This report is intended to help stakeholders understand Ministry requirements, while drawing connections between the budget presented by the management and the commitment to student development.

Special thanks to the Financial Services Team for their work in preparing our budget and associated presentation materials, and to the senior team for their efforts in making thoughtful decisions in light of complex funding challenges.
As always, our decisions have been guided by our key priorities as captured in the following key plans:

• Multi-Year Strategic Plan
• Board Improvement Plan for Student Achievement
• Long Term Accommodation Plan
• Energy Conservation and Demand Management Plan
• Information Technology Strategic Plan

Further, in this unique environment, we have also been guided by new and emerging considerations related to re-opening our schools within our current COVID-19 reality. This adds a number of factors into our planning, chief among them health and safety considerations. It has also called us to be cautious in our enrolment projections, given some of the uncertainty associated with international students and potentially younger students. Transportation may also emerge over the course of the year as a pressure point to our budget, given the complex demands of transporting our students in our new reality.

We were pleased to see all unions successfully negotiate new contracts. Reflected in this year’s budget is the change in class size at the secondary level, from 22:1 to 23:1. There is no change to our elementary class sizes. We have also seen the return of funding to support special education needs and STEM learning through the “Support for Students” fund. This has allowed us to return most of the positions that were impacted in last year’s budget when the Learning Priority Fund had been suspended. We have continued to be funded for the Ministry Learning Disability pilot project, which will further support the delivery of literacy programming. This will allow us to continue to serve our students with special education needs as we move into this next school year.

Supporting the work of both our pastoral plan and equity agenda will be key priorities in the year to come, and we will adapt as the times invite, but both will be essential to realizing our Board vision. We have also seen support for mathematics and mental health continue, and these remain significant priorities for the Board.

In the spring of this past school year we were able to deploy just under 3,000 Chromebooks to our community. In this budget we continue to invest in learning technology that will support our board in its goal to continue as an innovation – and learning – leader.

Our Board continues to grow – a proud reflection of the confidence the community has in the great work that happens in our schools. This has continued to require investments in facilities and portables to accommodate our growing population.

We look forward to the year ahead with optimism. Despite the lack of full clarity about the nature of the year, we know that our planning is built on a solid foundation and that our staff and students are strong, resilient and hope-filled. We continue to be proud of our many accomplishments, our ability to nimblly adapt and to serve our students well. We are future-focused and confident that our students will graduate with the potential to “transform God’s world”.

Thank you for choosing and supporting Waterloo Region’s Catholic Schools, a place where we are called to belong and gathered to become.

Sincerely,

Loretta Notten
Director of Education
Key Statistics

About Us
The Waterloo Catholic District School Board’s history dates back to 1836 and is now the sixth largest Catholic board in Ontario. Enrolment continues to grow as families desire a faith-based education where children are welcomed and feel supported in school.

Students
- Elementary 17,107
- Secondary 7,026
- Continuing Ed 11,500
- International 110

Staff
- Trustees 11
- Classroom 2,071
- Support 622

Schools
- Elementary 43
- Secondary 5
- Continuing Ed 4
- Alternative Ed 2

Our Vision, Mission and Beliefs

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

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

Our Beliefs
All students nurtured in a community grounded in our Gospel values, and experiencing authentic learning environments of collaboration, inquiry and engagement, will become global citizens who transform God’s world.

We maximize the God-given potential of each child when we welcome all students, believe in all students and instill hope in all students, basing our decisions on stated priorities.

In fostering students who meet the Ontario Catholic School Graduate Expectations we also produce successful and independent global 21st century learners who give witness to their faith.
The guiding principles for budget development outline that all plans are incorporated into the annual budget. This ensures that there are funds, if required, to successfully execute the plans and achieve our goals.

The following detailed plans can be found on our website:

**Pastoral Plan**
Multi-year plan concluding in 2023 which aims to embody the spirit of our faith, and is a response to the Pastoral letter, Renewing the Promise. The plan for the final year will centre on the theme Sent to Build.

**Mental Health and Well-Being Plan**
Plan that identifies the importance of well-being for students, families and staff. The plan focuses on development of resiliency, social/emotional learning, and behavioural competence with a faith-based lens.

**Long Term Accommodation Plan (LTAP)**
Document sets out plans for school accommodation and building renewal. The plan outlines demographic information, enrolment projections, upcoming boundary reviews, school profiles, and planned capital projects. The LTAP informs the budget of the need for temporary accommodation, enrolment growth, staffing and capital projects.

**Energy Conservation and Demand Management Plan (ECDMP)**
Plan that provides energy saving initiatives, reduction targets, and sustainability strategies. The plan outlines the need for preventative equipment and building maintenance, repairs, monitoring, and promotion of green practices at schools. The ECDMP is supported by the budget through the addition of staff to assist the fulfillment of the plan vision.

**Information Technology Strategic Plan (ITSP)**
Multi-year plan that provides a map for information technology priorities and requirements. The ITSP is refreshed annually to account for changes in technology and student needs. The ITSP is supported by the budget in particular addressing aging equipment in schools.

**Graduation Rates**
Graduation rates reflect the work done with students from Junior Kindergarten through to Grade 12. All schools work hard to ensure each child reaches their full potential. This requires a comprehensive consideration of the needs of all learners and an understanding of the supports they require to succeed.

The Ministry annually publishes school board and provincial graduation rate averages. The goal is to ensure that parents, teachers, and school boards have access to data that can help to improve overall student achievement. At the time of publication, the Four-Year Graduation rates for 2018-2019 had not yet been released by the Ministry.

**EQAO**
Education Quality and Accountability Office (EQAO) testing is designed to provide key information to interpret achievement in the context of the school, board and province. The EQAO is an independent body responsible for providing clear and objective information about student achievement.

The following highlights the Board EQAO results from 2018-2019. The Ministry announced in March that all K-12 EQAO assessments for 2019-2020 school year have been cancelled due to the "extraordinary circumstances facing the province".
Ministry Details

Provincial Perspective

Pandemic Response
Provincial Perspective

After months of delays, the Ministry announced the Grants for Student Needs (GSNs) on June 19, 2020. The grants are generally announced at the end of March, but central labour negotiations and the closure of schools due to the pandemic delayed the announcement. This meant that all school boards in Ontario faced the same uncertainties.

Total funding for the sector is estimated to be $25.5B which represents a 3.5% increase over 2019-2020. The primary rationale for the year over year increase is due to supporting the labour agreements, which represent a noticeable annual increase throughout all aspects of the Board’s budget. Additionally, the Ministry adjusted funding benchmarks and table amounts outside of salaries which added to the increased funding.

The Ministry identified a number of key investments and changes for the upcoming school year:

- Support for centrally negotiated collective agreements
- New funding for extraordinary costs related to COVID-19
  - This funding is intended to support mental health and well-being of students and technology related costs
  - This funding was announced but specific allocations have not yet been provided to boards, and is not incorporated into the budget at this time
- Adjustments to funding for class size and online learning
  - No changes to elementary class sizes
  - Secondary class sizes have been negotiated at 23:1 as opposed to 28:1 funding which was provided in 2019-2020
- Discontinuation of Earned Leave Plans
- Re-instatement of Local Priorities Funding (LPF) now called Supports for Student Funds (SSF)
- Additional support for sick leaves
- 2.0% benchmark increase to update the non-staff portion of School Operations allocation

The Ministry also announced the 2020-2021 Partnership and Priorities Fund (PPF) amounts for the upcoming year at the same time as the GSN release. This assists with Board planning as some PPFs have staffing implications. There were also a number of prior year PPFs that the Ministry moved into the GSN, signalling permanent funding.

Due to the unprecedented times that the Board is currently navigating, the budget has been prepared based on the assumption that school will resume as normal commencing September. At this point in time, there is not enough information to determine what form learning will take in the fall, despite current planning by senior administration. At this point, the Ministry has not augmented funding for potential modes of learning and boards have been encouraged to plan conservatively, ensure prudent use of funds and to be prepared to pivot.

Through the GSN, the Ministry focus for the upcoming year remains to be Student Achievement. There were no new major initiatives identified at this time which does provide relief to the Board in terms of planning. There were also no cost savings measures implemented this year which was a welcome reprieve. The Ministry did indicate that they will continue to review Student Transportation funding.
Pandemic Response: COVID-19

As was noted earlier, the proposed 2020-2021 school year budget is based upon a full return to school with specific modifications. As COVID-19 continues to persist in the province, budgeting has required the use of estimates and assumptions on program and service delivery. A summary of notable COVID-19 related items follows:

Mode of Delivery

The province has requested that school boards be ready to serve students in three ways:
1. Full return to school
2. Modified return to school/hybrid
3. Fully remote service delivery

Each of these models has different implications for budget and each can be accomplished within the budget presented.

Personal Protective Equipment (PPE)

For purposes of supporting a safe return to school in September, management has purchased 4 months' worth of personal protective equipment using funds from the 2019-2020 school year. PPE includes face masks, gloves, gowns, face shields, hand sanitizer, disinfecting wipes, hand soap, sneeze guards, signage, markings, and cleaning/disinfection supplies. The quantities purchased were based on models created by the Board’s Health and Safety staff. The 2020-2021 school year budget includes a provision for the remaining 6 months of the school year.

Staffing

As hygiene and cleaning will play a big part in our success in reopening, facilities staff are actively recruiting for additional custodians.

Further, management has incorporated an increase into the supply budgets for relevant employee groups in part due to sick leave trending, and further based on the unknown in terms of COVID-19 related illnesses and quarantines. There is a limit on how much supply costs can increase as supply staff are in high demand and difficult to find.

Investments in Technology and Internet

In March of 2019, over 3,000 Chromebooks and internet devices were provided to families who needed support to access distance education programs and services. These devices will be replaced over the summer of 2020 so teaching and learning could begin in September. If schools move to a modified or fully remote form of service delivery, there is a potential that students will need additional devices to support their learning. Though no provision has been made in the 2020-2021 budget for additional hand-outs of technology, the repurchased Chromebooks plus the net new technology purchased as part of the annual computer renewal cycle will form a good base from which students and staff can draw from, if needed.

Extended Day Programs

Extended day programs have been planned for the 2020-2021 school year. Preliminary registrations for the program are down given the uncertainty and risk associated with the virus. Staff may need to modify the start date if registration continues to be low, or if community infection rates/public health requirements cause concern about the ability to run the program safely.

Community Use of Schools/Rentals

School rentals are expected to be lower than usual, in particular at the beginning of the year. Budgets have been adjusted to reflect this assumption.

Enrolment

The Budget Advisory Committee reviewed the recommendations provided by the Elementary and Secondary Enrolment Committees in the spring. Based on the data provided, a preliminary enrolment scenario was selected for each panel which summed to an approximate growth of 700 students over 2019-2020.

Enrolment for the new year has been monitored regularly since that meeting. Based on current trending, the elementary enrolment figure used in the development of the 2020-2021 budget has been reduced by 300 students. The reasons for lower enrolment relate to a federal freeze on immigration and the uncertainty/angst created by the virus and implications on community (and school) safety.

International Education

The closure of Canadian borders to visitors has directly impacted our ability to enrol students living in other parts of the world. The estimated number of students in the program has been reduced significantly as have the associated revenues and related expenditures. It is hoped that borders will re-open for second semester, and some budget has been included for that possibility. Year over year enrolment figures can be seen on the dashboard summary on page 36.

Transportation

The requirement to keep students physically distanced as part of COVID-19 measures has had a significant impact on transportation. A bus that could normally hold up to 72 passengers will now be limited to one student or family per seat, or every second seat (to be determined).

Because of the reduced capacity on each bus, multiple runs will be needed to service each school. This means students may be late getting to school and early leaving school. While some students may think this is great, there will be additional costs due to added bus driver time and mileage increases.

Further, additional cleaning routines/materials are needed for disinfection of high touch areas on vehicles, and some PPE may be required. These are new costs.
Budget Details

Budget Process
Key Planning Risks
Financial Snapshot: Revenues
Financial Snapshot: Expenditures
Financial Snapshot: Enrolment
Financial Snapshot: Staffing
Revenue details
Expenditure details
Accumulated Surpluses
Deferred Revenues
The budget process for 2020-2021 engaged budget holders starting in February 2020. This timing helps to reduce decision-making bottlenecks and allows for more thoughtful analysis earlier in the process.

The process included a budget kick-off with senior administration to assess opportunities for efficiencies, to develop budget priorities and guidelines, and to discuss potential changes for 2020-2021.

The Elementary and Secondary Enrolment Committees continued to meet and review projection methodologies. This approach has been successful and allows the Board to present well-rounded projections to the Budget Advisory Committee for decision making.

Senior administration and trustees were kept informed on budget progress with weekly and monthly updates. This allowed for timely management review and changes as required.

One of the major challenges in budget development was the timing of budget information released by the province. Grants are usually announced in March, but due to collective bargaining and COVID-related priorities, the announcement was delayed until mid-June. The Ministry did reveal negotiated class sizes earlier to allow boards to plan, but this is only one component needed to develop a full budget.

Management mitigates known challenges and risks by ensuring that the budget is built upon a solid foundation. This means making calculated assumptions in order to control pressures that may arise. Monthly monitoring, as well as quarterly reporting to the Audit Committee and Trustees helps to keep the Board finances on-track throughout the year.

The following PESTEL analysis highlights known elements that the Board has considered during budget development.
Financial Snapshot: Enrolment

Total day school enrolment for 2020-2021 is projected to be 24,133 (2019-2020: 23,675). This is an increase of 458 full time students over the projection from last year. A 1.9% increase is reasonable given that the Board is expected to end 2019-2020 with 23,638 students, which makes the estimated projection 2.1% over the current level.

---|---|---|---
Junior Kindergarten | 1,555 | 1,504 | 1,621 | 1,581
Senior Kindergarten | 1,609 | 1,685 | 1,687 | 1,757
Grades 1-3 | 4,873 | 5,132 | 5,047 | 5,214
Grades 4-8 | 8,330 | 8,579 | 8,485 | 8,555
Total Elementary | 16,367 | 16,900 | 16,840 | 17,107
Total Secondary | 6,559 | 6,775 | 6,798 | 7,026
Total enrolment | 22,926 | 23,675 | 23,638 | 24,133

Financial Snapshot: Staffing

Total staffing expenditures for 2020-2021 is projected to be $255.6M (2019-2020: $244.4M). This is an increase of $11.2M, which represents an increase of 64 full time staff over the same period last year.

---|---|---|---
Teachers | 1,356 | 1,411 | 1,444 | 1,463
CYCWs | 46 | 45 | 46 | 52
EAs | 353 | 367 | 366 | 372
ECEs | 158 | 167 | 173 | 184
Total Classroom | 1,913 | 1,990 | 2,029 | 2,071
Administrative | 227 | 234 | 235 | 242
Facility Services | 186 | 183 | 198 | 203
Other Support Staff | 177 | 193 | 178 | 188
Total Support Staff | 590 | 610 | 611 | 633
Total Staff | 2,503 | 2,600 | 2,640 | 2,704

Financial Snapshot: Revenues

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

---|---|---|---
Grants for Student Needs | $ 212,252,383 | $ 224,827,892 | $ 229,826,368 | $ 243,990,805
Local taxation | 51,352,938 | 54,010,609 | 53,488,979 | 54,943,060
Targeted grants (PPF) | 4,883,828 | 2,768,142 | 920,918 | 1,359,875
Other revenue | 14,856,956 | 16,533,499 | 15,689,267 | 14,451,134
Total revenue | $283,346,105 | $298,140,142 | $299,925,532 | $314,744,874

Financial Snapshot: Expenditures

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

---|---|---|---
Salary and benefits | $ 227,585,127 | $ 243,381,854 | $ 244,379,804 | $ 255,574,342
Capital and debt | 21,662,666 | 20,505,150 | 20,974,533 | 20,479,676
Student transportation | 6,070,310 | 6,382,244 | 6,764,925 | 7,234,404
Other expenditures | 27,015,217 | 26,811,650 | 27,806,270 | 31,456,452
Total expenditures | $282,333,320 | $297,080,898 | $299,925,532 | $314,744,874

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Other expenditures | 27,015,217 | 26,811,650 | 27,806,270 | 31,456,452
Total expenditures | $282,333,320 | $297,080,898 | $299,925,532 | $314,744,874
**Revenue details**

Enrolment is the main driver for Board funding. For this reason, management must be conservative, yet realistic in developing projections. The enrolment committees provide key analysis and insight as projection methodologies continue to be refined each year.

**Grants for Student Needs (GSN)**

The year over year change of $15.6M (6.8%) is due to the following:
- Increase in enrolment
- Funding of centrally negotiated collective agreements
- Increase in Ministry benchmark amounts including, but not limited to:
  - Secondary class size
  - Supply teacher sick leave
  - Differentiated Special Education Needs Allocation (DSENA)
  - Temporary Accommodation
  - Operations and Maintenance
- Re-instatement of Learning Priorities Funding (LPF) now called Supports for Students Fund (SSF)

**Targeted grants: Priorities and Partnership Funding (PPF)**

The Ministry provides additional funding based on government priorities. Some PPFs are released accompanying the GSN, but more funds are typically made available throughout the year.

The Ministry announced $1.4M (2019-2020: $0.9M) in additional PPFs. Last year PPFs were delayed, which accounts for the difference year over year. This year, many prior year PPFs were moved into the GSN, signalling permanent funding for boards.

**Other Revenues**

Other revenues comprise a small part of the Board’s overall budget, and as such are not a guaranteed source of funding. Management makes certain assumptions based on contracts or historical trending in order to estimate budgets.

The year over year change of $1.2M (7.9%) is due to the following:
- Reduction in International student tuition fees and related revenues
- Reduction in Community Use rentals
- Increase in interest received

**Expenditure details**

Salary and benefit expenditures constitute 81.2% of the Board budget. These are determined by Ministry ratios, collective agreements, legislation and student needs. Due to imposed restrictions, managing changes effectively and efficiently can prove difficult.

**Salary and benefits**

The year over year change of $11.2M (4.6%) is due to the following:
- Adjusted teacher and support staff complement to maintain ratios
- Additional staff supported through Supports for Students Fund
- Centrally negotiated collective agreements

**Capital and debt**

The year over year change of $0.5M (2.4%) is due to the following:
- Additional computer hardware and software

While construction projects are in various stages, they are not significantly different than the prior year. Computer equipment was largely deferred in 2019-2020 due to budget constraints and technology replacement is anticipated due to distance learning which accounts for the year over year increase.

**Student transportation**

The year over year change of $0.5M (6.9%) is due to the following:
- Centrally negotiated collective agreements
- Increase in bus operator contracts

**Other expenditures**

Other expenditures are comprised of operational expenses such as facility costs, program related resource and administrative expenditures outside of salary and benefits.

The year over year change of $3.7M (13.1%) is due to the following:
- Increase in facility contracts
- Increase in computer technology
- Decrease in utility budget
Accumulated Surpluses

Accumulated surpluses are amounts from prior years which have no external restrictions. Most amounts are apportioned internally, but all are available for use by the Board.

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


Deferred Revenues

Deferred revenues are amounts resulting from unused funds which are required to be held for future use, and are restricted by external criteria. Most amounts are related to deferral of capital funds which will be drawn upon dependent on project timing.


Composition of Deferred Revenue

Proceeds of Disposition (POD): Capital $6,569,941
Other Third Party: Operating 4,791,688
Education Development Charges (EDC): Capital Land 3,607,555
Ministry of Education grants: Operating 992,849
Other Third Party: Capital 205,720
Board Highlights

Energy Conservation Plan
Environmental Sustainability
Experiential Learning
Energy Conservation Plan

A New Energy Conservation Model

Over the past decade, the Board has had a keen interest in energy conservation. This interest has been driven in part by regulations requiring school boards to set targets for energy reduction, financial incentives, and because of sharply increasing utility rates. Any successes achieved were attributable to renewal projects – replacing old building components at the end of their useful life with new more efficient models (for example windows, doors, roofs, and boilers). Conservation efforts to date have not yielded the results originally envisioned when the function was created.

Data

During 2019, a third-party consultant was hired to conduct energy audits at four WCDSB Schools: St. Benedict, St. Augustine, St. Teresa of Calcutta, and St. Dominic. The audits revealed opportunities for reductions in utility costs and usage which can be implemented at all schools.

These savings come from three different categories:

Active Usage Management

Through active management of building occupancy, changes can be made to heating and cooling settings when buildings are not in use. Currently, automated standards are used which consider general usage of schools during the day, evening, and during the summer.

Portable Energy Consumption

There are several opportunities for savings in portables, in particular those that the Board owns which are older. Some of these opportunities include installing active energy monitoring modules, modifying HVAC systems with a different style of variable speed fan, undertaking minor repairs to keep cold weather out, and more closely monitoring building controls.

Building Automation Systems (BAS) Optimization

Responding actively to HVAC performance related issues as highlighted by the Board’s BAS alerting system, making adjustments to optimize system performance, and carrying out other repairs and retrofits would yield significant savings in utility budgets.

 Extrapolating the findings at the four audited schools results in an estimated annual savings of $1,820,000.

Secondary Analysis

Sustainable Schools/Enerlife Consulting annually prepares a report on energy consumption by school board. At a high level, publicly available utility consumption data is analyzed, and a list of top performing school boards is generated for public consumption. Based on the performance of top-ranking school boards as a benchmark, the consultant calculates an expected savings amount, assuming that all boards can perform at a high level. Adjustments are made to normalize weather and incorporate the type of heating used at each site (i.e. natural gas, geothermal, electricity).

While it should be noted that Enerlife has generated their report with the intent of attracting business, it does provide a useful secondary check to confirm assumptions around potential savings available.

Total savings as calculated by Sustainable Schools/Enerlife Consulting are estimated at $1.7M.

There are many generalizations and assumptions in the calculation of Enerlife’s savings target, but the result does support that significant savings are available.

Projected Results

The focus areas noted above are not big infrastructure projects like replacing boilers and other equipment. These savings come from optimizing current control systems and usage patterns. In order to achieve savings in utility budgets, a team of dedicated experts will be added to actively manage systems and projects focused on the areas noted above. Further, a budget for repairs and maintenance will be added to undertake the required work.

The Projected financial outcome is outlined below:

<table>
<thead>
<tr>
<th>Gross savings</th>
<th>Conservative</th>
<th>Expected</th>
<th>Unlikely</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discount @ 50%</td>
<td>$1,820,000</td>
<td>$1,820,000</td>
<td>$1,820,000</td>
</tr>
<tr>
<td>Discount @ 25%</td>
<td>(910,000)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Available savings</td>
<td>$910,000</td>
<td>$1,365,000</td>
<td>$1,820,000</td>
</tr>
<tr>
<td>Salaries</td>
<td>(300,000)</td>
<td>(300,000)</td>
<td>(300,000)</td>
</tr>
<tr>
<td>Retrofit/repairs</td>
<td>(300,000)</td>
<td>(300,000)</td>
<td>(300,000)</td>
</tr>
<tr>
<td>Net impact</td>
<td>$310,000</td>
<td>$765,000</td>
<td>$1,220,000</td>
</tr>
</tbody>
</table>

Progress and savings will be tracked and shared as part of the annual Energy Conservation and Demand Management plan. It is expected that the new program would reduce energy consumption and greenhouse gas emissions, allowing the Board to meet its public commitments to Sustainable Waterloo Region, and fulfill the Board’s promise to implement the teachings of Laudato Si’.
Environmental Sustainability

Energy Conservation

The Board hopes to reduce gas emission by 20% by 2024. While some progress towards this goal has been achieved, weather patterns as well as enrolment growth presents challenges.

Energy audits are performed to allow the Board to reduce overall maintenance costs and energy consumption. Real-time water meter sensors monitor high water usage which helps the Board to quickly identify and action leaks which may be occurring.

EcoSchools

Ontario EcoSchools is a certification program for grades K-12 that helps school communities develop both ecological literacy and practices to become environmentally responsible and reduce their footprint.

The Board is one of six Ontario boards to have 100% certification. This accomplishment saw all schools that certified before the deadline receive $300 to supplement their environmental initiatives.

Waste Reduction

To reduce waste the Board encourages all secondary students to donate their uniforms annually for use by new students. Also, at present, there are 37 schools diverting their waste through an organics program which diverts waste from the landfill.

Pope Francis Award for Ecological Leadership

This award was created in 2018-2019 and annually recognizes up to three school staff members or volunteers who actively demonstrate a love for creation and care for the planet in their interactions and leadership for environmental projects within the schools.

Experiential Learning

Community Connected Programs

These programs are offered in partnership with the Business Education Partnership of Waterloo Region to provide opportunities for students to connect with local employers who inform, inspire and positively influence students’ career development.

Co-Operative Education

The Board continues to expand experiential learning opportunities for students which offers a stepping-stone to a lifetime of hands on experience and learning.

Women in Trades

Funding was received through the Ontario Youth Apprenticeship Program (OYAP) specifically to target and introduce female students to the trades. The Board was pleased with the uptake of this unique program for female students which saw:

- 300 students attend the young women’s “Build A Dream” event
- 31 students participate in the “Jill of All Trades” event
- 55 students participate in the “Linamar Young Women’s Exploration” event

Specialist High Skills Major (SHSM) Programs

The Board offers 50 SHSM programs across the 5 secondary schools. Over 1,300 grade 11 and 12 students registered for the program which represents a 30% board-wide senior enrolment. This robust program exceeds the provincial average of 18% and the Ministry target of 25%.

The “Red Seal” rate for the SHSM students was 60% in 2018-2019. This reflects a 17% increase over the prior year, which the Board has diligently worked towards helping students attain the prestigious seal.
Budget Summaries

Dashboard Report
Ministry Compliance Report
Comparative Revenue Summaries
Comparative Expenditure Summaries
### Summary of Financial Results

#### Year Over Year Change

<table>
<thead>
<tr>
<th>Element</th>
<th>2020-21 Budget</th>
<th>2021 Budget</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Elementary</td>
<td>16,923</td>
<td>16,947</td>
<td>0.1%</td>
</tr>
<tr>
<td>VISA Students</td>
<td>23</td>
<td>32</td>
<td>3.9%</td>
</tr>
<tr>
<td>Educational Assistants</td>
<td>366</td>
<td>372</td>
<td>1.6%</td>
</tr>
<tr>
<td>Total Other Support Staff</td>
<td>14,960</td>
<td>15,126</td>
<td>1.0%</td>
</tr>
</tbody>
</table>

#### Summary of Enrolment

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Classroom</th>
<th>VISA Students</th>
<th>Non-Classroom</th>
<th>Total</th>
<th>Capital Grants</th>
<th>Non-GSN Grants</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020-21</td>
<td>2,029</td>
<td>185</td>
<td>39,524,300</td>
<td>7,036</td>
<td>-37,675,024</td>
<td>1,242,102</td>
</tr>
<tr>
<td>2021</td>
<td>2,044</td>
<td>201</td>
<td>39,445,914</td>
<td>7,126</td>
<td>-38,320,024</td>
<td>1,242,102</td>
</tr>
</tbody>
</table>

#### Summary of Staffing

<table>
<thead>
<tr>
<th>Category</th>
<th>2020-21</th>
<th>2021</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classroom Teachers</td>
<td>259,236,202</td>
<td>260,472,665</td>
<td>0.8%</td>
</tr>
<tr>
<td>Educational Assistants</td>
<td>3,208,804</td>
<td>5,239,116</td>
<td>62.9%</td>
</tr>
<tr>
<td>Early Childhood Educators</td>
<td>173</td>
<td>178</td>
<td>3.6%</td>
</tr>
<tr>
<td>Board Administration</td>
<td>74</td>
<td>74</td>
<td>0.0%</td>
</tr>
<tr>
<td>Consultants</td>
<td>25</td>
<td>26</td>
<td>4.0%</td>
</tr>
<tr>
<td>Library and Guidance</td>
<td>62</td>
<td>59</td>
<td>-4.8%</td>
</tr>
<tr>
<td>Amortization</td>
<td>17,853,755</td>
<td>17,456,035</td>
<td>-2.2%</td>
</tr>
<tr>
<td>PPE</td>
<td>174</td>
<td>174</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Changes in Enrolment

<table>
<thead>
<tr>
<th>Change</th>
<th>2020-21</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enrolment</td>
<td>0</td>
<td>-1.5%</td>
</tr>
<tr>
<td>Changes in Revenue</td>
<td>64</td>
<td>70</td>
</tr>
<tr>
<td>Changes in Expenses</td>
<td>40</td>
<td>30</td>
</tr>
</tbody>
</table>

### Highlights of Changes in Staffing:

- Increase due to enrolment, provincially negotiated labour enhancements and provision for Student Support Funds and student need.
- Increase due to portable costs, contracts and provincially negotiated labour enhancements.
- Increase due to added square footage for new portables and new staff.

### Compliance Report

#### Administration and Governance

<table>
<thead>
<tr>
<th>Item</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1</td>
<td>In-year revenues (Sch 9, line 10.0 + Sch 9, line 4.4)</td>
</tr>
<tr>
<td>1.1.1</td>
<td>In-Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 - item 1.3.1 - item 1.4 - item 1.4.1 + Sch 5.5 Land Projects col. 6)</td>
</tr>
<tr>
<td>1.2</td>
<td>In-year expenses for compliance purposes (From Sch 10A, Page 2, line 90, Col 20)</td>
</tr>
<tr>
<td>1.3</td>
<td>In-year surplus/(deficit) for compliance purposes</td>
</tr>
</tbody>
</table>

#### Balanced Budget Determination

<table>
<thead>
<tr>
<th>Item</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.4</td>
<td>If item 1.3 is positive, board is in compliance. Otherwise, see calculation below.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Item</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.5</td>
<td>Operating Allocation to be used in Compliance Calculation (From section 1A, item 1.92)</td>
</tr>
<tr>
<td>1.6</td>
<td>% of item 1.5</td>
</tr>
<tr>
<td>1.7</td>
<td>Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)</td>
</tr>
<tr>
<td>1.8</td>
<td>Lesser of item 1.6 and item 1.7</td>
</tr>
<tr>
<td>1.9</td>
<td>If the amount of deficit on 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.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Item</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.10</td>
<td>Amount of Ministerial approval received allowing in-year deficit to exceed item 1.8</td>
</tr>
<tr>
<td>1.11</td>
<td>Amount of allowable in-year deficit. Sum of item 1.8 and item 1.10</td>
</tr>
<tr>
<td>1.12</td>
<td>If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance (Note)</td>
</tr>
</tbody>
</table>

---

**Note:** If Line 1.12 indicates "Non-Compliant," the school board must seek Minister’s approval for the deficit.
<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Actual</th>
<th>Forecast</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017-2018</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2018-2019</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2019-2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2020-2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Material Variance Notes**

a. Increase due to enrolment, provincially negotiated labour enhancements and revised benchmarks
b. Increase due to take unamortized asset

c. Decrease due to timing of construction projects
d. Decrease due to lower interest received in relation to aging long-term debt and no new debt issuance
e. Increase due to timing of maintenance and partnership funding arrangements
f. Decrease due to sale of property that earned lease revenue
g. Increase anticipated due to sale of property that earned lease revenue
h. Decrease due to sale of property that earned lease revenue
i. Increase due to sale of property that earned lease revenue
j. Increase due to sale of property that earned lease revenue
k. Increase due to sale of property that earned lease revenue
l. Increase due to sale of property that earned lease revenue
m. Increase due to sale of property that earned lease revenue
n. Increase due to sale of property that earned lease revenue
o. Increase due to sale of property that earned lease revenue
p. Increase due to sale of property that earned lease revenue
q. Increase due to sale of property that earned lease revenue
r. Increase due to sale of property that earned lease revenue
s. Increase due to sale of property that earned lease revenue

t. Increase due to sale of property that earned lease revenue
u. Increase due to sale of property that earned lease revenue
v. Increase due to sale of property that earned lease revenue
w. Increase due to sale of property that earned lease revenue
x. Increase due to sale of property that earned lease revenue
y. Increase due to sale of property that earned lease revenue
z. Increase due to sale of property that earned lease revenue

**Comparative Revenue Summary**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Actual</th>
<th>Forecast</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017-2018</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2018-2019</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2019-2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2020-2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Explanation of variances:**

a. Increase due to staff required to maintain pupil-teacher ratios, Supports for Students Fund, provincially negotiated labour enhancements and provision for RPE
b. Increase due to anticipated reduction of International Students returning in September due to COVID-19
c. Increase due to staff required to maintain pupil-teacher ratios, Supports for Students Fund, provincially negotiated labour enhancements and provision for RPE
d. Increase due to anticipated reduction of International Students returning in September due to COVID-19
e. Increase due to staff required to maintain pupil-teacher ratios, Supports for Students Fund, provincially negotiated labour enhancements and provision for RPE
f. Increase due to anticipated reduction of International Students returning in September due to COVID-19
g. Increase due to anticipated reduction of International Students returning in September due to COVID-19
h. Increase due to anticipated reduction of International Students returning in September due to COVID-19
i. Increase due to anticipated reduction of International Students returning in September due to COVID-19
The Board presents revenues and expenditures separated into capital and operating components, as required by the Ministry and Board policy. This separation is necessary since the funding sources each have specific rules for use, and reporting requirements.
Capital Budget

The capital budget is comprised on interest on long term debt and amortization of capital assets. The cost of assets are reflected on the balance sheet, and is not reported for budgeting purposes. Instead, amortization of assets is shown as the expenditure over the expected life of the asset.

92.9% of debt principal and interest payments are supported by the Ministry through the GSN. The remaining 7.1% relates to projects that are internally supported through draws on accumulated surpluses.

There are several sources of capital funding available to the Board. The Long Term Accommodation Plan (LTAP) plays a key role in determining upcoming projects based on needs. Occasionally, the Ministry provides targeted capital funding which helps the Board to undertake projects that were not planned.

The following capital projects are expected to be supported in the budget:

<table>
<thead>
<tr>
<th>Land</th>
<th>Building</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Renewal and SCI projects</td>
<td>$ -</td>
<td>$12,099,935</td>
<td>$ -</td>
</tr>
<tr>
<td>Grand River South</td>
<td>9,600,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>St. Francis renovation</td>
<td>-</td>
<td>3,608,644</td>
<td>100,000</td>
</tr>
<tr>
<td>St. Boniface new school</td>
<td>-</td>
<td>3,353,801</td>
<td>301,000</td>
</tr>
<tr>
<td>Huron Brigadoon</td>
<td>-</td>
<td>2,182,515</td>
<td>-</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>-</td>
<td>-</td>
<td>756,000</td>
</tr>
<tr>
<td>Various construction</td>
<td>100,000</td>
<td>-</td>
<td>53,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$9,700,000</strong></td>
<td><strong>$21,244,894</strong></td>
<td><strong>$1,210,000</strong></td>
</tr>
</tbody>
</table>

Operating Budget

The operating budget reflects the day-to-day operating costs of the Board for which the main driver for funding is enrolment. The Ministry places restrictions on the use of certain funding such as Special Education and Board Administration, but the Board is able to exercise some discretion in the delivery of programs within these allocations.

The Board plans expenditures based on legislative requirements, contracts, Board policy and known infrastructure needs. Management reviews annual spending by planning area to ensure funding can adequately support initiatives.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Learning Services</td>
<td>$223,243,717</td>
<td>$236,873,320</td>
<td>$236,967,017</td>
<td>$250,355,933</td>
</tr>
<tr>
<td>Facility Services</td>
<td>23,251,035</td>
<td>24,311,714</td>
<td>26,067,906</td>
<td>27,162,150</td>
</tr>
<tr>
<td>Capital and debt</td>
<td>21,662,666</td>
<td>20,505,150</td>
<td>20,974,533</td>
<td>20,479,676</td>
</tr>
<tr>
<td>Board Administration</td>
<td>8,105,592</td>
<td>9,008,470</td>
<td>9,151,151</td>
<td>9,512,711</td>
</tr>
<tr>
<td>Transportation</td>
<td>6,070,310</td>
<td>6,382,244</td>
<td>6,764,925</td>
<td>7,234,404</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$282,333,320</strong></td>
<td><strong>$297,080,898</strong></td>
<td><strong>$299,925,532</strong></td>
<td><strong>$314,744,874</strong></td>
</tr>
</tbody>
</table>
Board Administration

Board Administration is comprised of staff and departmental costs for Financial Services, Human Resource Services, Information Technology Services, Internal Audit, and Supply and Administrative Services. The Director’s Office, Supervisory Officers, and Trustees are also captured here.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Board Administration</td>
<td>$6,315,199</td>
<td>$7,175,443</td>
<td>$7,292,290</td>
<td>$7,651,361</td>
</tr>
<tr>
<td>Director &amp; Superintendents</td>
<td>1,566,909</td>
<td>1,578,888</td>
<td>1,622,489</td>
<td>1,614,349</td>
</tr>
<tr>
<td>Trustees</td>
<td>223,484</td>
<td>254,139</td>
<td>236,372</td>
<td>247,001</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$8,105,592</strong></td>
<td><strong>$9,008,470</strong></td>
<td><strong>$9,151,151</strong></td>
<td><strong>$9,512,711</strong></td>
</tr>
</tbody>
</table>

Student Transportation

Student Transportation for all students in the Region is co-ordinated through a joint consortium, Student Transportation Services of Waterloo Region (STSWR). The budget represents the Board portion of staff and departmental costs as well as bus and taxi operator costs to safely transport students from home to school.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct transportation</td>
<td>$5,110,295</td>
<td>$5,353,559</td>
<td>$5,725,991</td>
<td>$6,140,809</td>
</tr>
<tr>
<td>STSWR administration</td>
<td>943,603</td>
<td>1,013,370</td>
<td>1,012,273</td>
<td>1,010,930</td>
</tr>
<tr>
<td>School travel planning</td>
<td>16,412</td>
<td>15,316</td>
<td>26,661</td>
<td>82,665</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$6,070,310</strong></td>
<td><strong>$6,382,244</strong></td>
<td><strong>$6,764,925</strong></td>
<td><strong>$7,234,404</strong></td>
</tr>
</tbody>
</table>

The year over year change of $0.4M (4.0%) is due to the following:
- Centrally negotiated collective agreements and additional staff requirements
- Increase in WSIB, contracts and legal fees
- Reduction due to reallocation of telephony and purchasing costs

The year over year change of $0.5M (6.9%) is due to the following:
- Centrally negotiated collective agreements
- Increase in bus operator contracts
- Increase in continued safety initiatives including seat belt pilot
Operations and Maintenance

Operations and maintenance envelopes the Facility Services department which is comprised of custodial, construction and maintenance staff, energy conservation, sustainability, community use of schools, and department budgets. They are responsible for the structural condition, operation and cleanliness of facilities. A welcoming, clean and safe environment contributes to the well-being of staff and students.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and benefits</td>
<td>$12,137,334</td>
<td>$13,573,268</td>
<td>$13,103,198</td>
<td>$13,746,697</td>
</tr>
<tr>
<td>Utilities</td>
<td>5,700,616</td>
<td>5,357,197</td>
<td>6,971,063</td>
<td>6,393,457</td>
</tr>
<tr>
<td>Contracts and supplies</td>
<td>5,385,364</td>
<td>5,351,693</td>
<td>5,967,795</td>
<td>6,970,996</td>
</tr>
<tr>
<td>Other</td>
<td>27,722</td>
<td>29,556</td>
<td>25,850</td>
<td>51,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$23,251,035</td>
<td>$24,311,714</td>
<td>$26,067,906</td>
<td>$27,162,150</td>
</tr>
</tbody>
</table>

The year over year change of $1.1M (4.0%) is due to the following:
- Centrally negotiated collective agreements and additional staff requirements
- Increase in portable costs, contracts and cleaning supplies
- Reduction in utilities based on trending and to offset staff to support ECDMP

Learning Services

Learning Services covers teaching and support staff as well as resources for academic instruction of the Boards’ learners. As expected, it is the largest component of the operating budget and includes program services, special education, continuing education and school budgets.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and benefits</td>
<td>$209,075,858</td>
<td>$222,457,065</td>
<td>$224,116,521</td>
<td>$234,190,997</td>
</tr>
<tr>
<td>Textbooks and resources</td>
<td>7,740,871</td>
<td>7,346,371</td>
<td>6,717,731</td>
<td>9,435,692</td>
</tr>
<tr>
<td>Contracts and services</td>
<td>3,236,761</td>
<td>3,556,514</td>
<td>3,236,419</td>
<td>2,563,096</td>
</tr>
<tr>
<td>Staff development &amp; other</td>
<td>3,190,229</td>
<td>3,513,370</td>
<td>2,896,346</td>
<td>4,166,148</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$223,243,718</td>
<td>$236,873,320</td>
<td>$236,967,017</td>
<td>$250,355,933</td>
</tr>
</tbody>
</table>

The year over year change of $13.4M (5.7%) is due to the following:
- Centrally negotiated collective agreements and additional staff requirements
- Provision for COVID-19 related costs
- Increase in computer hardware and software
- Expansion of French Immersion program
- Increase due Extended Day program
Learning Services:
Program Services

Program Services is comprised of salary and benefit costs for teachers, support staff, and consultants who directly impact day school operations. They are responsible for curriculum delivery and must adhere to Ministry guidelines and Board priorities. This can present challenges given many initiatives and limited resources.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Textbooks and resources</td>
<td>3,553,021</td>
<td>3,178,607</td>
<td>2,927,975</td>
<td>5,586,501</td>
</tr>
<tr>
<td>Contracts and services</td>
<td>3,043,189</td>
<td>3,130,715</td>
<td>2,933,376</td>
<td>2,216,165</td>
</tr>
<tr>
<td>Staff development/other</td>
<td>2,588,608</td>
<td>3,186,466</td>
<td>2,194,955</td>
<td>3,446,998</td>
</tr>
<tr>
<td>Total</td>
<td>$178,095,374</td>
<td>$187,250,144</td>
<td>$189,591,592</td>
<td>$201,556,453</td>
</tr>
</tbody>
</table>

The year over year change of $12.0M (6.3%) is due to the following:
- Centrally negotiated collective agreements and additional staff requirements
- Provision for COVID-19 related costs
- Increase in computer hardware and software
- Expansion of French Immersion program
- Increase due Extended Day program

Learning Services:
Student Services

Student Services is comprised of salary and benefit costs for teachers, support staff and consultants who support special education programming. The Board believes that all children are capable of learning, understanding that each child develops, and learns differently based on their own strengths and needs.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
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<td>3,446,998</td>
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<tr>
<td>Total</td>
<td>$178,095,374</td>
<td>$187,250,144</td>
<td>$189,591,592</td>
<td>$201,556,453</td>
</tr>
</tbody>
</table>

The year over year change of $1.3M (3.8%) is due to the following:
- Centrally negotiated collective agreements
- Additional staff due to student need and, reinstatement of Supports for Student Funding
Continuing Education

Continuing Education is comprised of staff and operational costs to operate one of the largest programs in the province. Programming caters to learners over 18, focusing on language development for new Canadians, academic credit courses and specialized certificate programs. Overall, operations are required to be break-even.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and benefits</td>
<td>$7,825,057</td>
<td>$9,643,143</td>
<td>$9,006,826</td>
<td>$8,981,951</td>
</tr>
<tr>
<td>Contracts and supplies</td>
<td>979,890</td>
<td>1,155,605</td>
<td>1,078,983</td>
<td>1,185,932</td>
</tr>
<tr>
<td>Total</td>
<td>$8,804,947</td>
<td>$10,798,748</td>
<td>$10,085,809</td>
<td>$10,167,883</td>
</tr>
</tbody>
</table>

The year over year change of $0.01M (1.2%) is due to the following:
- Increase in enrolment
- Increase due to removal of 2019-2020 mandatory 10% savings measure
- Decrease in allocation for new centrally purchased furniture and drapery

Learning Services: School Budgets

School budgets are allocated largely based on enrolment. It is the responsibility of the School Administrator to allocate funds as needed for the school community. The funds are used to run the day-to-day operations of the school from classroom resources to office supplies. These are separate and distinct from School Generated Funds.

This year, school budgets have been amended to incorporate the Educational Opportunity Indices (EOI), formerly the Modified Social Risk Index (MSRI), to provide additional funding for our socio-economically vulnerable schools. This change has not impacted the total funding provided to schools but did change the amounts each school will receive.

School budgets no longer need to cover school furniture and drapery. Any furniture and drapery needs will be covered by a new central fund. This change will allow schools to focus on the academic and site-based needs.

<table>
<thead>
<tr>
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<td>$2,668,534</td>
<td>$2,488,049</td>
<td>$2,517,566</td>
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The year over year change of $0.01M (1.2%) is due to the following:
- Increase in enrolment
- Increase due to removal of 2019-2020 mandatory 10% savings measure
- Decrease in allocation for new centrally purchased furniture and drapery
Appendices

Appendix I  Board Policy IV007
Appendix II  Planning Assumptions
Appendix III  Budget Consultation
Appendix IV  Capital and debt detail
Appendix V  Student Transportation detail
Appendix VI  Board Administration detail
Appendix VII  Program and Student Services detail
Appendix VIII  Facility Services detail
Appendix IX  Glossary of commonly used terms
Appendix X  Board of Trustees and Senior Administration
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. Develop a budget that does not include trend analysis and historical comparators
4. Plan the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period
5. Provide less for board prerogatives during the year than is set forth in the Cost of Governance policy
6. Present a budget that does not allow sufficient time for decision making
7. Present a budget that cannot be readily understood by persons without a financial/education background

Appendix II:
Planning Assumptions

External requirements include:
- Compliance with the Education Act and Public Sector Accounting Board (PSAB) standards
- Achievement and maintenance of class size ratios
- Administration and governance envelope cannot be overspent
- Targeted funds received must be used for the intended initiatives
- Separation of operating and capital funds
- Special Education funding must be spent on related activities or placed into deferred revenues for future use, and
- Accumulated surpluses, to a maximum amount of 1.0% of operating revenue, may be used to balance the budget

Internal requirements include:
- Reductions considered must minimize student impact
- A conservative enrolment projection must be used
- Compliance with Board Policy IV007: Financial Planning/Budgeting, contracts and collective agreements
- Staff and student safety must not be compromised
- Non-committed accumulated surpluses will not be used to balance the budget
- International Education net revenues will support specific initiatives, and
- The presented budget must be both realistic and balanced

The Board uses the expertise of a Budget Advisory Committee which is comprised of trustees, community members, senior administration and principal representatives. This committee is primarily responsible for approving the on-line public consultation survey questions and determining enrolment.

The on-line public survey is a joint effort between senior administration and the Budget Advisory Committee. The challenge faced by the Board during consultation is that there are very few discretionary funds available, resulting in little flexibility within the budget.

This year, the survey used the Thought Exchange survey tool in order to obtain authentic stakeholder feedback on 2 key questions:

1. Understanding that the Board priorities are intended to support Graduation rates, Well-Being and Faith Formation, please identify what you feel is the MOST important area for investment within the budget in order to achieve our priorities.

2. Understanding that the Board priorities are intended to support Graduation rates, Well-Being and Faith Formation, where do you think the Board could obtain savings or efficiencies?

The Board collectively received 597 participant responses on both Thought Exchanges (2019-2020: 823). Selected results can be found on on the subsequent pages.

The results of the survey were reviewed by both the Budget Advisory Committee and senior administration. Budget holders incorporated feedback received into their budget submissions as applicable.
Thought Exchange #1:
Understanding that the Board priorities are intended to support Graduation rates, Well-Being and Faith Formation, please identify what you feel is the MOST important area for investment within the budget in order to achieve our priorities.

Participants refers to the number of individuals that accessed the survey.
Thoughts refer to the unique number of ideas submitted by participants.
Ratings refer to the total "stars" applied to show support for a unique thought.

Demographics: What is your relationship with the Board?

The following themes emerged as the most important (greatest number of star ratings) and are provided below. The results are not surprising and show alignment to the Multi-Year Strategic Plan (MYSP) and the priorities set out within.
Appendix III:
Budget Consultation

The top 10 thoughts filtered from the above themes from stakeholders are below. The significance of the star ratings indicate that the thought is one the resonated with many stakeholders.

Manageable class sizes.
Students receive more personalized learning and support in smaller classrooms. The teacher is able to spend time with each student and address needs.

- **Manageable class sizes.**

  Students receive more personalized learning and support in smaller classrooms. The teacher is able to spend time with each student and address needs.

  * rated 4.3 (34)
  * ranked #1 of 10

Have more supports in the classroom (EAs, YCs).
Violence is at an all time high (verbal and physical), and this is affecting the emotional and physical well being of all students.

- **Have more supports in the classroom (EAs, YCs).**

  Violence is at an all time high (verbal and physical), and this is affecting the emotional and physical well being of all students.

  * rated 4.2 (49)
  * ranked #2 of 10

Well-Being
If our students and staff are not well physically, emotionally, socially and spiritually, we will be extremely limited in everything else.

- **Well-Being**

  If our students and staff are not well physically, emotionally, socially and spiritually, we will be extremely limited in everything else.

  * rated 4.2 (49)
  * ranked #3 of 10

Mental health
Students can’t learn if there is some big issue going on in their life.

- **Mental health**

  Students can’t learn if there is some big issue going on in their life.

  * rated 4.2 (47)
  * ranked #4 of 10

Maintaining low class sizes
By having smaller class sizes students will be able to have more support in their learning.

- **Maintaining low class sizes**

  By having smaller class sizes students will be able to have more support in their learning.

  * rated 4.2 (49)
  * ranked #7 of 10

More Support
We need more EAs in school to not only work with behavioural students, but to support those with academic needs.

- **More Support**

  We need more EAs in school to not only work with behavioural students, but to support those with academic needs.

  * rated 4.2 (45)
  * ranked #6 of 10

Offering the support of mental health professionals to teachers & students.
If students can have support in dealing with big & smaller struggles now, it helps to curb the occurrence of mental illness struggles later in life.

- **Offering the support of mental health professionals to teachers & students.**

  If students can have support in dealing with big & smaller struggles now, it helps to curb the occurrence of mental illness struggles later in life.

  * rated 4.1 (46)
  * ranked #9 of 10

Student Support in the Class
Some students are missing the support they need in the class, due to their unique needs. This then affects the whole class. More support staff needed.

- **Student Support in the Class**

  Some students are missing the support they need in the class, due to their unique needs. This then affects the whole class. More support staff needed.

  * rated 4.1 (48)
  * ranked #8 of 10

Well-Being should be a priority as we are seeing significant rates of depression and related childhood illnesses in the schools.
It’s important because when kids are stressed, depressed and anxious it’s hard for them to learn and meet their fullest potential.

- **Well-Being should be a priority as we are seeing significant rates of depression and related childhood illnesses in the schools.**

  It’s important because when kids are stressed, depressed and anxious it’s hard for them to learn and meet their fullest potential.

  * rated 4.1 (46)
  * ranked #10 of 10
Appendix III:
Budget Consultation

Thought Exchange #2:
Understanding that the Board priorities are intended to support Graduation rates, Well-Being and Faith Formation, where do you think the Board could obtain savings or efficiencies?

Participants refers to the number of individuals that accessed the survey. Thoughts refer the unique number of ideas submitted by participants. Ratings refer to the total "stars" applied to show support for a unique thought.

Demographics: What is your relationship with the Board?

<table>
<thead>
<tr>
<th>%</th>
<th>Parent</th>
<th>Employee</th>
<th>Parent &amp; Employee</th>
<th>Student</th>
<th>Trustee</th>
<th>Community Partner</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>37% (31)</td>
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<tr>
<td>18% (15)</td>
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<td>1% (1)</td>
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<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>0% (0)</td>
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</tr>
<tr>
<td>6% (5)</td>
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</tr>
</tbody>
</table>

The following themes emerged as the most important (greatest number of star ratings) and are provided below. The results provide management with areas to be able to investigate the ability to realize savings or efficiencies.
Appendix III: Budget Consultation

The top 10 thoughts that received the highest star ratings to stakeholders are below. The significance of the star ratings indicate that the thought is one the resonated with many stakeholders.

1. **Make purchases in consultation with school staff.**
   - Redundant kits and professional resources that are going unused continue to be purchased. Give teachers resources they want.
   - 3.9 stars
   - Ranked #1 of 10

2. **Change the building temperature by one degree - lower in the winter and higher in the summer.**
   - It decreases pollution and saves money.
   - 3.8 stars
   - Ranked #2 of 10

3. **Reduce unnecessary use of utilities (gas, electricity, water) and waste. When buildings are not working properly they use more than they need.**
   - 3.8 stars
   - Ranked #3 of 10

4. **More support staff.**
   - In 18 years the needs have only increased but academic needs are being pushed aside by behavioural ones. The only support seems to go there.
   - 3.8 stars
   - Ranked #4 of 10

5. **We need more E.A. support.**
   - I have students who would graduate and become tax payers if they were not left for long periods of time without my attention. Non-violent=no help
   - 3.8 stars
   - Ranked #5 of 10

6. **Inclusion only works with proper support - it is a joke to say that we are doing this well.**
   - One classroom could have 50% or more students with mental health issues, physical needs, behavioural needs, and academic needs with one adult?
   - 3.8 stars
   - Ranked #6 of 10

7. **Video Conferencing for training and meetings.**
   - Utilize Video conferencing for meetings to eliminate travel time and costs, reduce carbon footprint, make training meetings accessible from anywhere.
   - 3.7 stars
   - Ranked #7 of 10

8. **Use caution when purchasing technology that quickly becomes outdated.**
   - Students are not learning how to use technology appropriately.
   - 3.7 stars
   - Ranked #8 of 10

9. **Too many resources are bought for every school without teacher buy-in. They are collecting dust.**
   - Without training and/or ownership of resources, teachers will not use them. I see a flurry on the day of introduction then nothing.
   - 3.7 stars
   - Ranked #9 of 10

10. **I realize the board doesn’t have the power to implement this, but I think we should advocate for the elimination of EQAO testing.**
    - It eats up far too much money, time and resources. I already trust that the board is doing what it can to give my children the best education.
    - 3.8 stars
    - Ranked #10 of 10
## Appendix IV:
### Capital and Debt detail

<table>
<thead>
<tr>
<th>Year</th>
<th>Actual</th>
<th>Actual</th>
<th>Estimates</th>
<th>Estimates</th>
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</thead>
<tbody>
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<td>Land improvements</td>
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<tr>
<td>Buildings</td>
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<td>$11,853,452</td>
<td>$13,227,951</td>
<td>$13,611,666</td>
</tr>
<tr>
<td>Portable structures</td>
<td>$696,136</td>
<td>$148,776</td>
<td>$93,473</td>
<td>$73,644</td>
</tr>
<tr>
<td>First-time equipping</td>
<td>$188,053</td>
<td>$218,893</td>
<td>$264,326</td>
<td>$225,479</td>
</tr>
<tr>
<td>Equipment - 5 years</td>
<td>$144,149</td>
<td>$138,275</td>
<td>$206,953</td>
<td>$64,293</td>
</tr>
<tr>
<td>Equipment - 10 years</td>
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<td>$73,644</td>
</tr>
<tr>
<td>Equipment - 15 years</td>
<td>$7,310</td>
<td>$14,209</td>
<td>$13,913</td>
<td>$15,917</td>
</tr>
<tr>
<td>Buildings</td>
<td>$618,242</td>
<td>$605,611</td>
<td>$526,815</td>
<td>$358,101</td>
</tr>
<tr>
<td>Portable structures</td>
<td>$46,979</td>
<td>$54,038</td>
<td>$68,092</td>
<td>$81,327</td>
</tr>
<tr>
<td>First-time equipping</td>
<td>$1,054,602</td>
<td>$1,184,261</td>
<td>$1,277,549</td>
<td>$1,121,142</td>
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<tr>
<td>Equipment - 5 years</td>
<td>$618,242</td>
<td>$605,611</td>
<td>$526,815</td>
<td>$358,101</td>
</tr>
<tr>
<td>Equipment - 10 years</td>
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<tr>
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<tr>
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<td>$358,101</td>
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<tr>
<td>Equipment - 10 years</td>
<td>$7,310</td>
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<td>$13,913</td>
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<td>Equipment - 15 years</td>
<td>$696,136</td>
<td>$148,776</td>
<td>$93,473</td>
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### Appendix V:
### Student Transportation detail

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<th>Estimates</th>
<th>Estimates</th>
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### Appendix VII:
### Program and Student Services detail

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<th>Actual</th>
<th>Estimates</th>
<th>Estimates</th>
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</thead>
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<td>$9,151,151</td>
<td>$9,512,711</td>
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### Appendix IV:
### Board Administration detail

<table>
<thead>
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<th>Year</th>
<th>Actual</th>
<th>Actual</th>
<th>Estimates</th>
<th>Estimates</th>
</tr>
</thead>
<tbody>
<tr>
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<td>$214,259,096</td>
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<td>Texts, learning materials</td>
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<td>Furniture and equipment</td>
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## Appendix VIII: Facility Services detail

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</thead>
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<tr>
<td>Utilities: electricity</td>
<td>4,030,152</td>
<td>3,725,995</td>
<td>5,206,649</td>
<td>4,471,691</td>
</tr>
<tr>
<td>Utilities: natural gas</td>
<td>832,968</td>
<td>834,346</td>
<td>1,024,147</td>
<td>1,239,919</td>
</tr>
<tr>
<td>Utilities: water/sewage</td>
<td>636,917</td>
<td>606,355</td>
<td>740,267</td>
<td>681,847</td>
</tr>
<tr>
<td>Supplies</td>
<td>1,774,357</td>
<td>1,819,747</td>
<td>1,589,689</td>
<td>1,827,739</td>
</tr>
<tr>
<td>Snow removal</td>
<td>651,122</td>
<td>785,444</td>
<td>807,575</td>
<td>937,125</td>
</tr>
<tr>
<td>Insurance</td>
<td>582,627</td>
<td>468,449</td>
<td>560,409</td>
<td>490,000</td>
</tr>
<tr>
<td>Portable costs</td>
<td>1,018,292</td>
<td>679,769</td>
<td>1,038,000</td>
<td>1,553,640</td>
</tr>
<tr>
<td>Travel/vehicle expenses</td>
<td>222,686</td>
<td>283,690</td>
<td>257,500</td>
<td>311,200</td>
</tr>
<tr>
<td>Security</td>
<td>99,707</td>
<td>117,957</td>
<td>115,000</td>
<td>130,000</td>
</tr>
<tr>
<td>Waste removal</td>
<td>88,998</td>
<td>94,857</td>
<td>210,857</td>
<td>287,857</td>
</tr>
<tr>
<td>Furniture and equipment</td>
<td>515,451</td>
<td>306,091</td>
<td>410,000</td>
<td>245,000</td>
</tr>
<tr>
<td>Building maintenance</td>
<td>403,412</td>
<td>716,396</td>
<td>789,350</td>
<td>941,922</td>
</tr>
<tr>
<td>Supplies and telephone</td>
<td>40,585</td>
<td>35,528</td>
<td>12,250</td>
<td>61,053</td>
</tr>
<tr>
<td>PD and memberships</td>
<td>27,722</td>
<td>29,556</td>
<td>25,850</td>
<td>51,000</td>
</tr>
<tr>
<td>Professional fees</td>
<td>42,900</td>
<td>67,810</td>
<td>96,400</td>
<td>102,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$23,251,035</strong></td>
<td><strong>$24,311,714</strong></td>
<td><strong>$26,067,906</strong></td>
<td><strong>$27,162,150</strong></td>
</tr>
</tbody>
</table>
Appendix IX: Glossary of commonly used terms

Revenues

**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 numerous 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 particular government initiatives. These grants may be one-time 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 Extended Day Program fees, interest income, daycare rental fees and community use of schools rentals.

Capital

**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 by an offsetting grant.

**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 order to cover the future cost of depreciation.

**Building 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. The Long Term Accommodation Plan and the annual plan for school renewal serve as a comprehensive and sustainable fore-

Expenditures

**Salaries and benefits:** Expenditures related 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 as well as OMERS or Employee Life Health Trust (ELHT) costs.

**School operations and maintenance:** Expenditures are costs related to custodial and maintenance supplies for all sites as well as lease and rental costs for facilities and equipment.

**Student transportation:** Expenditures associated with transporting eligible students between home and school. This cost is reflective of the Board’s share of the jointly operated transportation consortium, Student Transportation Services of Waterloo Region (STSWR).

**Supplies:** Expenditures related to educational learning materials such as textbooks and other classroom materials required to teach or for administrative purposes.

**Fees and contracts:** Expenditures consisting of external services required to meet obligations such as audit, legal, professional fees, software fees and contracts.

**Utilities:** Expenditures required to operate buildings, such as electricity, gas and water.

**Technology:** Expenditures related to information technology for both students and staff.

**Staff development:** Expenditures associated with providing internal or external professional development to staff.
Appendix X:
Board of Trustees and Senior Administration

Board of Trustees

The Board of Trustees consists of nine elected Trustees and two student Trustees. The Board of Trustees for 2019-2020, when budget deliberations occurred, was comprised of the following individuals:

Bill Conway   Cambridge/North Dumfries  Chair of the Board
Melanie Van Alphen Waterloo/Wellesley/Woolwich  Vice Chair of the Board
Manuel da Silva  Cambridge/North Dumfries
Kevin Dupuis  Kitchener/Wilmot
Jeanne Gravelle  Waterloo/Wellesley/Woolwich
Wendy Price  Cambridge/North Dumfries
Greg Reitzel  Kitchener/Wilmot
Brian Schmalz  Kitchener/Wilmot
Tracey Weiler  Kitchener/Wilmot
Meghan Cymbron  Student Trustee
Rori Schaefer  Student Trustee

Detailed information about the Board of Trustees, including contact information, board agendas, minutes, and policies is online at: https://www.wcdsb.ca/about-us/trustees

Senior Administration

Senior administration is lead by the Director of Education who reports directly to the Board of Trustees.

Loretta Notten  Director of Education
Jason Connolly  Superintendent of Human Resource Services
Chris Demers  Chief Information Officer
Laura Isaac  Senior Manager, Financial Services
Maria Ivankovic  Superintendent of Learning
John Klein  Superintendent of Learning
Shesh Maharaj  Chief Financial Officer
Judy Merkel  Superintendent of Learning
Richard Olson  Superintendent of Learning
Terri Pickett  Senior Manager, Facility Services
John Shewchuk  Chief Managing Officer
Laura Shoemaker  Superintendent of Learning
QUALITY ~ INCLUSIVE
FAITH-BASED
EDUCATION

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