

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.

Message from the Chief Executive Officer



Dear Parents, Students and Catholic School Supporters,

On behalf of the WCDSB Senior Administration, we are pleased to provide you with the details of the proposed 2020-2021 school year budget.

This past year has been a year unlike any other, and as we plan for the fall, there are a number of uncertainties as to the nature of the year and the pressures we may face. Nonetheless, at this time we are pleased to report that the proposed budget is balanced and meets all of our legislative and regulatory requirements, as well as our newly negotiated contractual obligations.

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.

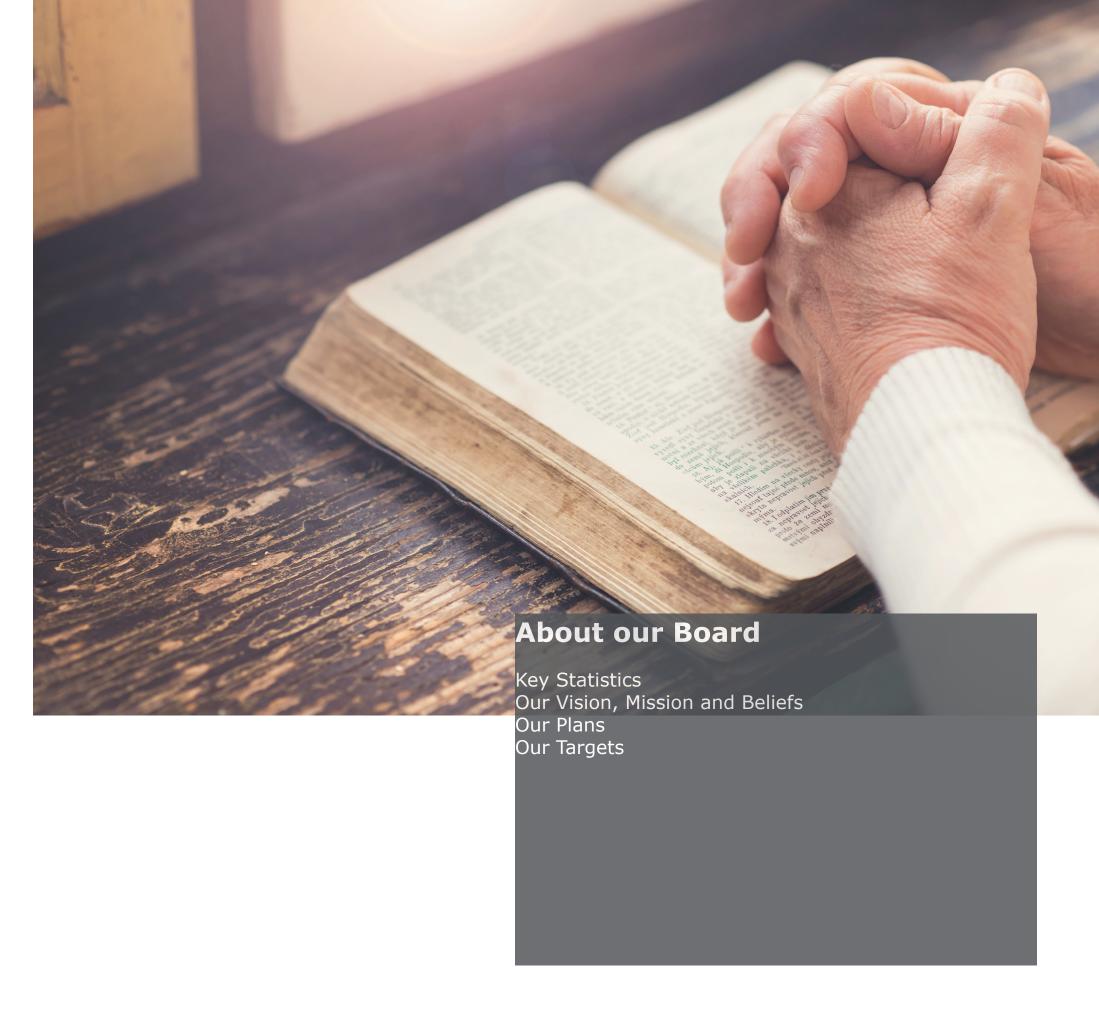
Our Board continues to grow – a proud reflection of the confidence the community has in the great work that happens in our schools. This has continued to require investments in facilities and portables to accommodate our growing population.

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 nimbly 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.

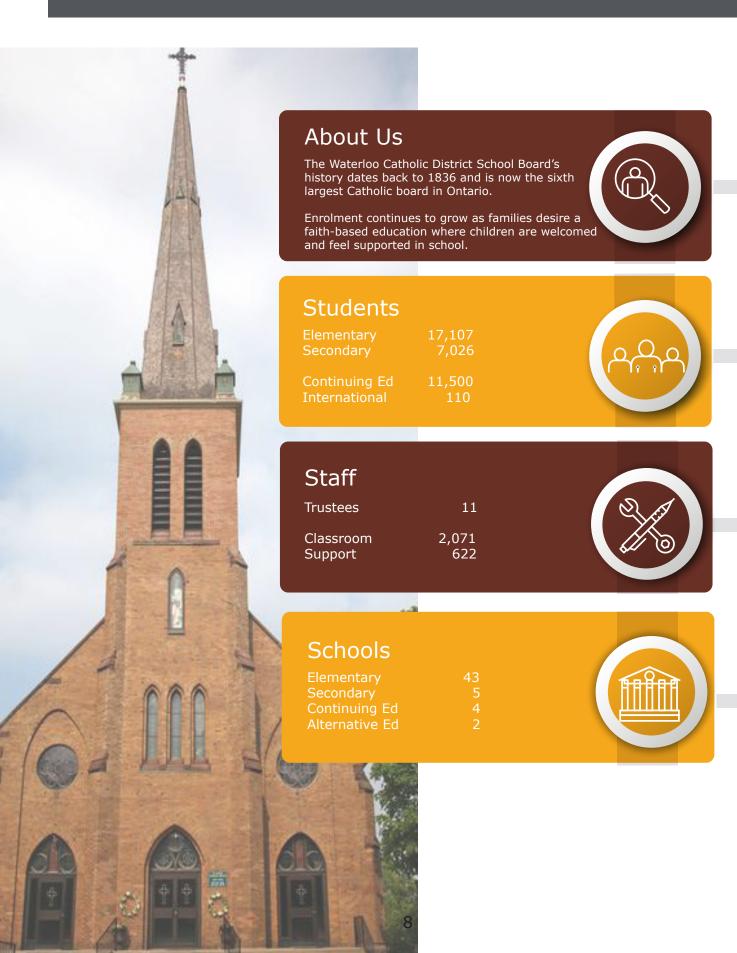
Sincerely,

Loretta Notten Director of Education



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Key Statistics



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.

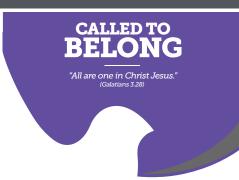
In fostering students who meet the Ontario Catholic School Graduate Expectations we also produce successful and independent global 21st century learners who give witness to their faith.



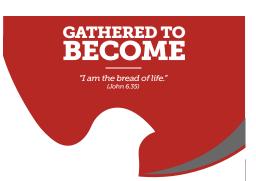




Quality, Inclusive, Faith Based Education













Our Plans

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:

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 fulfilment of the plan vision

Long Term Accomodation Plan (LTAP) Document sets out plans for school accommodation and building renewal. The plan contains demographic information enrolment projections, upcoming boundary reviews, school profiles, and planned capital projects. The LTAP informs the budget of the need for temporary accomodation, enrolment growth, staffing and capital projects. Accomodations **Mental Health and Pastoral Plan Well-Being Plan** Well-Being Plan that identifies the importance of well-being for students, families aims to embody the spirit of our faith, and is a response to the Pastoral and staff. The plan focuses on letter, Renewing the Promise. development of resiliency, The plan for the final year will centre social/emotional learning, and on the theme Sent to Build. behavioural competence with a faith-based lens. Technology **Energy Conservation and Demand Information Technology** Management Plan (ECDMP) Strategic Plan (ITSP)

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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

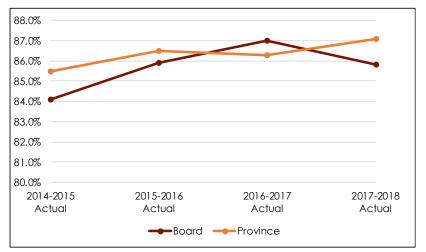
by the budget in particular addressing aging equipment in schools

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.

Our Targets

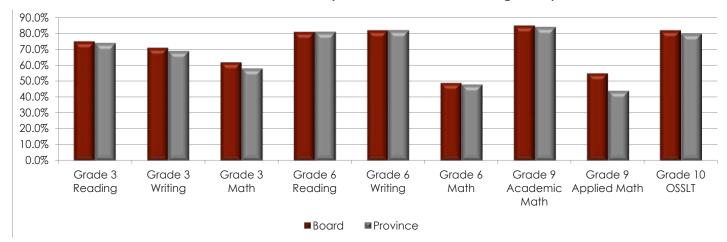
The Ministry annually publishes school board and provincial graduation rate averages. The goal is to ensure that parents, teachers, and school boards have access to data that can help to improve overall student achievement. At the time of publication, the Four-Year Graduation rates for 2018-2019 had 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".





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.



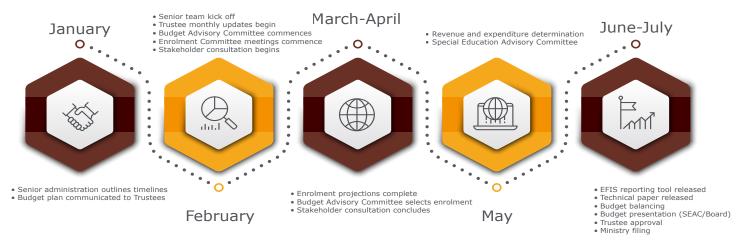
Budget Process

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.





Key Planning Risks

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: 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.

	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Estimates	Estimates
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.

	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Estimates	Estimates
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 transortation	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

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.

	2018-2019	2019-2020	2019-2020	2020-2021
	Actual	Estimates	Forecast	Estimates
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.

	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Estimates	Estimates
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

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 Accomodation
 - 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 guarenteed 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

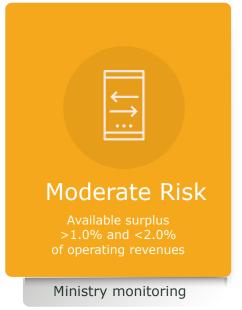
Accumulated surpluses are amounts from prior years which have no external restrictions. Most amounts are apportioned internally, but all are available for use by the Board.

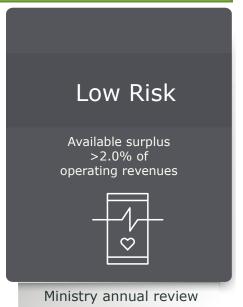
The Ministry assesses board health based on the amount of accumulated surpluses maintained.



Board Health: 2.4%







	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Estimates	Estimates
Opening balance	\$ 6,003,273	\$ 6,763,784	\$ 7,993,605	\$ 7,889,990
Contributions	1,013,814	1,339,219	-	-
Draws	(253,303)	(109,398)	(103,615)	(109,398)
Closing balance	\$ 6,763,784	\$ 7,993,605	\$ 7,889,990	\$ 7,780,592

Composition of Accumulated Surplus

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Operating surplus	\$ 2,894,663
Network Infrastructure	1,200,000
Early Learning resources and Learning Priorities Funding	1,109,109
Administrative capital	715,385
Insurance	150,000
Sinking Fund Interest/Committed Capital (Committed)	1,247,144
WSIB (Committed)	460,191
Transportation (Committed)	4,100

Deferred Revenues

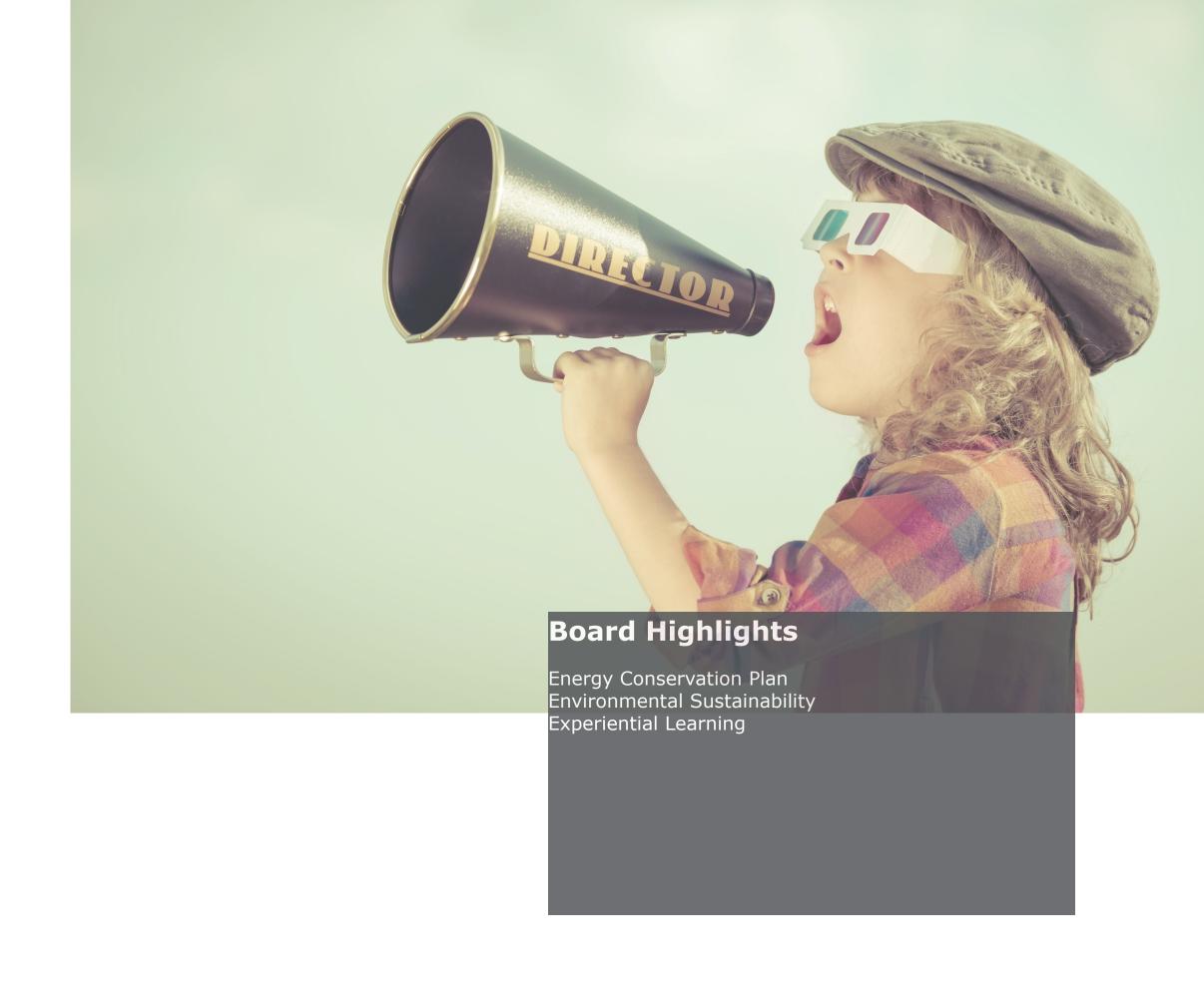
Deferred revenues are amounts resulting from unused funds which are required to be held for future use, and are restricted by external criteria. Most amounts are related to deferral of capital funds which will be drawn upon dependent on project timing.

	2017-2018 Actual	2018-2019 Actual	2019-2020 Estimates	2020-2021 Estimates
Opening balance	\$ 24,529,047	\$ 28,466,406	\$ 28,151,816	\$ 20,270,466
Contributions	19,514,741	20,914,581	9,919,714	14,271,522
Draws	(15,577,382)	(21,229,171)	(17,801,064)	(18,374,235)
Closing balance	\$ 28,466,406	\$ 28,151,816	\$ 20,270,466	\$ 16,167,753

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





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:

	Conservative	Expected	Unlikely
Gross savings	\$ 1,820,000	\$ 1,820,000	\$ 1,820,000
Discount @ 50%	(910,000)	-	-
Discount @ 25%	-	(455,000)	-
Available savings	\$ 910,000	\$ 1,365,000	\$ 1,820,000
Salaries	(300,000)	(300,000)	(300,000)
Retrofit/repairs	(300,000)	(300,000)	(300,000)
Net impact	\$ 310,000	\$ 765,000	\$ 1,220,000

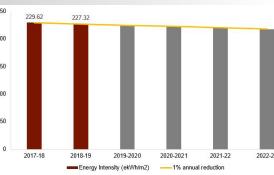
Progress and savings will be tracked and shared as part of the annual Energy Conservation and Demand Management plan. It is expected that the new program would reduce energy consumption and greenhouse gas emissions, allowing the Board to meet its public commitments to Sustainable Waterloo Region, and 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. 25

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 recieved 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 Exploaration" 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.





Ministry Compliance Report

COMPLIANT

Submission Version: Board Working Version School Board Name: Waterloo Catholic DSB School Year: 2020-21 Cycle: Estimates

Compliance Report

Compliance Report	
Administration and Governance	
Gross Expenses excluding internal audit	9,512,711
Other incomes	2,205,285
Net Expenses excluding internal audit	7,307,426
Funding allocation excluding internal audit	7,626,990
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	

balanced budget betermination	
In-year revenues (Sch 9, line 10.0 - Sch 9, line 4.4)	324,344,874
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.	

9,600,000 In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20) 314,854,272

In-year surplus/(deficit) for compliance purposes -109,398

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

REQUIRES FURTHER COMPLIANCE

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)	275,127,370
1.6	1% of item 1.5	2,751,274
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	7,889,990
1.8	Lesser of item 1.6 and item 1.7	2,751,274
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,	COMPLIANT

see the calculation below.		•	•

	•		•		
1.10 Amo	unt of Ministerial approval receive	ed allowing in-year def	icit to exceed ite	m 1.8	

1.11 Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10 2,751,274

1.12 If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance (Note 1)

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

Note 1: If Line 1.12 indicates "Non-Compliant", the school board must seek Minister's approval for the deficit.

r Year Change	FTE	2019-20	2019-20	2020-21	2019-20 2019-20 2020-21 Year Over Year Change	r Change
%		Budget	Forecast	Budget	#	%
	Classroom					
2.8%	Teachers	1,444	1,450	1,463	19	1.3%
-0.3%	Child & Youth Care Workers	46	4	52	9	13.0%
-56.5%	Educational Assistants	366	372	372	9	1.6%
1.1%	Early Childhood Educators	173	178	184	11	6.4%
	Total Classroom	2,029	2,044	2,071	42	2.1%
3.7%	Other Support Staff					
-45.9%	School Administration	161	157	165	4	2.5%
2.4%	Board Administration	74	74	77	е	4.1%
1.5%	Facility Services	198	187	203	2	2.5%
	Consultants	25	56	27	2	8.0%
	Paraprofessionals	91	94	86	7	7.7%
	Library and Guidance	62	29	63	1	1.6%
	Total Other Support Staff	611	297	633	22	3.6%
	Total Staffing	2 640	2 641	2 704	64	2 40%

Summary or Enrolment	ment					summary or
ADE	2019-20	2019-20	2020-21	2019-20 2019-20 2020-21 Year Over Year Change	ar Change	FTE
	Budget	Budget Forecast Budget	Budget	#	%	
Elementary						Classroom
JK-3	8,321	8,390	8,552	231	2.8%	Teachers
4-8	8,579	8,525	8,555	(24)	-0.3%	Child & Youth
VISA Students	23	32	10	(13)	-56.5%	Educational A
Total Elementary	16,923	16,947	17,117	194	1.1%	Early Childhoo
Secondary <21						Total Classroo
Pupils of the Board	6,775	6,835	7,026	251	3.7%	Other Support
VISA Students	185	201	100	(82)	-45.9%	School Admin
Total Secondary	096′9	7,036	7,126	166	2.4%	Board Adminis
Total	23,883	23,983	24,243	360	1.5%	Facility Servic
Note: VISA students pay tuition and enrolment does not affect GSNs	v tuition and	enrolment d	ses not affect	: GSNs		Consultants
						Paraprofession
						Library and G
						Total Other Su
						Total Staffing

		-10.3% Total Elementary -1.5% Secondary < 2.1	4.9% Pupils of	VISA Students	6.1% Total Secondary 3.1% Total	•	-1.5% 4.9%		Changes	200	400 -	300 -	200 -	100	•	(100)	
	ndents	mentary v <21	Pupils of the Board	ndents	ondary	students pay			in enrolm			JK-3				10	
8,5/9	23	16,923	6,775	185	6,960	tuition and e			ent: 2020			,	-	Elem. VISA	[]	4-8 (24)	
8,525	32	16,947	6,835	201	7,036	enrolment do			budget v			i	194 194				
8,555	10	17,117	7,026	100	7,126	Note: VISA students pay tuition and enrolment does not affect GSNs			Changes in enrolment: 2020 budget vs. 2021 budget			Secondary 251				Sec. (8)	
(54)	(13)	194	251	(82)	166 360				lget		Boa				_	Sec VISA (85)	
-0.3%	-56.5%	1.1%	3.7%	-45.9%	2.4%						Board Total 360						

	Changes ir	n enrolment: 2	020 budget	Changes in enrolment: 2020 budget vs. 2021 budget	
uding	200				
est on	400				Board To 360
icipated	300	JK-3	- to F	Secondary 251	
ed labour	200 -		194		
rision for	100	Elem.	Elem. VISA		
			(13)		
	(100)	4-8 (24)		Sec VISA (85)	
	Highlights o	Highlights of Changes in Enrolment:	nrolment:		

(100) Highlights of Ch	ements: Is to clauses arising from provincial I collective agreements ending 2019-2020.
(100)	
	ble costs, contracts and provincially negotiated
	vincially negotiated labour enhancements and provision for
100	naintain pupil-teacher ratios, provincially negotiated labour ctive equipment (PPE)
200	e in Extended Day program revenues
300 - JK-	riorities and Partnership Funding announcements nternational Education tuition and related fees anticipated
400 -	commodation table amount offset by reduced interest on
	, provincially hegodated labour emigricements including

to portable costs, contracts and provincially negotiated enhancements: enhancements ent, refers to clauses arising from provincial illowing: **The contract of the contract o	(Delenes)
--	-----------

I Accommodation: Increase due to portable costs, contracts and provir
ncements
ion of provincially negotiated enhancements:
ctive bargaining discussions and associated collective agreements ending
rally, enhancements include the following:
- Benchmark salary increases
- Employee Life Health Trust (benefits)

37 36

1.1

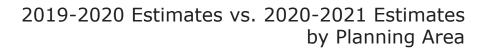
						Year over Y	ear Change	
	2017-2018 Actual	2018-2019 Actual	2019-2020 Estimates	2019-2020 Forecast	2020-2021 Estimates	\$ Increase (Decrease)	% Increase (Decrease)	Materia Variance Note
Grant Revenues								
Pupil Foundation	119,466,639	126,761,172	123,812,303	123,966,461	134,801,380	10,989,077	8.9%	
School Foundation	15,467,158	15,999,556	16,604,351	16,524,153	16,940,981	336,630	2.0%	
Special Education	30.108.588	32,173,463	33,597,039	33,488,039	34,567,598	970,559	2.9%	
Language Allocation	5,770,066	7,286,418	7,648,875	8,013,742	8,516,349	867,474	11.3%	
Learning Opportunities	5,999,488	6,303,238	3,711,872	4,306,454	6,004,424	2,292,552	61.8%	
Adult Education, Continuing Education	3,225,281	3,259,649	3,906,777	3,981,955	4,136,688	229,911	5.9%	
Teacher and DECE Q&E	26,252,140	26,214,675	24,563,327	24,979,551	28,542,701	3,979,374	16.2%	
Teacher Job Protection Funding	-	-	5,429,044	5,370,700	20,312,701	(5,429,044)	(100.0%)	
Transportation	6.808.306	7,068,727	7,219,728	7,220,750	7,339,260	119,532	1.7%	
Administration and Governance	6,970,207	7,371,057	7,435,225	7,411,168	7,660,893	225,668	3.0%	
School Operations	21,464,380	22,598,218	23,470,781	23,335,716	24,091,734	620,953	2.6%	
Indigenous Education	294,244	305,369	400,061	438,832	511,964	111,903	28.0%	
Safe Schools Supplement	431,127	473,974	426,933	425,258	705,152	278,219	65.2%	
Community Use of Schools Grant	390,777	409,983	311,926	311,926	321,196	9,270	3.0%	
New Teacher Induction program	152,844	208,769	239,596	239,596	223,886	(15,710)	(6.6%)	
Rural and Northern Education Fund	42,324	43,320	60,389	60,389	80,178	19,789	32.8%	
Permanent Financing - NPF	397,975	397,975	397,975	397,975	397,975	-	0.0%	
Regular Operating On-going Grants	243,241,544	256,875,563	259,236,202	260,472,665	274,842,359	15,606,157	6.0%	a.
Grants for Capital Purposes								
School Renewal	251.074	466,390	367,742	378,560	378,583	10,841	2.9%	
Temporary Accommodation	688,322	1,583,575	2,901,369	2,901,369	3,566,574	665,205	22.9%	b.
Short-term Interest	174,379	54,570	128,563	99,984	90,499	(38,064)	(29.6%)	C.
Debt Funding for Capital	3,630,884	3,278,806	2,942,662	2.942.662	2,576,394	(366,268)	(12.4%)	d.
Total Capital Grants	4,744,659	5,383,341	6,340,336	6,322,575	6,612,050	271,714	4.3%	11 ".
•	.,,	0,000,000	-,,		-,,			11
Other Non-GSN Grants								
Continuing Education	2,237,511	2,362,708	2,287,886	2,311,270	2,432,775	144,889	6.3%	
Partnership and Priorities Fund (PPF)	4,883,828	2,768,142	920,918	2,927,846	1,359,875	438,957	47.7%	e.
Total Non-GSN Grants	7,121,339	5,130,850	3,208,804	5,239,116	3,792,650	583,846	18.2%	11
Non-Grant Revenue								
Continuing Education	2,654,384	3,060,671	2,765,924	2,532,919	2,625,863	(140,061)	(5.1%)	
Rentals	995,868	895,630	898,464	472,606	737,191	(161,273)	(17.9%)	f.
Interest	,	523,300	250,000	500,000	350,000	100,000	40.0%	
	322,581				,	,		g.
Tuition Fees	3,549,337	4,235,743	3,486,100	3,228,102	2,804,500	(681,600)	(19.6%)	h.
Extended Day Fees	2,857,326	4,063,818	4,236,055	2,817,156	4,467,980	231,925	5.5%	
Other International Fees	980,690	799,561	1,198,250	730,363	419,100	(779,150)	(65.0%)	i.
Other	1,259,259	592,068	566,588	711,661	613,725	47,137	8.3%] [
Total Non-Grant Revenue	12,619,445	14,170,791	13,401,381	10,992,807	12,018,359	(1,383,022)	(10.3%)	41
Deferred Revenues								
Amortization of DCC	15,619,118	16,579,597	17,738,809	17,346,636	17,479,456	(259,353)	(1.5%)	c.
Net Deferred Revenue	15,619,118	16,579,597	17,738,809	17,346,636	17,479,456	(259,353)	(1.5%)	11
Total Bossess and County	202 246 427	200 440 442	200 025 522	200 272 722	244 744 074	14.010.011	4.00/	41
Total Revenue and Grants	283,346,105	298,140,142	299,925,532	300,373,799	314,744,874	14,819,341	4.9%	J L

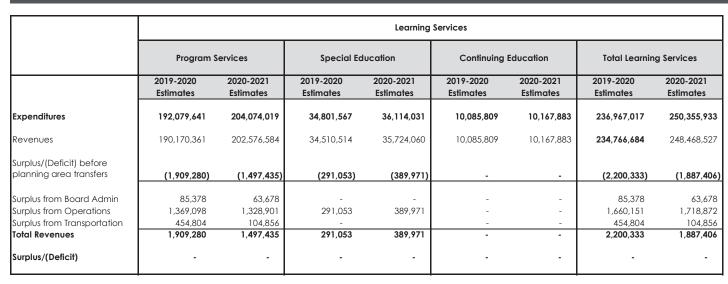
Explanations of Material Grant Variances

- a. Increase due to enrolment, provincially negotiated labour enhancements and revised benchmarks
- b. Increase due to table amount amendment
- 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 Priorities and Partnership Funding announcements
- f. Decrease due to sale of property that earned lease revenue
- g. Increase anticipated due to timing of cash on hand and trending
 h. Decrease due to anticipated reduction of International Students returning in September due to COVID-19
 i. Decrease due to associated homestay and custodial fees of International Students

						Year Over Ye	ear Change	
	2017-2018 Actual	2018-2019 Actual	2019-2020 Estimates	2019-2020 Forecast	2020-2021 Estimates	\$ Increase (Decrease)	% Increase (Decrease)	Material Variance Note
Classroom Instruction								
Teachers	140,439,731	146,324,337	151,159,949	148,786,719	157,969,294	6,809,345	4.5%	
Supply Teachers	4,371,091	4,672,738	3,724,368	2,878,890	4,091,251	366,883	9.9%	
Educational Assistants	16,391,348	17,872,592	17,471,988	18,115,982	18,278,246	806,258	4.6%	
Designated Early Childhood Educators	8,029,306	9,292,633	9,297,523	9,837,994	10,148,489	850,966	9.2%	
Classroom Computers	2,634,129	3,061,191	2,573,874	3,994,311	3,704,695	1,130,821	43.9%	
Textbooks and Supplies	5,579,609	5,077,951	4,520,441	5,053,636	5,352,429	831,988	18.4%	
Professionals and Paraprofessionals	10,386,336	11,737,450	11,043,425	11,911,158	12,444,314	1,400,889	12.7%	
Library and Guidance	4,804,827	5,262,010	5,085,143	5,083,586	5,267,720	182,577	3.6%	
Staff Development	1,746,036	1,197,001	1,223,785	1,287,656	1,339,869	116,084	9.5%	
Department Heads	422,301	487,971	493,372	484,792	505,935	12,563	2.5%	
One-time provincial remedy payments	1,979,353.23	-	-	-	-	-	0.0%	
Total Classroom	196,784,068	204,985,874	206,593,868	207,434,724	219,102,242	12,508,374	6.1%	a.
Non-Classroom								
Principal and Vice-Principals	9,349,173	9,370,510	9,602,813	9,741,309	9,926,373	323,560	3.4%	
School Office	5,688,495	6,216,119	5,987,336	6,008,718	6,411,837	424,501	7.1%	b.
Co-ordinators and Consultants	4,682,387	5,502,073	4,697,191	4,474,833	4,747,598	50,407	1.1%	
Continuing Education	8,804,947	10,798,748	10,085,809	9,593,399	10,167,883	82,074	0.8%	
Total Non-Classroom	28,525,001	31,887,450	30,373,149	29,818,259	31,253,691	880,542	2.9%	
Administration								
Trustees	223,484	254,138	236,372	240,216	247,001	10,629	4.5%	
Director and Supervisory Officers	1,566,908	1,578,887	1,622,489	1,728,082	1,614,349	(8,140)	(0.5%)	
Board Administration	6,315,200	7,175,442	7,292,290	7,659,357	7,651,361	359,071	4.9%	c.
Total Administration	8,105,592	9,008,467	9,151,151	9,627,655	9,512,711	361,560	4.0%	
Transportation	6,070,310	6,382,244	6,764,925	6,595,269	7,234,404	469,479	6.9%	
School Operations and Maintenance	22,999,960	23,845,324	25,700,164	25,615,852	26,783,567	1,083,403	4.2%	d.
School Renewal	251,075	466,390	367,742	381,732	378,583	10,841	2.9%	
Other Pupil Accommodation	3,868,811	3,816,154	3,120,778	3,227,984	2,890,823	(229,955)	(7.4%)	
Amortization and Write-downs	15,728,503	16,688,995	17,853,755	17,456,035	17,588,853	(264,902)	(1.5%)	
Total Pupil Accommodation	42,848,349	44,816,863	47,042,439	46,681,603	47,641,826	599,387	1.3%	
Total Expenditures	282,333,320	297,080,898	299,925,532	300,157,510	314,744,874	14,819,342	4.9%	

- a. Increase due to staff required to maintain pupil-teacher ratios, Supports for Students Fund, provincially negotiated labour enhancements and provision for PPE
- Increase due to enrolment, computer purchases, telephony costs and provision for PPE
- Increase due to contract increases and upgrades
 Increase due to negotiated labour enhancements, additional staff and increased contracts including portables





	Operations and	Maintenance	Capital a	nd Debt	Student Tran	sportation	Board Adm	inistration
	2019-2020 Estimates	2020-2021 Estimates	2019-2020 Estimates	2020-2021 Estimates	2019-2020 Estimates	2020-2021 Estimates	2019-2020 Estimates	2020-2021 Estimates
Expenditures	26,067,906	27,162,150	20,974,533	20,479,676	6,764,925	7,234,404	9,151,151	9,512,711
Revenues	27,728,057	28,881,022	20,974,533	20,479,676	7,219,729	7,339,260	9,236,529	9,576,389
Surplus/(Deficit)	1,660,151	1,718,872	-	-	454,804	104,856	85,378	63,678

	Total Board		
	2019-2020	2020-2021	
	Estimates	Estimates	
Total Expenditures Total Revenues Draw from Accumulated	299,925,532 299,925,532	314,744,874 314,744,874	
Surplus	-	=	
Surplus/(Deficit)		-	

Operating vs. Captial				
	2019-2020 Estimates	2020-2021 Estimates		
Total Operating	278,950,999	294,265,198		
Total Capital	20,974,533	20,479,676		
Total Budget	299,925,532	314,744,874		



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.

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.

16.0

14.0

12.0

10.0

8.0

6.0

4.0 2.0

2017-2018

Actual

Actual

Interest on long term debt

2019-2020

Estimates

-Amortization of capital assets

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:

	Land	Building	Other	Total
Renewal and SCI projects	\$ -	\$ 12,099,935	\$ -	\$ 12,099,935
Grand River South	9,600,000	-	-	9,600,000
St. Francis renovation	-	3,608,644	100,000	3,708,644
St. Boniface new school	-	3,353,801	301,000	3,654,801
Huron Brigadoon	-	2,182,515	-	2,182,515
Computer equipment	-	-	756,000	756,000
Various construction	100,000	-	53,000	153,000
Total	\$ 9,700,000	\$ 21,244,894	\$ 1,210,000	\$ 32,154,894

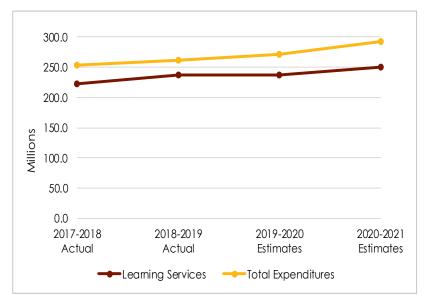


Operating Budget

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 infrastrucure needs. Management reviews annual spending by planning area to ensure funding can adequately support initiatives.

	2017-2018	2018-2019	2019-2020	2020-2021
Expenditure Category	Actual	Actual	Estimates	Estimates
Learning Services	\$ 223,243,717	\$ 236,873,320	\$ 236,967,017	\$ 250,355,933
Facility Services	23,251,035	24,311,714	26,067,906	27,162,150
Capital and debt	21,662,666	20,505,150	20,974,533	20,479,676
Board Administration	8,105,592	9,008,470	9,151,151	9,512,711
Transportation	6,070,310	6,382,244	6,764,925	7,234,404
Total	\$282,333,320	\$297,080,898	\$299,925,532	\$314,744,874





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.

	2017-2018	2018-2019	2019-2020	2020-2021
Expenditure Category	Actual	Actual	Estimates	Estimates
Board Administration	\$ 6,315,199	\$ 7,175,443	\$ 7,292,290	\$ 7,651,361
Director & Superintendents	1,566,909	1,578,888	1,622,489	1,614,349
Trustees	223,484	254,139	236,372	247,001
Total	\$ 8,105,592	\$ 9,008,470	\$ 9,151,151	\$ 9,512,711

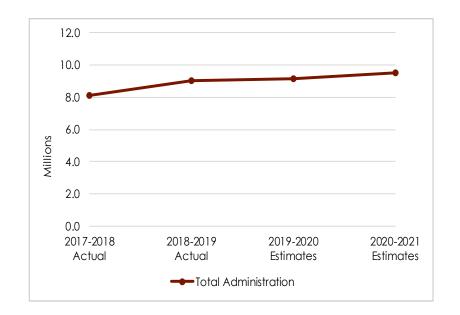
Student Transportation

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.

	2017-2018	2018-2019	2019-2020	2020-2021
Expenditure Category	Actual	Actual	Estimates	Estimates
Direct transportation	\$ 5,110,295	\$ 5,353,559	\$ 5,725,991	\$ 6,140,809
STSWR administration	943,603	1,013,370	1,012,273	1,010,930
School travel planning	16,412	15,316	26,661	82,665
Total	\$ 6,070,310	\$ 6,382,244	\$ 6,764,925	\$ 7,234,404

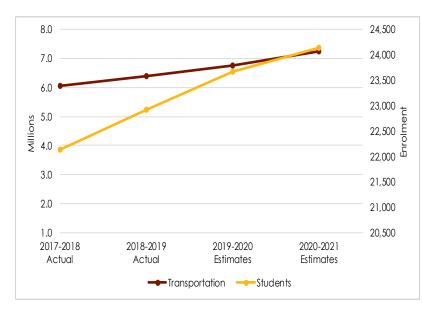
The year over year change of 0.4M (4.0%) is due to the following:

- 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 envelops 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.

	2017-2018	2018-2019	2019-2020	2020-2021
Expenditure Category	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 12,137,334	\$ 13,573,268	\$ 13,103,198	\$ 13,746,697
Utilities	5,700,616	5,357,197	6,971,063	6,393,457
Contracts and supplies	5,385,364	5,351,693	5,967,795	6,970,996
Other	27,722	29,556	25,850	51,000
Total	\$ 23,251,035	\$ 24,311,714	\$ 26,067,906	\$ 27,162,150

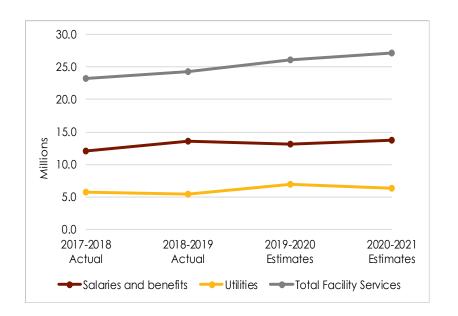
Learning Services

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.

	2017-2018	2018-2019	2019-2020	2020-2021
Expenditure Category	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 209,075,858	\$ 222,457,065	\$ 224,116,521	\$ 234,190,997
Textbooks and resources	7,740,871	7,346,371	6,717,731	9,435,692
Contracts and services	3,236,761	3,556,514	3,236,419	2,563,096
Staff development & other	3,190,229	3,513,370	2,896,346	4,166,148
Total	\$223,243,718	236,873,320	\$236,967,017	\$250,355,933

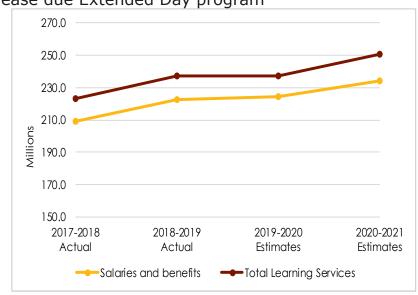
The year over year change of \$1.1M (4.0%) is due to the following:

- 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



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.

	2017-2018	2018-2019	2019-2020	2020-2021
Expenditure Category	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 168,910,556	\$ 177,754,355	\$ 181,535,286	\$ 190,306,789
Textbooks and resources	3,553,021	3,178,607	2,927,975	5,586,501
Contracts and services	3,043,189	3,130,715	2,933,376	2,216,165
Staff development/other	2,588,608	3,186,466	2,194,955	3,446,998
Total	\$178,095,374	\$187,250,144	\$189,591,592	\$201,556,453

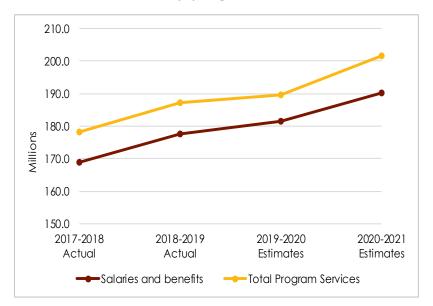
Learning Services: Student Services

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.

	2017-2018	2018-2019	2019-2020	2020-2021
Expenditure Category	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 32,340,245	\$ 35,059,567	\$ 33,574,409	34,902,257
Textbooks and resources	655,506	565,053	320,517	265,981
Contracts and services	98,892	222,129	225,000	240,993
Staff development & other	581,591	309,146	681,641	704,800
Total	\$ 33,676,233	\$ 36,155,894	\$ 34,801,567	\$ 36,114,031

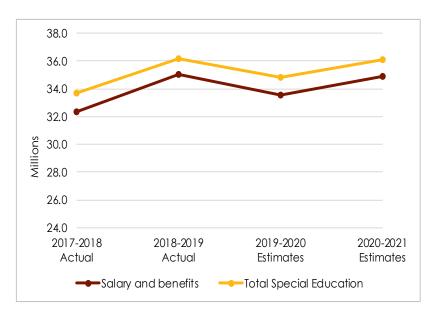
The year over year change of \$12.0M (6.3%) is due to the following:

- 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



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 specialzed certificate programs. Overall, operations are required to be break-even.

	2017-2018	2018-2019	2019-2020	2020-2021
Expenditure Category	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 7,825,057	\$ 9,643,143	\$ 9,006,826	\$ 8,981,951
Contracts and supplies	979,890	1,155,605	1,078,983	1,185,932
Total	\$ 8,804,947	\$ 10,798,748	\$ 10,085,809	\$10,167,883

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.

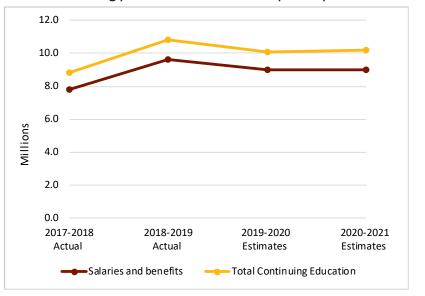
This year, school budgets have been amended to incorporate the Educational Opportunity Indices (EOI), formerly the Modified Social Risk Index (MSRI), to provide additional funding for our socio-economically vulnerable schools. This change has not impacted the total funding provided to schools but did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

	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Estimates	Estimates
Elementary	\$ 1,690,233	\$ 1,625,575	\$ 1,500,259	\$ 1,520,765
Secondary	976,931	1,042,959	987,790	996,801
Total	\$ 2,667,164	\$ 2,668,534	\$ 2,488,049	\$ 2,517,566

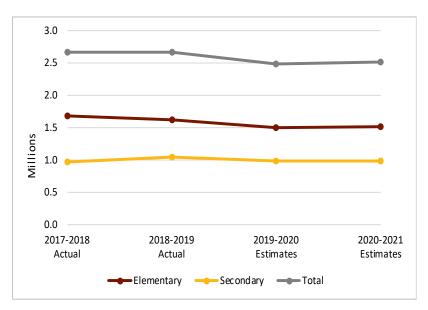
The year over year change of \$0.1M (0.8%) is due to the following:

- Centrally negotiated collective agreements
- Additional Vice Principal and Human Resources support
- Increased facility costs due to St. Francis re-opening
- Reduction of technology investments over prior year



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





Appendix III: Budget Consultation

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 solicit input on the needs and priorities of the system
- 2. Develop a budget without employing credible projection of revenues and expenses, separtation 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 perogatives 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:

- 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.



Appendix III:

Budget Consultation

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 the unique number of ideas submitted by participants. **Ratings** refer to the total "stars" applied to show support for a unique thought.



498 Participants

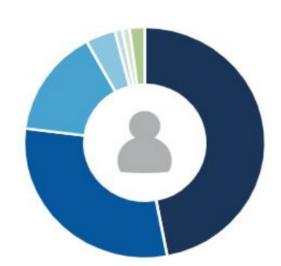


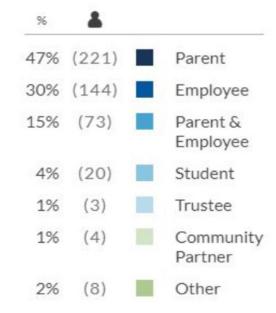
291 Thoughts

56

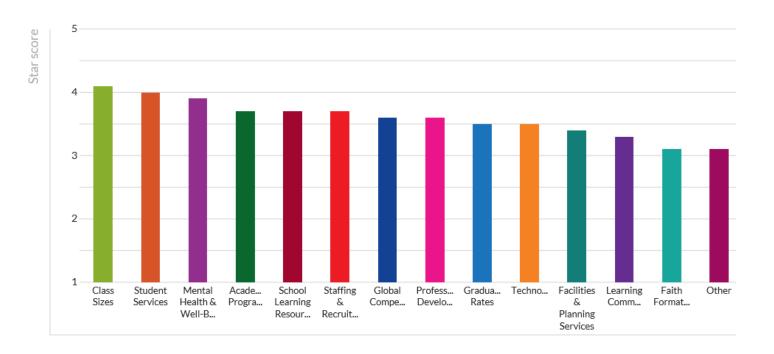


Demographics: What is your relationship with the Board?





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.





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.



Well-Being

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



Mental health

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



small class sizes

Better for teachers to reach every student



More Support

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



Maintaining low class sizes

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



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.





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.



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.





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.



99 Participants



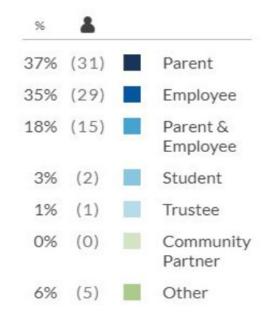
60 Thoughts



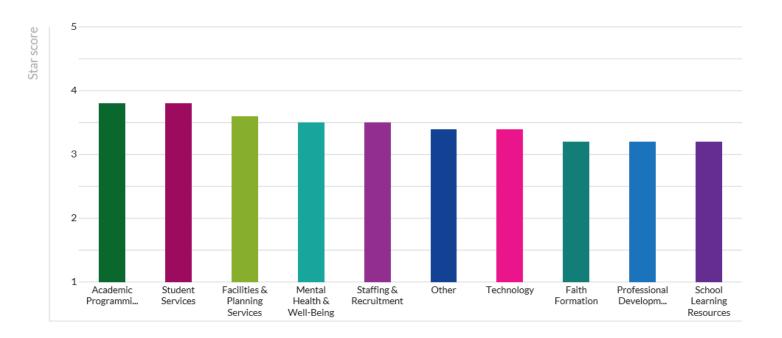
1,038 Ratings

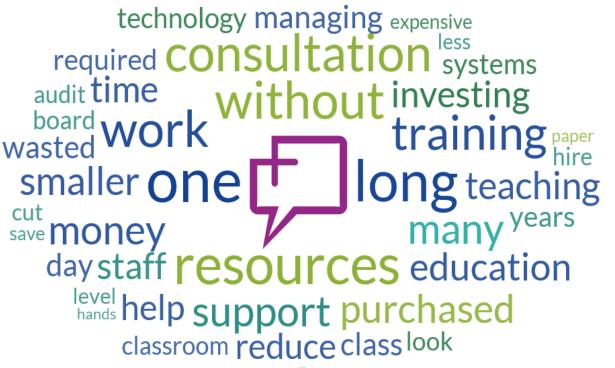
Demographics: What is your relationship with the Board?





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





overall

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.

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 * * * * * (32 *)

Ranked #1 of 10



Change the building temperature by one degree - lower in the winter and higher in the summer

It decreases pollution and saves money.





Reduce unnecessary use of utilities (gas, electricity, water) and waste. When buildings are not working properly they use more than they need.

3.8 * * * * * (26 *)

Ranked #3 of 10



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 ★★★★★(25 ♣)
Ranked #4 of 10



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. Nonviolent=no help

3.8 ★★★★★(19 ♣)
Ranked #5 of 10

```
5 <del>*</del> 4 <del>*</del> 3 <del>*</del> 2 <del>*</del> 1 <del>*</del> 1
```

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 * * * * * (18 *)

Ranked #6 of 10



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-

3.8 ★★★★★(11 ♣ Ranked #7 of 10

with one adult?



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.



Video Conferencing for training and meetings Utilize Video conferencing for meetings to eliminate travel time and costs, reduce carbon foot print, make training meetings accessible from anywhere



Use caution when purchasing technology that quickly becomes outdated.

Students are not learning how to use technology appropriately.





Appendix IV: Capital and Debt detail

Appendix IV: Board Administration detail

	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Estimates	Estimates
Land improvements	\$ 251,203	\$ 318,330	\$ 573,040	\$ 691,701
Buildings	10,853,393	11,853,452	13,227,951	13,611,666
Portable structures	696,136	148,776	93,473	73,644
First-time equipping	188,053	218,893	264,326	225,479
Equipment - 5 years	144,149	138,275	206,953	64,293
Equipment - 10 years	618,242	605,611	526,815	358,101
Equipment - 15 years	7,310	14,209	13,913	15,917
Furniture	46,979	54,038	68,092	81,327
Computer hardware	1,054,602	1,184,261	1,277,549	1,121,142
Computer software	43,608	81,932	99,077	214,770
Vehicles	61,327	56,874	96,025	88,196
Leasehold improvements	927,703	1,225,916	691,176	400,320
Leased buildings	788,430	788,430	715,364	642,298
Leased computers	47,368	-	-	-
Debt interest	5,934,163	3,816,154	3,120,778	2,890,822
Total	\$ 21,662,666	\$ 20,505,150	\$ 20,974,533	\$ 20,479,676

Appendix V: Student Transportation detail

	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Estimates	Estimates
Yellow bus transportation	\$ 4,815,616	\$ 5,028,409	\$ 5,394,539	\$ 5,779,592
Grand River Transit (GRT)	33,919	46,427	53,000	79,500
Salaries and benefits	734,655	762,452	794,424	771,811
Taxis	183,928	198,552	199,804	176,024
Software contracts	51,778	44,815	22,902	23,651
Provincial schools	76,831	80,171	78,648	105,693
Rent	30,209	47,217	56,214	57,186
Legal, insurance and audit	11,195	14,632	8,874	11,371
School Travel Planner	16,412	15,316	26,660	82,664
Other	115,766	144,254	129,860	146,912
Total	\$ 6,070,310	\$ 6,382,244	\$ 6,764,925	\$ 7,234,404

	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 6,395,834	\$ 7,381,618	\$ 7,163,433	\$ 7,639,996
Legal and audit fees	567,653	203,464	215,810	246,904
Office supplies and courier	242,915	292,981	219,340	209,562
Phone expenses	96,213	288,574	606,412	423,907
Interest expenses	16,207	21,213	15,000	19,144
Professional development	144,499	236,541	88,355	136,830
Trustee expenses	120,798	132,488	121,750	131,284
HR expenses	66,216	74,248	147,000	210,000
Travel expenses	61,047	89,760	71,600	84,900
IT fees, maintenance	188,854	18,234	282,449	149,763
Marketing and advertising	109,150	99,458	121,000	104,200
Memberships/subscriptions	27,803	47,402	34,445	36,005
Miscellaneous	68,403	122,490	61,357	120,216
Total	\$ 8,105,592	\$ 9,008,470	\$ 9,151,151	\$ 9,512,711

Appendix VII: Program and Student Services detail

	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 200,398,882	\$ 212,238,616	\$ 214,259,096	\$ 224,390,018
Contracts and COVID-19	3,837,479	3,888,411	3,630,028	4,623,327
Texts, learning materials	2,351,796	2,154,413	2,156,368	2,295,751
Furniture and Equipment	1,390,289	1,401,949	1,124,175	1,840,744
IT costs	2,333,660	2,594,475	2,132,864	2,748,929
Staff development	1,812,059	1,283,405	1,350,175	1,373,707
Field trips/retreat costs	584,191	748,768	482,037	897,993
Phone expenses	679,073	580,812	478,243	577,703
Supplies & photocopying	626,054	657,518	603,328	600,552
Travel expenses	305,333	334,319	333,894	349,546
HR expenses	95,991	135,639	260,500	300,500
Marketing	23,964	56,246	70,500	189,280
Total	\$214,438,771	\$226,074,572	\$226,881,208	\$240,188,050

Appendix VIII: Facility Services detail

	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 12,283,142	\$ 13,739,725	\$ 13,183,963	\$ 13,830,157
Utilities: electricity	4,030,152	3,725,995	5,206,649	4,471,691
Utilities: natural gas	832,968	834,346	1,024,147	1,239,919
Utilities: water/sewage	636,917	606,355	740,267	681,847
Supplies	1,774,357	1,819,747	1,589,689	1,827,739
Snow removal	651,122	785,444	807,575	937,125
Insurance	582,627	468,449	560,409	490,000
Portable costs	1,018,292	679,769	1,038,000	1,553,640
Travel/vehicle expenses	222,686	283,690	257,500	311,200
Security	99,707	117,957	115,000	130,000
Waste removal	88,998	94,857	210,857	287,857
Furniture and equipment	515,451	306,091	410,000	245,000
Building maintenance	403,412	716,396	789,350	941,922
Supplies and telephone	40,585	35,528	12,250	61,053
PD and memberships	27,722	29,556	25,850	51,000
Professional fees	42,900	67,810	96,400	102,000
Total	\$ 23,251,035	\$ 24,311,714	\$ 26,067,906	\$ 27,162,150

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 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

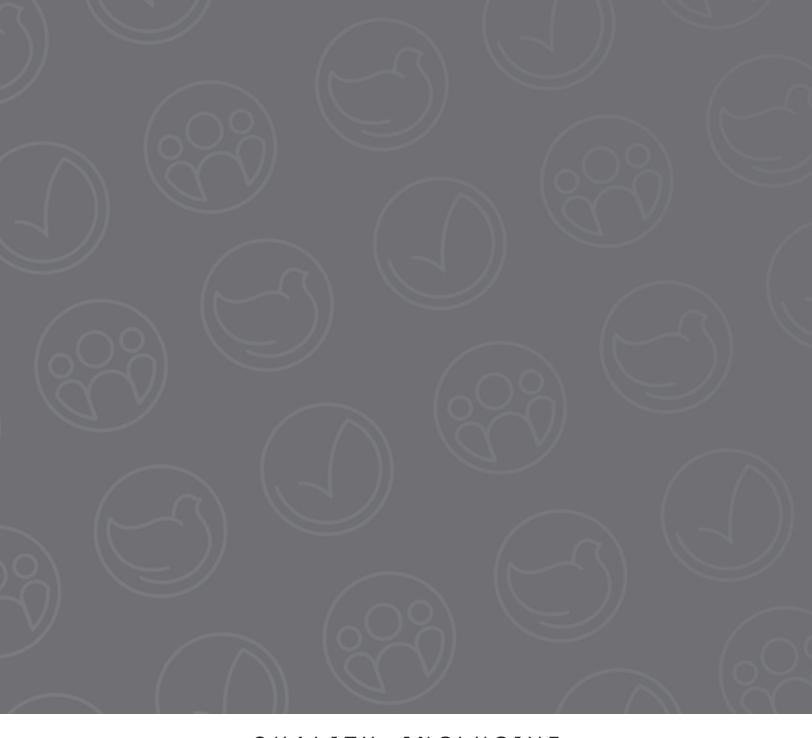
Chris Demers Chief Information Officer

Laura Isaac Senior Manager, Financial Services

Maria Ivankovic Superintendent of Learning
John Klein Superintendent of Learning
Shesh Maharaj Chief Financial Officer

Judy MerkelSuperintendent of LearningRichard OlsonSuperintendent of LearningTerri PickettSenior Manager, Facility Services

John Shewchuk Chief Managing Officer
Laura Shoemaker Superintendent of Learning



QUALITY~INCLUSIVE FAITH-BASED EDUCATION

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