

2016-2017 Budget

Waterloo Catholic District School Board

June 2016



Waterloo Catholic
District School Board

2016-2017 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 6, 2016

THE PAST

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 180 years 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.

THE PRESENT

There are more than 70 languages spoken in our schools representing students from 114 nations. Waterloo Region continues to be the fourth area of choice for new Canadians. Accordingly, within our current enrolment, a number of students come from homes where English is not the first language.

The Board is currently experiencing an increase in enrolment for the first time in many years. This, along with graduation rates that surpass the Provincial average and high levels of student achievement are good news stories for the Board.

Learners	<ul style="list-style-type: none"> ✈ 14,785 Elementary ✈ 6,145 Secondary ✈ 2,648 Kindergarten ✈ 137 French Immersion 	<ul style="list-style-type: none"> ✈ 200 International ✈ 12,800 Continuing Ed ✈ 801 Extended Day 	Learners
Transportation	<ul style="list-style-type: none"> ✈ 9,448 Yellow bus & Taxi riders ✈ 23 GRT riders 	<ul style="list-style-type: none"> ✈ 7 French Immersion classes ✈ 9 FNMI classes ✈ 31 Extended Day programs ✈ 5:1 Chromebook ratio ✈ 1 Interactive projector/class ✈ 49 SHSM programs in 13 core areas 	Programming
Trustees	<ul style="list-style-type: none"> ✈ 9 Trustees ✈ 2 Student Trustees 	<ul style="list-style-type: none"> ✈ 45 Elementary schools ✈ 5 Secondary schools ✈ 5 Continuing Education ✈ 2 Administrative buildings ✈ 2 Alternative Education 	Facilities
Staff	<ul style="list-style-type: none"> ✈ 1,285 Teachers ✈ 352 CYCW & EAs ✈ 135 DECEs 	<ul style="list-style-type: none"> ✈ 323 School Support workers ✈ 65 Administrative workers ✈ 193 Facility Services workers 	Staff

OUR VISION

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

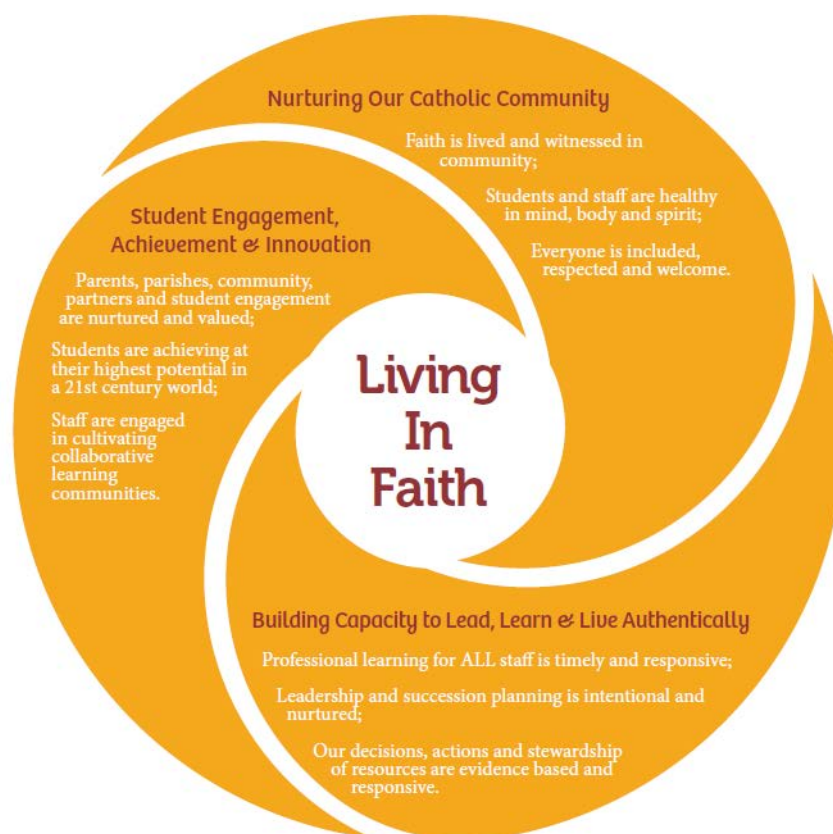
THE FUTURE

The new Multi-Year Strategic Plan (MYSP) will act as the primary lens for which future Board decisions will be guided. This will help ensure alignment of goals and an accountability to them. The MYSP hopes to advance 21st Century Learning, numeracy proficiency, student and staff well-being, among other key priorities linked to the Mission and Vision of the Board.

"The Multi-Year Strategic Plan for Waterloo Catholic is our compass that lays out our strategic direction and the detailed course of action we will follow, while identifying all the desired destinations where we hope to arrive. While we might expect to encounter a few detours along the way, a fidelity to our stated beliefs, mission and vision will ensure we experience a successful journey." (Loretta Notten, Director of Education)

The diagram below sets out the prioritization of work in key areas:

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



OUR MISSION

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

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Education

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Chief Managing
Officer



Senior Administration



Dear Parents, Students, and Catholic School Supporters,

In this report, and in the presentation that will be made to Trustees, and the public on June 6, 2016, you will find details on our proposed budget for the 2016-2017 school year. I am pleased to report that the budget is balanced.

This year's budget was a very interesting one to prepare (and balance). For the first time in several years, we had a full multi-year strategic plan to guide our budget deliberations and we did honour the provisions set out in the plan. Changes in our senior administrative team enhanced our discussions, and we are confident our plans will meet public expectations.

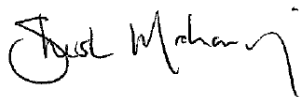
Areas we focused on for next year's budget include:

1. New math strategy – The Ministry of Education has focused efforts on improving math scores across the Province. One of their strategies includes providing more flexibility to school boards to carry out programs based on local needs. In order to accomplish this, several grants which were previously targeted for a variety of initiatives were collapsed to provide a pool of money for each board. As part of the budget process, a significant amount of time was dedicated to understanding the Ministry's approach, and subsequently shaping how we would carry out our local programs.
2. Enrolment – For 2015-2016, a modification to our elementary admissions procedure, coupled with a Provincial trend toward increasing levels of enrolment yielded a greater than projected number of students in our system. Projecting enrolment levels for 2016-2017 has been challenging. Having only one year of experience with the new admissions procedure is less than ideal for using techniques which include modeling based on historical trends. After reviewing a number of projection methodologies, a conservative approach was chosen which includes reliance on historical trending, enrolment information from schools, and some data mining. Our confidence in enrolment projections will improve as more historical data becomes available.

3. Net International Student Revenues – In the prior year, a decision was made to allocate the ‘net profit’ generated from international student revenues to specific budget items. The approach was one which recognized the risk associated with running international programs, and the possibility of a bad year having an adverse effect on the operating budget. For 2016-2017, the items which will be funded by the net revenues from international programs will change, and will include a focus on improving math scores and supporting technology purchases.
4. Provincial Employee Life and Health Trusts – As a result of Provincial negotiations, benefits for certain employee groups will be moved over to Employee Life and Health Trusts during the 2016-2017 school year. The costs associated with these programs will still be paid by school boards, but the rates and annual increases will vary from our current experience. As a result, provisions have been included in the budget to fund the increased costs of these new plans.
5. Aside from the annual budget process, the Ministry of Education continues to encourage school boards to rationalize their surplus spaces through facility consolidation, school closure, sale of surplus sites, and third party leases. Through the School Board Efficiency and Modernization initiative, funding is being provided to facilitate the elimination of surplus space. Our School Board, like many others, will actively be engaged in seeking to ensure that we are maximizing the use of our school space. As a result, during 2016-2017, some communities may be engaged in processes related to this initiative.

2016-2017 will be a busy and fun school year. Our senior administrative team is fully focused on ensuring students receive a high quality Catholic education in safe, welcoming learning environments.

Thank you for choosing Waterloo Region’s Catholic Schools! #peopleoflove



Shesh Maharaj, MBA, CPA, CGA
Chief Financial Officer





As part of the Waterloo Catholic District School Board's three-year Pastoral Plan, 2016 has been themed "People of Love". This theme builds upon the "Holy Thursday" love, the self-sacrificial love, we recognize as a significant theme in our Paschal Mystery. When we live out our Gospel calling as *People of Love*, we are giving, we are loving and we are living as merciful peoples.

Each school community within the system is committed to bringing the *People of Love* theme to life in the actions and learnings of the students in our care. When we live as Jesus calls us, actively engaged in the Paschal Mystery, we continue to live to our full potential to transform God's world.

The theme for 2017 is "People of Hope" which will begin at the start of the new liturgical year.

Management is proposing a balanced budget for the 2016-2017 school year totaling \$253.3M.

Balanced Budget			
Revenues	\$185.8M	GSN	\$235.9M Operating
	53.8M	Municipal Taxes	17.4M Capital
	3.3M	Targeted Grants	
	10.4M	Other	
	\$ 253.3M		\$ 253.3M

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

- Highlight of Changes
- Planning Assumptions
- Challenges and Risks
- Budget Process and
- Budget Consultation

This report is meant to serve as a reference to assist stakeholders in understanding the contents of the budget, as well as the process followed by senior administration to prepare the budget.



Highlight of Changes

The Ministry of Education announced the Grants for Student Needs (GSNs) on March 24, 2016. Total funding for the education sector was determined to be \$22.9 billion, which represents a 1.3% increase over the prior year. This increase reflects the centrally negotiated labour agreement changes, an important investment in First Nation, Metis, and Inuit (FNMI) education, and a Renewed Math Strategy. The Ministry did not invoke any new savings measures but continues to focus on multi-year commitments previously announced.

The following items highlight the changes applicable to the Board's 2016-2017 budget:

Major changes	
<ul style="list-style-type: none">✎ 1.25% increase in salary benchmarks✎ Investment in First Nation, Metis, and Inuit Education✎ Investment in Renewed Math Strategy✎ Transfer of specific, long-term targeted grants into GSN	+ \$3.1M
Keeping up with costs	
<ul style="list-style-type: none">✎ 3.5% increase for utilities funding✎ 2.0% increase for non-staff operations funding✎ 2.0% increase for transportation funding	+ \$0.4M
Continued savings measures	
<ul style="list-style-type: none">✎ Earned leave plans to reduce absenteeism✎ Continuation of School Board Efficiencies & Modernization (SBEM)	unknown
Capital	
<ul style="list-style-type: none">✎ Continued School Condition Improvement (SCI) grant✎ Implementation of Community Hubs initiative✎ Extension of surplus property circulation & public entities	+ \$6.8M
Other	
<ul style="list-style-type: none">✎ Employee Health Life Trust (EHLT) transformation✎ Early payout of retirement gratuities✎ Continued special education restructuring✎ Continued board administration funding changes✎ Announcement of selected targeted grants	+ \$1.2M

In 2015, the Ontario Premier issued a report entitled *Community Hubs in Ontario: A Strategic Framework and Action Plan*. The government accepted all of the recommendations in the Action Plan and as a result, the Ministry introduced new capital funding to support community hubs in schools:

- \$20M for new child cares, Ontario Early Years & Family Centres
- \$18M for retrofit of existing child cares
- \$50M to renovate surplus school space for eligible community partners

For more information: <https://www.ontario.ca/page/community-hubs-ontario-strategic-framework-and-action-plan>

The Board has internal and external budget policies which are used to guide the budget process. Both are equally important and must be considered prior to presenting a balanced and compliant budget.

The Ministry of Education, legislation, and accounting standards govern the external requirements of the budget process. Board policies, and in particular, the new Multi-year Strategic Plan (MYSP) guided the budget development process for 2016-2017.

Much of what the board does is prescribed by regulation or directive, which leaves little flexibility to carry out initiatives that may be important at a local level. It is a constant challenge for the Board to manage competing priorities, all of which are beneficial to the system.

External requirements include:

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

Internal requirements include:

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

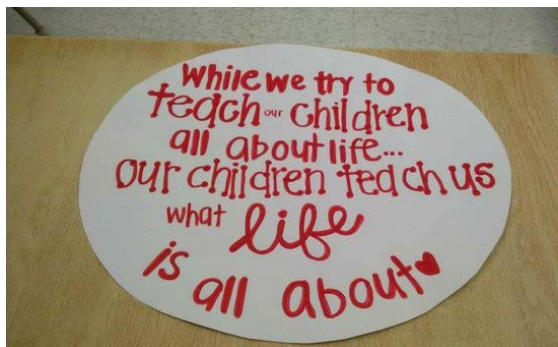
St. David's, CSS students
~ 2015



Challenges and Risks

Any budget contains inherent challenges and risks. The Board's objective is to mitigate these pressures to ensure the presented budget is both realistic and achievable. The following are the known challenges and risks as they pertain to the 2016-2017 budget:

Challenges	Program		Risks
	<ul style="list-style-type: none">Managing special needsFirst Nation, Metis & Inuit StrategyRenewal of classroom technologyRenewed Math Strategy	<ul style="list-style-type: none">Unanticipated students with special needs	
	Staff		
	<ul style="list-style-type: none">Controlling costsLabour framework changesEmployee Health Life Trust (EHLT)	<ul style="list-style-type: none">Supply teacher usageFinalization of local negotiationsUncertainty of costs in EHLT	
	Forecasting		
	<ul style="list-style-type: none">Enrolment accuracyHealth benefit reserve usage	<ul style="list-style-type: none">Utility volatility	
	Funding		
	<ul style="list-style-type: none">Lack of discretionary fundsBalancing within funds available	<ul style="list-style-type: none">International student enrolment may vary from actual results	
	Infrastructure		
	<ul style="list-style-type: none">Aging buildingsPlanning for Capital Renewal needs with limited funding	<ul style="list-style-type: none">Major equipment failure	
	Politics		
	<ul style="list-style-type: none">Implication of Community HubsSchool ConsolidationsAchieving outcomes in MYSPSubsidization of specialty programs		



[lionsWCDSB@stfrancislions](https://www.facebook.com/lionsWCDSB@stfrancislions)



Waterloo Reg. Police
@WRPSToday



Following

Cst. Churm helps students at Monsignor Doyle CSS with their chalk art in appreciation of @may17IDAHOT #IDAHOT2016

Some further detailed explanations of Board challenges and risks:

- **Labour framework changes and controlling staff costs**

Provincial negotiations concluded for all bargaining groups in May 2016. In accordance with the new agreements, the Board has eliminated the salary freeze imposed since 2012, with the exception of those classified as executive salaries. There is some uncertainty for the Board regarding the implementation of the negotiated Employee Health Life Trust (EHLT) as the Ministry works through the details. This Trust will move benefits away from boards and into a central trust, whereby reducing costs for employees. Staff have conservatively projected benefit costs in hopes that no further costs will be incurred upon transition to the Trust. Other negotiated items, such as earned leave plans and early payout of retirement gratuities are provincially anticipated to provide savings, however, staff expects this to be minimal.

- **Enrolment accuracy**

The Board receives 94.5% of its revenue from the Ministry of Education, which is enrolment driven. In 2015-2016 the Board experienced an increase in overall enrolment for the first time in over 10 years. The Budget Advisory Committee has projected a modest increase for the upcoming year as it is difficult to predict if this trend will continue. The Board relies on the Budget Advisory Committee to help ensure that conservative projections are used. Adopting this approach enables the Board to mitigate future reductions.

- **Implementing Ministry Initiatives**

The Ministry has unveiled 2 major new initiatives within this budget. The Renewed Math Strategy and the First Nation, Metis and Inuit education strategy were cornerstones of the budget announcement. While both will be beneficial to students and the system, program delivery will require modifications in order to ensure practical success.

- **Aging infrastructure**

For 2016-2017 the Board will direct more funds into technology to support our 21st Century blueprint and reduce some risk of technology failure. The Ministry has also committed additional funds to boards to help manage aging capital infrastructure. This will allow the Board to complete more renewal projects in the upcoming year.

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

Utility price fluctuations and weather patterns make this a perennial area of risk. The Ministry has continues to provide financial support to address rising utility costs, however funding does not cover the costs projected.

Budget Process

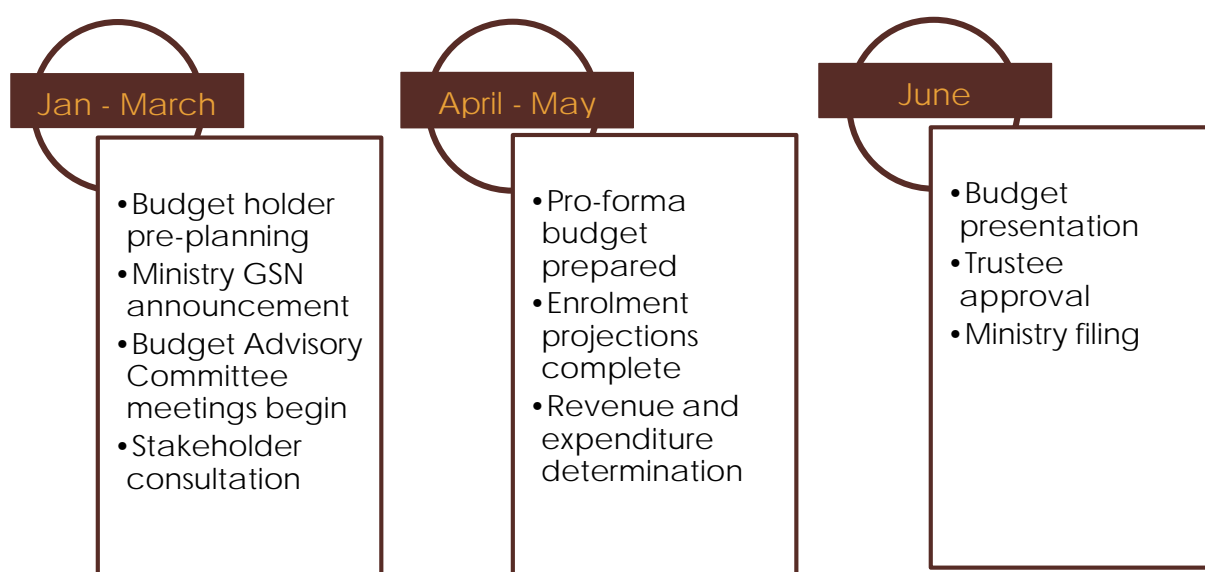
The preparation of the budget is the responsibility of senior administration. It has been prepared in compliance with applicable legislation, Canadian generally accepted accounting principles (GAAP) established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants (CPA) of Canada as well as internal Board policies and procedures.

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

This year, at each step in the budget process, senior administration reviewed and discussed alignment of budget choices to the MYSP. This assisted with assigning priorities to limited budget funds.

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

The budget process spans 6 months of time and generally follows this timeline:



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

The capital budget is comprised of known, approved projects. The three distinct components to the capital budget are long term debt, minor tangible capital assets and building construction. Further details and descriptions regarding the capital components can be found in Appendix IV.

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

- Approving online public consultation survey questions
- Determining enrolment
- Asking questions of management
- Budget presentation input, and
- Providing a front line perspective

The online public survey is a joint effort between budget holders and the Budget Advisory Committee. The purpose of the consultation is to seek input into programming and Board initiatives, where flexibility exists as well as to satisfy Board Policy IV007: Financial Planning/Budgeting. The challenge faced by the Board is that there is very little flexibility available.

For 2016-2017, the Board received 632 (2015-2016: 571) responses to the online survey.

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



Ontario's Well-Being Strategy for Education Promoting Well-Being in Ontario's Education System

As the proverb says: "It takes a village to raise a child".

Parents, educators, and community partners collectively understand how true this statement is. Together, we understand that children and students who have strong relationships and a positive sense of self are best positioned to reach their full potential. And it is through expressions of happy and healthy childhood development and a positive sense of well-being that our learners are supported to become more resilient and better able to overcome challenges now and in the future.

Well-being is that positive sense of self, spirit and belonging that we feel when our cognitive, emotional, social and physical needs are being met. As our Indigenous partners have long affirmed, healthy development of the mind, body and spirit is contingent on balance and interconnectedness.

It is our job to work collectively to make sure that our children feel this way, all the time. When the well-being of children and students is supported – whether they are at home, in the community or at school – we are meeting the conditions needed to help them learn, grow, and develop a positive sense of self.



For more information: <http://www.edu.gov.on.ca/eng/about/Wellbeing2.html>

Day school enrolment for the upcoming year is expected to be 20,930. This is an increase of 540 full time students over 2015-2016 Estimates.

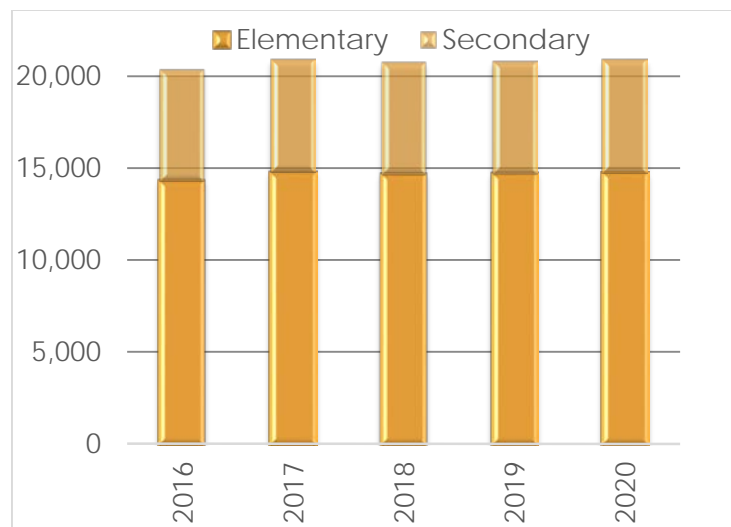
This equates to approximately \$5.0M in increased revenue for the Board since enrolment is a key driver for Ministry grants. This increase is a deviation from the Boards' previous history of declining enrolment.

For 2016-2017, the Board formed a Secondary Enrolment Committee comprised of academic, human resource, information technology and finance staff to develop scenarios for secondary enrolment, which acknowledged the various forecasting methodologies used by each group.

The Planning department also prepares scenarios for the Budget Advisory Committee to review. The Committee's role is to choose a realistic, yet conservative projection to minimize future adjustments for both elementary and secondary.

Enrolment	2015-2016 Projected	2016-2017 Projected	Year over Year Change	% Change
Junior Kindergarten	1,270	1,285	15	1.2%
Senior Kindergarten	1,376	1,363	(13)	(0.9%)
Grades 1-3	4,293	4,460	167	3.9%
Grades 4-8	7,387	7,677	290	3.9%
Total Elementary	14,326	14,785	459	3.2%
Grades 9-12	6,064	6,145	81	1.3%
Total Enrolment	20,390	20,930	540	2.6%

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



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

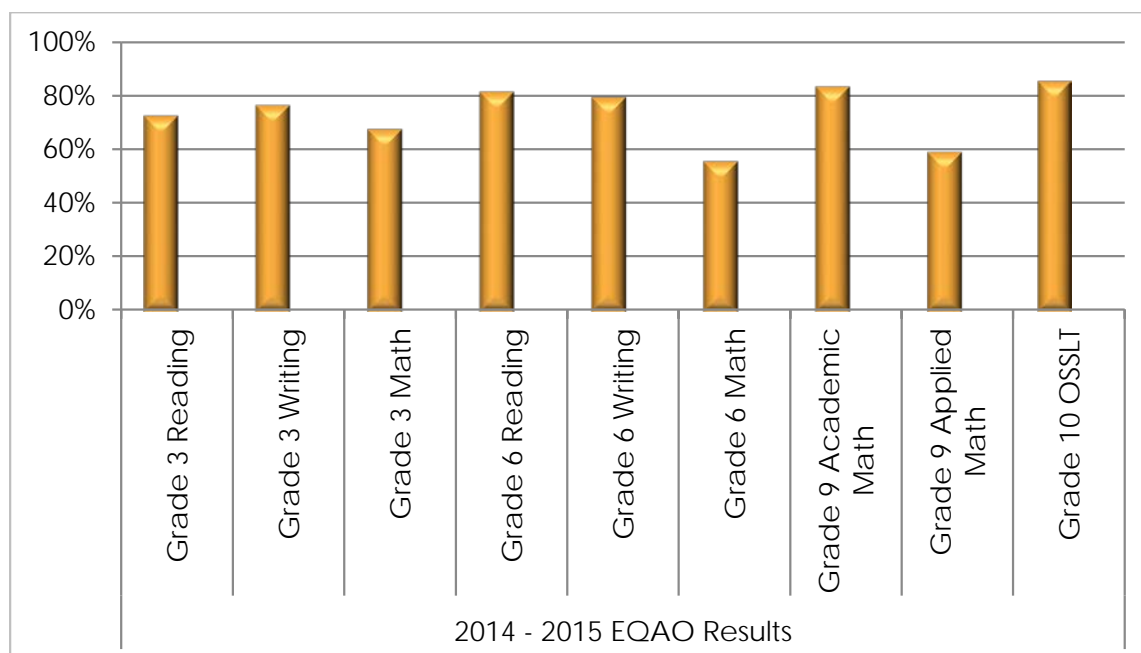
Testing

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

At the secondary level, testing occurs in grade 9 for math and in grade 10 for literacy.

The Board uses the results from EQAO to assist in evaluating performance against provincial benchmarks, determining strategies for improvement, and deriving goals for the Board Multi-year Strategic Plan. The elements of the MYSP are supported by the Board's budget.

Please note that the results below do not contain a provincial comparator as EQAO was not administered in public schools in the fall of 2015 due to a teacher related work-to-rule.



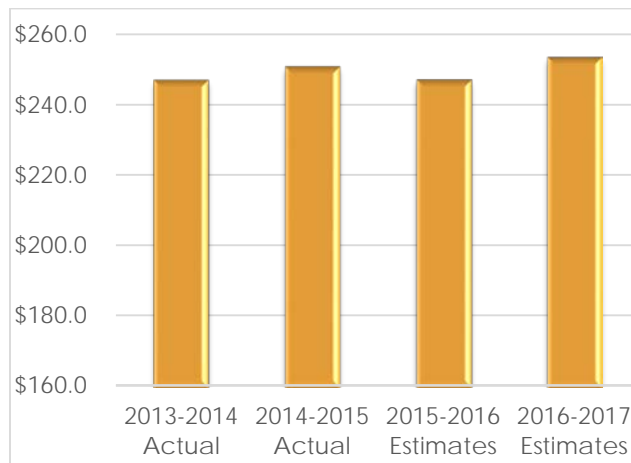
The Board is financially dependent upon the Ministry of Education for funding. Local governments, through property tax collections, provide cash flow to school boards, which is topped up by the Province. Other revenue sources such as rental revenue, extended day program fees, solar leases and adult education fees are significantly smaller and are not always available to support day school operations.









The Board's total estimated funding for the 2016-2017 school year is \$253.3M as compared to \$246.9M for 2015-2016.

Funding Source	2015-2016 Estimates	2016-2017 Estimates	Year over Year Change	% Change
Grants for Student	179,880,693	185,830,544	5,949,851	3.3%
Local Taxation	53,023,004	53,791,222	768,218	1.4%
Targeted Grants	3,413,454	3,257,583	(155,871)	(4.6%)
Other Revenue	10,590,920	10,456,838	(134,082)	(1.3%)
Total Revenue	246,908,071	253,336,187	6,428,116	2.6%

The following represents revenues summarized by functional planning area:

Planning Area	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Learning Services	194,986,431	197,568,802	195,612,299	200,477,172
Facility Services	20,695,619	21,025,473	21,432,625	22,111,617
Capital and debt	17,471,833	17,853,097	16,928,092	17,418,730
Transportation	6,399,280	6,338,785	6,488,241	6,341,931
Board Admin	7,279,844	7,782,534	6,446,814	6,986,737
Total Revenue	246,833,007	250,568,691	246,908,071	253,336,187



Learning Services		
	Program Services	\$ 200.5M 79.1%
	Student Services	
	Continuing Education	
	School Budgets	
Infrastructure		
	Facility Services	\$ 39.5M 15.6%
	Capital and debt	
Support		
	Board Administration	\$ 13.3M 5.3%
	Student Transportation	

Revenues

Grants for Student Needs	<p>Increases to Board funding are largely due to adjustments for centrally negotiated collective agreements as well as increased enrolment. This is offset by a decrease in the declining enrolment grant.</p> <p>The Ministry has also provided benchmark increases for utilities, transportation, and maintenance costs, as in the past.</p> <p>The Ministry moved \$0.5M in targeted grants into the GSN. This is an effort to reduce reporting and generally indicates more stability with respect to future funding of these programs.</p>	<p>Targeted Grants include non-recurring Provincial funding for specific initiatives, and grants received from the Ministry of Citizenship and Immigration for Continuing Education.</p> <p>The year over year decrease is mainly due to \$0.5M in funding moving into the GSN for Aboriginal, Library, and Technology Enabled Learning and Teaching funds indicating a Ministry long-term commitment to these initiatives.</p> <p>Further to this, the Board will receive \$0.1M less for the Renewed Math Strategy as compared to funding received for math initiatives in the previous year.</p>	Targeted Grants
Local Taxation	<p>Local taxation is an allocation received through property tax collection. It is based upon residential and commercial direction of support to the Catholic school system, assessment values, and property taxation rates set by the Ministry of Finance.</p> <p>The Ministry “tops-up” board funding based on enrolment. The Ministry provides grants monthly and municipalities provide levies on a quarterly basis.</p>	<p>Other revenue is comprised of adult education fees, international tuition, extended day fees, solar lease revenue, interest revenue, and daycare rental costs.</p> <p>The Board will expand its Extended Day program for before-and-after school care to 31 sites for next year. This cost-recovery program will generate an estimated \$2.3M.</p> <p>The number of International Students the Board will welcome is anticipated to remain steady from prior year. The fees received from both long and short-term students is anticipated to be \$3.7M.</p> <p>Solar panel projects are now fully operational and are expected to generate \$0.5M.</p>	Other Revenue

Expenditures

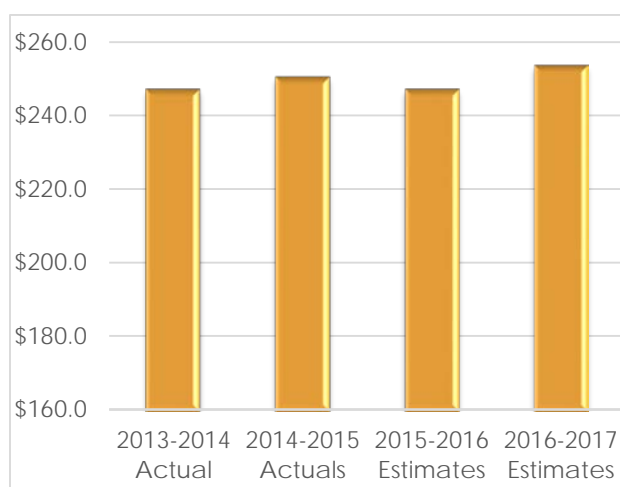
Management plans expenditures based upon:

- Legislative requirements
- Contractual requirements such as collective agreements, service contracts
- The Multi-Year Strategic Plan
- Board Policy, and
- Known infrastructure needs

The Board's total estimated expenditures for the 2016-2017 budget year is \$253.3M as compared to \$246.9M for 2015-2016.

Expenditure Type	2015-2016 Estimates	2016-2017 Estimates	Year over Year Change	% Change
Salaries and benefits	200,580,434	207,732,803	7,152,369	3.6%
Capital and debt	16,928,092	17,418,730	490,638	2.9%
Facility Services	4,730,626	5,025,298	294,672	6.2%
Student Transportation	5,421,312	5,218,753	(202,559)	(3.7%)
Supplies	6,441,994	5,762,817	(679,177)	(10.5%)
Fees and contracts	4,826,197	4,039,744	(786,453)	(16.3%)
Utilities	5,341,540	5,620,623	279,083	5.2%
Technology	2,096,390	1,876,816	(219,574)	(10.5%)
Staff development	541,486	640,603	99,117	18.3%
Total Expenditure	246,908,071	253,336,187	6,428,116	2.6%

Planning Area	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Learning Services	197,342,058	199,542,185	197,795,518	202,509,450
Facility Services	19,922,015	21,502,015	20,590,478	21,331,358
Capital and debt	17,589,550	17,722,889	16,928,092	17,418,730
Transportation	5,763,440	4,998,960	5,421,312	5,218,753
Board Administration	6,174,160	6,361,820	6,172,671	6,857,896
Total Expenditure	246,791,223	250,127,869	246,908,071	253,336,187



Human Resources	
Salaries	\$207.7M
Benefits	82.0%
Infrastructure	
Facility Services	
Capital and debt	\$37.3M
Utilities, fees & contracts	14.7%
Student Transportation	
Resources	
Supplies	
Technology	\$8.3M
Staff development	3.3%

82.0% of the Board budget is salaries and benefits which are functions of Ministry ratios, collective agreements, legislation, and student needs. Due to these restrictions, managing changes effectively and efficiently can present a challenge.

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

Reductions		Additions
	<ul style="list-style-type: none"> ✂ Deferral of vehicle purchases ✂ Non-staff budgets ✂ Deferral of information technology renewal 	<ul style="list-style-type: none"> ✂ Staffing related to enrolment ✂ 1 Vice Principal ✂ New administrative positions ✂ French Immersion resources ✂ Refresh of FSL resources ✂ Refresh of Religion resources



A Renewed Math Strategy for Ontario

Building on the goals in Achieving Excellence: A Renewed Vision for Education in Ontario, the Ministry of Education is committed to helping students gain the math knowledge and skills they will need for the future.

This technology-driven world is changing rapidly, and students must have a wide range of skills and knowledge to succeed. Mathematical knowledge is a critical component of success. Ontario's goal is that at least 75 per cent of elementary students achieve a level 3 or higher on provincial assessments in reading, writing and math so that they are well prepared for success in the next grade.

With that in mind, Ontario's Renewed Math Strategy will help our students, teachers, schools and districts in achieving stronger math results and better position our young people for the jobs of today and tomorrow. The strategy includes a number of features that will respond to the various strengths and needs of our learners, schools and district school boards. It will promote greater collaboration between everyone, including educators, students, leaders and parents.

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

Accumulated Surpluses

Accumulated surpluses refer to surplus funds that were set aside in previous years.

No operating reserves are forecast to be used for 2016-2017.

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

	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Opening Balance	4,522,134	4,226,659	4,261,513	4,216,979
Contributions	40,062	440,821	-	-
Draws	(335,537)	(405,967)	(44,534)	(44,534)
Closing Balance	4,226,659	4,261,513	4,216,979	4,172,445

* Note: draws are due to committed amounts

Composition of Accumulated Surplus	Amount
Operating surplus	2,933,503
Network infrastructure	500,000
Insurance	150,000
WSIB*	125,397
Sinking fund interest*	459,445
Transportation*	4,100
	4,172,445

* encumbered, unavailable for discretionary use

Available surpluses	Board Health	Risk Threshold	Assessment	Prescription
Operating revenue		Less than 1%	High	Quarterly contact
		1% - 2%	Moderate	Monitor
		Above 2%	Low	Annual review

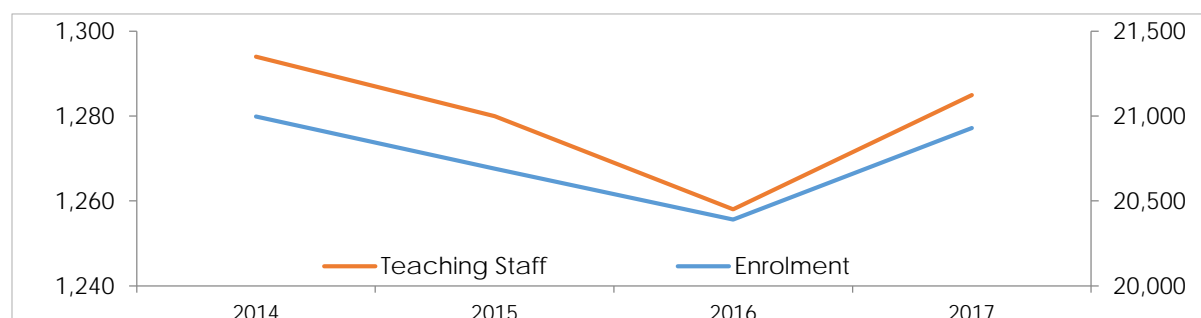


Loretta Notten @WCDSB_notten - Jun 1
 @WCDSBNewsWire Congratulations -
 Together we raised \$46500 for Fort
 McMurray \$93000 when matched!
 #PeopleOfLove

Staffing for all positions is the responsibility of Human Resource Services. The greatest challenge is controlling costs while ensuring Ministry ratios and collective agreement clauses are maintained. This year benefit costs have risen significantly to ensure the Board has adequate funds to be transferred to the Employee Health Life Trust (EHLT).

The Board's total estimated expenditure on salaries and benefits for the 2016-2017 school budget year is \$207.7M as compared to \$200.6M for 2015-2016.

Full Time Equivalent (FTE)	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates	Change
Teachers	1,294	1,280	1,258	1,285	27
CYCWs	85	56	46	44	(2)
EAs	268	284	296	308	12
ECEs	118	125	122	135	13
Total Classroom	1,765	1,745	1,722	1,772	50
Administrative	225	217	216	222	6
Facility Services	193	191	190	193	3
Other Support Staff	159	163	161	166	5
Total	2,342	2,316	2,289	2,353	64



Teachers	<ul style="list-style-type: none"> Increased staff to maintain pupil-teacher ratios 3 teachers added to support French Immersion 	<ul style="list-style-type: none"> Changes to compliment needs of learners 	CYCWs & EAs
ECEs	<ul style="list-style-type: none"> Increased staff to maintain pupil-teacher ratios Increased staff to support Extended Day program 	<ul style="list-style-type: none"> Changes to reflect collective agreement ratios 1 staff to support Extended Day program 	Other
Admin	<ul style="list-style-type: none"> 3 IT staff to achieve process efficiencies 1 staff to support Extended Day 1 HR staff to manage absences 1 Vice Principal 	<ul style="list-style-type: none"> 2 staff to support construction Changes to reflect increased square footage for custodians 	Facility



Ontario's high school graduation rate has increased to 85.5 per cent -- the highest level in the province's history, with more students than ever graduating with the skills and knowledge they need to reach their full potential.

For the second year in a row, Ontario is publishing school board level graduation rates from across the province. This gives parents, students, teachers and school boards access to data that can help inform efforts to improve student achievement.

The government has introduced a number of innovative programs through its Student Success Strategy that are credited with helping to sharply boost the graduation rate since 2004. These include Specialist High Skills Majors, dual credits and expanded cooperative education.

Budget Summaries



Dashboard Report

Comparative Revenue Summary
Comparative Expenditure Summary

Compliance Report

Schedule 5:
Accumulated Surplus

Waterloo Catholic District School Board 2016-2017 Budget Dashboard Report

Summary of Financial Results

(\$thousands)	2015-16 Budget	2015-16 Forecast	2016-17 Budget	Year Over Year Change \$	%
Revenue					
Provincial Grants (GSN)	220,918	225,899	226,656	5,738	2.6%
Non-GSN Grants	3,829	5,059	3,554	(275)	-7.2%
Non-Grant Revenue	10,176	10,160	10,161	(15)	-0.1%
Amortization of DCC	11,985	12,685	12,965	980	8.2%
Total Revenue	246,908	253,803	253,336	6,428	2.6%
Expenses					
Classroom	172,387	176,973	175,804	3,417	2.0%
Other Operating	57,593	59,210	60,113	2,520	4.4%
Amortization	12,095	12,685	12,965	870	7.2%
Capital	4,833	4,833	4,454	(379)	-7.8%
Total Expenses	246,908	253,701	253,336	6,428	2.6%
Balance before Accum Surplus	-	102	-	-	-
Accumulated Surplus use	-	-	-	-	-
Surplus/(Deficit) - end of year	-	102	-	-	-

Note: GSN - Grants for Student Needs

Note: DCC - Deferred Capital Contribution

Note: 2015-16 Forecast is as at Q2: February 2016

Changes in Revenue

Provincial Grants: Increase due to enrolment and adjustments to salary benchmarks as negotiated through collective bargaining.

Non-GSN Grants: Decrease due to re-direct of EPOs into GSN which is partially offset by an increase to Continuing Education grants

Amortization of DCC: Increase due to timing of completion of projects and IT infrastructure

Changes in Expenses

Classroom: Increase primarily due to salary benchmarks resulting from collective bargaining and benefit cost increases for migration to Employee Health Life Trust

Other Operating: Increase due to rising utility costs as well as salary and benefit costs as a result of collective bargaining

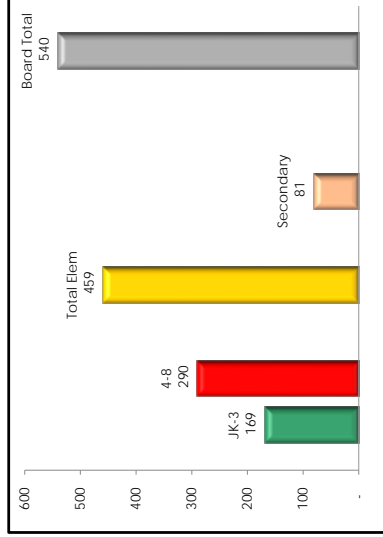
Capital: Decrease due to debt repayments and no new debt anticipated

Summary of Enrolment

ADE	2015-16 Budget	2015-16 Forecast	2016-17 Budget	Year Over Year Change #	%
Elementary					
JK-3	6,939	7,078	7,108	169	2.4%
4-8	7,387	7,640	7,677	290	3.9%
VISA Students	10	12	10	-	0.0%
Total Elementary	14,336	14,730	14,795	459	3.2%
Secondary <21					
Pupils of the Board	6,064	6,222	6,145	81	1.3%
VISA Students	190	195	190	-	0.0%
Total Secondary	6,254	6,417	6,335	81	1.3%
Total	20,590	21,147	21,130	540	2.6%

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

Changes in Enrolment: 2016 Budget vs. 2017 Budget



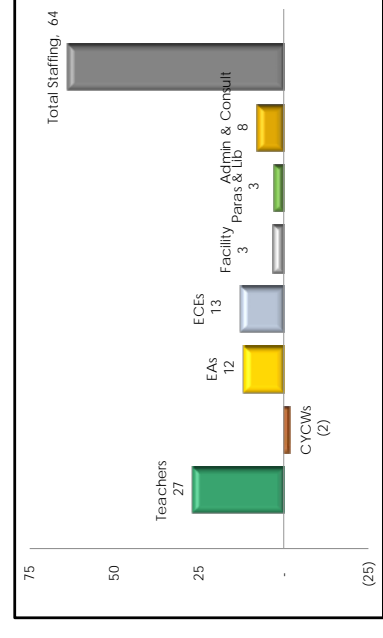
Highlights of Changes in Enrolment:

Elementary: Increase attributed to new admissions procedures

Summary of Staffing

FTE	2015-16 Budget	2015-16 Forecast	2016-17 Budget	Year Over Year Change #	%
Classroom					
Teachers	1,258	1,292	1,285	27	2.1%
Child & Youth Care Workers	46	47	44	(2)	-4.3%
Educational Assistants	296	307	308	12	4.1%
Early Childhood Educators	122	133	135	13	10.7%
Total Classroom	1,722	1,779	1,772	50	2.9%
Other Support Staff					
School Administration	154	155	157	3	1.9%
Board Administration	62	64	65	3	4.8%
Facility Services	190	193	193	3	1.6%
Consultants	22	23	24	2	9.1%
Paraprofessionals	81	81	83	2	2.5%
Library & Guidance	58	60	59	1	1.7%
Total Other Support Staff	567	576	581	14	2.5%
Total Staffing	2,289	2,355	2,353	64	2.8%

Changes in Staffing: 2016 Budget vs. 2017 Budget



Highlights of Changes in Staffing:

Classroom Teachers: Increase due to enrolment, maintenance of pupil-teacher ratios and expansion of French Immersion

CYCWs & EAs: Staff added to address student needs

ECEs: Increase due to JK/K enrolment as well as growth in Extended Day program

School Admin, Board Admin and Consultants: Increase to administrative staff additions, additional VP and collective agreement ratios

Facility Services: Increase due to addition of construction staff

Waterloo Catholic District School Board

Comparative Revenue Summary

	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2015-2016 Forecast	2016-2017 Estimates	Year over Year Change		Material Variance Note
						\$ Increase (Decrease)	% Increase (Decrease)	
Grant Revenues								
Pupil Foundation	102,001,002	109,431,134	107,423,520	112,278,411	110,814,643	3,391,123	3.2%	
School Foundation	14,224,089	14,635,329	14,529,362	14,649,493	14,774,951	245,589	1.7%	
Special Education	26,051,476	27,430,288	27,199,502	27,913,597	28,202,613	1,003,111	3.7%	
Language Allocation	3,563,352	3,563,407	3,567,616	3,776,955	3,791,151	223,535	6.3%	
Learning Opportunities	2,938,828	3,085,168	3,042,778	3,107,780	3,382,168	339,390	11.2%	
Adult Education, Continuing Education	3,605,230	3,499,599	3,613,167	3,133,212	3,281,477	(331,690)	(9.2%)	b.
Teacher & DECE Q&E	18,104,873	21,060,371	22,023,163	21,922,734	22,784,242	761,079	3.5%	
Transportation	6,399,280	6,338,785	6,488,241	6,331,274	6,341,931	(146,310)	(2.3%)	
Administration and Governance	5,557,344	5,894,826	5,890,755	6,006,812	6,303,220	412,465	7.0%	
School Operations	18,914,927	19,515,395	19,709,515	20,001,244	20,242,944	533,429	2.7%	
First Nation, Metis and Inuit	368,355	385,922	396,898	295,382	375,052	(21,846)	(5.5%)	
Safe Schools Supplement	341,001	353,857	349,069	359,003	363,245	14,176	4.1%	
Temporary Accommodation	631,200	300,000	357,500	357,500	551,000	193,500	54.1%	c.
Community Use of Schools Grant	273,492	272,807	271,956	271,956	278,525	6,569	2.4%	
New Teacher Induction program	107,162	130,810	99,864	99,864	116,931	17,067	17.1%	
Declining Enrolment	1,195,636	1,401,885	600,033	-	101,448	(498,585)	(83.1%)	
Regular Operating On-going Grants	204,277,247	217,299,583	215,562,939	220,505,217	221,705,541	6,142,602	2.8%	a.
Grants for Capital Purposes								
Facilities Renewal	322,928	334,393	447,613	428,767	422,049	(25,564)	(5.7%)	
Debt Funding for Capital	5,906,262	5,573,360	4,907,721	4,964,955	4,529,629	(378,092)	(7.7%)	
Amortization of DCC	11,565,570	12,279,737	11,985,425	12,685,046	12,964,548	979,123	8.2%	d.
Total Capital Grants	17,794,760	18,187,490	17,340,759	18,078,768	17,916,226	575,467	3.3%	
Other Non-GSN Grants								
Continuing Education	2,073,000	2,104,219	1,935,529	2,004,023	2,128,236	192,707	10.0%	b.
Education Programming Other (EPO)	14,292,000	2,760,657	1,893,292	3,054,578	1,425,512	(467,780)	(24.7%)	a.
Total Non-GSN Grants	16,365,000	4,864,876	3,828,821	5,058,601	3,553,748	(275,073)	(7.2%)	
Non-Grant Revenue								
Continuing Education	2,513,000	2,176,847	2,301,038	2,396,768	2,368,052	67,014	2.9%	b.
Rentals	876,000	937,271	915,560	921,176	967,681	52,121	5.7%	
Interest	90,000	193,592	60,000	169,949	125,000	65,000	108.3%	e.
Tuition Fees	3,265,000	3,388,233	2,974,000	3,214,666	3,324,000	350,000	11.8%	f.
Other	1,652,000	3,520,799	3,924,954	3,457,781	3,375,939	(549,015)	(14.0%)	g.
Total Non-Grant Revenue	8,396,000	10,216,742	10,175,552	10,160,340	10,160,672	(14,880)	(0.1%)	
Total Revenue and Grants	246,833,007	250,568,691	246,908,071	253,802,926	253,336,187	6,428,116	2.6%	

Explanations of Material Grant Variances

- a. Increase mainly due to enrolment, salary benchmarks and benefits as well as the re-direction of EPOs into the GSN; partially offset by reduced declining enrolment grant
- b. Decrease due to reduction in enrolment in SSC courses; offset by increase in ESL and LINC funding as a result of Syrian Refugees
- c. Increase due to change in funding model which reflects historical portable costs
- d. Increase due to the timing of completion of construction projects
- e. Increase due to timing of cash on hand
- f. Increase due to Short-Term Stay program as well as increase to per-pupil fees within International Program
- g. Decrease due to reclassification of International Homestay revenues which is partially offset by increases to Extended Day program

Waterloo Catholic District School Board

Comparative Expenditure Summary

	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2015-2016 Forecast	2016-2017 Estimates	Year Over Year Change		Material Variance Note
						\$ Increase (Decrease)	% Increase (Decrease)	
OPERATING								
Classroom Instruction								
Teachers	124,868,146	126,271,288	124,786,301	128,963,851	129,411,704	4,625,403	3.7%	a.
Supply Teachers	3,997,079	3,966,593	3,725,922	4,186,383	3,802,510	76,588	2.1%	
Educational Assistants & DECEs	17,508,754	18,921,157	19,039,088	20,455,686	20,483,054	1,443,966	7.6%	b.
Classroom Computers	1,244,375	1,663,656	2,096,390	2,169,129	1,876,817	(219,573)	(10.5%)	
Textbooks and Supplies	4,479,570	4,897,458	5,758,039	5,010,080	4,814,393	(943,646)	(16.4%)	c.
Professionals and Paraprofessionals	12,403,252	11,220,359	11,165,185	9,580,662	9,507,174	(1,658,011)	(14.8%)	d.
Library and Guidance	4,457,513	4,530,986	4,179,655	4,474,384	4,517,134	337,479	8.1%	
Staff Development	1,600,557	1,425,957	1,182,464	1,659,557	931,861	(250,603)	(21.2%)	e.
Department Heads	455,404	469,376	453,462	473,066	459,129	5,667	1.2%	
Total Classroom	171,014,650	173,366,830	172,386,506	176,972,797	175,803,777	3,417,271	2.0%	
Non-Classroom								
Principal and Vice-Principals	8,955,862	8,944,758	8,654,020	8,833,308	8,941,362	287,342	3.3%	
School Office	5,586,077	5,389,178	5,242,466	5,270,466	5,549,181	306,715	5.9%	
Co-ordinators and Consultants	2,923,117	3,126,055	2,869,579	3,873,586	3,652,330	782,751	27.3%	d.
Continuing Education	8,862,353	8,715,364	8,642,947	8,386,596	8,562,801	(80,146)	(0.9%)	
Total Non-Classroom	26,327,409	26,175,355	25,409,012	26,363,956	26,705,674	1,296,662	5.1%	
Administration								
Trustees	216,875	219,700	221,503	222,905	228,899	7,396	3.3%	
Director/Supervisory Officers	1,243,454	1,283,051	1,204,268	1,379,058	1,382,621	178,353	14.8%	f.
Board Administration	4,713,831	4,859,069	4,746,900	4,951,038	5,246,376	499,476	10.5%	g.
Total Administration	6,174,160	6,361,820	6,172,671	6,553,001	6,857,896	685,225	11.1%	
Transportation	5,763,440	4,998,960	5,421,312	5,421,812	5,218,753	(202,559)	(3.7%)	
School Operations and Maintenance	19,922,015	21,502,015	20,590,478	20,871,070	21,331,358	740,880	3.6%	h.
TOTAL OPERATING	229,201,674	232,404,980	229,979,979	236,182,636	235,917,457	5,937,478	2.6%	
Total Capital Expenditures	17,589,550	17,722,889	16,928,092	17,518,315	17,418,730	490,638	2.9%	
TOTAL EXPENDITURES	246,791,223	250,127,869	246,908,071	253,700,951	253,336,187	6,428,116	2.6%	

Explanation of variances:

- a. Increase due to additional staff required to maintain pupil-teacher ratios as well expansion of French Immersion program; new collective agreements have also increased salary and benefit costs
- b. Increase due to student need as well as new JK/K enrolment in both core and Extended Day programs; new collective agreements have also increased salary and benefit costs
- c. Decrease due to re-distribution of school budget allocations compared to prior year as well as the removal of certain contracts
- d. Decrease due to reclassification of Homestay Program expenditures and reclassification of international education costs to Co-ordinators
- e. Decrease due to timing of announcements and the re-direction of EPOs into the GSN
- f. Increase due to addition of Superintendent of Human Resource Services
- g. Increase due to inclusion of EPOs now in GSN, collectively bargained salary and benefit costs which are partially offset by the re-classification of the Superintendent of Human Resources
- h. Increase due to collectively bargained salary and benefit costs as well as utilities and certain contracts

Compliance Report

Administration and Governance

Gross Expenses excluding internal audit	6,857,896
Other incomes	447,455
Net Expenses excluding internal audit	6,410,441
Funding allocation excluding internal audit	6,414,505
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)	256,427,602
1.1.1	In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 + item 1.3.1 - item 1.4 + Sch 5.5 Land Projects col. 5.1 + col. 6.1)	3,091,419
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	253,380,717
1.3	In-year surplus/(deficit) for compliance purposes	-44,534
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)	222,993,206
1.6	1% of item 1.5	2,229,932
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	4,216,979
1.8	Lesser of item 1.6 and item 1.7	2,229,932
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	2,229,932
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	Transfer to Committed Capital or Committed Sinking Fund Interest Earned	Accumulated Surplus (Deficit) - In- Year Increase (Decrease)	Accumulated Surplus (Deficit) - Balance at August 31
		Col. 1	Col. 2	Col. 3	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	125,397	-	-	125,397
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	2,933,503	-	-	2,933,503
2.5	Network	500,000	-	-	500,000
2.6	Insurance	150,000	-	-	150,000
2.7		0	-	-	0
2.8		0	-	-	0
2.8.1	Committed Sinking Fund interest earned	503,979	-	-44,534	459,445
2.8.2	Committed Capital Projects	0	-	-	0
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	4,216,979	-	-44,534	4,172,445
3	Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)	4,216,979	-	-44,534	4,172,445
4	Unavailable for Compliance				
4.1	Employee Future Benefits - retirement gratuity liability	-2,367,084		446,620	-1,920,464
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	-1,492,301		248,717	-1,243,584
4.1.3	Employee Future Benefits - other than retirement gratuity	-1,413,236		-	-1,413,236
4.2	Interest to be Accrued	-1,244,658		104,209	-1,140,449
4.4	School Generated Funds	1,412,563		-35,503	1,377,060
4.7	Revenues recognized for land	32,628,209	-	3,091,419	35,719,628
4.8	Liability for Contaminated Sites	-		-	-
4.9	Total Accumulated Surplus (Deficit) Unavailable for Compliance	27,523,493	-	3,855,462	31,378,955
5	Total Accumulated Surplus (Deficit)	31,740,472	-	3,810,928	35,551,400

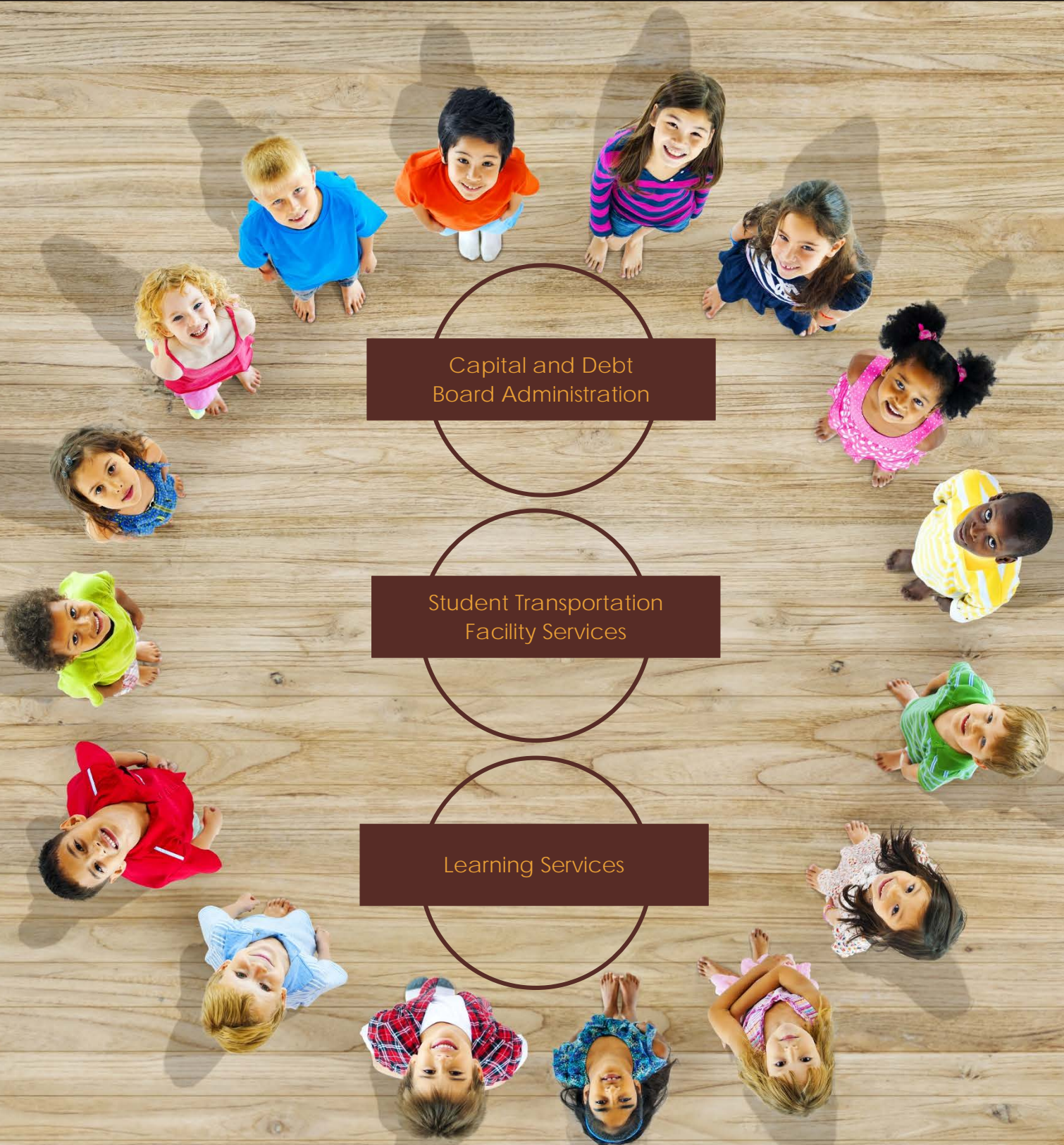


Lifelong Learning Series

The Lifelong Learning Series is an exemplary Catholic leadership and growth development program offered through the Waterloo Catholic District School Board's Building Leadership Development Strategy to **all employees**. The program reflects in content and approach, the Gospel values. All sessions align with our Multi-Year Strategic Plan and Board Improvement Plan for Student Achievement.

In its pursuit of excellence in the development and selection of leaders within all employee groups, the Waterloo Catholic District School Board recognizes and values the Life-Long Learning Series and the important role it plays in capacity building, leadership development and succession planning. This program supports the development of leaders, and it provides an excellent learning opportunity that can support **all staff** in their personal and professional growth.

Planning Areas



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

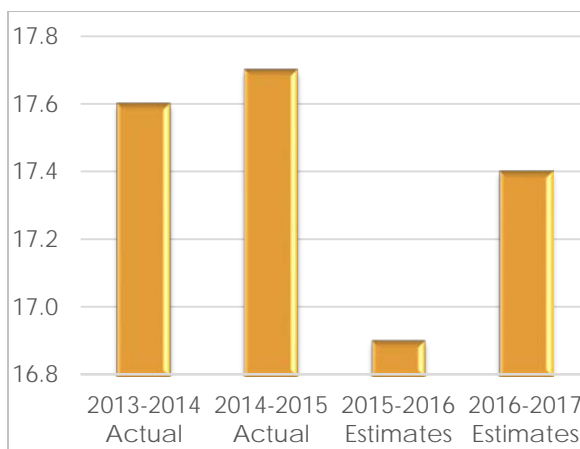
- Learning Services
- Capital and debt
- Board Administration
- Facility Services



Capital and Debt

Composition	<p>The capital budget is comprised of:</p> <ul style="list-style-type: none"> Interest on long term debt & Amortization of capital assets 	<p>Building Capacity to Lead, Learn & Live Authentically</p> <ul style="list-style-type: none"> Our decisions, actions & stewardship of resources are evidence-based & responsive 	MYP Alignment
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Long Term Debt	Capital Assets	Land Purchases
<p>The Board has debt obligations due to the construction of buildings and purchase of land. The Ministry assumed most Board debt in 2010. This means that interest costs for Ministry-supported projects are fully funded.</p> <p>The 2016-2017 budget does not anticipate any new debentures for eligible projects and therefore contains known interest payments. The Ministry is moving away from funding debentures and will now provide funding to Boards on a cost recovery basis.</p>	<p>The Board calculates amortization on all capital assets that are owned or leased.</p> <p>The table below outlines the major capital additions for 2016-2017. The majority of projects are Ministry approved and funded directly. Computer and related equipment are funded through operating dollars.</p> <p>The Ministry will be providing increased funding for the renewal of facilities, recognizing the large Provincial (and local) renewal backlog.</p>	<p>The Board anticipates purchasing \$16.0M in land in the upcoming year. This will support projects as set out in the capital plan as follows:</p> <ul style="list-style-type: none"> East Kitchener secondary school Huron-Brigadoon elementary school Doon South elementary school & St. Boniface replacement school <p>These site purchases will be dependent on land availability, cost, and anticipated closing dates. The Board uses Education Development Charges (EDCs), and Ministry Capital Priority funds to purchase land.</p>

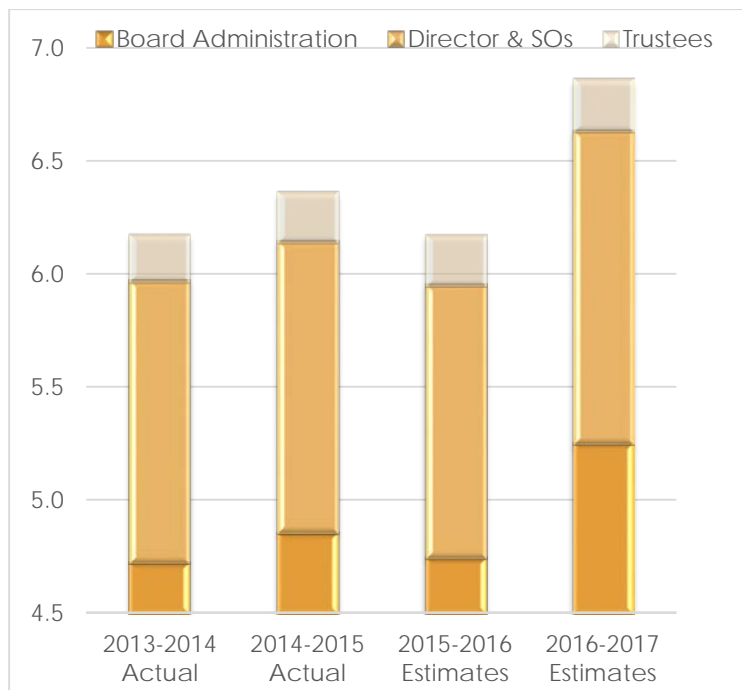


	(\$M)
Land purchases	16.0
School renewal	6.8
Replacement – SVDP	6.2
Replacement – St. Brigid	3.9
Computer related equipment	1.3
Completion of projects	1.0
New school – Huron Brigadoon	0.5
New school – St. Boniface	0.3

Composition	<p>Board Administration is comprised of staff & department costs for the following areas:</p> <ul style="list-style-type: none"> ✦ Director & Superintendents ✦ Financial Services ✦ Human Resource Services ✦ Information Technology Services ✦ Internal Audit ✦ Supply & Administrative Services ✦ Trustees 	<p>Building Capacity to Lead, Learn & Live Authentically</p> <ul style="list-style-type: none"> ✦ Professional learning for ALL staff is timely & responsive ✦ Leadership & succession planning is intentional & nurtured ✦ Our decisions, actions & stewardship of resources are evidence-based & responsive 	MYSP Alignment
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2016-2017 marks the third year of a four year phase-in by the Ministry for the adjusted Board Administration funding. This change is designed to better reflect the administrative requirements of Boards, which does not necessarily change in response to enrolment. This change in funding further supports the Ministry's continued commitment to accountability, reporting and transparency.

The year over year increase to administration is reflective of the 1.25% salary increase, new positions added and the movement of certain EPOs into this envelope, by the Ministry. The Board does not overspend its allocation and instead contributes surplus funds to programs for students.



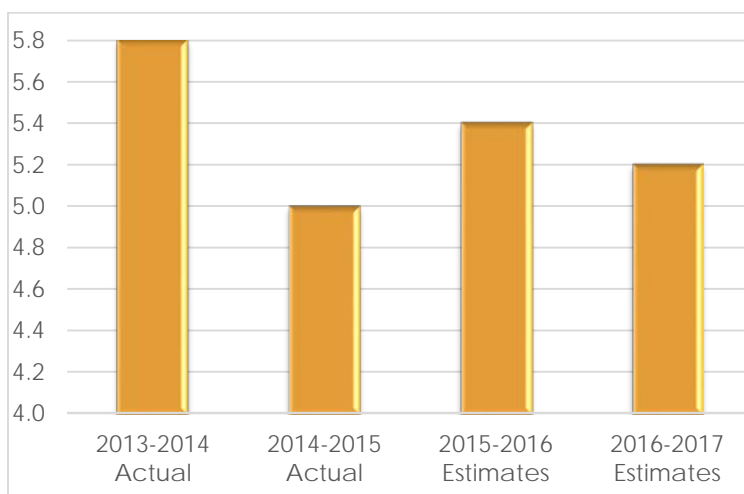
Annual detailed Administration expenditures can be found in Appendix VIII.

Composition	<p>STSWR is the jointly operated transportation consortium between the Board and the Waterloo Region District School Board. The consortium is responsible for safely transporting students who qualify for transportation within the Region, to and from school.</p> <p>The budget is developed by STSWR and its Board of Directors. The budget is comprised of:</p> <ul style="list-style-type: none"> Salaries and benefits Overhead costs Rental costs, and Operator costs <ul style="list-style-type: none"> Yellow buses Grand River Transit (GRT) & Taxis 	<p>Student Engagement, Achievement & Innovation</p> <ul style="list-style-type: none"> Parents, parishes, community partners & student engagement are nurtured & valued <p>Building Capacity to Lead, Learn & Live Authentically</p> <ul style="list-style-type: none"> Our decisions, actions & stewardship of resources are evidence-based & responsive 	MYSP Alignment
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Changes and challenges

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

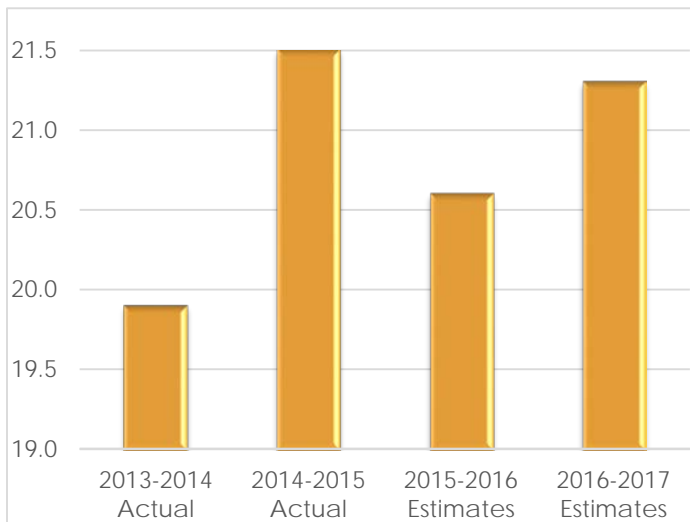
The consortium is continually assessing routing efficiencies to ensure cost targets are either met or savings are achieved. The contracts with bus and taxi operators will expire in 2016 and STSWR is hopeful that costs will remain stable for the next contract period.



Annual detailed Transportation expenditures can be found in Appendix VII.

Composition	<p>The Facility Services budget contains the custodial, operations, and maintenance budgets. This area is responsible for the physical cleanliness and operation of all Board-owned facilities. This planning area has little flexibility in the use of its funds once staffing constraints, contractual arrangements, insurance and utilities are considered</p>	<p>Nurturing our Catholic Community ✨ Everyone is included, respected & welcomed</p> <p>Building Capacity to Lead, Learn & Live Authentically ✨ Our decisions, actions & stewardship of resources are evidence-based & responsive</p>	MYSP Alignment
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Expenditure Category	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Salaries and benefits	10,898,298	11,052,847	10,903,470	11,138,974
Utilities	5,011,988	4,959,023	5,131,060	5,383,123
Contracts and supplies	3,704,250	5,097,331	4,074,658	4,314,495
Other	307,479	392,814	481,290	494,766
Total Facility Services	19,922,015	21,502,015	20,590,478	21,331,358



Salaries and benefits increase is reflective of forecasted labour cost increases and stable staffing.

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

Contracts and supplies are higher year over year due to price increases on maintenance supplies and snow clearing contracts.

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

Learning Services

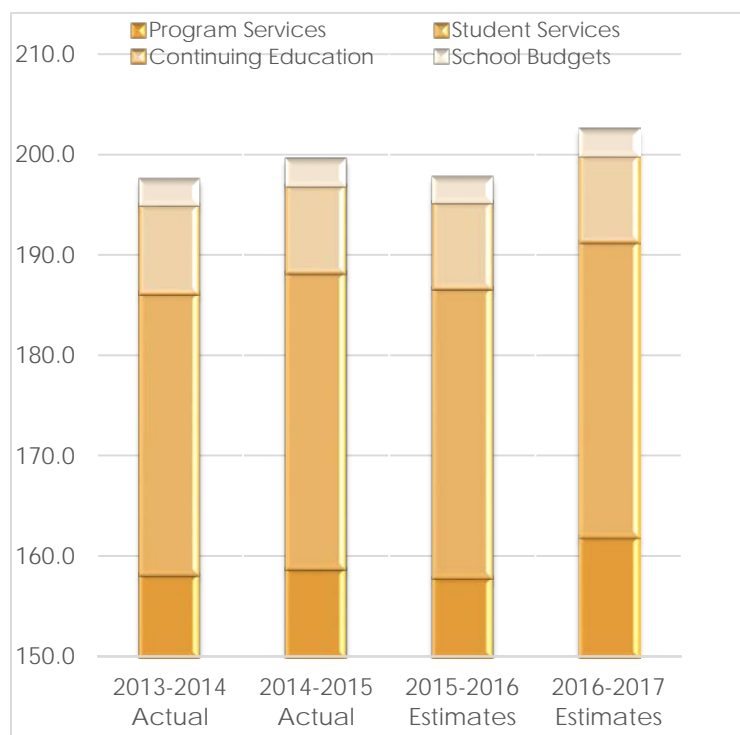
Composition		MYSP Alignment
	<p>Learning Services includes the academic instruction of the Board and is the largest portion of the overall budget. 94.3% of the budget is related to salaries and benefits of teaching and support staff.</p> <p>Learning Services encompasses the following areas of instruction:</p> <ul style="list-style-type: none"> ✎ Program Services ✎ Student Services ✎ Continuing Education and ✎ School budgets 	<p>Nurturing our Catholic Community</p> <ul style="list-style-type: none"> ✎ Faith is lived & witnessed in community ✎ Students & Staff are healthy in mind, body & spirit ✎ Everyone is included, respected & welcomed <p>Student Engagement, Achievement & Innovation</p> <ul style="list-style-type: none"> ✎ 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 <p>Building Capacity to Lead, Learn & Live Authentically</p> <ul style="list-style-type: none"> ✎ Professional learning for ALL staff is timely & responsive ✎ Leadership & succession planning is intentional & nurtured ✎ Our decisions, actions & stewardship of resources are evidence-based & responsive

The focus for the upcoming year includes continued expansion of French Immersion as well as the second year of the roll out for updated French and Religion elementary resources.

The Board will continue to refine and align priorities as set out in the Board Improvement Plan for Student Achievement (BIPSA) and the Multi-year Strategic Plan. These priorities reflect the Ministry's announcement of funds to support its Renewed Math Strategy and First Nation, Metis and Inuit focus.

The Board will also expand its before-and-after school Extended Day program due to sustained interest in the program.

Expenditure Category	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Program Services	157,969,771	158,744,969	157,851,838	161,917,742
Special Education	27,963,303	29,476,384	28,819,926	29,376,240
Continuing	8,862,353	8,715,365	8,642,947	8,562,801
School Budgets	2,546,631	2,605,467	2,480,807	2,652,667
Total Learning	197,342,058	199,542,185	197,795,518	202,509,450



St. Daniel, CES students ~ 2015



Ontario's Well-Being Strategy for Education Ensuring Equity in Ontario's Education System

"In our culture, we believe that every child is born with gifts...What will our schools do to uncover and develop the gifts of our children?" ~ An Aboriginal consultation participant

Ontario's diversity is one of the province's greatest assets. Embracing this diversity and moving beyond tolerance and celebration to inclusivity and respect will help us reach our goal of making Ontario's education system the most equitable in the world. Everyone in our publicly funded education system must feel engaged and included.

Ontario schools need to be places where educators and students value diversity, respect each other, and see themselves reflected in their learning.

Our work over the past decade has been focused on ensuring that no child or youth will have anything in the way to stop them from reaching their potential. We are seeing the results, which includes a culture shift in schools that recognizes diversity as a contributor to success, and not a barrier. The fundamental principle driving this work is that every student has the opportunity to succeed, regardless of ancestry, culture, ethnicity, gender, gender identity, language, physical and intellectual ability, race, religion, sex, sexual orientation, socio-economic status or other factors.

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

Program Services is responsible for curriculum planning and school effectiveness.

Program Services supports

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

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

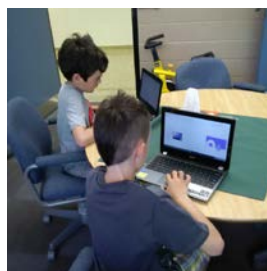
Changes and challenges

The Ministry's Renewed Math Strategy supports the continued focus on mathematics for the Board. The revised funding is very prescriptive in terms of support, which structurally can present a challenge. Overall, the new strategy nets the Board about \$100,000 less funding than in previous years.

The new funding for First Nation, Metis and Inuit Education leads in every board has resulted in a minor increase to the Boards' overall funding. This will allow the Board to continue to increase awareness and support greater collection of self-identification data as desired by the Ministry.

The expansion of French Immersion into an additional site as well as the second year implementation into grade 2 is an exciting change but can also present some challenges. Finding French certified staff is difficult and to compound the issue, the Board must compete with other school boards who are aggressively hiring as well.

Expenditure Category	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Salaries & benefits	151,955,825	152,013,611	149,399,732	154,942,414
Texts & resources	2,288,884	2,193,966	3,235,559	1,522,331
Contracts & other	3,045,401	3,773,845	4,325,679	3,514,741
Staff development	349,269	313,661	321,223	421,089
Other	330,392	449,886	569,645	1,517,167
Total Program	157,969,771	158,744,969	157,851,838	161,917,742



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

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

The Ministry requires that Special Education funding must be spent on Special Education needs. The Board annually overspends its allocation in this area, which is typical of most Ontario school boards. This is the third year of a re-vamped funding formula, which is being phased in over four years. This has impacted the Board's funding only nominally.

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

Student Services supports

The budget is comprised of the salary and benefits of special education teachers, support staff and principals who support day school operations.

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

Changes and challenges

The Student Services delivery model is expected to remain stable for the upcoming year as the "team" approach effectively serves student needs.

Focus on Mental Wellness for students and staff is both a Ministry and Board goal. The Ministry continues to fund the Board for a Mental Health Lead as well as other initiatives to support the whole child.

Expenditure Category	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Salary & benefits	26,824,712	28,263,156	27,547,859	28,560,493
Texts & resources	158,448	152,499	203,972	197,563
Contracts	207,114	161,335	199,625	199,400
Staff development	92,657	71,997	88,553	91,985
SEA & other	680,372	827,397	779,917	326,799
Total Spec Ed	27,963,303	29,476,384	28,819,926	29,376,240

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

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

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

Continuing Education supports

The budget is comprised of the salary and benefits of staff and principals who support the operations.

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

Changes and challenges

The influx of Syrian Refugees to the Region has provided opportunities for additional English as a Second Language (ESL) classes for the upcoming year.

Con Ed continues to expand summer school offerings which were re-introduced last year. This programming will now offer up to 19 course credit offerings to serve the needs of students.

Annually, Con Ed reviews program offerings in order to meet the needs of the community as well as to ensure viability, which can be a challenge. The upcoming budget proposes a re-structuring of Personal Support Worker (PSW), Chef and Hairstyling training to further align with renewed Con Ed Business plan and the new Multi-year Strategic Plan.

Finally, Con Ed continues to focus on both their short and long-term accommodation plans. Current facilities present challenges that will need to be addressed in the near future.

Expenditure Category	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Salaries & benefits	8,204,145	7,784,554	7,730,540	7,509,705
Supplies	490,722	869,766	875,539	908,295
Contracts	123,096	33,384	12,793	111,951
Other	44,390	27,661	24,075	32,850
Total Con Ed	8,862,353	8,715,365	8,642,947	8,562,801

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

School budget supports

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

Changes and challenges

The amount allocated to the schools has been steady over the last 3 years and the increase over prior year is a reflection of enrolment. Managing budgets can be challenging for Principals since some costs are incurred regardless of the size of the school.

	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Elementary	1,332,400	1,498,096	1,555,894	1,601,872
Secondary	1,214,229	1,107,371	924,913	1,050,795
Total	2,546,629	2,605,467	2,480,807	2,652,667



A learning commons is a whole school approach to building a participatory learning community. The library learning commons is the physical & virtual collaborative learning hub of the school. It is designed to engineer & drive future-oriented learning & teaching throughout the entire school. Inquiry, project/problem-based learning experiences are designed as catalysts for intellectual engagement with information, ideas, thinking, and dialogue. Reading thrives, learning literacies & technology competencies evolve, & critical thinking, creativity, innovation & playing to learn are nourished.

Everyone is a learner; everyone is a teacher working collaboratively toward excellence.



St. John, CES ~ 2016

Over the last 7 years, the program has significantly expanded due to concentrated recruitment efforts and brand awareness. Students and educators come from China, Korea, Vietnam, Columbia, Brazil, Mexico and Germany for both long and short term stays to experience the difference of Waterloo Region's Catholic Schools. The Internationalization of program for students and staff continues to evolve as well. Due to the established, robust and comprehensive program offered, the Ministry has engaged Board personnel to assist with their K-12 International Strategy.

International Education supports

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 and information technology initiatives.

Changes and challenges

The Board will continue to expand the International Certificate program, international curriculum, reciprocal exchange program and staff development opportunities, which have been successful. Board enrolment projections with respect to the program need to be conservative, and net contributions flexible, in the event that a major incident deters students from travelling abroad.

Enrolment	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Elementary	9	14	10	10
Secondary	164	195	190	190
Total	173	209	200	200

Revenues	2,434,696	3,641,933	3,309,750	3,669,750
Teaching staff	889,956	977,468	850,283	1,012,801
Support staff	334,477	424,426	480,761	504,098
Agent fees	291,336	298,569	409,520	409,520
Other	356,184	360,591	514,290	732,290
Total Expenses	1,871,953	2,061,054	2,254,854	2,658,709
Net contribution	562,743	1,580,879	1,054,896	1,011,041



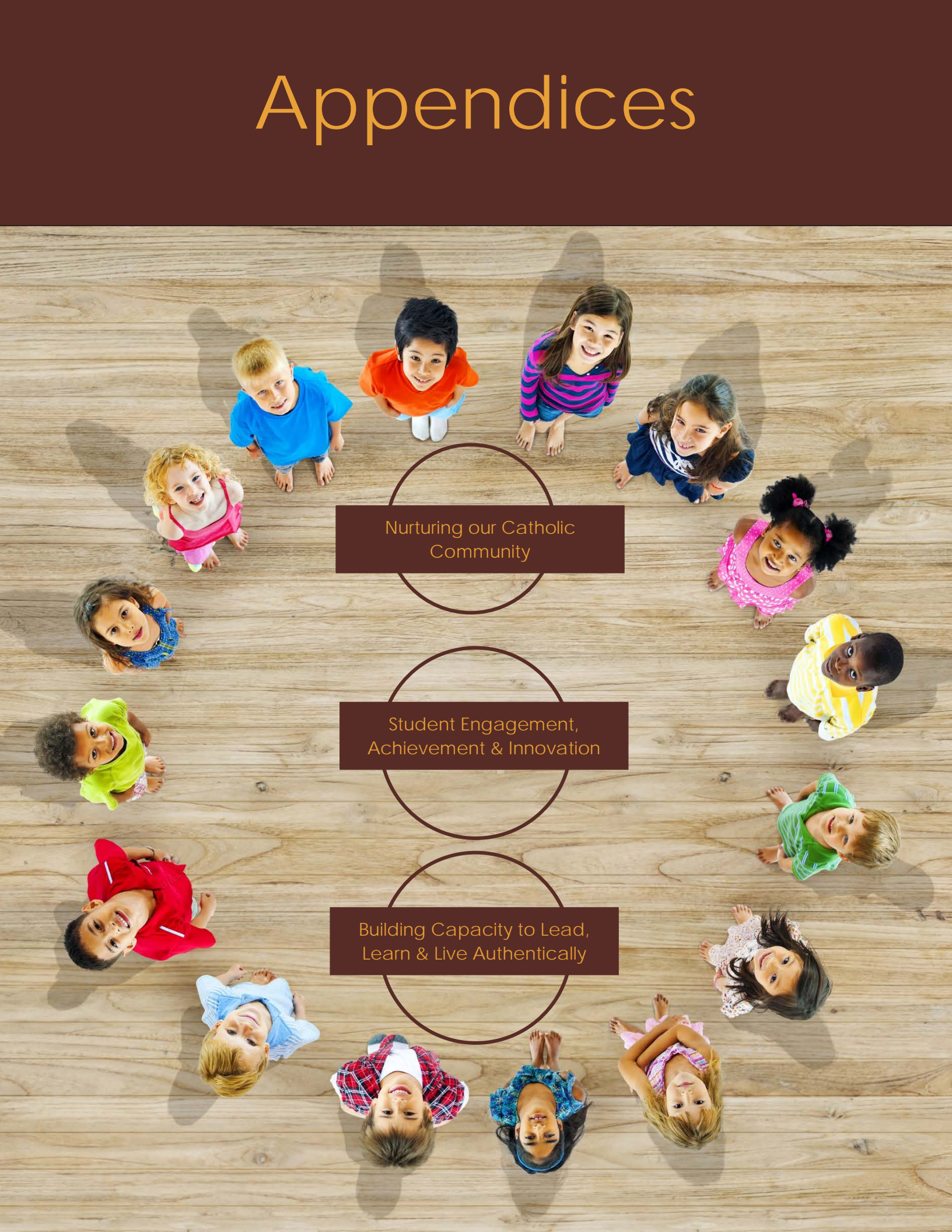
Ontario's Strategy for K-12 International Education

Alignment with Ontario's vision for publicly funded education

Ontario is recognized the world over as a leader in providing high-quality education in a system that is safe, welcoming, & accessible for all students. Ontario now hosts over 126,000 international students from Kindergarten to post-secondary, representing almost half of all the international students choosing to live & study in Canada.

For more information: <http://www.edu.gov.on.ca/eng/policyfunding/strategyK12.pdf>

Appendices



Nurturing our Catholic
Community

Student Engagement,
Achievement & Innovation

Building Capacity to Lead,
Learn & Live Authentically

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

- Budget Survey Results

Appendix VI

- Capital and Debt Detail

Appendix VII

- Transportation Detail

Appendix VIII

- Administration Detail

Appendix IX

- Program and Student Services Detail

Appendix X

- Facility Services Detail

Appendix XI

- Technical Paper Analysis



Appendix I: Board Policy IV007: Financial Planning/Budgeting

Policy Statement:

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

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

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

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

Grants for Student Needs (GSN)

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

Targeted Grants

Ministry of Education grants and Language Instruction for Newcomers (LINC), which are outside the GSN, are provided to address a particular government initiative. These grants may be a one-time grant or may continue for several years. Generally, the Ministry will pilot funding through a targeted grant and will move the funding into the GSN if it is deemed to be a permanent initiative.

Local Municipal Taxation

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

Tuition Fees

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

Other Revenues

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

Appendix III: Overview of Expenditure Types

The Board must follow the Ministry of Education guidelines when classifying expenditures. The Board 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.

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.

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)

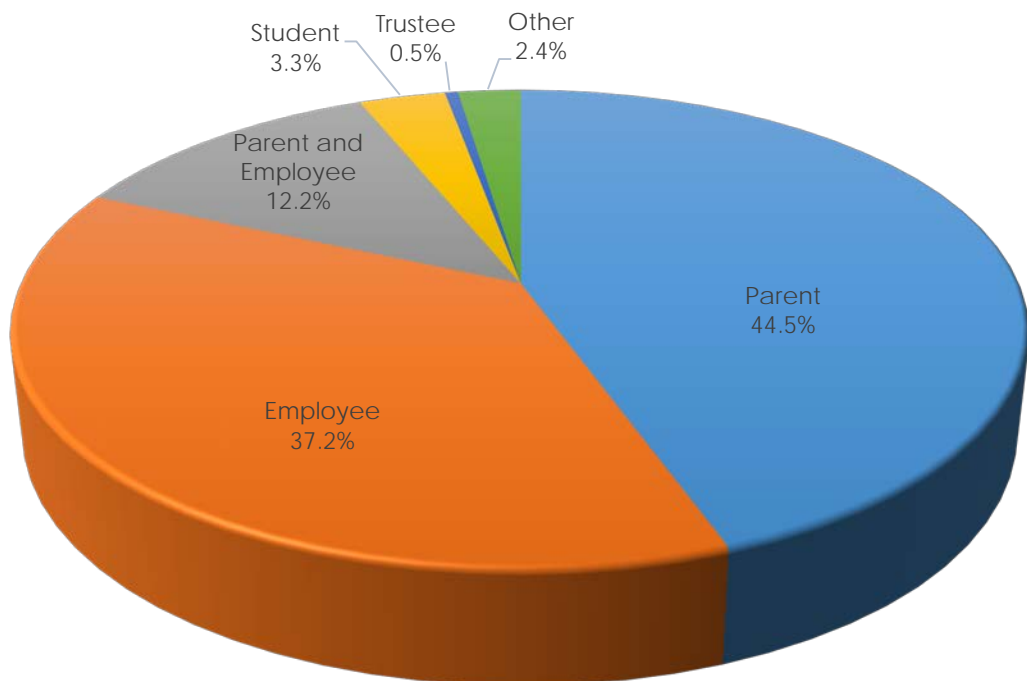
The capital budget contains depreciation on assets held by the Board, such as buildings and equipment. mTCA refers to all assets with the exception of building construction, renovations, land and land improvements. The most significant assets within this classification are computers, vehicles, and small 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

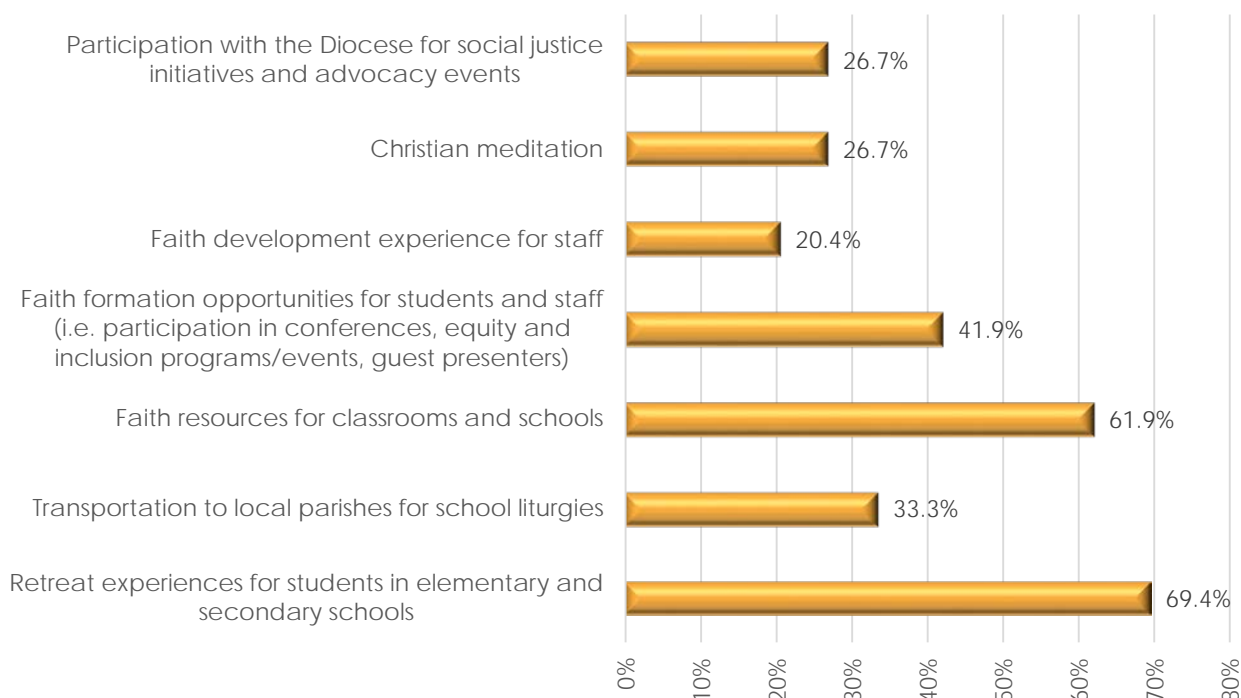
Buildings are the highest value asset the Board owns. This portion of the capital budget is determined by Ministry approved projects and smaller projects the Board may elect to undertake using renewal funding. The Capital Plan and the Plan for School Renewal serve as a comprehensive and sustainable forecast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

Appendix V: Budget Consultation Survey Results

What is your relationship to the Board?

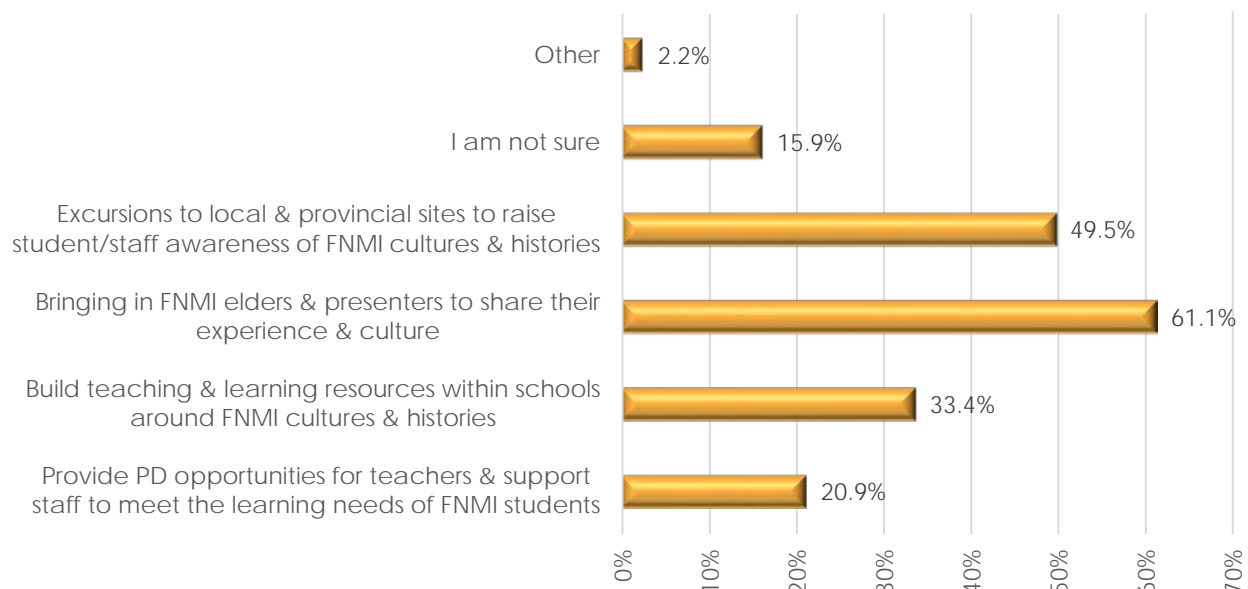


Faith development plays a central role in our Catholic system.
Please select 3 choices where you believe efforts should be
focused in the area of faith development.

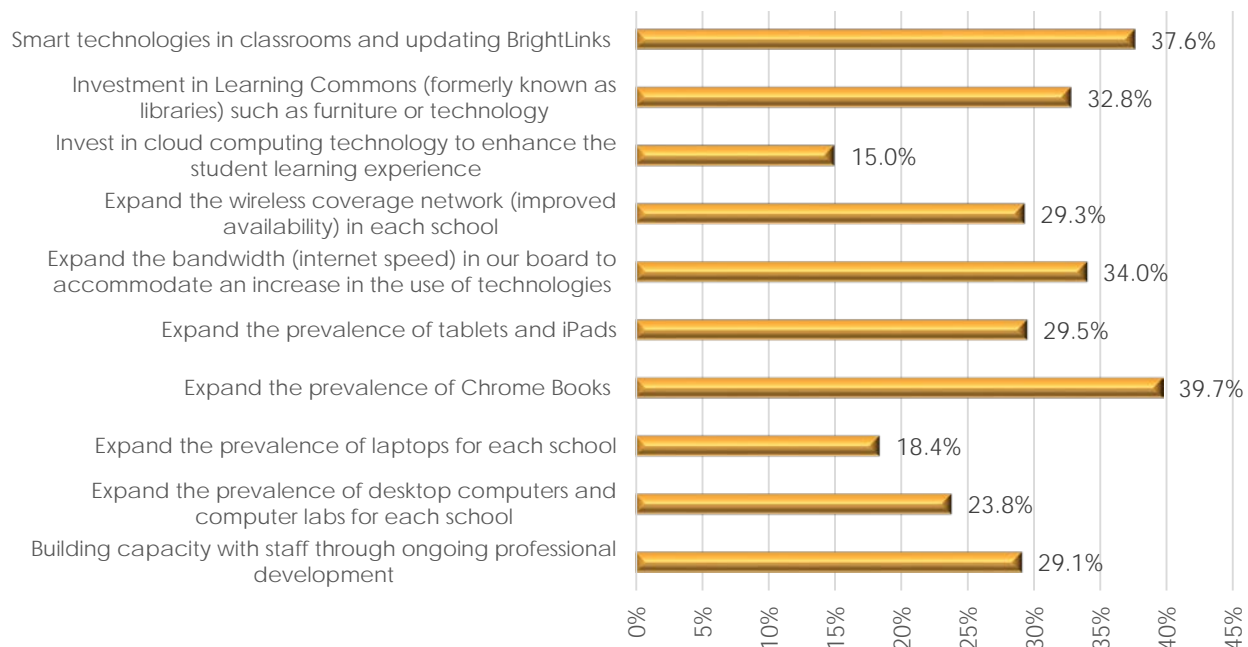


Appendix V: Budget Consultation Survey Results

The Board receives Aboriginal Education funding for the purpose of improving First Nation, Metis & Inuit (FNMI) student achievement as well as raising awareness & knowledge of their rich cultures & history.
Please select 2 choices you believe will best serve the Board.

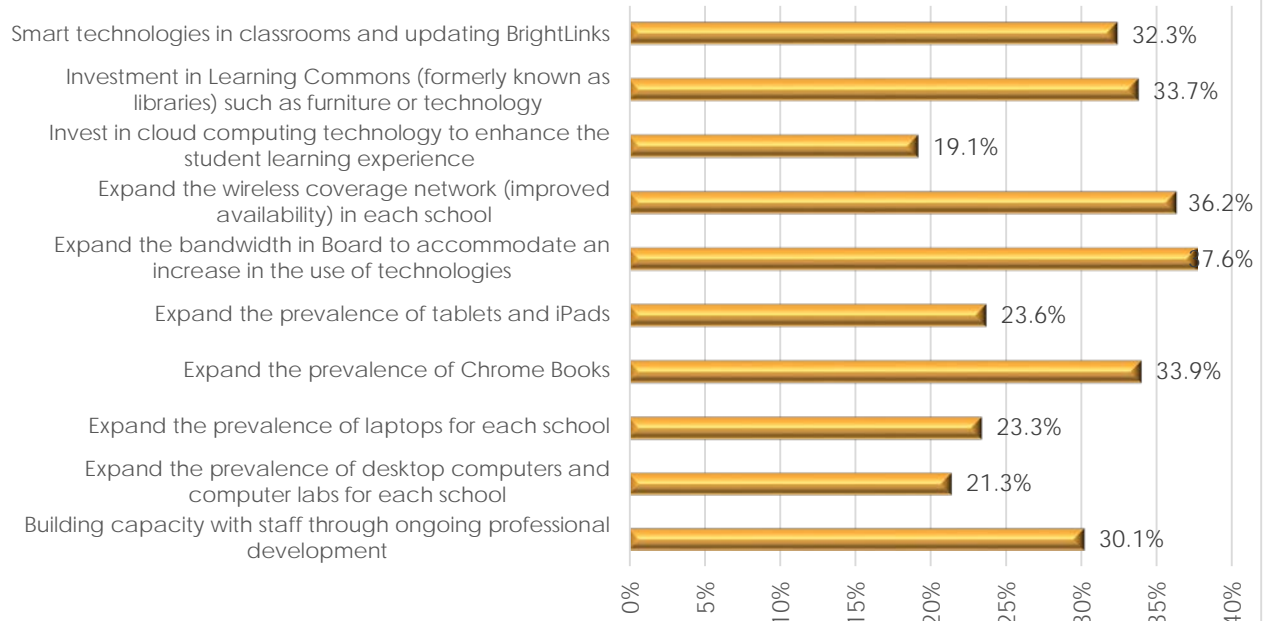


The Board has funds to promote 21st Century Teaching and Learning in our Elementary Schools.
Please select 3 choices for how you would like to see these funds spent.

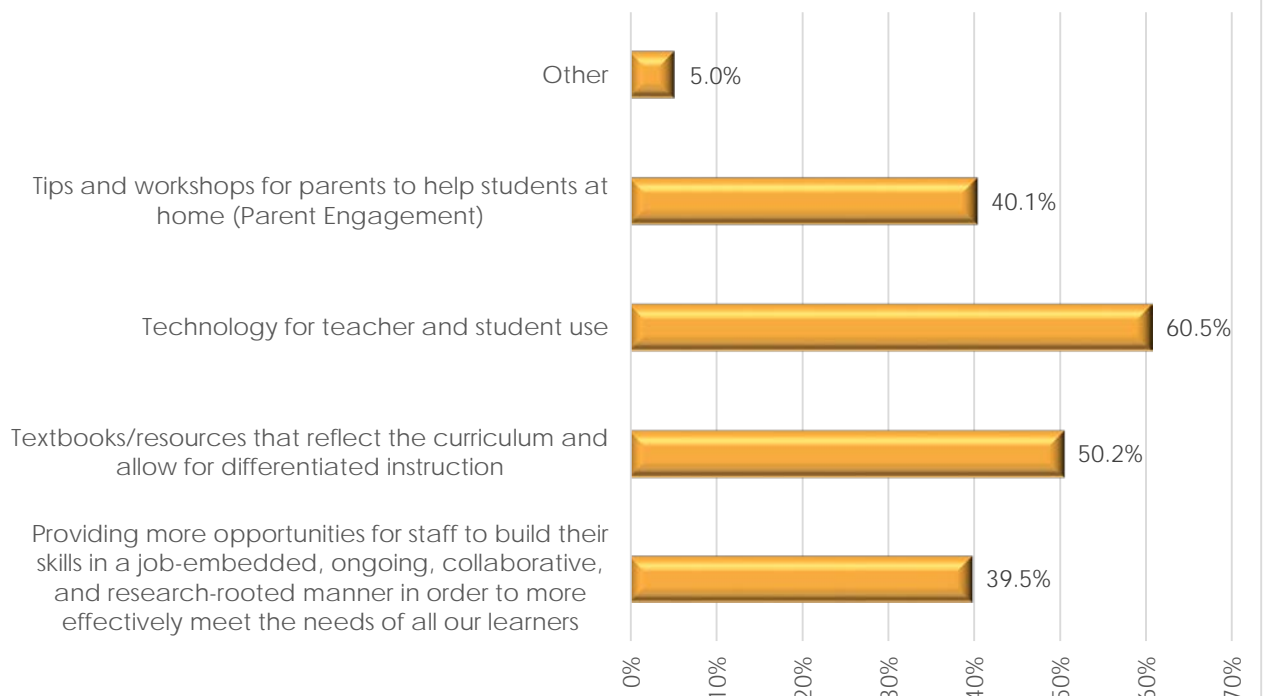


Appendix V: Budget Consultation Survey Results

The Board has funds to promote 21st Century Teaching and Learning in our Secondary Schools.
Please select 3 choices for how you would like to see these funds spent.

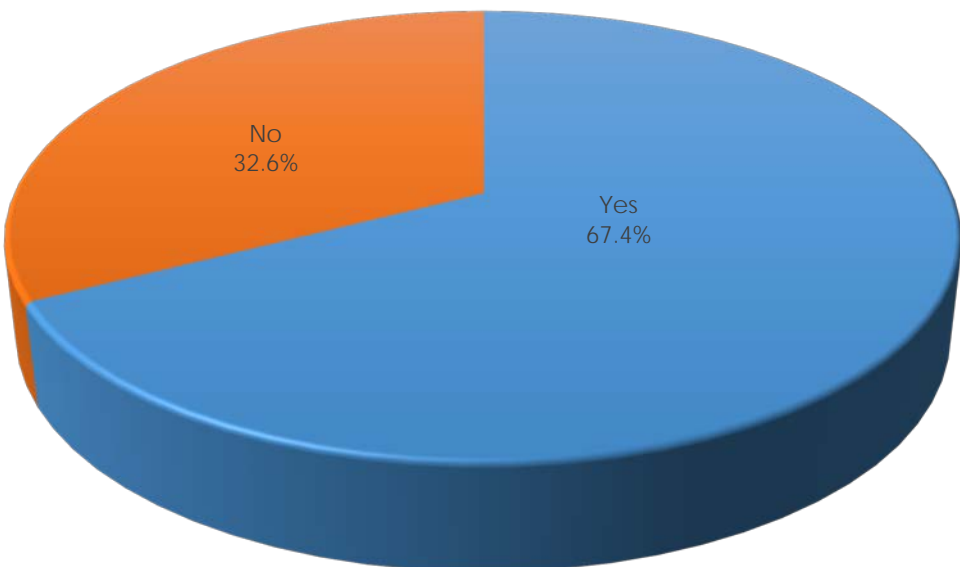


Please select 2 choices where you believe efforts should be focused on numeracy and literacy to have the greatest long-term, positive impact on student achievement.

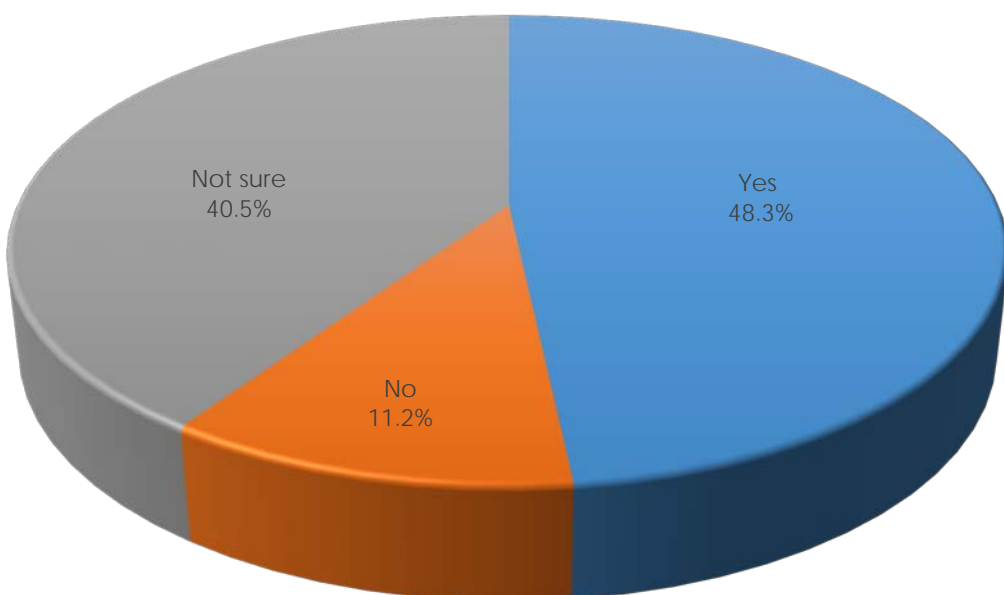


Appendix V: Budget Consultation Survey Results

Are you aware that Adult Ed programs are available to the Board's students and parents?

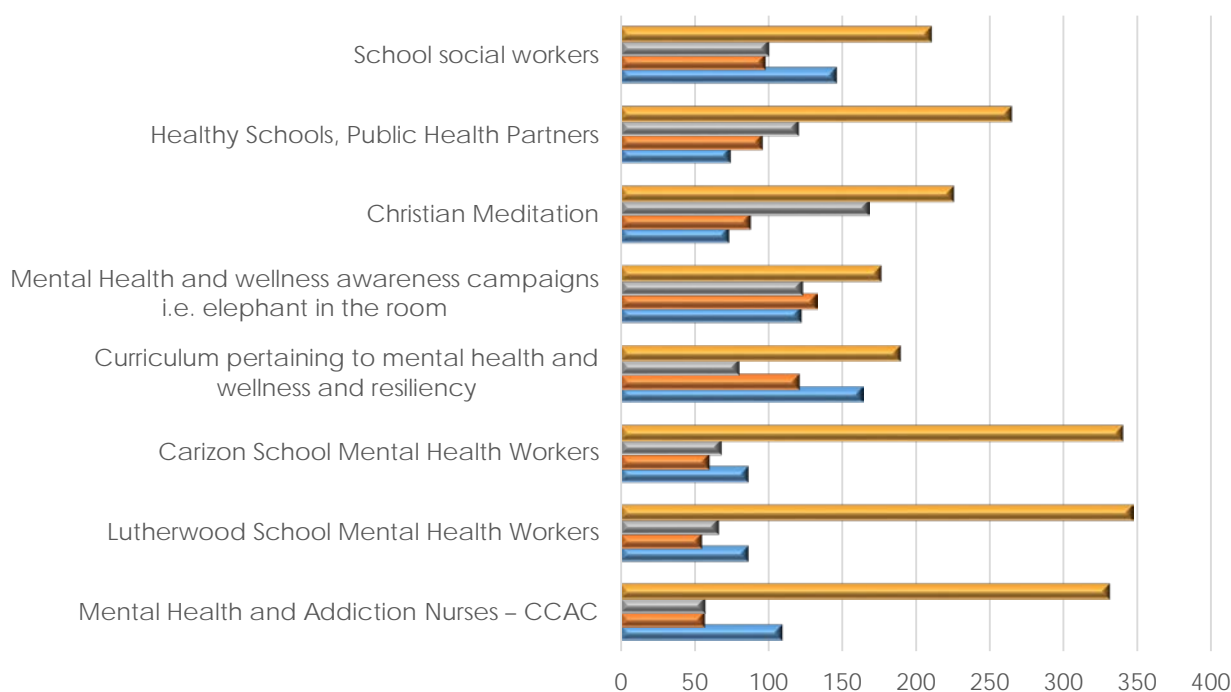


Should St. Louis offer more of these "value-added" programs to the Board's students and parents?



Appendix V:

What services or programs, already existing within the Board, that support mental health and wellness require enhancement?



The Board defines an inclusive learning environment as one in which education is based on principles of acceptance and inclusion of all students in a classroom environment.

What resources do you feel are required to maintain our inclusive learning environment?



Statement	Percentage
I am not sure	34.9%
A review of how well the practices of the board & school convey support for EIE principle	38.3%
Increased support of the successful implementation of the EIE strategy & building of system capacity	24.9%
More intensive board/school improvement plans & review processes to demonstrate commitment to Equity	17.3%
Enhanced employment practices to support hiring, mentoring, retention, promotion, & succession planning	27.7%
Increased resources to address barriers & biases within system/school structures/organization policies & practices	41.9%
Increased embedding of EIE in school policies, programs & classroom practices to support student achievement	37.0%

Capital and Debt Detail

Expenditure Category	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Land improvements	150,223	168,343	201,703	242,288
Buildings	8,149,278	8,621,774	8,572,168	9,198,609
Portable structures	437,264	434,378	432,904	432,903
First-time equipping	187,952	190,349	188,004	170,378
Equipment - 5 years	70,908	56,504	59,361	57,301
Equipment - 10	619,090	622,902	621,885	617,375
Equipment - 15	1,425	1,425	1,425	1,425
Furniture	1,766	5,408	2,686	11,314
Computer hardware	324,432	480,134	516,509	866,780
Computer software	44,741	30,807	30,059	40,068
Vehicles	51,846	55,934	52,327	44,103
Leasehold	353,957	367,765	365,508	387,370
Leased buildings	799,898	799,898	799,898	799,898
Leased computers	482,197	444,117	250,386	94,736
Debt interest	5,914,573	5,443,151	4,833,269	4,454,182
Total Expenditures	17,589,550	17,722,889	16,928,092	17,418,730

Transportation Detail

Expenditure Category	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Yellow bus transportation	3,815,900	4,068,180	4,478,731	4,337,451
Grand River Transit (GRT)	1,196,388	200,786	102,465	128,400
Salaries and benefits	296,143	313,383	326,322	387,284
Taxis	293,286	208,497	283,963	159,729
Software contracts	20,993	20,878	22,330	28,050
Provincial schools	26,014	68,171	70,380	33,723
Rent	26,691	27,017	27,051	28,446
Office supplies	8,490	7,469	9,251	9,570
Legal, insurance and audit	1,621	1,602	5,264	7,525
Other	77,914	82,977	95,555	98,575
Total Expenditures	5,763,440	4,998,960	5,421,312	5,218,753

Administration Detail

Expenditure Category	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Salaries & benefits	5,253,455	5,368,092	5,074,327	5,662,020
Legal & audit fees	234,737	286,249	234,966	227,700
Supplies, photocopying	179,508	179,122	149,400	152,790
Telephone	81,847	92,087	117,052	117,482
Interest expense	26,214	-	-	2,000
PD	72,086	94,037	80,470	111,290
Trustee exp & mbsp	76,831	76,641	124,267	134,767
HR expenses	63,423	29,979	81,700	86,400
Travel expenses	42,100	44,828	60,200	60,200
IT fees, maintenance	36,080	8,771	111,641	153,378
Marketing & advertising	42,239	102,471	61,000	61,500
Memberships	21,599	21,810	28,596	27,094
Miscellaneous	44,041	57,733	49,052	61,275
Total Expenditures	6,174,160	6,361,820	6,172,671	6,857,896

Program & Student Services Detail

Expenditure Category	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Salaries & benefits	177,604,108	178,957,730	176,152,351	183,113,414
Contracts	3,121,410	3,116,274	3,862,248	2,974,452
Texts, learning materials	2,043,280	2,399,978	3,362,878	2,650,389
F&E	828,602	484,115	561,468	504,963
Information technology	1,276,547	1,914,265	2,090,717	1,634,125
PD & memberships	1,741,315	1,784,344	1,286,978	1,026,165
Field trips & retreats	511,982	518,136	470,919	351,510
Telephone	576,789	512,987	606,539	633,110
Supplies, photocopying	635,743	581,023	223,900	593,915
Travel & parking	202,827	188,814	219,873	221,406
HR expenses	95,087	352,144	293,500	204,000
Marketing	69,330	17,011	21,200	39,200
Total Expenditures	188,707,020	190,826,821	189,152,571	193,946,649

Facility Services Detail

Expenditure Category	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimates	2016-2017 Estimates
Salaries & benefits	10,898,298	11,052,847	11,075,303	11,138,973
Utilities - electricity	3,519,509	3,586,001	3,458,718	3,770,500
Utilities - natural gas	976,481	881,887	1,048,644	967,523
Utilities - water	515,999	491,134	623,698	645,100
Supplies	1,693,356	1,442,839	1,463,103	1,339,191
Snow removal	595,949	559,605	658,728	860,995
Insurance	453,508	629,800	612,000	594,434
Portable costs	278,973	219,732	357,000	283,000
Travel & vehicle	207,865	233,285	199,000	205,500
Security	130,193	92,847	146,000	146,000
Waste removal	93,242	85,289	100,000	79,000
Furniture & equipment	52,498	262,515	114,692	157,548
Building R&M	363,940	1,663,366	575,780	904,744
Supplies & telephone	65,301	80,889	77,812	98,950
PD & memberships	23,995	23,739	39,000	41,500
Professional fees	52,908	196,240	41,000	98,400
Total Expenditures	19,922,015	21,502,015	20,590,478	21,331,358

Summary

Funding Type	Revenue	Expenditures	Variance
Administration	6,620,473	6,589,459	31,014
Capital and debt	17,418,730	17,418,730	-
Continuing Education	8,562,801	8,562,801	-
Targeted grants (EPOs)	1,317,989	1,317,989	-
First Nation, Metis and Inuit	375,052	375,052	-
Learning Opportunities Grant	3,117,163	2,000,799	1,116,364
New Teacher Induction	116,931	116,931	-
Operations & Community Use	22,426,437	21,315,655	1,110,782
Other	2,363,688	2,470,397	(106,709)
Pupil Fnd'n, Lang & QECO	136,753,626	141,299,686	(4,546,060)
Safe Schools	363,245	363,245	-
Special Education	29,113,420	29,418,223	(304,803)
Transportation	6,341,931	5,201,753	1,140,178
International Students	3,669,750	2,658,709	1,011,041
School Foundation	14,774,951	14,226,758	548,193
Grand Total	253,336,187	253,336,187	-

*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	257,824	272,416	(14,592)
Director & Superintendents	1,219,947	1,101,555	118,392
Administration	5,142,702	5,215,488	(72,786)
Grand Total	6,620,473	6,589,459	31,014

Expenditure details	Expenditures	% of total
Salary & benefits	5,313,538	80.6%
Supplies, phone, mileage	455,972	6.9%
PD, memberships	295,826	4.6%
Audit, legal & professional fees	352,388	5.3%
Information technology	171,735	2.6%
Grand Total	6,589,459	100.0%

First Nation, Metis and Inuit Detail

Purpose: To support programs designed for Aboriginal students

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

Sub-category	Revenue	Expenditures	Variance
Native Studies Amount	209,532	375,052	(165,520)
Per-pupil Allocation: Elem	115,864	-	115,864
Per-pupil Allocation: Sec	49,656	-	49,656
Grand Total	375,052	375,052	-

Expenditure details	Expenditures	% of total
Salary and benefits	309,655	82.6%
Contracts	48,894	13.0%
Texts, materials, field trips	11,503	3.1%
Professional development	5,000	1.3%
Grand Total	375,052	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	1,105,210	-	1,105,210
Literacy teachers	243,447	243,447	-
Student Success	551,434	551,434	-
School Effectiveness	231,781	231,781	-
OFIP	87,697	87,697	-
Specialist High Skills Major	468,394	468,394	-
Mental Health Lead	121,161	110,007	11,154
Outdoor Education	183,114	183,114	-
Library Staff	124,925	124,925	-
Grand Total	3,117,163	2,000,799	1,116,364

Expenditure details	Expenditures	% of total
Salary and benefits	1,096,492	54.8%
Texts, supplies & resources	239,958	12.0%
Contracts	548,208	27.4%
PD & mileage	116,141	5.8%
Grand Total	2,000,799	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	66,931	116,931	(50,000)
Grand Total	116,931	116,931	-

Expenditure details	Expenditures	% of total
Salary and benefits	116,931	100.0%
Grand Total	116,931	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	423,525	405,028	18,497
Rentals	835,293	-	835,293
Temp accommodation	551,000	-	551,000
Operations & maint	20,194,570	20,488,578	(294,008)
School renewal	422,049	422,049	-
Grand Total	22,426,437	21,315,655	1,110,782

Expenditure details	Expenditures	% of total
Salary & benefits	11,037,380	51.8%
Utilities	5,383,123	25.3%
Contracts, fees	2,361,213	11.1%
Cust & maint supplies	1,350,691	6.3%
Insurance	594,434	2.8%
Furniture, equip, sfwe	266,364	1.2%
PD, mileage & uniforms	322,450	1.5%
Grand Total	21,315,655	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	249,454	363,245	(113,791)
Professional supports	113,791	-	113,791
Grand Total	363,245	363,245	-

Expenditure details	Expenditures	% of total
Salary and benefits	348,282	95.9%
Professional	14,963	4.1%
Grand Total	363,245	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	115,180,019	118,397,393	(3,217,374)
Teacher-Librarians	2,133,371	2,330,231	(196,860)
Guidance teachers	1,547,793	1,718,628	(170,835)
Classroom consultants	998,091	1,201,766	(203,675)
Supply teachers	2,720,389	3,278,043	(557,654)
Education assistants	161,009	91,473	69,536
Para-professionals	2,776,179	2,475,371	300,808
Professional learning	-	585,852	(585,852)
Department heads	289,368	417,876	(128,508)
Elem & Sec supervision	397,421	616,006	(218,585)
Texts and materials	1,587,287	3,001,803	(1,414,516)
Classroom supplies	2,385,100	874,925	1,510,175
Classroom computers	787,088	989,021	(201,933)
ECEs	5,790,511	5,321,298	469,213
Grand Total	136,753,626	141,299,686	(4,546,060)

Expenditure details	Expenditures	% of total
Salary & benefits	135,971,020	96.3%
Texts, learning materials	2,269,547	1.6%
Technology	1,070,615	0.8%
Contracts	1,038,875	0.7%
Parking, mileage, phone	492,362	0.3%
PD	178,281	0.1%
Field trips	166,499	0.1%
Professional fees	112,487	0.1%
Grand Total	141,299,686	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	922,444	1,201,603	(279,159)
LINC	1,445,608	1,499,408	(53,800)
MCI	1,857,071	1,714,863	142,208
Con Ed Allocation	4,337,678	4,146,927	190,751
Grand Total	8,562,801	8,562,801	-

Expenditure details	Expenditures	% of total
Salary & benefits	7,514,237	87.7%
Texts, resources	297,982	3.5%
Custodial, maint, utilities	374,563	4.4%
Supplies & misc.	376,019	4.4%
Grand Total	8,562,801	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	927,594	927,594	-
Autism Supports EPO	32,523	32,523	-
General Spec Education	28,153,303	28,458,106	(304,803)
Grand Total	29,113,420	29,418,223	(304,803)

Expenditure details	Expenditures	% of total
Salary & benefits	28,605,876	97.3%
F&E, computers	210,199	0.7%
Contracts	301,000	1.0%
PD., mileage	158,335	0.5%
Supplies, legal, phone	95,757	0.3%
Texts & materials	47,056	0.2%
Grand Total	29,418,223	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	6,308,208	5,168,030	1,140,178
Provincial Schools	33,723	33,723	-
Grand Total	6,341,931	5,201,753	1,140,178

Expenditure details	Expenditures	% of total
Yellow bus	4,337,450	83.4%
Salaries & benefits	387,284	7.4%
Taxi	159,729	3.1%
Rent, supplies & PD	155,167	3.0%
Grand River Transit (GRT)	128,400	2.5%
Provincial Schools	33,723	0.6%
Grand Total	5,201,753	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	10,849,909	9,880,195	969,714
Secondary allocation	3,925,042	4,346,563	(421,521)
Grand Total	14,774,951	14,226,758	548,193

Expenditure details	Expenditures	% of total
Salary and benefits	13,679,824	96.2%
Office supplies and	546,934	3.8%
Grand Total	14,226,758	100.0%

International Students Detail

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

Uses: As determined

Sub-category	Revenue	Expenditures	Variance
Elementary tuition	125,000	53,368	71,632
Secondary tuition	2,729,000	1,496,253	1,232,747
Homestay & custodial fees	315,750	167,250	148,500
Short term stay tuition	500,000	320,000	180,000
RDO	-	621,838	(621,838)
Grand Total	3,669,750	2,658,709	1,011,041

Expenditure details	Expenditures	% of total
Contracts	1,537,399	57.8%
Salary and benefits	945,270	35.6%
PD, supplies and resources	176,040	6.6%
Grand Total	2,658,709	100.0%



**Waterloo Catholic
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