enough qualified Catholic staff to fill positions and those candidates who do meet this hiring requirement are able to freely accept preferred assignments at any board.



Utility costs

Utility price fluctuations and weather patterns make this a perennial area of risk. Funding provided through the GSNs has not kept pace with actual utility costs, requiring funds to be transferred from other areas of the budget to balance.



Changes in government

With a Provincial election looming, there is potential for a change in leadership. Should this happen, there is a possibility that the education sector may be impacted. There is little boards can do to prepare for this uncertainty; however it is a challenge that may require adjustments at the end of the school year.

Budget Process and Consultation

BUDGET PROCESS

The preparation of the budget is the responsibility of senior administration. It has been prepared in compliance with applicable legislation as well as 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 2017-2018 budget process engaged budget-holders earlier in the year to reduce decision making bottlenecks by streamlining inputs and incorporating feedback as described below. These modifications allowed for more efficient budget development and assisted senior management in balancing the budget. The enhancements to the budget process included:



Budget Preparation Workbooks: Workbooks were distributed to senior management in advance of the Budget Kick-Off. The workbooks contained details of all Board budgets to allow for transparency, thorough review, and assessment of possible synergies or savings.



Elementary Enrolment Committee (EEC): Building upon the success of the Secondary Enrolment Committee (SEC), this committee provided a rounded perspective when developing the elementary enrolment projections for the Budget Advisory Committee (BAC).



Staffing Model Approach: Management piloted a “model-based” approach that identified staffing levels by employee type based upon factors such as enrolment or collective bargaining agreements. Management then incorporated each employee type into the budget.



Budget Steering Committee: Management also piloted a Budget Steering Committee consisting of the Director of Education, the Chief Financial Officer, an academic Superintendent and finance staff in order to balance the budget more efficiently.

Senior administration received updates on the status of the budget at weekly Executive Council meetings. This allowed for timely management review, analysis and approval of the budget consultation survey, staffing requirement evaluation, new initiative examination, and nimble changes in expenditures. As such, the following priorities were identified and considered along with the goals in the Multi-Year Strategic Plan:

- 21st Century Learning
- Environmental initiatives
- Faith & spiritual development
- French Immersion
- Healthy Workplace initiatives
- Learning Commons
- Numeracy strategy
- Pathways to Success
- Staffing
- Technology and software upgrades

The budget process spanned 7 months and followed this timeline:

December - March	April - May	June
<ul style="list-style-type: none"> • Planning & kick-off • Commencement of BAC meetings • Stakeholder consultation • Commencement of EEC & SEC meetings 	<ul style="list-style-type: none"> • GSN announcement • EEC & SEC enrolment projections complete • Revenue & expenditure determination • Special Education Advisory Committee presentation • Completion of presentation materials 	<ul style="list-style-type: none"> • Budget presentation • Budget deliberation • Trustee approval • Ministry filing

BUDGET CONSULTATION

The Board of Trustees and senior administration strongly believe in consulting with stakeholders during the budget process.

The online public survey is a joint effort between senior administration and the Budget Advisory Committee. The purpose of the consultation is to seek input into programming and Board initiatives where flexibility exists, and to partially satisfy Board Policy IV007: Financial Planning/Budgeting. The challenge faced by the Board is that there are very few discretionary funds available, resulting in little flexibility. This year the survey focused on the following discretionary priorities in relation to the Multi Year Strategic Plan:

- Literacy and numeracy
- School budgets
- Mental Health and Wellbeing
- Information technology
- Capital infrastructure
- Environmental initiatives

For 2017-2018, there were 603 responses (2016-2017: 632) to the online survey. The full results of the survey can be found in Appendix VII. The survey results have been grouped by respondent type. This style of organization provides detailed results that interestingly illustrate the differing opinions and values amongst Board stakeholders.

Enrolment

Enrolment is the main driver for Board funding. For this reason, the Board employs a conservative approach to determining enrolment and annually continues to refine projection methodologies.

Day school enrolment for the upcoming year is expected to be 21,673 (2016-2017: 20,930) while International, tuition paying students are estimated to be 187 (2016-2017: 200).

HIGHLIGHT OF CHANGES

- Anticipated increase of 597 (+4.0%) full-time elementary students
- Anticipated increase of 146 (+2.4%) full-time secondary students
- Anticipated decrease of 13 (-6.5%) International students
- Utilization of Elementary and Secondary Enrolment Committees to generate enrolment projections

BOARD IMPACT

- Estimated \$6.5M revenue realized for net new day school students
- Estimated expenditures to support additional students:
 - Staffing required to maintain pupil-teacher ratios and abide by collective agreements
 - Staffing required to assist learners with known needs in Special Education and English-as-a-Second Language (ESL)
- Estimated \$0.1M revenue reduction budgeted for fee paying students

RATIONALE

- Enrolment increase is mainly attributed to the following:
 - Elementary
 - Inclusive admission procedures
 - Appeal of French Immersion programming
 - Both panels
 - Influx of refugees
 - Continued regional suburban development
 - Changes in Provincial demographics

Enrolment	2016-2017 Projected	2017-2018 Projected	Year over Year Change	% Change
Junior Kindergarten	1,285	1,324	39	3.0%
Senior Kindergarten	1,363	1,465	102	7.5%
Grades 1-3	4,460	4,555	95	2.1%
Grades 4-8	7,677	8,038	361	4.7%
Total Elementary	14,785	15,382	597	4.0%
Grades 9-12	6,145	6,291	146	2.4%
Total Enrolment	20,930	21,673	743	3.5%

EQAO Results

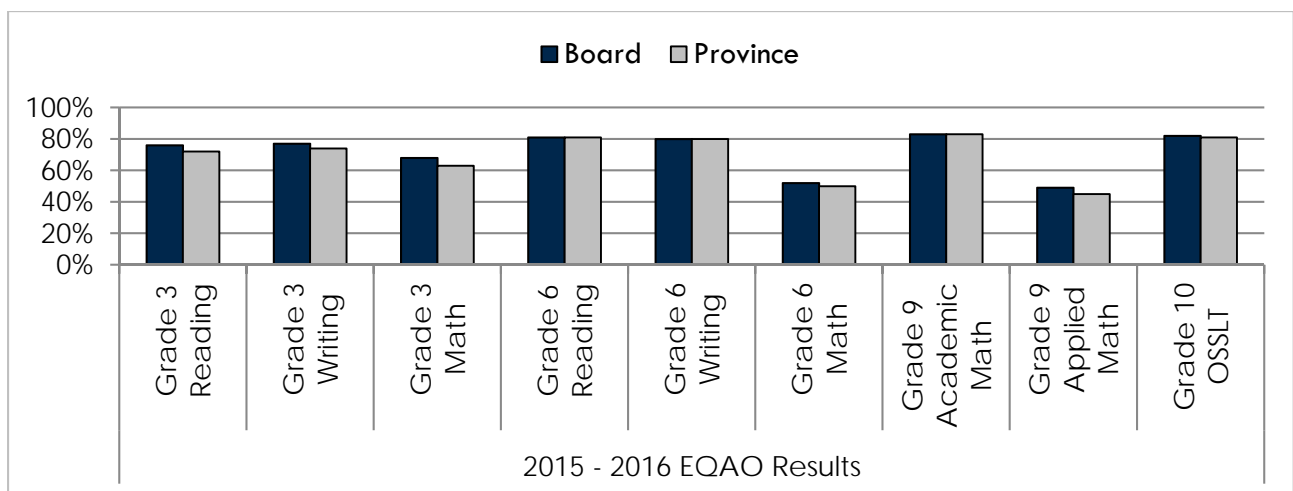
Education Quality and Accountability Office (EQAO) testing is designed to provide key information to interpret achievement in the context of the School, Board, and Province. The EQAO is independent of the Ontario government in an effort to provide objective and clear information about student achievement and the quality of publicly-funded education.

HIGHLIGHT OF RESULTS

- Students met or exceeded Provincial average in all assessment categories
- Elementary:
 - Grade 3 results in writing, reading and math surpassed the Provincial average by 4.0%, 3.0% and 5.0% respectively
 - Grade 6 results in writing and reading met the Provincial average while math topped the average by 2.0%
- Secondary:
 - Grade 9 results in academic math met the Provincial average while applied math exceeded it by 4.0%
 - Grade 10 OSSLT results beat the Provincial average by 1.0%

BOARD IMPACT

- The results are used to determine future goals and to assess strategies for improvements.



"EQAO scores are one of many tools we use to judge our progress as a school system. But they are just one snapshot in time and, recognizing the uniqueness of every school, need to be analyzed carefully. While we're pleased this year to have met or exceeded the Provincial average in all measures, it is not our goal to simply be 'average'. This year's EQAO results tell us our foundation is strong and we are on the right track as we strive for nothing short of excellence for all students in all schools."

~ Loretta Notten, Director of Education

Revenues

The Board is financially dependent upon the Ministry of Education for funding through the Grants for Student Needs (GSN). The GSN is made up of individual grants that each serve a distinct purpose toward carrying out Ministry goals and mandates for the education system.

Other revenue sources such as International tuition, rental revenue, interest, extended day program fees, solar leases and adult education fees are significantly smaller and are not always available to support day school operations.

The Board's total estimated funding for the 2017-2018 school year is \$271.8M as compared to \$253.3M for 2016-2017.

The following represents revenues organized by significant revenue source:

Source	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Estimates	2017-2018 Estimates	Change
GSN - Pupil Foundation	109,431,134	109,745,959	110,814,642	116,677,665	5,863,023
GSN - Teacher & DECE O&E	21,060,371	24,471,740	22,784,242	26,287,640	3,503,398
GSN - Learning Opportunities	3,085,168	3,141,162	3,382,168	5,887,610	2,505,442
GSN - Capital and Debt	17,853,097	17,779,613	17,494,177	19,328,790	1,834,613
GSN - Special Education	27,430,288	27,885,320	28,202,613	29,383,103	1,180,490
GSN - School Operations	19,788,202	20,407,576	20,521,469	21,477,093	955,624
Other Non-GSN Revenue	15,081,618	15,566,584	13,714,421	14,639,208	924,787
GSN - Other Allocations	18,640,077	17,303,532	17,856,353	18,524,330	667,977
GSN - Language Allocation	3,563,407	3,773,063	3,791,151	4,430,127	638,976
GSN - School Foundation	14,635,329	14,658,001	14,774,951	15,205,944	430,993
Total Revenue	250,568,691	254,732,550	253,336,187	271,841,510	18,505,323

The year-over-year increase of \$18.5M can be attributed to increased enrolment, changes to the funding formula, increased Ministry funding allotments for new salary benchmarks, new programs and initiatives, and increased consideration for capital infrastructure. Descriptions of each funding area can be found in Appendix II.

There have been significant changes based on a combination of the factors cited above. Selected revenue sources warrant further explanation which is provided below:



Pupil Foundation Grant:

HIGHLIGHTS OF CHANGES (+\$5.9M)

- Increased enrolment: +\$3.7M
- Increased salary benchmarks: +\$1.8M
- Initiation of phase-in of class-size reduction funding: +\$0.6M
- Redirected funding due to minor tangible assets: -\$0.2M

BOARD IMPACT

- Increased classroom teachers and support staff
- Increased supply teachers
- Increased computer technology purchases



Teacher Qualifications and Experience Grant:

HIGHLIGHTS OF CHANGES (+\$3.5M)

- Increased funding for benefit transition: +\$3.4M
- Increased professional development: +\$0.9M
- Decreased funding due to cost of average salary over benchmark: -\$0.8M

BOARD IMPACT

- Increased salary costs including professional development
- Offsetting expenditures for benefit transition costs



Learning Opportunities Grant:

HIGHLIGHTS OF CHANGES (+\$2.5M)

- Increased funding due to announcement of Local Priorities Fund: +\$2.4M
- Increased salary benchmarks: +\$0.1M

BOARD IMPACT

- Additional hiring of required classroom teachers and support staff
- Increased salary costs



Special Education Grant:

HIGHLIGHTS OF CHANGES (+\$1.2M)

- Increased salary benchmarks: +\$0.4M
- Increased enrolment: +\$0.5M
- Phased-in Differentiated Special Education Needs Amount: +\$0.2M
- Special Education Equipment Amount (SEA): +\$0.1M

BOARD IMPACT

- Additional hiring of required classroom teachers and support staff

Expenditures

Expenditures are based on legislative requirements, contractual obligations, Board policy and known infrastructure needs. In some cases, best estimates are required and then adjusted in-year once better information is available.

The Board's total estimated funding for the 2017-2018 school year is \$271.8M as compared to \$253.3M for 2016-2017.

The following represents expenditures summarized by specific type:

Expenditure Type	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates	Year over Year Change
Salaries and benefits	204,403,685	208,816,468	207,732,803	222,093,303	14,360,500
Capital and debt	17,722,889	18,009,206	17,418,730	19,178,768	1,760,038
Facility Services	5,565,943	4,664,664	5,025,298	4,696,292	-329,006
Student Transportation	4,998,960	4,910,892	5,218,753	5,645,180	426,427
Supplies	6,493,576	7,387,074	6,063,167	6,300,181	237,014
Fees and contracts	3,591,970	3,052,102	3,739,394	4,574,313	834,919
Utilities	5,194,000	5,323,153	5,620,623	6,680,000	1,059,377
Technology	1,663,656	1,509,940	1,876,816	2,085,655	208,839
Staff development	493,190	474,144	640,603	587,818	-52,785
Total Expenditure	250,127,869	254,147,642	253,336,187	271,841,510	18,505,323

The year-over-year increase of \$18.5 million in expenditures can be attributed to the provision of funding for reduced pupil-teacher ratios, salary benchmark increases, new programs and initiatives, and increased capital projects.

Each expenditure category contains changes that are based on a combination of the factors above. The following details highlight significant category changes that warrant further explanation. Details on the descriptions of each expenditure area can be found in Appendix III.



Salaries and benefits:

HIGHLIGHTS OF CHANGES (+ \$14.4M)

- Increased salary benchmarks: +\$7.8M
- Increased teaching staff, including FI and ESL: +\$4.2M
- Increased classroom support staff: +\$2.4M

BOARD IMPACT

- Increased classroom teachers and support staff
- Increased supply costs to align with additional staff



Supplies:

HIGHLIGHTS OF CHANGES (+ \$0.2M)

- Increased French Immersion and religion resources: +\$0.3M
- Increased software and IT costs: +\$0.2M
- Increased cost of school supplies: +\$0.2M
- Decreased targeted grants: -\$0.5M

BOARD IMPACT

- Increased allocations required to support enrolment
- Expansion of French Immersion into grade 3



Utilities:

HIGHLIGHTS OF CHANGES (+ \$1.1M)

- Increased electricity costs: +\$1.2M
- Decreased gas and water costs: -\$0.1M

BOARD IMPACT

- Since utility costs are not fully offset by rebates and funding, the costs must be offset against the facility needs
- Future focus on commitments contained in the renewed Energy Conservation and Demand Management Plan in order to achieve savings in conjunction with staff and student environmental education



Fees and contracts:

HIGHLIGHTS OF CHANGES (+ \$0.8M)

- Increased International Education agent and homestay fees: +\$0.9M
- Changes to programming contracts: -\$0.1M

BOARD IMPACT

- Increased contractual requirements are generally not funded but necessary
- The Board is bound by the Ministry procurement guidelines which does ensure that for most items, the Board is receiving the goods for a reasonable cost

Accumulated Surpluses

Accumulated surpluses refer to surplus funds that were set aside in previous years. Deferred revenues are funds that were also set aside previously for a specific legislated or externally restricted purpose and are separated into operating and capital components.

HIGHLIGHTS OF CHANGES

- No operating reserves are expected to be used beyond pre-determined annual commitments
- Sales of vacant properties are estimated to add \$6.4M to deferred revenues - Proceeds of Disposition (POD) in 2016-2017

BOARD IMPACT

- Accumulated surpluses are used as an indicator of financial health by the Ministry
- The Board's risk threshold is between 1.0-2.0% indicating moderate financial health

Accumulated Surplus	2014-2015 Actual	2015-2106 Actual	2016-2017 Estimates	2017-2018 Estimates
Opening Balance	4,226,664	4,261,513	4,709,122	4,664,588
Contributions	440,821	584,902	-	-
Draws (due to commitments)	-405,972	-137,293	-44,534	-44,534
Closing Balance	4,261,513	4,709,122	4,664,588	4,620,054

Deferred Revenues	2014-2015 Actual	2015-2106 Actual	2016-2017 Estimates	2017-2018 Estimates
Opening Balance	17,543,802	18,810,560	17,682,066	23,432,308
Contributions	12,313,856	13,460,788	7,473,786	-
Transferred to revenue	-11,047,098	-14,589,282	-1,723,544	-75,000
Closing Balance	18,810,560	17,682,066	23,432,308	23,357,308

Staffing

Staffing is the largest component of the budget, accounting for \$222.1M (2016-2017: \$207.7M) or 81.0% of the total budget. The greatest challenge is managing staffing costs while maintaining Ministry ratios, honouring collective agreements and servicing the needs of students.

HIGHLIGHTS OF CHANGES


- Anticipated increase of 89 full time equivalent classroom and support positions
- Anticipated increase of the following 10 full time equivalent administrative positions;
 - 1 Board Administration
 - 2 Facility Services
 - 1 Consultant
 - 6 Paraprofessionals
- Ministry focus on reducing class sizes to advance student achievement
- Utilization of a model-based approach to determine staffing levels in conjunction with enrolment and known changes
- Additional \$2.4M invested in staffing per Local Priorities Fund

BOARD IMPACT

- Estimated \$0.6M increase in supply teacher costs to address additional staff and potential absences

RATIONALE

- Teacher staffing increase is attributed to the following:
 - Maintenance of pupil-teacher ratios
 - Addressing new Canadians needs through additional English-as-a-Second-Language classes
 - Expansion of French Immersion programming
 - Local Priorities Fund investment in classrooms, as Provincially negotiated
- Classroom support increase is attributed to the following:
 - Known student needs within, or entering the system
 - Expansion of extended day programming
 - Local Priorities Fund investment in classrooms, as Provincially negotiated
 - Maintenance of collective agreement clauses
- Administrative positions increase is attributed to the following:
 - Human Resource Services Officer to assist with increased staffing
 - Maintenance of collective agreement clauses



Dashboard Report

Comparative
Summaries

Compliance Report

Accumulated Surplus

Budget Summaries

MYP Goal: Faith Formation

Goal:

To strengthen system commitment to school, student and staff spiritual health

Actions to Achieve Goal:

- 1) Continued financial support for religious resource refresh
- 2) Increased investment in bi-annual Board-wide Spirit day to inspire board employees
- 3) Increase in support for professional development for teachers



Loretta Notten

@WCDSB_notten1

Following

Thoroughly enjoyed an engaging afternoon listening to our students advice for us
[#LeadersOfToday](#) [@WCDSB_Voices](#)
[@WCDSBNewswire](#)



Waterloo Catholic District School Board 2017-2018 Budget Dashboard Report

Summary of Financial Results

(\$Thousands)	2016-17	2016-17	2017-18	Year Over Year Change	
	Budget	Forecast	Budget	\$	%
Revenue					
Provincial Grants (GSN)	221,552	227,389	237,343	15,791	7.1%
Grants for Capital Purposes	5,105	5,152	4,752	(353)	-6.9%
Non-GSN Grants	3,554	4,634	3,264	(290)	-8.2%
Non-Grant Revenue	10,161	10,374	11,375	1,214	11.9%
Amortization of DCC	12,964	13,762	15,107	2,143	16.5%
Total Revenue	253,336	261,311	271,841	18,505	7.3%
Expenses					
Classroom	175,804	181,767	188,100	12,296	7.0%
Non-Classroom	33,564	33,948	35,657	2,093	6.2%
Transportation	5,219	5,291	5,646	427	8.2%
Pupil Accommodation	21,331	22,061	23,260	1,929	9.0%
Capital	4,454	4,482	4,071	(383)	-8.6%
Amortization	12,964	13,762	15,107	2,143	16.5%
Total Expenses	253,336	261,311	271,841	18,505	7.3%
Balance before Accum Surplus	-	-	-	-	-
Accumulated Surplus use	-	-	-	-	-
Surplus/(Deficit) - end of year	-	-	-	-	-

Note: GSN - Grants for Student Needs

Note: DCC - Deferred Capital Contribution

Note: 2016-17 Forecast is as at Q2: February 2017

Changes in Revenue

Provincial Grants: Increase due to enrolment as well as provincially negotiated enhancements including the announcement of Local Priorities Fund
Non-Grant Revenue: Increase due to reclassification of International Homestay revenues as well as increased revenue from Extended Day
Amortization of DCC: Increase due to timing of construction projects and new funding for Greenhouse Gas Reduction & Community Hubs

Changes in Expenses

Classroom: Increase due to staff required to maintain pupil-teacher ratios as well as provincially negotiated enhancements
Non-Classroom: Increase due to reclassification of International Homestay expenses as well as provincially negotiated enhancements
Pupil Accommodation: Increase due to rising utility costs as well as provincially negotiated enhancements
Amortization: Increase due to timing of construction projects and new funding for Greenhouse Gas Reduction & Community Hubs

Definition of provincially negotiated enhancements:

This term, used throughout the document refers to clauses arising from Provincial collective bargaining discussions and associated extension agreements.

Generally, enhancements include the following:

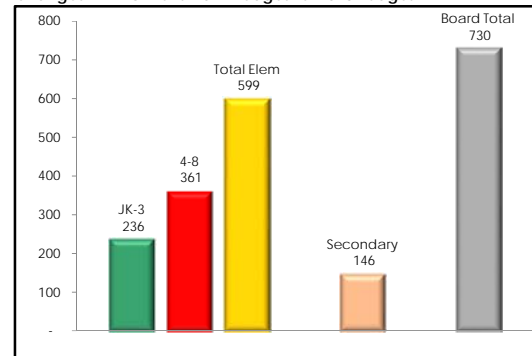
- Benchmark salary increases
- Learning Priorities Funding (LPF)
- Professional Development
- Employee Life Health Trust (benefits)

Summary of Enrolment

ADE	2016-17	2016-17	2017-18	Year Over Year Change	
	Budget	Forecast	Budget	#	%
Elementary					
JK-3	7,108	7,363	7,344	236	3.3%
4-8	7,677	7,816	8,038	361	4.7%
VISA Students	10	13	12	2	20.0%
Total Elementary	14,795	15,192	15,394	599	4.0%
Secondary <21					
Pupils of the Board	6,145	6,268	6,291	146	2.4%
VISA Students	190	164	175	(15)	-7.9%
Total Secondary	6,335	6,432	6,466	131	2.1%
Total	21,130	21,624	21,860	730	3.5%

Note: VISA students pay tuition & their enrolment does not affect GSNs

Changes in Enrolment: 2017 Budget vs. 2018 Budget



Highlights of Changes in Enrolment:

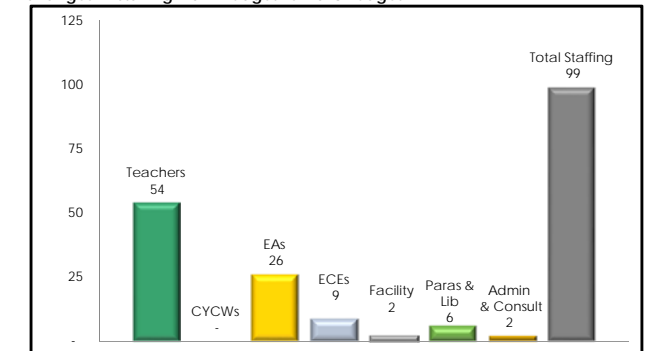
Elementary: Increase attributed to new admission procedures, French Immersion program and growing suburban development in the Region

Secondary: Increase due to elementary growth progression

Summary of Staffing

FTE	2016-17	2016-17	2017-18	Year Over Year Change	
	Budget	Forecast	Budget	#	%
Classroom					
Teachers	1,285	1,313	1,339	54	4.2%
Child & Youth Care Workers	44	43	44	-	0.0%
Educational Assistants	308	330	334	26	8.4%
Early Childhood Educators	135	145	144	9	6.7%
Total Classroom	1,772	1,831	1,861	89	5.0%
Other Support Staff					
School Administration	157	158	157	-	0.0%
Board Administration	65	65	66	1	1.5%
Facility Services	193	194	195	2	1.0%
Consultants	24	25	25	1	4.2%
Paraprofessionals	83	88	89	6	7.2%
Library & Guidance	59	60	59	-	0.0%
Total Other Support Staff	581	590	591	10	1.7%
Total Staffing	2,353	2,421	2,452	99	4.2%

Changes in Staffing: 2017 Budget vs. 2018 Budget



Highlights of Changes in Staffing:

Classroom Teachers: Increase due to enrolment as well as staff associated with provincially negotiated enhancements, English-as-a-Second Language student needs and additional French Immersion staff

EAs: Increase due to staff required to address student needs

ECES: Increase due to enrolment as well as growth in Extended Day program

Board Admin and Consultants: Increase due to support required for Human Resource Services and International Education

Waterloo Catholic District School Board Comparative Revenue Summary

	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2016-2017 Forecast	2017-2018 Estimates	Year over Year Change		Material Variance Note
						\$ Increase (Decrease)	% Increase (Decrease)	
Grant Revenues								
Pupil Foundation	109,431,134	109,745,959	110,814,643	113,558,582	116,677,665	5,863,022	5.3%	a.
School Foundation	14,635,329	14,658,001	14,774,951	15,004,171	15,205,944	430,993	2.9%	
Special Education	27,430,288	27,885,320	28,202,613	28,879,984	29,383,103	1,180,490	4.2%	b.
Language Allocation	3,563,407	3,773,063	3,791,151	4,393,231	4,430,127	638,976	16.9%	c.
Learning Opportunities	3,085,168	3,141,162	3,382,168	3,432,915	5,887,610	2,505,442	74.1%	d.
Adult Education, Continuing Education	3,499,599	3,163,322	3,281,477	3,278,106	3,402,487	121,010	3.7%	
Teacher & DECE Q&E	21,060,371	24,471,740	22,784,242	23,799,383	26,287,640	3,503,398	15.4%	e.
Transportation	6,338,785	6,281,158	6,341,931	6,474,360	6,519,910	177,979	2.8%	
Administration and Governance	5,894,826	6,050,607	6,303,220	6,400,668	6,743,415	440,195	7.0%	
School Operations	19,515,395	20,135,620	20,242,944	20,635,200	21,182,849	939,905	4.6%	f.
Indigenous Education	385,922	306,815	375,052	367,105	393,062	18,010	4.8%	
Safe Schools Supplement	353,857	359,361	363,245	371,907	382,612	19,367	5.3%	
Community Use of Schools Grant	272,807	271,956	278,525	278,525	294,244	15,719	5.6%	
New Teacher Induction program	130,810	99,864	116,931	116,931	154,484	37,553	32.1%	
Declining Enrolment	1,401,885	250,969	101,448	-	-	(101,448)	(100.0%)	g.
Permanent Financing - NPF	397,975	397,975	397,975	397,975	397,975	-	0.0%	
Regular Operating On-going Grants	217,397,558	220,992,892	221,552,516	227,389,044	237,343,127	15,790,611	7.1%	
Grants for Capital Purposes								
School Renewal	334,393	433,936	422,049	363,752	377,360	(44,689)	(10.6%)	
Temporary Accommodation	300,000	357,500	551,000	551,000	551,000	-	0.0%	
Short-term Interest	86,322	50,188	121,069	159,310	150,000	28,931	23.9%	
Debt Funding for Capital	5,089,063	4,428,025	4,010,585	4,078,413	3,673,459	(337,126)	(8.4%)	
Total Capital Grants	5,809,778	5,269,649	5,104,703	5,152,475	4,751,819	(352,884)	(6.9%)	
Other Non-GSN Grants								
Continuing Education	2,104,219	1,925,916	2,128,236	1,981,123	1,981,123	(147,113)	(6.9%)	
Education Programming Other (EPO)	2,760,657	2,910,392	1,425,512	2,652,921	1,283,239	(142,273)	(10.0%)	
Total Non-GSN Grants	4,864,876	4,836,308	3,553,748	4,634,044	3,264,362	(289,386)	(8.1%)	
Non-Grant Revenue								
Continuing Education	2,176,847	2,422,057	2,368,052	2,511,209	2,511,209	143,157	6.0%	
Rentals	937,271	1,026,071	967,681	955,913	984,434	16,753	1.7%	
Interest	193,592	166,353	125,000	282,857	200,000	75,000	60.0%	h.
Tuition Fees	3,388,233	3,840,250	3,324,000	3,263,307	3,333,500	9,500	0.3%	
Other	3,520,799	3,275,545	3,375,939	3,360,765	4,345,703	969,764	28.7%	i.
Total Non-Grant Revenue	10,216,742	10,730,276	10,160,672	10,374,051	11,374,846	1,214,174	11.9%	
Deferred Revenues								
Amortization of DCC	12,279,737	12,903,425	12,964,548	13,761,827	15,107,356	2,142,808	16.5%	j.
Net Deferred Revenue	12,279,737	12,903,425	12,964,548	13,761,827	15,107,356	2,142,808	16.5%	
Total Revenue and Grants	250,568,691	254,732,550	253,336,187	261,311,441	271,841,510	18,505,323	7.3%	

Explanations of Material Grant Variances

- a. Increase due to enrolment, as well as provincially negotiated enhancements
- b. Increase due to enrolment, enhanced salary benchmarks and phase-in of final year of Special Education funding model
- c. Increase due to increased enrolment of students that qualify for English as a Second Language (ESL) funding and expansion of French Immersion program
- d. Increase due to announcement of Local Priorities Fund
- e. Increase due to provincially negotiated professional development funding for staff as well as funding for the transition to Employee Life Health Trusts
- f. Increase due to enrolment, phase-in of final year of School Operations funding model and provincially negotiated enhancements
- g. Decrease due to phase-out of grant reflecting consecutive years of increased enrolment
- h. Increase due to timing of cash on hand
- i. Increase due to expansion of Extended Day program and International Homestay revenues which are partially offset by a decrease in solar revenues
- j. Increases based on timing of construction as well as additional funding Greenhouse Gas Reduction and Community Hub projects

Waterloo Catholic District School Board Comparative Expenditure Summary

	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2016-2017 Forecast	2017-2018 Estimates	Year Over Year Change		Material Variance Note
						\$ Increase (Decrease)	% Increase (Decrease)	
Classroom Instruction								
Teachers	126,271,288	129,353,561	129,411,704	131,721,547	137,438,124	8,026,420	6.2%	a.
Supply Teachers	3,966,593	4,062,071	3,802,510	5,046,812	5,158,004	1,355,494	35.6%	b.
Educational Assistants and DECEs	18,921,157	20,130,217	20,483,054	21,427,834	22,203,137	1,720,083	8.4%	c.
Classroom Computers	1,663,656	1,532,313	1,876,817	1,887,311	2,085,655	208,838	11.1%	
Textbooks and Supplies	4,897,458	4,890,848	4,814,393	4,756,884	4,890,833	76,440	1.6%	
Professionals and Paraprofessionals	11,220,359	9,600,759	9,507,174	9,918,418	10,211,404	704,230	7.4%	
Library and Guidance	4,530,986	4,521,991	4,517,134	4,601,345	4,710,320	193,186	4.3%	
Staff Development	1,425,957	1,827,212	931,861	1,947,477	920,091	(11,770)	(1.3%)	
Department Heads	469,376	446,955	459,129	459,359	482,158	23,029	5.0%	
Total Classroom	173,366,830	176,365,927	175,803,777	181,766,987	188,099,726	12,295,949	7.0%	
Non-Classroom								
Principal and Vice-Principals	8,944,758	8,869,688	8,941,362	9,010,230	9,190,045	248,683	2.8%	
School Office	5,389,178	5,496,255	5,549,181	5,640,176	5,772,305	223,124	4.0%	
Co-ordinators and Consultants	3,126,055	3,726,128	3,652,330	3,733,390	4,669,546	1,017,216	27.9%	d.
Continuing Education	8,715,364	8,474,939	8,562,801	8,597,875	8,725,086	162,285	1.9%	
Total Non-Classroom	26,175,355	26,567,010	26,705,674	26,981,671	28,356,982	1,651,308	6.2%	
Administration								
Trustees	219,700	215,122	228,899	228,959	232,311	3,412	1.5%	
Director and Supervisory Officers	1,283,051	1,420,819	1,382,621	1,417,387	1,525,053	142,432	10.3%	
Board Administration	4,859,069	5,326,901	5,246,376	5,321,364	5,543,062	296,686	5.7%	
Total Administration	6,361,820	6,962,842	6,857,896	6,967,710	7,300,426	442,530	6.5%	
Transportation	4,998,960	4,910,892	5,218,753	5,290,753	5,645,180	426,427	8.2%	
School Operations and Maintenance	21,502,015	20,897,830	20,909,309	21,696,812	22,883,068	1,973,759	9.4%	e.
School Renewal	334,393	433,936	422,048	363,752	377,360	(44,688)	(10.6%)	
Other Pupil Accommodation	5,109,234	5,105,780	4,454,182	4,481,930	4,071,411	(382,771)	(8.6%)	
Amortization and Write-downs	12,279,262	12,903,425	12,964,548	13,761,827	15,107,357	2,142,809	16.5%	f.
Total Pupil Accommodation	39,224,904	39,340,971	38,750,087	40,304,320	42,439,196	3,689,109	9.5%	
Total Expenditures	250,127,869	254,147,642	253,336,187	261,311,441	271,841,510	18,505,323	7.3%	

Explanation of variances:

- a. Increase due to staff required to maintain pupil-teacher ratios and provincially negotiated enhancements
- b. Increase due to enrolment and increased salary costs. Reallocation of non-teaching supply costs from EAs and ECEs
- c. Increase in due to student need and provincially negotiated enhancements
- d. Reclassification of International Homestay expenses
- e. Increased utility rates, custodial supply costs as well as provincially negotiated enhancements
- f. Increases based on timing of construction as well as additional funding Greenhouse Gas Reduction and Community Hub projects

Compliance Report

Administration and Governance

Gross Expenses excluding internal audit	7,300,426
Other incomes	602,347
Net Expenses excluding internal audit	6,698,079
Funding allocation excluding internal audit	6,991,868
Overspending on Administration and Governance	0
	COMPLIANT
Compliant /Non-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)	276,276,730
	In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 + item 1.3.1 - item 1.4 - item 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1)	4,435,221
1.1.1		4,435,221
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	271,886,041
1.3	In-year surplus/(deficit) for compliance purposes	-44,532
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)	238,996,810
1.6	1% of item 1.5	2,389,968
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	4,664,591
1.8	Lesser of item 1.6 and item 1.7	2,389,968
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

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	2,389,968
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance	COMPLIANT

Schedule 5 - Detail of Accumulated Surplus/(Deficit)

		Accumulated Surplus (Deficit) - Balance at September 1 Col. 1	Transfer to Committed Capital or Committed Sinking Fund Interest Earned Col. 2	Accumulated Surplus (Deficit) - In- Year Increase (Decrease) Col. 3	Accumulated Surplus (Deficit) - Balance at August 31 Col. 4
1	Available for Compliance - Unappropriated				
1.1	Operating Accumulated Surplus	0	-	0	0
1.2	Available for Compliance - Unappropriated	0	-	0	0
2	Available for Compliance - Internally Appropriated				
2.1	Retirement Gratuities	0	-	-	0
2.2	WSIB	147,220	-	-	147,220
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	0	-	-	0
	Other Purposes - Operating:				
2.4	Operating	2,440,017	-	-	2,440,017
2.5	Network	700,000	-	-	700,000
2.6	Insurance	150,000	-	-	150,000
2.7	Early Learning Resources	200,000	-	-	200,000
2.8	Administrative Capital	100,000	-	-	100,000
2.8.1	Committed Sinking Fund interest earned	459,445	-	-44,534	414,911
2.8.2	Committed Capital Projects	463,809	-	-	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	4,664,591	-	-44,534	4,620,057
3	Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)	4,664,591	-	-44,534	4,620,057
4	Unavailable for Compliance				
4.1	Employee Future Benefits - retirement gratuity liability	-1,349,375		313,808	-1,035,567
4.1.1	Employee Future Benefits - Early Retirement Incentive Plan	0		0	0
4.1.2	Employee Future Benefits - Retirement Health Dental Life Insurance Plans etc	-1,165,492		233,098	-932,394
4.1.3	Employee Future Benefits - other than retirement gratuity	-1,426,028		-	-1,426,028
4.2	Interest to be Accrued	-1,185,117		98,803	-1,086,314
4.4	School Generated Funds	1,377,987		-9,435	1,368,552
4.7	Revenues recognized for land	31,050,989	-	4,435,221	35,486,210
4.8	Liability for Contaminated Sites	-		-	-
4.9	Total Accumulated Surplus (Deficit) Unavailable for Compliance	27,302,964	-	5,071,495	32,374,459
5	Total Accumulated Surplus (Deficit)	31,967,555	-	5,026,961	36,994,516



Capital and Debt

Board Administration

Student Transportation

Facility Services

Learning Services

Planning Areas

MYSP Goal: 21st Century Learning

Goal:

To continue implementation of emerging technologies that enable forward thinking, global education

Actions to Achieve Goal:

- 1) Investigate the utilization of current technology and related practice in school
- 2) Pilot programs to bring E-textbooks and online materials into the classroom
- 3) Internet bandwidth increase from 3 Gigabytes per second (gbps) to 4 gbps



Waterloo Catholic District School Board
2017 Estimates vs. 2018 Estimates by Planning Area

	Learning Services							
	Program Services		Special Education		Continuing Education		Total Learning Services	
	2016-2017 Estimates	2017-2018 Estimates	2016-2017 Estimates	2017-2018 Estimates	2016-2017 Estimates	2017-2018 Estimates	2016-2017 Estimates	2017-2018 Estimates
Expenditures	164,570,410	176,185,257	29,376,240	31,546,365	8,562,801	8,725,086	202,509,451	216,456,708
GSN allocation	155,483,016	167,319,848	29,074,864	30,860,864	4,041,653	4,253,168	188,599,533	202,433,880
EPO and other grants	1,365,389	873,190	32,523	307,449	-	-	1,397,912	1,180,639
Other revenue	5,983,439	7,039,056	-	-	4,496,288	4,471,918	10,479,727	11,510,974
	162,831,844	175,232,094	29,107,387	31,168,313	8,537,941	8,725,086	200,477,172	215,125,493
Surplus/(Deficit) before planning area transfers	(1,738,566)	(953,163)	(268,853)	(378,052)	(24,859)	-	(2,032,279)	(1,331,215)
Surplus from Board Admin	103,982	78,433	-	303,111	24,859	-	128,841	381,544
Surplus from Operations	780,259	-	-	74,941	-	-	780,259	74,941
Surplus from Transportation	854,325	874,730	268,853	-	-	-	1,123,178	874,730
Total Revenues	1,738,566	953,163	268,853	378,052	24,859	-	2,032,278	1,331,215
Surplus/(Deficit)	-	-	-	-	-	-	-	-

	Operations and Maintenance		Capital and Debt		Student Transportation		Board Administration	
	2016-2017 Estimates	2017-2018 Estimates	2016-2017 Estimates	2017-2018 Estimates	2016-2017 Estimates	2017-2018 Estimates	2016-2017 Estimates	2017-2018 Estimates
Expenditures	21,331,358	23,260,428	17,418,730	19,178,768	5,218,753	5,645,180	6,857,896	7,300,426
GSN allocation	20,581,336	22,010,535	17,418,730	19,178,768	6,341,931	6,519,910	6,539,283	7,079,623
Other Revenues	1,530,281	1,324,834	-	-	-	-	447,454	602,347
Total Revenues	22,111,617	23,335,369	17,418,730	19,178,768	6,341,931	6,519,910	6,986,737	7,681,970
Surplus/(Deficit)	780,259	74,941	-	-	1,123,178	874,730	128,841	381,544

	Total Board	
	2016-2017 Estimates	2017-2018 Estimates
Total Expenditures	253,336,187	271,841,510
Total Revenues	253,336,187	271,841,510
Draw from Accumulated Surplus	-	-
Surplus/(Deficit)	-	-

	Operating vs. Capital	
	2016-2017 Estimates	2017-2018 Estimates
Total Operating	235,917,457	252,662,742
Total Capital	17,418,730	19,178,768
Total Budget	253,336,187	271,841,510

Nurturing our Catholic Community

Faith is lived & witnessed in community
Students & staff are healthy in mind, body & spirit
Everyone is included, respected & welcome

- Learning Services
- Facility Services

Student Engagement, Achievement & Innovation

Parents, parishes, community partners & student engagement are nurtured & valued
Students are achieving at their highest potential in a 21st century world
Staff are engaged in cultivating collaborative learning communities

- Learning Services
- Transportation

Building Capacity to Lead, Learn & Live Authentically

Professional Learning for ALL staff is timely & responsive
Leadership & succession planning is intentional & nurtured
Our decisions, actions & stewardship of resources are evidence based & responsive

- Learning Services
- Capital and Debt
- Board Administration
- Facility Services

Planning Areas

The Board presents revenues and expenditures using a Planning Area philosophy. The Ministry generally uses this enveloping and it separates the components into readily understandable areas. While Board revenues and expenditures may not align in each Planning Area, this organization style does highlight where the Board may overspend compared to Ministry funding. This analysis helps with discussions when reductions are required.

The components of each Planning Area are:

- Capital and Debt
 - Interest on long-term debt and
 - Amortization of capital assets
- Board Administration
 - Staff and departmental expenditures for:
 - Director and Superintendents
 - Financial Services
 - Human Resource Services
 - Information Technology Services
 - Internal Audit
 - Supply and Administrative Services
 - Trustees
- Student Transportation
 - Staff, departmental and bus/taxi operator costs for Board share of Student Transportation Services of Waterloo Region (STSWR)
- Facility Services
 - Custodial and maintenance staff, departmental costs and general facility operating costs for all sites
- Learning Services
 - Staff and resource expenditures responsible for academic instruction including:
 - Program Services
 - Student Services
 - Continuing Education and
 - School budgets

Annual detailed breakdowns of expenditures can be found from Appendix VIII to Appendix XII.



MYP Alignment

Building Capacity to Lead, Learn and Live Authentically

"Making sure Ontario's school buildings are in a good state of repair is essential for supporting student achievement and well-being. Doing so requires a significant ongoing investment."

-- Ministry of Education: <http://www.edu.gov.on.ca/eng/parents/fci.html>

HIGHLIGHTS OF CHANGES

- \$12.3M anticipated for land purchases
- \$6.8M received for School Condition Improvement projects
- \$3.1M received for School Renewal projects
- \$1.7M received for Greenhouse Gas Reduction projects
- \$1.7M invested in information technology
- \$0.5M received for Community Hub projects

CONSTRUCTION UPDATES

- **School replacements**
 - St. Vincent de Paul will be complete by the end of 2017-2018 and will open September 2018
 - St. Brigid will be complete by the end of December 2017 and will open January 2018
- **New schools**
 - St. Boniface: the Board hopes to secure land in 2017-2018 and commence construction on this 257 pupil place school; expected opening September 2019
 - Huron-Brigadoon: the Board hopes to complete the purchase of the land in 2017-2018 in order to commence construction on this 400 pupil place school; expected opening September 2019
- **School Condition Improvement and School Renewal funding**
 - The Ministry hopes to assist boards to address the Provincial renewal backlog and improve schools' Facility Condition Index (FCI) rating
- **Greenhouse Gas Reduction funding**
 - This new funding has a prescriptive use with the intent of supporting the Ontario government mandate to reduce Greenhouse Gas emissions from facilities in the education sector
 - Management has developed a plan for qualifying projects
- **Community Hub funding**
 - New funding to support *Community Hubs in Ontario: A Strategic Framework and Action Plan* to promote community hubs in schools
 - Management is currently reviewing a plan for qualifying projects



MYSP Alignment

Building Capacity to Lead, Learn and Live Authentically

2017-2018 marks the final year of phase-in by the Ministry for the adjusted Board Administration funding. This change better reflects the administrative needs of boards, which does not necessarily change in response to enrolment. This has been a favourable funding increase to the Board, and will help contribute annually to the academic planning areas.

HIGHLIGHTS OF CHANGES

- Implementation of salary increases, benefit costs and enhancements
- Co-ordination of staff satisfaction and wellness surveys

ADMINISTRATION UPDATES

The support provided by administrative staff is not as evident as front line staff, but is required and valued. A few areas of focus within the MYSP for the upcoming year include:

- **Focus area: Succession planning**
The Board understands the need for thoughtful succession planning as evidenced by the Leadership Development Strategy. The budget provisions for additional vice principals and training for administrative assistants. This investment in key school supports should provide long-term benefits.
- **Focus area: Health and Wellness**
The upcoming budget continues to support staff wellness initiatives and the re-introduction of the Wellness Committee. The goal is to engage staff to ensure that the Board maintains a respectful workplace and, over time, to positively impact sick leave usage.
- **Focus area: Process Improvements**
Part of the MYSP mandate is to create efficiencies and synergies within all areas of the Board. Currently, these efficiencies do not create financial or resource savings, but hopefully savings may be realized in the future, and that staff become more productive through workload reductions.

Expenditure Category	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Board administration	4,859,070	5,326,901	5,250,955	5,543,062
Director and supervisory officers	1,283,050	1,420,819	1,378,042	1,525,053
Trustees	219,700	215,122	228,899	232,311
Total Administration	6,361,820	6,962,842	6,857,896	7,300,426



MYP Alignment

Student Engagement, Achievement & Innovation

Student Transportation Services of Waterloo Region has worked diligently to reduce costs annually, while also maintaining service levels and ensuring student safety.

HIGHLIGHTS OF CHANGES

- Addition of School Travel Planner position
- Re-negotiated bus operator contracts
- Re-negotiated collective agreements
- Increased Board ridership due to increased enrolment

TRANSPORTATION UPDATES

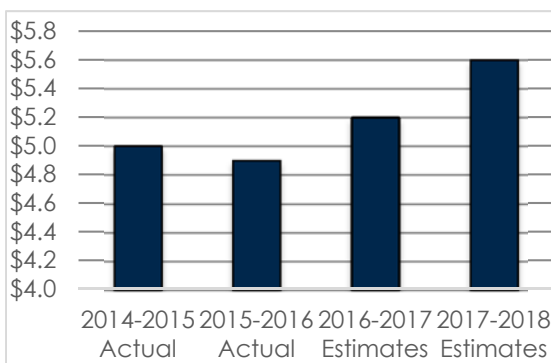
STSWR is not anticipating implementing any significant savings initiatives in the upcoming year. Instead their primary focus will be service levels and safety.

- **Focus area: School Travel Planner**

Local governments, including school boards identified congestion, parking and pedestrian safety around schools as a concern. A School Travel Planner is developing a travel plan for each school in the Region. The goal is to improve traffic flows and implement a sustainable active travel plan which will see improved health benefits and educational outcomes for students and families.

- **Focus area: Student safety**

STSWR is working closely with bus operators, the Region of Waterloo and the Waterloo Regional Police Service in order to use stop arm cameras as a tool to protect our students. The successful pilot project last year is anticipated to continue. Dialogue surrounding the use of interior cameras on buses and taxis is ongoing but would further protect both students and drivers.



"There is nothing more important than the safety of our children and, based on evidence both material and anecdotal, we believe the use of stop arm cameras has the potential to lessen the chances of what would otherwise be an inevitable catastrophe. We look forward to working with STSWR to find a way to sustainably fund and implement this important new safety feature."

~~ Loretta Notten, Director of Education



MYSP Alignment

Nurturing our Catholic Community

The smooth operation of Facility Services contributes to the outward face of the Board. The structural condition of Board facilities and their cleanliness are among the first things noted by current and prospective students, families and the general public. We strive to make people feel welcome and comfortable in our environment.

HIGHLIGHTS OF CHANGES

- Support for additional temporary custodians
- Support for Provincially negotiated enhancements
- Increased utility costs

FACILITY UPDATES

Many of the costs within this area are difficult to manage and require some flexibility.

- **Focus area: Energy Conservation and Demand Management Plan**

The most significant pressure continues to be utility costs which are unpredictable, subject to price fluctuations and weather patterns. The Board closely monitors costs during the year to ensure costs are offset as required.

The renewed Energy Conservation and Demand Management Plan has recently been presented to Trustees. The Plan sets a 1% per year reduction target for energy consumption and aims to develop best practices for the operations, maintenance and retrofit of existing buildings.

Similarly, the Ontario EcoSchools program has been instrumental in the development of sustainable education in schools. The Plan targets 100% certification by 2018.

Expenditure Category	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Salaries and benefits	11,052,847	11,420,069	11,138,974	12,173,536
Utilities	4,959,023	5,323,153	5,383,123	6,390,600
Contracts and supplies	5,097,331	4,547,014	4,314,495	4,539,392
Other	392,814	41,530	494,766	156,900
Total Facility Services	21,502,015	21,331,766	21,331,358	23,260,428

*"We are so proud of the efforts our students have put into living greener lives at their schools and at home. The **Ontario Catholic School Graduate Expectations** call on all students to -- among other things -- be "collaborative contributors" and "responsible citizens" and their success in the EcoSchools program shows just how much they take their responsibilities to the environment seriously. Of course, without the dedicated leadership of our outstanding school staffs, being "green" would be a much bigger challenge"*

-- John Shewchuk, Chief Managing Officer



MYP Alignment

Student Engagement, Achievement & Innovation

Learning Services covers the academic instruction of the Board and is the largest portion of the overall budget. 94.2% of the budget is related to salaries and benefits of teaching and support staff that provide services for day school students and for programs focused on Special Education, Continuing Education and International Education.

HIGHLIGHTS OF CHANGES

- Increased elementary and secondary enrolment
- Increased salary benchmarks
- Increased participation in extended day program
- Increased number of English-as-a-Second Language students

LEARNING SERVICES UPDATES

The work done within this area has a direct link to students and staff. As such, there are many areas of focus and alignments to the MYP and only a selection is represented below:

- **Focus area: Transformation of libraries into Learning Commons**
A five-year initiative includes revitalizing libraries into welcoming, 21st Century spaces that will serve as the “hub” of the school. Information Technology Services and Facility Services will be working closely with the central Resource Centre to ensure a smooth transition.
- **Focus area: Newcomer Reception Centre**
The Board expects a continued increase in enrollment of new Canadians, who speak very little English. As a result, English-as-a-Second Language needs are anticipated to increase in both elementary and secondary schools.

Expenditure Category	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Salaries and benefits	188,061,321	191,855,408	191,012,612	203,860,525
Text books and resources	5,821,699	6,724,368	5,280,856	5,972,045
Contracts and other services	3,968,565	2,498,007	3,826,093	4,095,529
Staff development	385,658	345,214	513,074	442,954
Other	1,304,942	1,509,940	1,876,816	2,085,655
Total Learning Services	199,542,185	202,932,937	202,509,451	216,456,708

Program Services includes student curriculum and much of the professional development that classroom staff receive.

HIGHLIGHTS OF CHANGES

- Increased salary benchmarks
- French Immersion expansion to 12 classrooms as the program progresses into Grade 3
- Announcement of Local Priorities Funding
- Announcement of class size reductions
- Addition of vice principals to support schools
- Second year of Renewed Math Strategy

PROGRAM SERVICES UPDATES

There are many areas of focus and alignment to the MYSP but only a selection is represented below:

- **Focus area: Literacy and numeracy**
Empower Reading is a tool that assists children with limited reading skills to build their confidence in reading at an early age. The Ministry is testing this program as a pilot but the Board has used the program for over a decade. Recently, Education Minister Mitzie Hunter visited St. Joseph school to witness the program's outcomes and was impressed with the results.
- **Focus area: French and religion resource refresh**
Continued investment in updating elementary French and religion resources remains a key priority. These investments are part of a five-year plan that will see the purchase of pertinent physical and electronic resources for the program.
- **Focus area: Professional development**
Through Provincial negotiations, substantial funding was allotted for professional development for specific employee groups. These funds are to be spent in collaboration with the recipient employee groups.

Expenditure Category	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Salaries and benefits	152,013,611	155,771,578	154,942,414	165,561,792
Text books and resources	2,193,966	3,005,747	1,522,331	2,087,632
Contracts and other services	3,773,845	2,113,681	3,514,741	3,770,440
Staff development	313,661	272,949	421,089	348,844
Other	449,886	881,819	1,517,167	1,716,905
Total Program Services	158,744,969	162,045,774	161,917,742	173,485,613

MYSP Goal: Environmental Stewardship

Goal:

To ensure all decisions connected to stewardship of environmental and capital resources are ecologically and socially responsible, in alignment with our Catholic Social Teachings and gospel values.

Actions to Achieve Goal:

- 1) Partnership with Sustainable Waterloo to reduce Greenhouse gas reductions
- 2) Investments for initiatives coordinated by sustainable development committee



Bill Conway

@BkconwayConway

Following

Ready for the pancake flipping contest at
Elmira Maple Syrup Festival

[@WCDSBNewswire](#)



Student Services provides programming to meet the diverse needs of all students. The Board believes that all children are capable of learning, understanding that each child develops and learns differently based on their own strengths and needs.

HIGHLIGHTS OF CHANGES

- Increased salary benchmarks
- Increased funding due to enrolment
- Increased funding as a result of final phase-in of Differentiated Special Education Needs Amount (DSENA)
- Additional educational assistants and child and youth care workers
- New behaviour analyst support funded by Ministry Autism grant
- Addition and reorganization of speech and language staff
- Additional psychology support
- Targeted Grants for Student Needs include:
 - Autism Supports
 - Funding for Students with Severe Learning Disabilities
- Additional special education teacher in both elementary and secondary schools

STUDENT SERVICES UPDATES

There are many areas of focus and alignment to the MYSP and only a selection is represented below:

- **Focus area: Targeted Support**
 The Ministry has announced a variety sources of funding for 2017-2018 that will focus support on areas where there has historically been a lack of funding. Enhanced investments in supporting students with autism and students with severe learning disabilities will allow the Board to reconfigure the current distribution of resources to better align needs with support and further evolve the award-winning approach to Mental Health.

Expenditure Category	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Salary and benefits	28,263,156	28,620,688	28,560,493	30,652,163
Textbooks and resources	152,499	191,179	197,563	248,692
Contracts	161,335	282,362	199,400	196,400
Staff development	71,997	72,265	91,985	94,110
SEA and other	827,397	614,074	326,799	355,000
Total Special Education	29,476,384	29,780,568	29,376,240	31,546,365

St. Louis Adult Learning and Continuing Education Centre is one of the largest of its kind in the Province and primarily caters to learners over 18. The program delivers language development for new Canadians in addition to academic courses for credit and specialized certificate programs.

HIGHLIGHTS OF CHANGES

- Increased salary benchmarks
- Increased participation in summer programming and e-learning
- Increased growth in adult English-as-a-Second Language summer program
- Increased enrolment in Language Instruction for Newcomers to Canada (LINC)

CONTINUING EDUCATION UPDATES

St. Louis annually reviews program offerings to meet the needs of the community and to ensure viability of the programs. Before 2020, a full review of programming will occur in the context of moving to a new site.

- **Focus area: Accommodation plans**

The lease for the main campus in downtown Kitchener will end in 2020. There is no option to renew the lease so discussions have commenced regarding future location of the Kitchener campus. This plan will not have any financial impact on the current budget, but decisions made this year will certainly impact on future Continuing Education budgets.

- **Focus area: Gap analysis survey**

In 2016-2017, the Province conducted an environmental scan of Boards that provide Adult Education in southwest Ontario, this review identified two significant gaps for the Board: guidance for student services and data retrieval. In 2017-2018, the second year in the Province's three-year adult education strategy, the Board will develop a plan to close those gaps. The third year will introduce monitoring and the development of metrics and benchmarks to ensure progress.

Expenditure Category	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Salaries and benefits	7,784,554	7,463,143	7,509,705	7,646,570
Supplies	869,766	895,785	908,295	936,077
Contracts	33,384	101,964	111,951	128,689
Other	27,661	14,047	32,850	13,750
Total Continuing Education	8,715,365	8,474,939	8,562,801	8,725,086

Schools are allocated funding from the Board's budget. Schools use these funds to pay for the day-to-day operation of the school.

HIGHLIGHTS OF CHANGES

- Increased enrolment

SCHOOL BUDGET UPDATES

- **Focus area: School Budget Development**
 School budget spending has been shifting towards professional development, technology, resources, and learning commons furniture as principals align spending with the changing needs of students.
- **Focus area: Demographics**
 The Board has started investigating through consultation of stakeholders to consider using issues of equity and demographics, rather than pure enrolment, in calculating school budget allocations.

Expenditure Category	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Elementary	1,498,096	1,511,738	1,601,872	1,623,883
Secondary	1,107,371	1,119,919	1,050,795	1,075,761
Total	2,605,467	2,631,657	2,652,667	2,699,644

The Board offers a wide variety of education programs to international students within our schools and to WCDSB students through strategic partnerships with other educational institutions around the world.

HIGHLIGHTS OF CHANGES

- International students from 12 different countries will participate in long and short term programs.
- The program generates funding for specific initiatives that improve the experience for our overall student body.
- WCDSB and International students participate in the International Certificate Program, Model UN projects, Intercultural Awareness & Communication workshops, and International Youth Forums.

INTERNATIONAL EDUCATION UPDATES

Focus area: Cultural exchanges

Students from Japan visited Waterloo Region in April to participate in classes, explore our Region and learn about Canada through their host families. Secondary schools will be participating in a cultural exchange with Yamate Gakuin High School in Yokohama this summer. This two week cultural exchange program is an opportunity for students to build an understanding of the Japanese culture.

	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Enrolment				
Elementary	14	13	10	12
Secondary	195	189	190	175
Total	209	202	200	187
Revenues	3,641,933	4,095,661	3,669,750	4,635,200
Teaching staff	977,468	1,083,144	1,012,801	1,069,686
Support staff	424,426	521,710	504,098	607,958
Agent fees	298,569	374,286	409,520	402,950
Other	360,591	751,097	732,290	1,679,340
Total Expenses	2,061,054	2,730,237	2,658,709	3,759,934
Net contribution	1,580,879	1,365,424	1,011,041	875,266

Seamless Information Technology is central to all areas of the Board's core business. All schools and departments use information and work collaboratively to ensure our students learn in a 21st century environment.

HIGHLIGHTS OF CHANGES

- Re-designed website and infrastructure
- Pilot programs for E-textbook and online classroom material
- Increased internet bandwidth
- Movement to Cloud storage for students, educators, and administrative users
- Central office and school network equipment refresh

INFORMATION TECHNOLOGY UPDATES

Focus area: Parent and Student Portals

The expanding web-based portal for school banking and new school websites have allowed parents to become more engaged in school initiatives. Web environments such as Desire2Learn, Google Guardian, and the Compass for Success project have allowed parents to become more connected to classroom activities.

In the coming year, all of the Board's public websites will be revamped for improved navigation, ease of access, and profiling of good news stories throughout the system. The new design will fully integrate the Board's social media activities on platforms like Twitter and YouTube.

Expenditure Category	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Computer Replacement	895,595	735,911	1,031,510	1,314,300
Computer Maintenance	513,208	688,966	832,599	939,929
Phone	343,157	358,875	481,134	465,315
Software Fees & Licenses	266,478	276,248	468,781	363,444
Additional Computers	302,792	356,952	273,460	212,000
Additional Networks	403,765	252,802	38,000	81,762
Other	180,490	116,280	187,756	216,101
Network Replacement	31,897	139,590	104,513	299,330
Internet Fees	83,849	67,426	144,640	174,579
Other Professional Fees	29,274	105,732	132,775	98,874
Grand Total	3,050,505	3,098,782	3,695,168	4,165,634

MYSP Goal: Learning Commons

Goal:

To focus on personalized authentic and (culturally) relevant inquiry

Actions to Achieve Goal:

- 1) Investment in 5 year Learning Commons transformation plan
- 2) Re-alignment of library staff professional development to strengthen utilization of Learning Commons





Appendices

Appendix I	• Board Policy IV007: Financial Planning/Budgeting
Appendix II	• Overview of Revenue Types
Appendix III	• Overview of Expenditure Types
Appendix IV	• Capital Budget Components
Appendix V	• Planning Area Support Summaries
Appendix VI	• Planning Assumptions
Appendix VII	• Budget Survey Results
Appendix VIII	• Capital and Debt Detail
Appendix IX	• Transportation Detail
Appendix X	• Administration Detail
Appendix XI	• Program and Student Services Detail
Appendix XII	• Facility Services Detail
Appendix XIII	• Technical Paper Analysis

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. Develop a budget that does not include trend analysis and historical comparators
4. Plan the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period
5. Provide less for board prerogatives during the year than is set forth in the Cost of Governance policy
6. Present a budget that does not allow sufficient time for decision-making
7. Present a budget that cannot be readily understood by persons without a financial/education background

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 15 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.

Extended Day Program Fees

Fees are charged on a not-for-profit basis to provide programs for children in the morning and afternoon.

The Board must follow the Ministry of Education guidelines when classifying expenditures. The Board reports and structures its expenditures as follows:

Salaries and benefits

Salaries and benefit expenditures refer to the cost for all staff and Trustees. These costs are based on collective agreements, legislation, terms and conditions of employment, and employment contracts. Benefits refer to both legislated taxes such as EI, CPP, EHT, and also to benefit programs of the Board such as OMERS or health and dental costs. The increases to salaries and benefit expenditures as a result of Provincial collective bargaining discussions and associated extension agreements will often be referred to as enhancements throughout this document.

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 costs related to custodial, supplies, 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 home and school. Incorporated into this cost is the Board's share of the transportation consortium (STSWR).

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 to meet obligations such as audit, legal, professional fees, software fees and contracts.

Utilities

Utility expenditures relate to the costs to operate all 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.

The Board classifies expenditures of a capital nature into the following categories:

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. The Capital Plan and the Plan for School Renewal serve as a comprehensive and sustainable forecast for school facility needs.

Capital and Debt: The budget is comprised of interest on long term debt and amortization of capital assets.

Board Administration: The budget is comprised of staff & department costs for the following areas: Director & Superintendents, Financial Services, Human Resource Services, Information Technology, Services, Internal Audit, Supply and Administrative Services.

Student Transportation: The budget is comprised of salaries and benefits, overhead costs, rental costs, and operator costs. Additional expenses for yellow buses, Grand River Transit (GRT) and taxis are also included.

Program Services: This budget is comprised of the expenditures required to operate and provide additional support to schools, their classrooms and learning spaces. Salaries and wages are the main cost.

Student Services: The budget is comprised of the salary and benefits of special education teachers, support staff and principals who support special education. The department must ensure that curriculum adheres to Ministry guidelines and with Board priorities.

Continuing Education: The budget is mostly comprised of the salary and benefits of staff and principals who support the operations. Additional costs include; custodial charges, supplies, and other contractual agreements. The Board requires that St. Louis operate based on a cost recovery model.

School Budget: 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, materials and photocopying, library resources and materials, site based supply coverage, office supplies for staff and classroom furniture.

International Education: The budget is comprised of the salary and benefits of staff, agent commissions, and resources to support operations. The net contributions received from the program have been re-directed into the classroom to support staffing, numeracy, research and information technology initiatives.

Information Technology: The budget is comprised of computers, networks, software, maintenance and other professional fees. The department must ensure there is a focus on providing 21st Century technology to our learners.

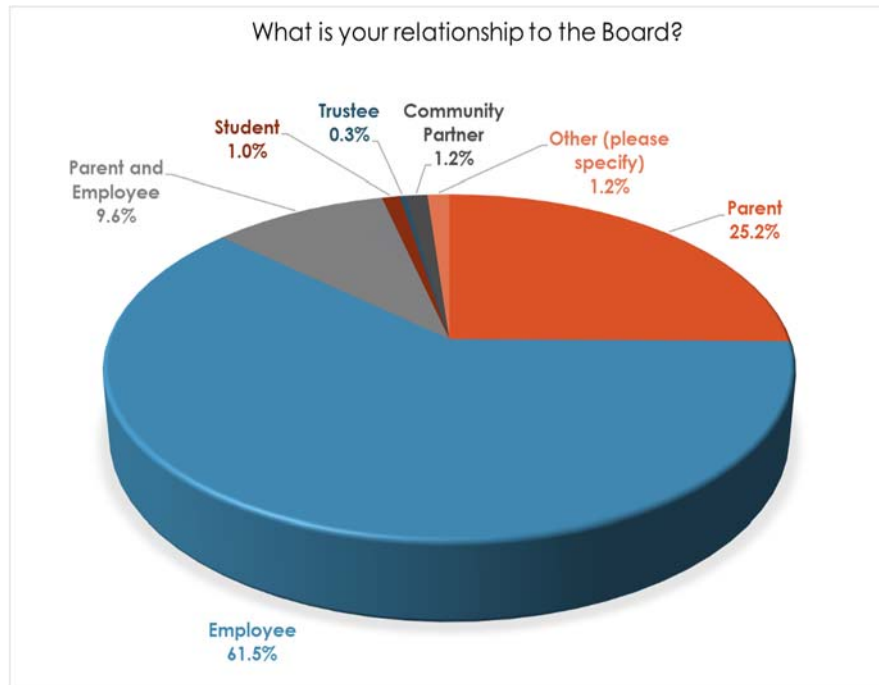
External requirements include:

- 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 on related activities or placed into deferred revenues for future use, and
- Accumulated surpluses, to a maximum amount of 1% of operating revenue, may be used to balance the budget.

Internal requirements include:

- All Ministry and legislative 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
- Staff and student safety must not be compromised
- Accumulated surpluses will not be used to balance the budget
- International Education net revenues will support specific initiatives, and
- The presented budget must be both realistic and balanced

Appendix VII: Budget Consultation Survey Results



Q1: Where do you believe efforts should be focused on numeracy and literacy achievement for the Board's students? Consider which will have the greatest longterm positive impact on student achievement. Please rank your choices. (1 being the most important and 4 being the least important)

	Overall (531)	Parent (133)	Employee (326)	Parent & Emp (51)
Workshops and strategies for parents to help students at home (Parent Engagement)	2.00	1.89	2.07	1.86
Provide more opportunities for professional development for staff	2.49	2.24	2.61	2.45
Textbooks/resources	2.65	2.80	2.57	2.76
Technology for teacher and student use	2.96	3.10	2.89	2.94

In the graph above, it should be noted that the lower the score, the higher the rank as 1 is ranked as most important.

Q2: Currently the board uses student enrolment to determine allocations to school budgets. Should the Board also consider issues of equity and demographics in calculating school budget allocations?

	Overall (530)	Parent (133)	Employee (325)	Parent & Emp (51)
Yes	71.3%	59.4%	73.9%	82.4%
No	10.2%	21.1%	6.8%	3.9%
I am not sure	18.5%	19.6%	19.4%	13.7%

Q3: How can we better support students' Mental Health and Well Being? Please rank your choices. (1 being the most important and 7 being the least important)

	Overall (511)	Parent (129)	Employee (311)	Parent & Emp (51)
Increased community partnerships	2.82	2.46	2.93	3.00
Supporting equity and inclusive education	3.45	3.25	3.44	3.52
Parent info re: community agencies support for students with mental health needs	3.53	3.15	3.79	3.20
Developing healthy schools	3.92	4.28	3.70	4.14
Resiliency training for students and staff	4.75	4.80	4.73	4.92
Fostering safe and accepting schools	4.84	5.05	4.74	4.80
Promoting positive mental health	4.90	5.13	4.89	4.76

In the graph above, it should be noted that the lower the score, the higher the rank as 1 is ranked as most important.

Q4: Should the Board maintain, increase or reduce the Chromebook to student ratio (currently 1 Chromebook for every 3 students) in schools?

	Overall (486)	Parent (123)	Employee (299)	Parent & Emp (48)
Maintain ratio	31.5%	23.6%	33.1%	41.7%
Increase ratio by purchasing more Chromebooks	44.9%	59.4%	38.5%	45.8%
Reduce ratio by purchasing less Chromebooks	9.1%	4.1%	11.7%	8.3%
I am not sure	14.6%	13.0%	16.7%	4.2%

Q5: Do you feel the Board requires more desktop computers for students in our schools?

	Overall (486)	Parent (123)	Employee (299)	Parent & Emp (48)
Yes	41.0%	42.3%	41.5%	37.5%
No	38.9%	27.6%	41.5%	47.9%
I am not sure	20.2%	30.1%	17.1%	14.6%

Appendix VII: Budget Consultation Survey Results

Q6: Should the Board maintain, add or reduce the current wireless capability to support personal student devices (Bring Your Own Device "BYOD" openness) inschools for the purpose of facilitating school work and research

	Overall (486)	Parent (123)	Employee (299)	Parent & Emp (48)
Maintain	30.5%	30.1%	31.8%	31.3%
Increase	43.8%	39.0%	43.8%	50.0%
Reduce	12.4%	19.5%	9.7%	10.4%
I am not sure	13.4%	11.4%	14.7%	8.3%

Q7: Please rank the following building components that you believe require the greatest investment. (1 being the most important and 5 being the least important)

	Overall (483)	Parent (122)	Employee (297)	Parent & Emp (48)
Landscaping and exterior work	2.21	2.19	2.21	2.22
Flooring and painting	2.44	2.11	2.59	2.36
Lighting	2.74	2.92	2.66	2.67
Classroom furniture	3.55	3.54	3.57	3.53
Computer and network infrastructure	4.17	4.28	4.10	4.33

In the graph above, it should be noted that the lower the score, the higher the rank as 1 is ranked as most important.

Q8: The Board is constantly examining ways to decrease their carbon footprint. From May to September, the set point for air conditioning is 23°C in schools where air conditioning exists. Should the set point:

	Overall (483)	Parent (122)	Employee (297)	Parent & Emp (48)
Be increased to 24°C (less energy consumption)	31.9%	26.2%	31.7%	43.8%
Be increased to 25°C (less energy consumption)	13.7%	11.5%	14.1%	12.5%
Remain the same (maintain energy consumption)	54.5%	62.3%	54.2%	43.8%

CAPITAL AND DEBT DETAIL

Expenditure Category	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Land improvements	168,343	178,137	242,288	589,907
Buildings	8,621,298	9,161,222	9,198,609	10,544,770
Portable structures	434,378	432,903	432,903	370,302
First-time equipping	190,349	174,844	170,378	168,476
Equipment - 5 years	56,504	62,238	57,301	127,110
Equipment - 10 years	622,902	621,712	617,375	641,990
Equipment - 15 years	1,425	1,425	1,425	11,414
Furniture	5,408	18,798	11,314	33,463
Computer hardware	480,134	685,173	866,780	1,022,478
Computer software	30,807	34,147	40,068	23,934
Vehicles	55,934	61,503	44,103	61,327
Leasehold improvements	367,765	432,507	387,370	676,388
Leased buildings	799,898	788,430	799,898	788,430
Leased computers	444,117	250,386	94,736	47,368
Debt interest	5,109,234	5,105,780	4,454,182	4,071,411
Total Expenditures	17,388,496	18,009,205	17,418,730	19,178,768

TRANSPORTATION DETAIL

Expenditure Category	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Yellow bus transportation	4,068,180	4,085,176	4,337,451	4,882,647
Grand River Transit (GRT)	200,786	142,310	128,400	25,000
Salaries and benefits	313,383	344,051	387,284	405,859
Taxis	208,497	150,181	159,729	159,177
Software contracts	20,878	25,760	28,050	21,645
Provincial schools	68,171	28,768	33,723	21,080
Rent	27,017	28,856	28,446	29,138
Office supplies	7,469	0	9,570	0
Legal, insurance and audit	1,602	5,290	7,525	8,040
Other	82,977	100,500	98,575	92,594
Total Expenditures	4,998,960	4,910,892	5,218,753	5,645,180

ADMINISTRATION DETAIL

Expenditure Category	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Salaries and benefits	5,368,092	5,620,071	5,662,020	6,062,590
Legal and audit fees	286,249	335,558	227,700	215,180
Office supplies, photocopying	179,122	172,774	152,790	153,390
Phone expenses	92,087	93,535	117,482	106,673
Interest expenses	-	13,152	2,000	10,000
Professional development	94,037	119,311	111,290	131,900
Trustee expenses & memberships	76,641	129,388	134,767	129,750
HR expenses	29,979	69,425	86,400	122,726
Travel expenses	44,828	48,908	60,200	68,600
IT fees, maintenance	8,771	130,850	153,378	114,353
Marketing and advertising	102,471	107,808	61,500	98,500
Memberships and subscriptions	21,810	23,737	27,094	28,464
Miscellaneous	57,733	98,325	61,275	58,300
Total Expenditures	6,361,820	6,962,842	6,857,896	7,300,426

PROGRAM & STUDENT SERVICES DETAIL

Expenditure Category	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Salaries and benefits	178,957,730	182,984,928	176,152,351	195,147,090
Contracts	3,116,274	3,052,650	3,862,248	4,277,342
Texts, learning materials	2,399,978	2,370,907	3,362,878	2,195,196
F&E	484,115	212,293	561,468	1,432,364
Information technology costs	1,914,265	1,840,116	2,090,717	963,202
Staff develop & memberships	1,784,344	1,702,768	1,286,978	1,150,697
Field trips and retreat costs	518,136	488,266	470,919	339,193
Phone expenses	512,987	620,734	606,539	630,282
Supplies & photocopying	581,023	618,900	223,900	1,085,758
Travel expenses and parking	188,814	220,559	219,873	278,798
Human resources costs	352,144	341,963	293,500	209,500
Marketing	17,011	3,914	21,200	22,200
Total Expenditures	190,826,821	194,457,998	189,152,571	207,731,622

FACILITY SERVICES DETAIL

Expenditure Category	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimates	2017-2018 Estimates
Salaries and benefits	11,052,847	11,420,068	11,138,973	12,550,896
Utilities - electricity	3,586,001	4,074,973	3,770,500	4,789,100
Utilities - natural gas	881,887	700,374	967,523	900,800
Utilities - water and sewage	491,134	547,806	645,100	700,700
Supplies	1,777,232	1,580,760	1,339,191	1,428,300
Snow removal	559,605	615,068	860,995	576,769
Insurance	629,800	520,514	594,434	577,218
Portable costs	219,732	279,021	283,000	258,000
Travel and vehicle expenses	233,285	195,690	205,500	231,500
Security	92,847	119,800	146,000	146,000
Waste removal	85,289	82,989	79,000	78,000
Furniture and equipment	262,515	307,993	157,548	418,000
Building R&M	1,663,366	803,535	904,744	448,995
Supplies and telephone	80,889	36,949	98,950	45,250
PD & memberships	23,739	27,166	41,500	38,900
Professional fees	196,240	19,060	98,400	72,000
Total Expenditures	21,836,408	21,331,766	21,331,358	23,260,428

TECHNICAL PAPER ANALYSIS SUMMARY

Funding Type	Revenue	Expenditures	Variance
Administration	7,216,270	7,216,270	-
Capital and debt	19,178,768	19,178,768	-
Continuing Education	8,725,086	8,725,086	-
Targeted Grants (EPOs)	900,790	900,790	-
Indigenous Education	393,062	393,062	-
Learning Opportunities Grant (LOG)	5,585,181	4,463,760	1,121,421
New Teacher Induction Program	154,484	154,484	-
Operations & Community Use of	23,273,350	23,080,095	193,255
Other	2,596,103	2,740,343	-144,240
Pupil Fnd'n, Lang & QECO	145,906,437	149,187,343	-3,280,906
Safe Schools	382,612	382,612	-
Special Education	31,168,313	31,542,965	-374,652
Transportation	6,519,910	5,631,180	888,730
International Students	4,635,200	3,759,934	875,266
School Foundation	15,205,944	14,484,818	721,126
Grand Total	271,841,510	271,841,510	-

*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	182,816	200,311	-17,495
Director & Superintendents	1,327,746	1,266,351	61,395
Administration	5,705,708	5,749,608	-43,900
Grand Total	7,216,270	7,216,270	-

Expenditure details	Expenditures	% of total
Salary & benefits	5,681,219	78.7%
Supplies, phone, mileage	556,462	7.7%
PD, memberships	330,414	4.6%
Audit, legal & professional fees	412,807	5.7%
Information technology	235,368	3.3%
Grand Total	7,216,270	100.0%

INDIGENOUS EDUCATION DETAIL

Purpose: To support programs designed for Indigenous students

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

Sub-category	Revenue	Expenditures	Variance
Indigenous Studies Allocation	155,720	393,062	-237,342
Per Pupil Allocation	168,168	-	168,168
Action Plan on Indig. Education	69,174	-	69,174
Grand Total	393,062	393,062	0

Expenditure details	Expenditures	% of total
Salary and benefits	311,995	79.4%
Contracts	63,067	16.0%
Texts, materials, field trips	10,000	2.5%
Professional development	8,000	2.0%
Grand Total	393,062	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	1,121,421	-	1,121,421
Literacy teachers	220,855	220,855	-
Student Success	569,870	569,870	-
School Effectiveness Framework	296,582	296,582	-
OFIP	65,000	65,000	-
Specialist High Skills Major (SHSM)	451,101	451,101	-
Mental Health Lead	123,113	123,113	-
Outdoor Education	189,187	189,187	-
Library Staff	125,229	125,229	-
Local Priorities Fund	2,422,823	2,422,823	-
Grand Total	5,585,181	4,463,760	1,121,421

Expenditure details	Expenditures	% of total
Salary and benefits	2,759,019	61.8%
Texts, supplies & resources	284,970	6.4%
Contracts	1,356,517	30.4%
PD & mileage	63,254	1.4%
Grand Total	4,463,760	100.0%

NEW TEACHER INDUCTION PROGRAM (NTIP) DETAIL

Purpose: To support programs and activities to assist new teachers

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

Sub-category	Revenue	Expenditures	Variance
Board amount	50,000	-	50,000
FTE Allocation	104,484	154,484	-50,000
Grand Total	154,484	154,484	-

Expenditure details	Expenditures	% of total
Salary and benefits	154,484	100.0%
Grand Total	154,484	100.0%

OPERATIONS, MAINTENANCE, COMMUNITY USE DETAILS

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

Uses: Staff and resources, utilities, supplies

Sub-category	Revenue	Expenditures	Variance
Community use	442,044	382,515	59,529
Rentals	849,434	-	849,434
Solar	250,000	-	250,000
Temp accommodation	551,000	118,000	433,000
Operations & maintenance	20,552,471	22,202,220	-1,649,749
ELHT funding	251,041	-	251,041
School renewal	377,360	377,360	-
Grand Total	23,273,350	23,080,095	193,255

Expenditure details	Expenditures	% of total
Salary & benefits	12,202,969	52.9%
Utilities	6,390,600	27.7%
Contracts, fees	1,812,894	7.9%
Cust & maint supplies	1,372,564	5.9%
Insurance	573,218	2.5%
Furniture, equip, other	611,000	2.6%
PD, mileage & uniforms	116,850	0.5%
Grand Total	23,080,095	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 & learning materials, classroom computers

Sub-category	Revenue	Expenditures	Variance
Program & supports allocation	262,743	382,612	-119,869
Professional supports	119,869	-	119,869
Grand Total	382,612	382,612	-

Expenditure details	Expenditures	% of total
Salary and benefits	363,535	95.0%
Professional development	19,077	5.0%
Grand Total	382,612	100.0%

PUPIL FOUNDATION, LANGUAGE & 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 teachers	123,463,704	124,177,296	-713,592
Teacher-Librarians	2,243,007	2,399,848	-156,841
Guidance teachers	1,607,540	1,811,678	-204,138
Classroom consultants	1,048,024	1,333,692	-285,668
Supply teachers	2,865,990	3,906,751	-1,040,761
Education assistants	170,126	87,681	82,445
Para-professionals support	2,913,963	2,581,818	332,145
Professional learning	-	745,601	-745,601
Department heads allowances	299,550	438,980	-139,430
Elem & Sec supervision	413,471	710,450	-296,979
Texts and materials	1,639,238	3,408,332	-1,769,094
Classroom supplies	2,456,553	720,706	1,735,847
Classroom computers	812,945	1,136,869	-323,924
ECEs	5,972,326	5,727,641	244,685
Grand Total	145,906,437	149,187,343	-3,280,906

Expenditure details	Expenditures	% of total
Salary & benefits	143,378,429	96.1%
Texts, learning materials and supplies	2,354,241	1.6%
Technology	1,173,582	0.8%
Contracts	1,276,060	0.9%
Parking, mileage, phone	486,964	0.3%
PD	235,007	0.2%
Field trips	191,752	0.1%
Professional fees	91,308	0.1%
Grand Total	149,187,343	100.0%

CONTINUING EDUCATION DETAIL

Purpose: To provide funding for Adult Education costs such as teaching staff, resources, textbooks and other expenditures to operate programs

Uses: Staff and resources, utilities, supplies

Sub-category	Revenue	Expenditures	Variance
CorE & fees	1,627,110	1,504,224	122,886
LINC	1,458,053	1,499,321	-41,268
MCI	1,709,958	1,659,422	50,536
Con Ed Allocation	3,929,965	4,062,119	-132,154
Grand Total	8,725,086	8,725,086	-

Expenditure details	Expenditures	% of total
Salary & benefits	7,608,721	87.2%
Texts, resources	318,358	3.6%
Custodial, maint, utilities	388,729	4.5%
Supplies & misc.	409,278	4.7%
Grand Total	8,725,086	100.0%

SPECIAL EDUCATION DETAIL

Purpose: To provide funding for Special Education costs such as teaching staff, resources, textbooks and other expenditures to operate programs

Uses: Staff and resources, utilities, supplies

Sub-category	Revenue	Expenditures	Variance
Spec Education Amount (SEA)	991,355	990,056	1,299
EPOs	307,449	32,800	274,649
General Spec Education	29,869,509	30,520,109	-650,600
Grand Total	31,168,313	31,542,965	-374,652

Expenditure details	Expenditures	% of total
Salary & benefits	30,652,163	97.2%
F&E, computers	208,750	0.7%
Contracts	368,000	1.2%
PD, mileage	186,169	0.6%
Supplies, legal, phone and materials	127,883	0.4%
Grand Total	31,542,965	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	6,498,830	5,610,100	888,730
Provincial Schools Allocation	21,080	21,080	-
Grand Total	6,519,910	5,631,180	888,730

Expenditure details	Expenditures	% of total
Yellow bus	4,337,451	77.0%
Salaries & benefits	387,284	6.9%
Taxi	159,729	2.8%
Rent, supplies & PD	584,593	10.4%
Grand River Transit (GRT)	128,400	2.3%
Provincial Schools	33,723	0.6%
Grand Total	5,631,180	100.0%

SCHOOL FOUNDATION DETAIL

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

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

Sub-category	Revenue	Expenditures	Variance
Elementary allocation	11,122,163	9,908,871	1,213,292
Secondary allocation	4,083,781	4,575,947	-492,166
Grand Total	15,205,944	14,484,818	721,126

Expenditure details	Expenditures	% of total
Salary and benefits	14,122,954	97.5%
Office supplies and phone	361,864	2.5%
Grand Total	14,484,818	100.0%

INTERNATIONAL STUDENTS DETAIL

Purpose: To support the elements of day school classroom education that are required by International Education students. Also included are recruiting costs and homestay program fees.

Uses: As determined

Sub-category	Revenue	Expenditures	Variance
Elementary tuition	147,600	54,621	92,979
Secondary tuition	2,485,900	1,442,565	1,043,335
Homestay & custodial fees	1,182,500	1,066,750	115,750
Short term stay tuition	700,000	455,000	245,000
RDO	-	671,758	-671,758
Other	119,200	69,240	49,960
Grand Total	4,635,200	3,759,934	875,266

Expenditure details	Expenditures	% of total
Contracts	1,687,644	44.9%
Salary and benefits	1,935,750	51.5%
PD, supplies and resources	136,540	3.6%
Grand Total	3,759,934	100.0%



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