



**Waterloo Catholic  
District School Board**  
Quality, Inclusive, Faith Based Education

# 2021-2022 Budget Report

Prepared by:  
Financial Services



This report is intended to provide stakeholders with information on the management proposed budget for the 2021-2022 school year. All information contained in this report is based on the best information available at the time of writing. Actual results may vary based on changes in regulations, Ministry of Education directives, changes in grants, or changes in the Board operating environment. This report, along with the presentation found at <https://www.wcdsb.ca/financial-information> is intended to satisfy the provisions of Board Policy IV 007 "Financial Planning, Budgeting".





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## 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 2021-2022 school year budget.

Last year at this time we had reflected that it had been a unique school year, but truly this past year has been a year unlike any other. As we plan for the fall, we have turned our attention to how we plan for a reality that still may have some significant considerations related to the pandemic but also begin to consider what a post-pandemic education and learning environment should optimally look like.

At this time we are pleased to report that the proposed budget is balanced and meets all of our legislative and regulatory requirements.

As is always the case our decisions have been guided by our key priorities which we have identified that are connect not only to our Strategic Plan, but also to our evolving Board Improvement Plan for Equity and Student Achievement, as well as our Long Term Accommodation Plan, IT Strategic Plan, as well as our Energy Conservation and Demand Management Plan.

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 wellbeing and mental health continue, and these remain significant priorities for the Board, particularly as we observe the impact of the pandemic on some of our staff and students.

As we look to the new school year, we will once again be prioritizing health and safety, as well as looking at how we can use an asset lens to reflect and capitalize on those innovative practices that have emerged over the past year. Further, we have looked to the areas of early literacy, special education, student re-engagement, and numeracy to determine how we need to more strategically budget in our planning for the year ahead.

Once again this year, as we have noted how the pandemic affected our enrollment this past year, we have been cautious in our enrolment projections, given some of the uncertainty associated with international students and potentially some of our younger students. That said, our Board continues to experience modest growth despite the pandemic – 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 are very pleased by the capital enhancements that have flowed to the WCDSB over the course of the past year.



Over the past school year we were able to deploy approximately 8,800 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.

We look forward to the year ahead with optimism and a renewed hope for a more normalized year ahead. 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. Under the most trying of circumstances our staff and students have continued to learn and continued to forge the path forward to our preferred future. We are 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





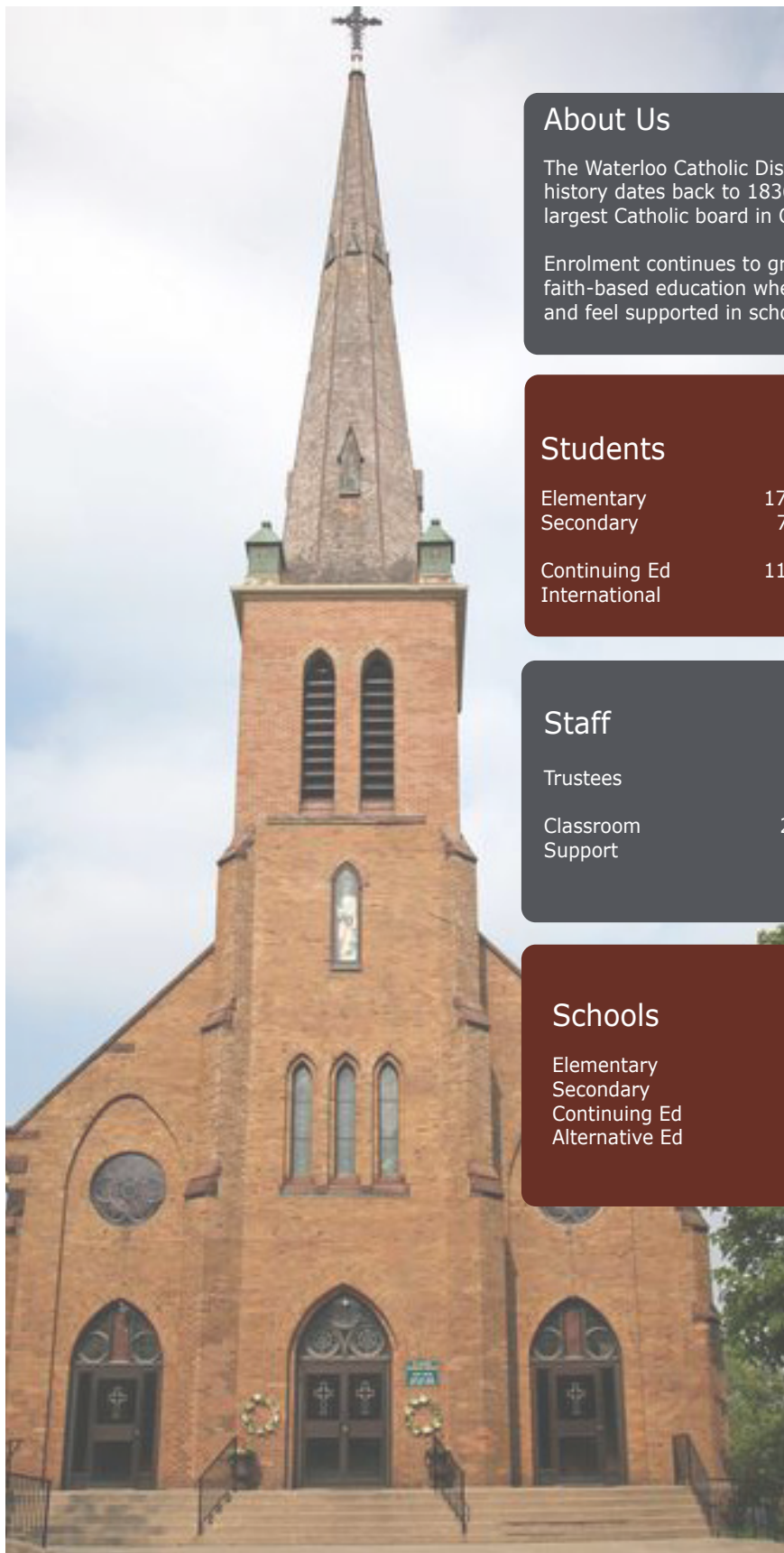


## About our Board

Key Statistics  
Our Vision, Mission, and Beliefs  
Our Plans



## 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 choose a faith-based education where children are welcomed and feel supported in school.



### Students

Elementary	17,035
Secondary	7,245

Continuing Ed	11,500
International	170



### Staff

Trustees	11
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Classroom	2,083
Support	647



### 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.



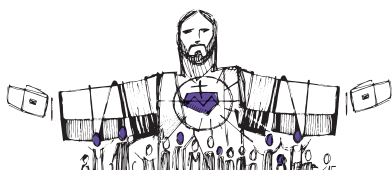
### Our Beliefs

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.

### CALLED TO BELONG

*"All are one in Christ Jesus."  
(Galatians 3:28)*



### GATHERED TO BECOME

*"I am the bread of life."  
(John 6:35)*



### SENT TO BUILD

*"Go into the world and proclaim the  
Good News to all creation."  
(Mark 16:15)*



## 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:



### Long Term Accommodation 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 accommodation, enrolment growth, staffing and capital projects.



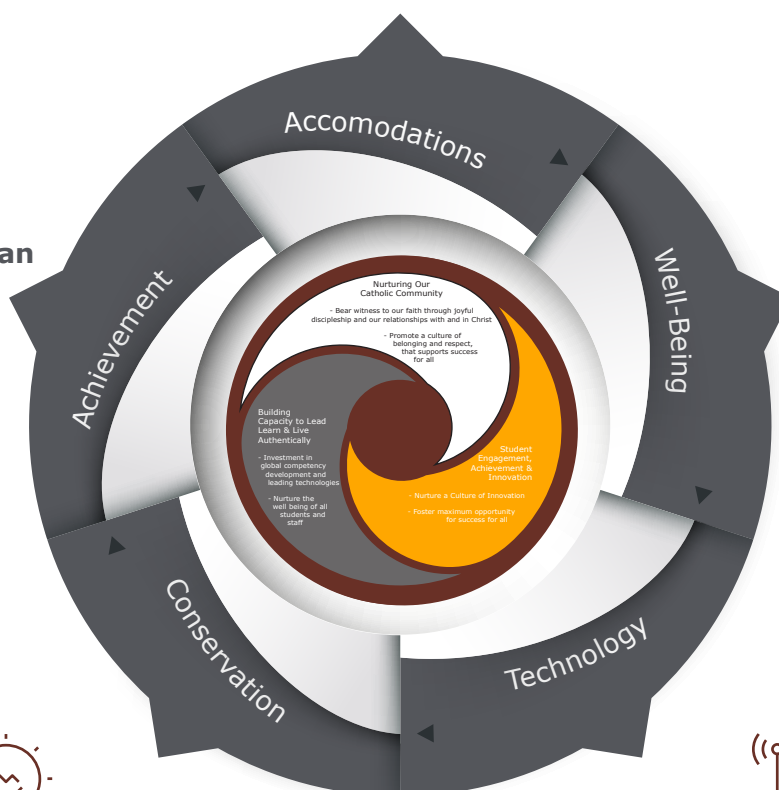
### Board Improvement Plan

Multi-year plan which aims to **KNOW** our Learners, **RESPOND** to their Needs, and **MONITOR** our Progress.



### 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.



### 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 fulfilment 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.





**Ministry Details**

Government Perspective  
Continued Pandemic Response

## Government Perspective

The Ministry of Education announced the Grants for Student Needs (GSNs) on May 4, 2021. The lateness of this announcement was tied to the government's interest in providing grants that reflect current conditions as relates to COVID19-related frameworks and experience.

Total funding for the sector is estimated to be \$25.6B which represents a 2.2% increase over 2020-2021.

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

- Financial support for centrally negotiated collective agreements
- COVID-19 staffing and safety related supports
- Additional funding to support the mental health and well-being of students and staff
- Technology
- Subsidies to support services for students whose first language is not English
- Reduction to secondary school pupil foundation grants tied to the introduction of E-learning requirements for graduation
- Benchmark increases to the non-staff portion of School Operations allocation
- Elimination of top-up funding for those boards that experienced a reduction in enrolment tied to COVID-19
- Direction on virtual class sizes (pupil to teacher ratio)

At 2020-2021 Revised Estimates, the Ministry provided boards that experienced a decline in enrolment, with an additional grant to support the overall enrolment decline from 2020-2021 Estimates. This year, the Ministry indicated that boards should take a conservative approach in planning for the 2021-2022 school year due to the general enrolment uncertainty that has been experienced provincially. Boards were also directed to plan for virtual learning using existing class size averages.

The Ministry provides targeted one-time grants (PPF) as part of annual funding announcements. For 2021-22, the following PPF grants were announced:

- Math Strategy
- Well-Being and Mental Health bundle
- Educators Autism Additional Qualification (AQ) subsidy
- Parents Reaching Out (PRO) grant
- Learning and Innovation Fund for Teachers
- COVID-19 funding supports for staffing
- COVID-19 Enhanced cleaning protocols for transportation
- COVID-19 Special Education, mental health and well-being and equity
- COVID-19 Re-engaging students and reading assessment supports
- COVID-19 School operations ventilation systems maintenance

The following PPF grants were announced with details to follow. Revenues and expenses are not included in the proposed budget:

- Indigenous Education: Indigenous Graduation Coach, Aboriginal Youth Entrepreneurship Program
- Math Strategy Additional Qualifications (AQ)
- Special Education Developmental Disabilities Pilot - Student Transitions
- Student Pathways
- Supporting Student Potential: Grad Coach Program for Black Students, Transportation Supports for Children and Youth in Care, Human Rights and Equity Advisors, Demographic Data Gathering, Culturally Relevant and Responsive Pedagogy, Guidance and Career Education Additional Qualification (AQ) Subsidies, Pilot to Support Early Intervention in math for Students with Special Education Needs
- System Support and Efficiencies: Broadband Modernization Program, Nwe Teacher Induction Program, Excellence in Education Administration
- COVID-19 Connectivity supports for remote learning technology

Certain PPF grants from prior years have now been transferred into the GSNs which is a signal that they are likely permanent. The following PPFs have been transferred into the GSN:

- Specialist High Skills Major
- After-School Skills Development (ASSD) Program

## **2021-22 Program Delivery Model**

Given the complexities related to the delivery of programs and services while COVID continues to be present in the Region, certain assumptions were made to assist management in the development of the proposed budget.

The budget has been prepared based on the assumption that elementary schools will open like a normal school year and secondary schools will start the year using the current quadmester model with a shift to a normal semester in February 2022.

The government has provided funding for legislated class sizes with an additional amount for one-time flexibility based on local needs. Management has proposed using the flexibility funds for additional staff to reduce class sizes, operate a virtual school, engage in literacy improvement planning, and support the engagement of students who may not be on track to graduate with their peers.

At this point in time, the Board does not yet know how many families will choose virtual learning for the upcoming year. The budget reflects some additional administrative staff for the virtual school and will assess needs once more details are known.

Finally, the Ministry indicated that in order to respond to challenges faced in the upcoming year, there will be a "renewed focus and support on learning recovery and renewal, equity and student mental health and well-being, while continuing to implement strategies that protect the health and safety of students and support flexibility in school board operations." (*B07 Planning for the 2021-22 School Year*)



## **Continued Pandemic Response**

As was noted earlier, the proposed 2021-2022 school year budget is based upon a somewhat modified return to school. 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 board specific notable COVID-19 related items are outlined below.

### **Mode of Delivery**

The Ministry has requested that school boards plan for the first part of the year to reflect the current landscape with potential to shift modes in the latter half of the year. The Ministry acknowledges that next year may require similar health and safety measures to 2020-2021 for staff and students. This is a difficult task for boards given the restrictions within collective agreements and lack of flexibility available. The Ministry has provided some COVID-19 supports indicating to boards that more may be available depending on persistence of the pandemic.

### **Personal Protective Equipment (PPE)**

The Ministry will continue to provide most of the required PPE for students and staff through the Ministry of Government and Consumer Services. The balance of the PPE and supplies required for the safe delivery of programs and services in our schools has been incorporated into the proposed budget.

### **Staffing**

As is noted above, management plans to reduce class sizes where possible to assist with social distancing, especially for students under 12 that are not eligible for vaccination.

Staffing for teacher absences was difficult during 2020-21 as replacements were required for those teachers who were placed in isolation by public health. Classroom Supervisors (unqualified teachers) will continue to be an important resource for the upcoming school year to ensure classes are supported.

Custodial staff will continue with their modified cleaning schedules in the fall to ensure disinfection continues to be a top priority.

### **Investments in Technology and Internet**

The budget proposes to continue the provision of tech devices and internet access for virtual learning in 2021-2022 where families are unable to do so on their own.

With the increased need for staff and student support due to virtual learning, an additional consultant has been included in the budget to support best practices and innovation in classrooms.

### **Community Use of Schools and 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.



## **Extended Day Programs**

Extended day programs have been planned for the 2021-2022 school year, although preliminary registrations for the program are down. As extended day programs are an important part of a seamless day for many students and families, the decision was made to run the programs as long as it is safe to do so. The budget incorporates an operating loss for the program (approximately \$850,000) which has been subsidized from funding for other programs and services. During 2020-21, financial relief/subsidies were provided by the Region of Waterloo. No estimate of relief/subsidies has been included in the proposed budget as there has been no commitment from the Region to continue this process.

## **Transportation**

Additional cleaning will be maintained for high touch areas on vehicles, and PPE will still be required, at least for the first part of the year. Student Transportation Services of Waterloo Region has provided budget information assuming cohorting will still be in place for secondary students in the fall. Should this assumption change, revised budgets will be required in the fall.

## **International Education**

The closure of Canadian borders has directly impacted our ability to enrol international students into our system. However, in the latter part of 2020-2021, the program saw a modest increase in students interested in coming to Canada and entering our system. As such, the number of students for the upcoming year has been increased over the prior year. All associated revenues and expenditures have been incorporated into the international education budget, which is expected to break even for the 2021-22 school year.

## **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 147 students over 2020-2021.

A conservative approach was taken to ensure the budget does not over-estimate enrolment and revenues as the impact of COVID on registrations has been unpredictable to date. Enrolment has been monitored regularly since the enrolment was set. Based on current trending, the projection appears reasonable.

## **Vaccination**

Public Health continues to encourage staff and students, aged 12 and over, to obtain the vaccine. The Board and Ministry priority is to get staff and students back to face-to-face learning as soon as it is safe to do so. Vaccination will support this objective.







## Budget Details

Budget Process  
Key Planning Risks  
Financial Snapshot: Revenues  
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Financial Snapshot: Expenditures  
Financial Snapshot: Staffing  
Revenue details  
Expenditure details  
Accumulated Surpluses  
Deferred Revenues

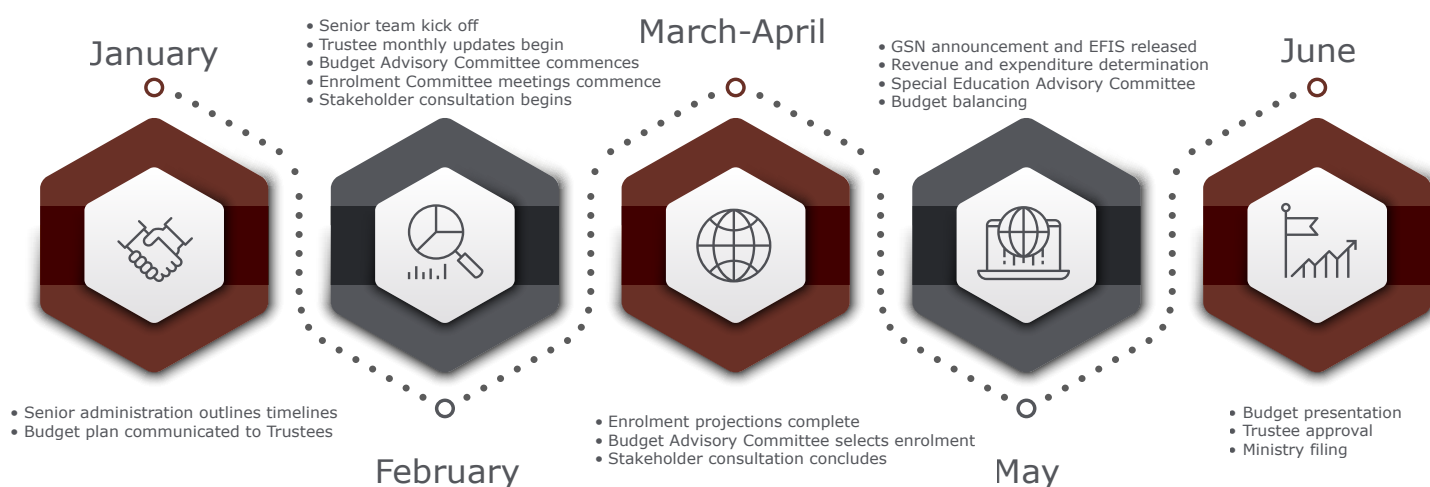
## Budget Process

The budget process for 2021-2022 engaged budget holders starting in February 2021. 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 2021-2022.

The Elementary and Secondary Enrolment Committees met to 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.

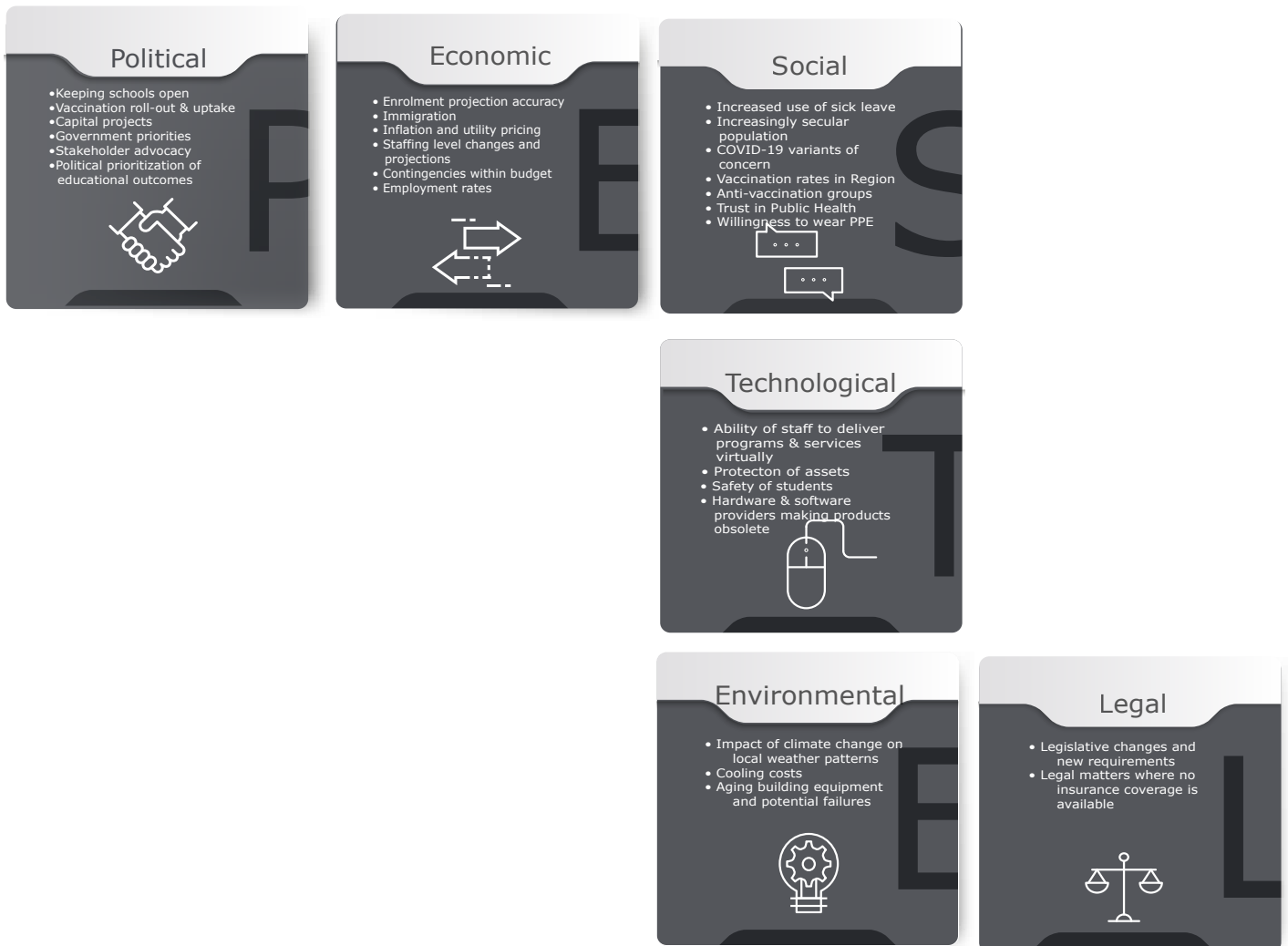
Senior administration and trustees were kept informed on budget progress with frequent updates. This allowed for timely management review and changes as required



## 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 serve a distinct purpose towards carrying out government goals and mandates for the education sector.

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimates</b>	<b>Estimates</b>
Grants for Student Needs	\$ 224,827,892	\$ 227,722,418	\$ 243,990,805	\$ 251,515,042
Local taxation	54,010,609	54,010,609	54,943,060	53,373,887
Targeted grants (PPF)	2,768,142	2,379,211	1,359,875	3,642,035
Other revenue	16,533,499	14,721,484	14,451,134	13,827,066
<b>Total revenue</b>	<b>\$298,140,142</b>	<b>\$298,833,722</b>	<b>\$314,744,874</b>	<b>\$322,358,030</b>

## Financial Snapshot: Enrolment

Total day school enrolment for 2021-2022 is projected to be 24,280 (2020-2021: 24,133). This is an increase of 147 full time students over the projection from last year. The 0.6% increase is both a realistic and conservative estimate given the uncertainty around registration choices families may make.

	<b>2019-2020</b>	<b>2020-2021</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Estimates</b>	<b>Forecast</b>	<b>Estimates</b>
Junior Kindergarten	1,629	1,581	1,486	1,510
Senior Kindergarten	1,695	1,757	1,647	1,659
Grades 1-3	5,065	5,214	5,066	5,169
Grades 4-8	8,524	8,555	8,526	8,697
<b>Total Elementary</b>	<b>16,913</b>	<b>17,107</b>	<b>16,725</b>	<b>17,035</b>
<b>Total Secondary</b>	<b>6,830</b>	<b>7,026</b>	<b>7,023</b>	<b>7,245</b>
<b>Total enrolment</b>	<b>23,743</b>	<b>24,133</b>	<b>23,748</b>	<b>24,280</b>





## 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.

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimates</b>	<b>Estimates</b>
Salary and benefits	\$ 243,381,854	\$ 244,073,083	\$ 255,574,342	\$ 263,398,937
Capital and debt	20,505,150	20,449,554	20,479,676	21,173,828
Student transportation	6,382,244	6,232,053	7,234,404	7,552,215
Other expenditures	26,811,650	27,834,470	31,456,452	30,233,050
<b>Total expenditures</b>	<b>\$297,080,898</b>	<b>\$298,589,160</b>	<b>\$314,744,874</b>	<b>\$322,358,030</b>

## Financial Snapshot: Staffing

Total staffing expenditures for 2021-2022 are projected to be \$263.4M (2020-2021: \$255.6M). This is an increase of \$7.8M, which reflects a net increase of 26 full time staff over the same period last year. This increase includes associated contractual and benefit increases. An additional investment in classroom staff has been made to reduce class sizes where possible.

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimates</b>	<b>Estimates</b>
Teachers	1,411	1,445	1,463	1,501
CYCWs	45	48	52	54
EAs	367	372	372	372
ECEs	167	180	184	156
<b>Total Classroom</b>	<b>1,990</b>	<b>2,045</b>	<b>2,071</b>	<b>2,083</b>
Administrative	234	233	242	248
Facility Services	183	180	203	206
Other Support Staff	193	182	188	193
<b>Total Support Staff</b>	<b>610</b>	<b>595</b>	<b>633</b>	<b>647</b>
<b>Total Staff</b>	<b>2,600</b>	<b>2,640</b>	<b>2,704</b>	<b>2,730</b>

## Revenue details

Enrolment is the main driver for school 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 \$7.5M (3.1%) is due to the following:

- Increase in enrolment
- Increase of Temporary Accommodation funding
- Funding of centrally negotiated collective agreements
- Movement of several PPFs into GSN
- Increase in Ministry benchmark amounts including, but not limited to:
  - Differentiated Special Education Needs Allocation (DSENA)
  - Operations and Maintenance
  - Recent immigration supplement

### 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 \$3.6M (2020-2021: \$1.4M) in additional PPFs. This year, many PPFs were moved into the GSN, signalling permanent funding for boards. Included in this amount is \$2.9M of COVID-19 funding to support staffing, mental health and transportation needs. The Ministry previously signalled that Boards would not be receiving any COVID-19 supports so this was a welcome addition to the announcement. The Ministry also indicated that there may be additional funds available during the year depending on the government's success in curtailing the COVID-19 virus.

### Other Revenues

Other revenues comprise a small part of the Board's overall budget. Management makes certain assumptions based on contracts or historical trending in order to estimate budgets.

The year over year change of \$0.6M (-5.3%) is due to the following:

- Reduction in anticipated enrolment in the Extended Day program
- Increased International student tuition fees and related revenues based on commitments of students to return to or remain in Canada
- Reduction in Community Use rentals, assumed to resume to normal operations in the latter part of the school year

## Expenditure details

Salary and benefit expenditures constitute 81.7% of the Board budget. These are determined by Ministry ratios, collective agreements, legislation, student needs, and administration. Due to determining factors cited previously, managing changes can prove difficult.

### Salary and benefits

The year over year change of \$7.8M (3.1%) is due to the following:

- Adjusted teacher and support staff complement to reduce class sizes and respond to student needs
- Additional staff to support departmental needs
- Increased sick leave and missed planning time based on trending
- Centrally negotiated collective agreements and associated payroll costs
- Offset by decreases in DECE staff due to lower JK/K and Extended Day registration

### Capital and debt

The year over year change of \$0.7M (3.4%) is due to the following:

- Reduction in long term debt interest
- Timing of construction projects
- Additional computer hardware, software, and vehicle purchases

### Student transportation

The year over year change of \$0.3M (4.4%) is due to the following:

- Centrally negotiated collective agreements
- Increase in bus operator contracts
- Additional cleaning funding

### Other expenditures

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

The year over year change of \$1.2M (-3.9%) is due to the following:

- Decrease in utility budget
- Decrease in computer technology investments
- Decrease in resource specific PPFs announced
- Increase in contracts and fees

## 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 financial health based on the amount of accumulated surpluses maintained.

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimates</b>	<b>Estimates</b>
Opening balance	\$ 7,049,534	\$ 7,998,388	\$ 8,134,551	\$ 8,025,153
Contributions	1,059,252	244,562	-	-
Draws	(109,398)	(109,399)	(109,398)	(109,398)
<b>Closing balance</b>	<b>\$ 7,999,388</b>	<b>\$ 8,134,551</b>	<b>\$ 8,025,153</b>	<b>\$ 7,915,755</b>

### Composition of Accumulated Surplus

Operating surplus	\$ 2,940,651
Network Infrastructure	1,624,516
Early Learning resources and Learning Priorities Funding	1,174,804
Administrative capital	715,385
Insurance	150,000
Sinking Fund Interest/Committed Capital (Committed)	1,137,744
WSIB (Committed)	168,555
Transportation (Committed)	4,100





## Deferred Revenues

Deferred revenues are surpluses which are governed by external funders or by legislative criteria. They are not available for general use.

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimates</b>	<b>Estimates</b>
Opening balance	\$ 28,466,406	\$ 28,193,166	\$ 27,968,206	\$ 23,122,252
Contributions	20,955,931	15,246,149	15,158,559	5,414,738
Draws	(21,229,171)	(15,471,109)	(20,004,513)	(17,077,815)
<b>Closing balance</b>	<b>\$ 28,193,166</b>	<b>\$ 27,968,206</b>	<b>\$ 23,122,252</b>	<b>\$ 11,459,175</b>

### Composition of Deferred Revenue

Proceeds of Disposition (POD): Capital	\$ 8,545,354
Ministry of Education grants: Operating	1,389,654
Other Third Party: Operating	1,283,512
Other Third Party: Capital	240,655







## **Budget Summaries**

Dashboard Report  
Ministry Compliance Report  
Comparative Revenue Summaries  
Comparative Expenditure Summaries

# Dashboard Report

## Summary of Financial Results

(\$ thousands)	2020-21	2020-21	2021-22	Year Over Year Change
	Budget	Forecast	Budget	%
<b>Revenue</b>				
Provincial Grants (GSN)	274,842,359	276,212,595	278,807,650	1.4%
Grants for Capital Purposes	6,612,050	6,531,072	6,559,580	14.3%
Non-GSN Grants	3,792,650	11,536,184	6,083,657	2,391,007
Non-Grant Revenue	12,018,359	10,133,487	11,385,444	60.4%
Amortization of DCC	17,439,456	16,709,451	18,521,699	5.3%
<b>Total Revenue</b>	<b>314,724,874</b>	<b>321,122,789</b>	<b>322,358,030</b>	<b>2.4%</b>
<b>Expenses</b>				
Classroom	219,102,242	226,326,066	225,305,372	2.8%
Non-Classroom	40,760,402	40,137,514	41,740,500	2.4%
Transportation	27,254,150	27,350,424	27,552,215	4.4%
Pupil Accommodation	27,254,150	27,350,424	27,552,215	4.4%
Capital	2,800,823	3,045,627	2,542,730	-2.1%
Amortization	17,588,853	16,709,451	18,631,098	-12.0%
<b>Total Expenses</b>	<b>314,724,874</b>	<b>321,122,789</b>	<b>322,358,030</b>	<b>5.9%</b>
<b>Balance before Accum Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.4%</b>
<b>Accumulated Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) - end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: GSN - Grants for Student Needs

Note: DCC - Debt for Capital Contribution

Note: 2020-2021 Forecast is as at Q2: February 2021

## Changes in Revenue

**Provincial Grants:** Increase due to enrolment, provincially negotiated labour enhancements and revised benchmarks

**Capital Grants:** Increase due to temporary accommodation table amount offset by reduced interest on long term debt

**Non-GSN Grants:** Increase due to timing of Priorities and Partnership Funding announcements

**Non-Grant Revenue:** Decrease due to projected decrease in Extended Day program revenues offset by a moderate increase anticipated in International Education

**Amortization of DCC:** Increase due to timing of construction projects

**Changes in Expenses**

**Classroom:** Increase due to staff required to lower class size ratios and to respond to student needs, and labour enhancements. Offset by reductions in Extended Day programming, chromebook and PPE purchases

**Non-Classroom:** Increase due to reduced interest on long term debt and support staff hired. Offset by a reduction in Con Ed programming due to lower anticipated enrolment

**Pupil Accommodation:** Decrease due to utility savings and prior year PPE purchases offset by labour enhancements and contract increases

**Capital:** Decrease due to reduced interest on long term debt

**Amortization:** Increase due to timing of construction projects

## Definition of provincially negotiated enhancements:

This term, used throughout the document, refers to clauses arising from provincial collective bargaining discussions and associated collective agreements ending 2019-2020. Generally, enhancements include the following:

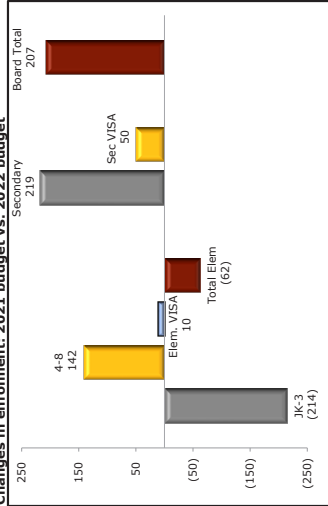
- Benchmark salary increases
- Employee Life Health Trust (benefits)

## Summary of Enrolment

ADE	2020-21	2020-21	2021-22	Year Over Year Change
	Budget	Forecast	Budget	%
<b>Elementary</b>				
JK-3	8,552	8,199	8,338	-2.5%
4-8	8,555	8,526	8,697	1.7%
VISA Students	10	14	20	100.0%
<b>Total Elementary</b>	<b>17,117</b>	<b>16,739</b>	<b>17,055</b>	<b>-0.4%</b>
<b>Secondary &lt;21</b>				
9-12 of the Board	7,026	7,023	7,245	3.1%
VISA Students	100	132	150	50.0%
<b>Total Secondary</b>	<b>7,126</b>	<b>7,155</b>	<b>7,395</b>	<b>3.8%</b>
<b>Total</b>	<b>24,243</b>	<b>23,894</b>	<b>24,450</b>	<b>0.9%</b>

Note: VISA students pay tuition and enrolment does not affect GSNs

## Changes in enrolment: 2021 budget vs. 2022 budget



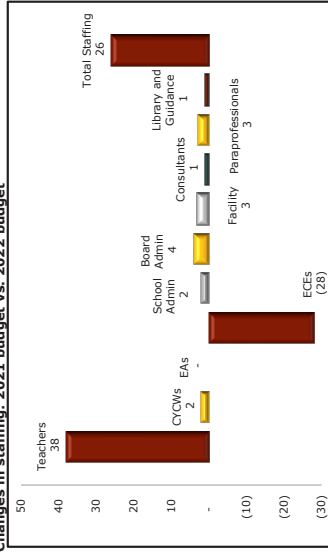
## Highlights of Changes in Enrolment:

**Elementary and Secondary:** Increase attributed to a conservative return to school

## Summary of Staffing

FTE	2020-21	2020-21	2021-22	Year Over Year Change
	Budget	Forecast	Budget	%
<b>Classroom</b>				
Classroom Teachers	1,463	1,522	1,501	2.6%
Child & Youth Care Workers	52	53	54	3.8%
Educational Assistants	372	366	372	0.0%
Early Childhood Educators	184	172	156	(28)
<b>Total Classroom Staff</b>	<b>2,071</b>	<b>2,113</b>	<b>2,083</b>	<b>1.2%</b>
<b>Other Support Staff</b>				
School Administration	165	164	167	2
Facility Services	77	79	81	4
Consultants	203	203	206	3
Paraprofessionals	27	26	28	1
Librarians	98	96	100	3
Guidance	63	64	64	1
<b>Total Other Support Staff</b>	<b>633</b>	<b>634</b>	<b>647</b>	<b>1.4%</b>
<b>Total Staffing</b>	<b>2,704</b>	<b>2,747</b>	<b>2,730</b>	<b>1.0%</b>

## Changes in staffing: 2021 budget vs. 2022 budget



## Highlights of Changes in Staffing:

**Classroom Teachers:** Increase due to enrolment and support for class size reduction

**ECCEs:** Decrease due to student needs

**Facility Services:** Increase due to enrolment and Extended Day program registrations

**Paraprofessionals:** Increase due to added square footage for new portables and St. Boniface new school

**School Administration:** Increase due to administrative needs

**Board Administration:** Increase due to PPEs and support staff required



# Ministry Compliance Report

Submission Version: Board Working Version  
 School Board Name: Waterloo Catholic DSB  
 School Year: 2021-22  
 Cycle: Estimates

## Compliance Report

### Administration and Governance

Gross Expenses excluding internal audit	10,370,097
Other incomes	3,143,432
Net Expenses excluding internal audit	7,226,665
Funding allocation excluding internal audit	7,424,597
Overspending on Administration and Governance	0
Compliant /Non-compliant	COMPLIANT

### Is the board in a Multi-Year recovery Plan?

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

### Balanced Budget Determination

1.1	In-year revenues (Sch 9, line 10.0 - Sch 9, line 4.4)	337,321,649
1.1.1	In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 + item 1.3.1 - item 1.4 - item 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1)	14,963,620
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	322,358,029
1.3	In-year surplus/(deficit) for compliance purposes	0
	.....Item 1.1 - item 1.1.1 - Item 1.2	
		COMPLIANT
1.4	If item 1.3 is greater or equal to zero, 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)	279,034,849
1.6	1% of item 1.5	2,790,348
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	7,915,754
1.8	Lesser of item 1.6 and item 1.7	2,790,348
1.9	If the amount of deficit on at item 1.3 is less than item 1.8, then the board is in compliance. If the board is not in compliance, see the calculation below. (Note 1)	COMPLIANT

### Compliance Calculation After Ministry Approval Amount (Education Act 231 (1) (b))

1.10	Amount of Ministerial approval received allowing in-year deficit to exceed item 1.8	-
1.11	Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10	2,790,348
		COMPLIANT
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: School boards will need to seek ministry approval if line 1.9 of the Board Active Compliance Report indicates "Not Compliant". The Stabilization COVID-19 Support funding and the Supplemental COVID-19 Support funding will be calculated after the school boards' 2021-22 Estimates submission, and will be loaded by the ministry into Schedule 9.1, line 2.01 and line 2.02, respectively, of the FO Active version.

# Comparative Revenue Summary

	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimates	2020-2021 Forecast	2021-2022 Estimates	Year over Year Change		Material Variance Note
						\$ Increase (Decrease)	% Increase (Decrease)	
<b>Grant Revenues</b>								
Pupil Foundation	126,761,172	121,721,474	134,801,380	132,877,471	136,572,111	1,770,731	1.3%	
School Foundation	15,999,556	16,675,240	16,940,981	16,745,242	17,185,386	244,405	1.4%	
Special Education	32,173,463	33,852,409	34,567,598	34,653,716	35,602,021	1,034,423	3.0%	
Language Allocation	7,286,418	8,112,943	8,516,349	7,388,611	8,364,431	(151,918)	(1.8%)	
Learning Opportunities	6,303,238	3,933,191	6,004,424	6,068,879	6,711,883	707,459	11.8%	
Adult Education, Continuing Education	3,259,649	3,517,866	4,136,688	3,306,533	3,289,351	(847,337)	(20.5%)	
Teacher and DECE Q&E	26,214,675	25,589,045	28,542,701	25,398,095	28,948,873	406,172	1.4%	
Teacher Job Protection Funding	-	5,279,612	-	-	-	-	0.0%	
Transportation	7,068,727	7,124,491	7,339,260	7,141,804	7,415,172	75,912	1.0%	
Administration and Governance	7,371,057	7,450,400	7,660,893	7,591,882	7,701,298	40,405	0.5%	
School Operations	22,598,218	23,558,655	24,091,734	23,954,482	24,687,184	595,450	2.5%	
Indigenous Education	305,369	454,807	511,964	523,317	436,948	(75,016)	(14.7%)	
Safe Schools Supplement	473,974	432,590	705,152	698,884	849,989	144,837	20.5%	
Community Use of Schools Grant	409,983	311,926	321,196	321,196	326,422	5,226	1.6%	
New Teacher Induction program	208,769	239,596	223,886	226,194	227,157	3,271	1.5%	
Rural and Northern Education Fund	43,320	60,781	80,178	80,368	91,449	11,271	14.1%	
Permanent Financing - NPF	397,975	397,975	397,975	397,975	397,975	-	0.0%	
GSN Enrolment Stabilization	-	-	-	8,537,513	-	-	0.0%	
Support for COVID-19 Outbreak	-	-	-	300,433	-	-	0.0%	
<b>Regular Operating On-going Grants</b>	<b>256,875,563</b>	<b>258,713,001</b>	<b>274,842,359</b>	<b>276,212,595</b>	<b>278,807,650</b>	<b>3,965,291</b>	<b>1.4%</b>	a.
<b>Grants for Capital Purposes</b>								
School Renewal	466,390	210,997	378,583	259,171	309,487	(69,096)	(18.3%)	
Temporary Accommodation	1,583,575	2,901,369	3,566,574	3,566,574	4,662,081	1,095,507	30.7%	
Short-term Interest	54,570	51,341	90,499	128,933	352,780	262,281	289.8%	
Debt Funding for Capital	3,278,806	2,903,634	2,576,394	2,576,394	2,235,232	(341,162)	(13.2%)	
<b>Total Capital Grants</b>	<b>5,383,341</b>	<b>6,067,341</b>	<b>6,612,050</b>	<b>6,531,072</b>	<b>7,559,580</b>	<b>947,530</b>	<b>14.3%</b>	
<b>Other Non-GSN Grants</b>								
Continuing Education	2,362,708	2,424,109	2,432,775	2,433,493	2,441,622	8,847	0.4%	
Partnership and Priorities Fund (PPF)	2,768,142	2,379,211	1,359,875	9,102,691	3,642,035	2,282,160	167.8%	
<b>Total Non-GSN Grants</b>	<b>5,130,850</b>	<b>4,803,320</b>	<b>3,792,650</b>	<b>11,536,184</b>	<b>6,083,657</b>	<b>2,291,007</b>	<b>60.4%</b>	
<b>Non-Grant Revenue</b>								
Continuing Education Fees	3,060,671	2,372,160	2,625,863	2,607,067	2,668,874	43,011	1.6%	
Rentals	895,630	473,369	737,191	565,528	667,359	(69,832)	(9.5%)	
Interest	523,300	491,584	350,000	300,000	300,000	(50,000)	(14.3%)	
Tuition Fees	4,235,743	3,481,164	2,804,500	2,167,315	3,054,750	250,250	8.9%	
Extended Day Fees	4,063,818	4,077,448	4,467,980	3,127,054	3,035,726	(1,432,254)	(32.1%)	
Other International Fees	799,561	717,623	419,100	462,159	925,950	506,850	120.9%	
Other	592,068	684,027	613,725	904,364	732,785	119,060	19.4%	
<b>Total Non-Grant Revenue</b>	<b>14,170,791</b>	<b>12,297,375</b>	<b>12,018,359</b>	<b>10,133,487</b>	<b>11,385,444</b>	<b>(632,915)</b>	<b>(5.3%)</b>	
<b>Deferred Revenues</b>								
Amortization of DCC	16,579,597	16,952,685	17,479,456	16,709,451	18,521,699	1,042,243	6.0%	
<b>Net Deferred Revenue</b>	<b>16,579,597</b>	<b>16,952,685</b>	<b>17,479,456</b>	<b>16,709,451</b>	<b>18,521,699</b>	<b>1,042,243</b>	<b>6.0%</b>	
<b>Total Revenue and Grants</b>	<b>298,140,142</b>	<b>298,833,722</b>	<b>314,744,874</b>	<b>321,122,789</b>	<b>322,358,030</b>	<b>7,613,155</b>	<b>2.4%</b>	

## Explanations of Material Grant Variances

- Increase due to day-school enrolment, labour enhancements, PPFs moving into the GSN and revised benchmarks offset by an anticipated decrease in Con Ed
- Increase due to table amount amendment
- Decrease due to timing of construction projects
- Decrease due to lower interest received in relation to aging long term debt and no new debt issuance
- Increase due to timing of PPF announcements and COVID supports provided offset by PPFs moved into the GSN
- Decrease anticipated due to timing of cash on hand and trending
- Increase due to an anticipated moderate increase in International students committing to return including associated homestay and custodial fees
- Decrease due to prior year assumption that school year would be a regular return of students to school
- Increase due to assumption that rebates and miscellaneous revenues would return to pre-COVID trending

# Comparative Expenditure Summary

	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimates	2020-2021 Forecast	2021-2022 Estimates	Year Over Year Change		Material Variance Note
						\$ Increase (Decrease)	% Increase (Decrease)	
<b>Classroom Instruction</b>								
Teachers	146,324,337	149,635,566	157,969,294	163,827,993	163,908,112	5,938,818	3.8%	
Supply Teachers	4,672,738	3,036,076	4,091,251	4,449,210	4,734,250	642,999	15.7%	
Educational Assistants	17,872,592	18,372,541	18,278,246	17,747,458	18,393,181	114,935	0.6%	
Designated Early Childhood Educators	9,292,633	10,039,470	10,148,489	9,439,547	8,746,606	(1,401,883)	(13.8%)	
Classroom Computers	3,061,191	5,073,949	3,704,695	4,598,840	3,179,388	(525,307)	(14.2%)	
Textbooks and Supplies	5,077,951	4,868,899	5,352,429	6,490,533	5,937,019	584,590	10.9%	
Professionals and Paraprofessionals	11,737,450	11,844,241	12,444,314	12,778,948	13,206,465	762,151	6.1%	
Library and Guidance	5,262,010	5,245,802	5,267,720	5,395,867	5,455,206	187,486	3.6%	
Staff Development	1,197,001	890,352	1,339,869	1,111,977	1,207,139	(132,730)	(9.9%)	
Department Heads	487,971	480,311	505,935	486,593	538,006	32,071	6.3%	
One-time provincial remedy payments	-	-	-	-	-	-	0.0%	
<b>Total Classroom</b>	<b>204,985,874</b>	<b>209,487,207</b>	<b>219,102,242</b>	<b>226,326,966</b>	<b>225,305,372</b>	<b>6,203,130</b>	<b>2.8%</b>	a.
<b>Non-Classroom</b>								
Principal and Vice-Principals	9,370,510	9,819,077	9,926,373	10,214,445	10,326,692	400,319	4.0%	
School Office	6,216,119	6,006,425	6,411,837	6,271,527	6,304,864	(106,973)	(1.7%)	
Co-ordinators and Consultants	5,502,073	4,237,526	4,747,598	4,091,603	5,375,459	627,861	13.2%	
Continuing Education	10,798,748	9,068,078	10,167,883	9,150,829	9,363,388	(804,495)	(7.9%)	
<b>Total Non-Classroom</b>	<b>31,887,450</b>	<b>29,131,106</b>	<b>31,253,691</b>	<b>29,728,404</b>	<b>31,370,403</b>	<b>116,712</b>	<b>0.4%</b>	b.
<b>Administration</b>								
Trustees	254,138	211,767	247,001	235,582	246,163	(838)	(0.3%)	
Director and Supervisory Officers	1,578,887	1,718,757	1,614,349	1,585,583	1,678,405	64,056	4.0%	
Board Administration	7,175,442	7,946,797	7,651,361	8,587,941	8,445,529	794,168	10.4%	
<b>Total Administration</b>	<b>9,008,467</b>	<b>9,877,321</b>	<b>9,512,711</b>	<b>10,409,106</b>	<b>10,370,097</b>	<b>857,386</b>	<b>9.0%</b>	c.
Transportation	6,382,244	6,232,053	7,234,404	7,350,424	7,552,215	317,811	4.4%	
School Operations and Maintenance	23,845,324	23,310,322	26,783,567	27,293,640	26,276,627	(506,940)	(1.9%)	
School Renewal	466,390	210,997	378,583	259,171	309,488	(69,095)	(18.3%)	
Other Pupil Accommodation	3,816,154	3,278,071	2,890,823	3,045,627	2,542,730	(348,093)	(12.0%)	
Amortization and Write-downs	16,688,995	17,062,083	17,588,853	16,709,451	18,631,098	1,042,245	5.9%	
<b>Total Pupil Accommodation</b>	<b>44,816,863</b>	<b>43,861,473</b>	<b>47,641,826</b>	<b>47,307,889</b>	<b>47,759,943</b>	<b>118,117</b>	<b>0.2%</b>	d.
<b>Total Expenditures</b>	<b>297,080,898</b>	<b>298,589,160</b>	<b>314,744,874</b>	<b>321,122,789</b>	<b>322,358,030</b>	<b>7,613,156</b>	<b>2.4%</b>	

## Explanation of variances:

- Increase due to provincially negotiated labour enhancement and staff required to lower class sizes and address student needs. This is partially offset by reduced staff for Extended Day and prior year provision for chromebooks and PPE.
- Increase due to staffing needs, labour enhancements, PPFs received and International programming costs
- Increase due to additional staff for departmental needs, labour enhancements and centrally purchased IT costs offset by a telephony and contract savings
- Increase due to timing of construction projects
- Decrease due to lower interest charged on aging long term debt and no new debt issued



## Planning Area Reports

2020-2021 vs 2021-2022 Estimates by Planning Area

### **Capital Budget**

Capital and debt

### **Operating Budget**

Board Administration  
Student Transportation  
Operations and Maintenance  
Learning Services



## 2020-2021 Estimates vs. 2021-2022 Estimates by Planning Area

	Learning Services							
	Program Services		Special Education		Continuing Education		Total Learning Services	
	2020-2021 Estimates	2021-2022 Estimates	2020-2021 Estimates	2021-2022 Estimates	2020-2021 Estimates	2021-2022 Estimates	2020-2021 Estimates	2021-2022 Estimates
<b>Expenditures</b>	204,074,019	208,013,446	36,114,031	39,298,941	10,167,883	9,363,388	250,355,933	256,675,775
Revenues	202,576,584	205,848,033	35,724,060	38,411,015	10,167,883	9,363,388	248,468,527	253,622,436
Surplus/(Deficit) before planning area transfers	(1,497,435)	(2,165,413)	(389,971)	(887,926)	-	-	(1,887,406)	(3,053,339)
Surplus from Board Admin	63,678	195,439	-	-	-	-	63,678	195,439
Surplus from Operations	1,328,901	1,969,974	389,971	887,926	-	-	1,718,872	2,857,900
Surplus from Transportation	104,856	-	-	-	-	-	104,856	-
<b>Total Revenues</b>	<b>1,497,435</b>	<b>2,165,413</b>	<b>389,971</b>	<b>887,926</b>	<b>-</b>	<b>-</b>	<b>1,887,406</b>	<b>3,053,339</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	Operations and Maintenance		Capital and Debt		Student Transportation		Board Administration	
	2020-2021 Estimates	2021-2022 Estimates	2020-2021 Estimates	2021-2022 Estimates	2020-2021 Estimates	2021-2022 Estimates	2020-2021 Estimates	2021-2022 Estimates
<b>Expenditures</b>	27,162,150	26,586,115	20,479,676	21,173,828	7,234,404	7,552,215	9,512,711	10,370,097
Revenues	28,881,022	29,444,015	20,479,676	21,173,828	7,339,260	7,552,215	9,576,389	10,565,536
<b>Surplus/(Deficit)</b>	<b>1,718,872</b>	<b>2,857,900</b>	<b>-</b>	<b>-</b>	<b>104,856</b>	<b>-</b>	<b>63,678</b>	<b>195,439</b>

	Total Board	
	2020-2021 Estimates	2021-2022 Estimates
<b>Total Expenditures</b>	<b>314,744,874</b>	<b>322,358,030</b>
<b>Total Revenues</b>	<b>314,744,874</b>	<b>322,358,030</b>
Draw from Accumulated Surplus	-	-
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>

Operating vs. Capital		
	2020-2021 Estimates	2021-2022 Estimates
<b>Total Operating</b>	<b>294,265,198</b>	<b>301,184,202</b>
<b>Total Capital</b>	<b>20,479,676</b>	<b>21,173,828</b>
<b>Total Budget</b>	<b>314,744,874</b>	<b>322,358,030</b>

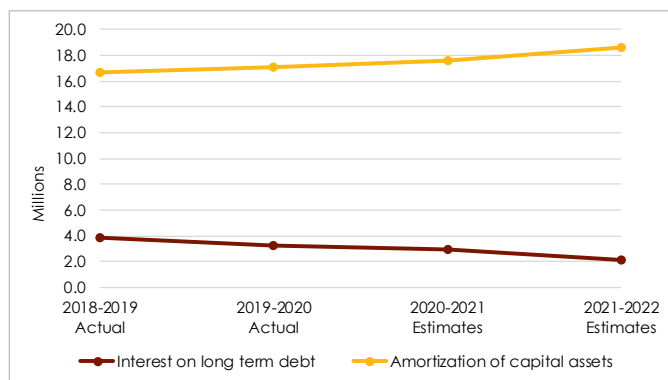
Management has separated revenues and expenses into capital and operating components as is required by the government and Board of Trustees. This separation is necessary since the funding sources each have specific rules for use, and reporting requirements.

## 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 committed 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
Grand River South	\$ 15,901,668	\$ 5,542,473	\$ -	\$ 21,444,141
Huron Brigadoon	-	13,352,657	-	13,352,657
South East Galt	7,801,900	4,226,189	-	12,028,089
Renewal and SCI projects	-	8,184,254	1,454,899	9,639,153
St. Agnes renovation	-	5,716,673	-	5,716,673
St. Boniface	844,055	-	-	844,055
Technology supports	-	-	827,502	827,502
Vehicles and FDK projects	-	-	350,000	350,000
<b>Total</b>	<b>\$ 24,547,623</b>	<b>\$ 37,022,246</b>	<b>\$ 2,632,401</b>	<b>\$ 64,202,270</b>



## Operating Budget

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

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

<b>Expenditure Category</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Estimates</b>	<b>2021-2022 Estimates</b>
Learning Services	\$ 236,873,320	\$ 238,618,312	\$ 250,355,933	\$ 256,675,775
Operations & Maintenance	24,311,714	23,521,319	27,162,150	26,586,115
Capital and debt	20,505,150	20,340,155	20,479,676	21,173,828
Board Administration	9,008,470	9,877,321	9,512,711	10,370,097
Transportation	6,382,244	6,232,053	7,234,404	7,552,215
<b>Total</b>	<b>\$297,080,898</b>	<b>\$298,589,160</b>	<b>\$314,744,874</b>	<b>\$322,358,030</b>





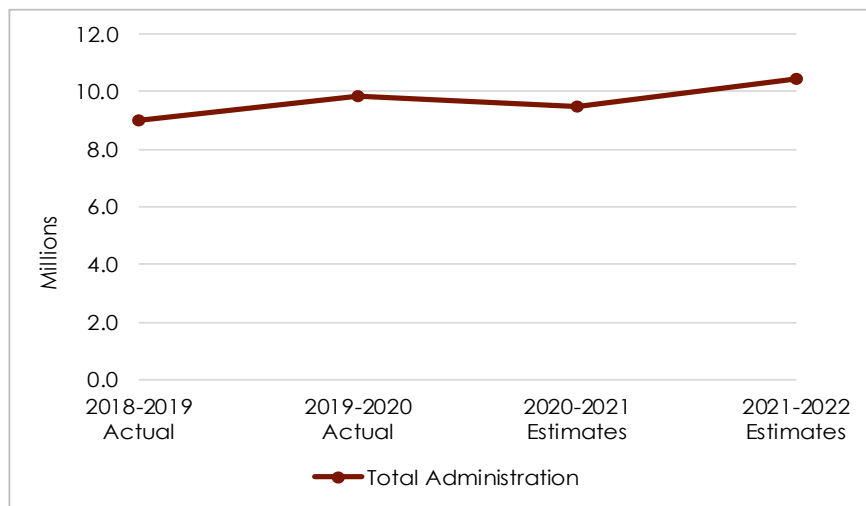
## Board Administration

Board Administration costs are comprised of staff and departmental budgets 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.

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
<b>Expenditure Category</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimates</b>	<b>Estimates</b>
Board Administration	\$ 7,175,443	\$ 7,946,797	\$ 7,651,361	\$ 8,445,529
Director & Superintendents	1,578,888	1,718,757	1,614,349	1,678,405
Trustees	254,139	211,767	247,001	246,163
<b>Total</b>	<b>\$ 9,008,470</b>	<b>\$ 9,877,321</b>	<b>\$ 9,512,711</b>	<b>\$ 10,370,097</b>

The year over year change of \$0.9M (9.0%) is due to the following:

- Centrally negotiated collective agreements and associated payroll costs
- Additional departmental staff needs
- Increase in central IT costs
- Reduction due to telephony savings, contracts and fees



## Student Transportation

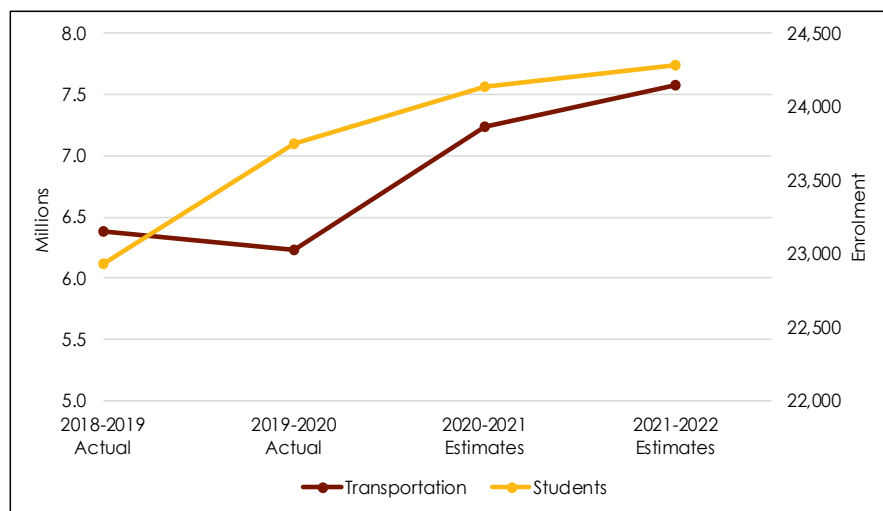
Student Transportation for all students in the Region is co-ordinated through a consortium, Student Transportation Services of Waterloo Region (STSWR). The budget represents the Board's portion of staff and departmental costs as well as bus and taxi operator costs to safely transport students from home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

	2018-2019	2019-2020	2020-2021	2021-2022
Expenditure Category	Actual	Actual	Estimates	Estimates
Direct transportation	\$ 5,353,558	\$ 5,198,453	\$ 6,140,809	\$ 6,296,941
STSWR administration	1,013,370	997,735	1,010,930	1,168,176
School travel planning	15,316	35,865	82,665	87,098
<b>Total</b>	<b>\$ 6,382,244</b>	<b>\$ 6,232,053</b>	<b>\$ 7,234,404</b>	<b>\$ 7,552,215</b>

The year over year change of \$0.3M (4.4%) is due to the following:

- Centrally negotiated collective agreements
- Increase in bus operator contracts
- Additional cleaning

At the time the budget was prepared, STSWR had not finalized and approved their budget for the upcoming school year. This delay is related to the modelling, planning, and co-ordinating for students of both boards. Given the absence of information, management has assumed that all student transportation funding received will be fully used. Amounts will be revisited at revised estimates.





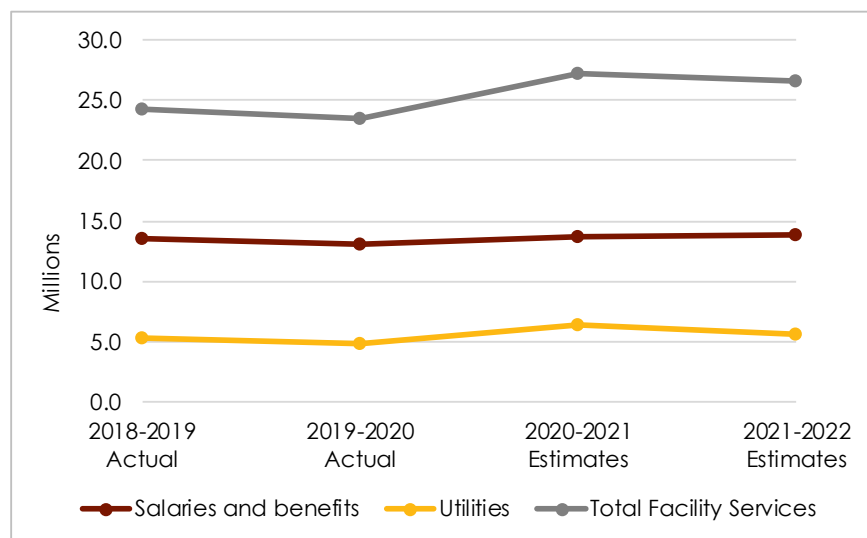
## Operations and Maintenance

Operations and maintenance envelops the Facility Services department which is comprised of custodial services, construction, maintenance, energy conservation, and facility rentals. They are responsible for the structural condition, operation and cleanliness of facilities. A welcoming, clean and safe environment contributes to the success of staff and students.

<b>Expenditure Category</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Estimates</b>	<b>2021-2022 Estimates</b>
Salaries and benefits	\$ 13,573,268	\$ 13,019,726	\$ 13,746,697	\$ 13,901,807
Utilities	5,357,197	4,855,146	6,393,457	5,658,847
Contracts and supplies	5,351,693	5,626,440	6,970,996	6,976,862
Other	29,556	20,007	51,000	48,599
<b>Total</b>	<b>\$ 24,311,714</b>	<b>\$ 23,521,319</b>	<b>\$ 27,162,150</b>	<b>\$ 26,586,115</b>

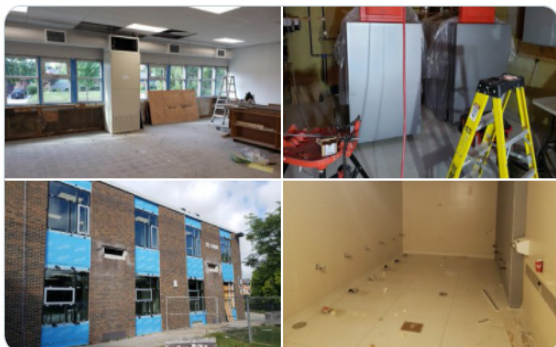
The year over year change of \$0.6M (-2.2%) is due to the following:

- Centrally negotiated collective agreements and associated payroll costs
- Additional custodial staff requirements due to increased square footage
- Increase in portable costs, contracts and cleaning supplies
- Reduction in utilities based on trending
- Reduction of COVID-19 related supplies budgeted in 2020-2021



**WCDSB Facility Service** @WCDSBFacilities · Oct 15, 2020

New windows, floors, walls, boilers, lights.....! Can't wait to see the completed renovations at St. Louis - St. Francis (K) Campus. It will be great to see staff and students wondering the halls again. @StLouisWCDSB @wcdsbCorporate



**WCDSB Facility Service** @WCDSBFacilities · Sep 11, 2020

Practicing safety and learning how to use floor equipment. Thank you Mr. Pagliaro @StBrigidAyr for sharing your expertise with our new custodial staff. @wcdsbCorporate



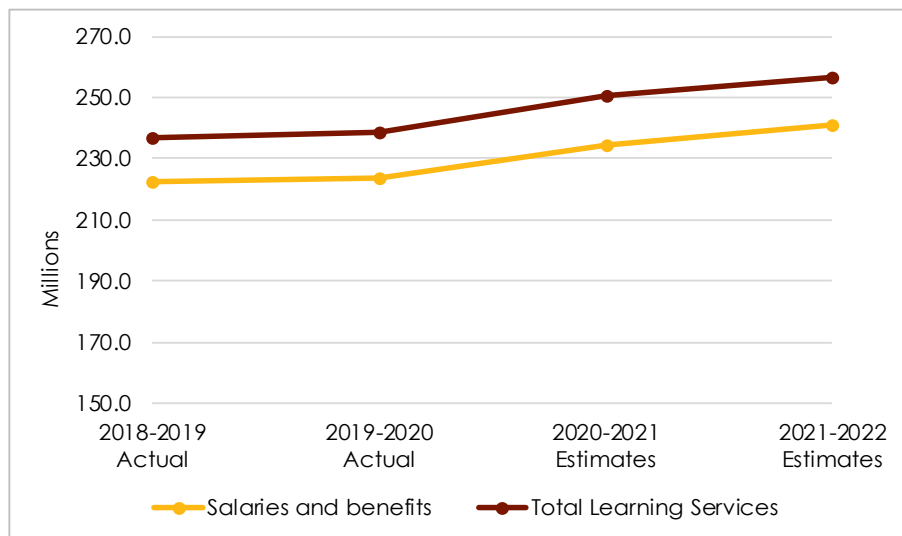
## Learning Services

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.

Expenditure Category	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimates	2021-2022 Estimates
Salaries and benefits	\$ 222,457,065	\$ 223,622,940	\$ 234,190,997	\$ 241,345,350
Textbooks and resources	7,346,371	7,408,055	9,435,692	8,223,572
Contracts and services	3,556,514	2,030,681	2,563,096	3,378,194
Staff development & other	3,513,370	5,556,636	4,166,148	3,728,659
<b>Total</b>	<b>\$236,873,320</b>	<b>\$238,618,312</b>	<b>\$250,355,933</b>	<b>\$256,675,775</b>

The year over year change of \$6.3M (2.5%) is due to the following:

- Centrally negotiated collective agreements and associated payroll costs
- Additional staff requirements to support class size and student need
- Provision for COVID-19 related costs
- Expansion of French Immersion program
- Decrease due Extended Day program



WCDSBNewsWire Retweeted



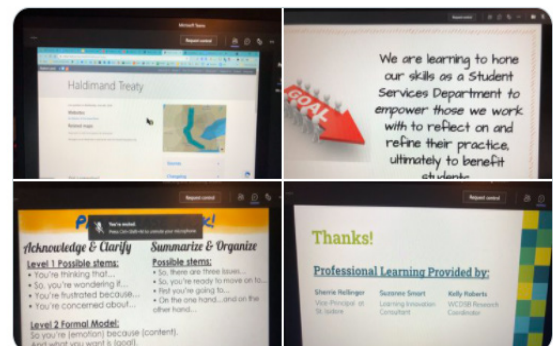
**Loretta Notten** @WCDSB\_notten1 · 13h

Today is a truly significant day as we mark publicly @WCDSBNewsWire what we have always known about our schools - all are welcome respected and have worth and dignity. #WeAreAllWonderfullyMade #CalledToBelong



**Cara Cressman** @CaraCressman · May 20

Informative session on coaching today from @MrsRellingier @mssuzannesmart @WCDSBResearch Thanks for leading us in this learning! @wcbspspecial



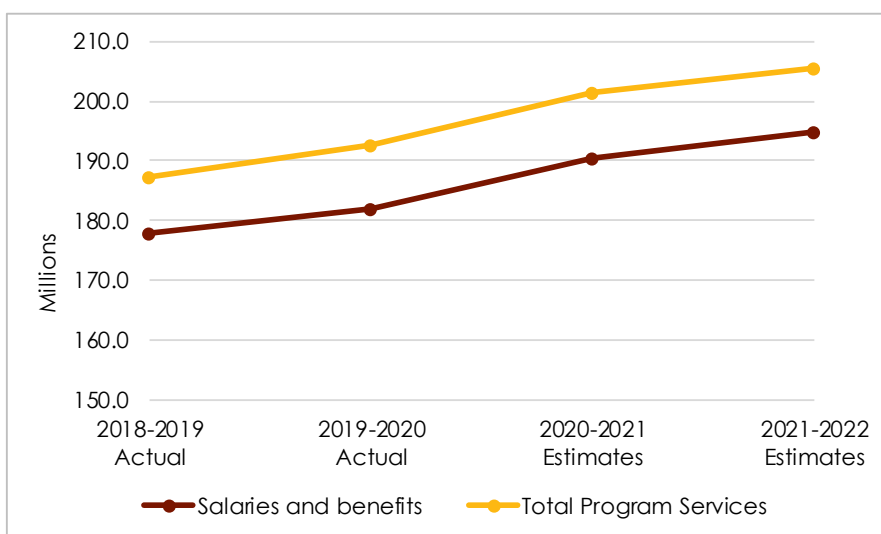
## Learning Services: Program Services

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.

	2018-2019	2019-2020	2020-2021	2021-2022
Expenditure Category	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 177,754,355	\$ 181,829,987	\$ 190,306,789	\$ 194,704,911
Textbooks and resources	3,178,607	3,870,387	5,586,501	4,648,223
Contracts and services	3,130,715	1,650,800	2,216,165	3,054,442
Staff development/other	3,186,466	5,189,680	3,446,998	3,016,904
<b>Total</b>	<b>\$187,250,143</b>	<b>\$192,540,854</b>	<b>\$201,556,453</b>	<b>\$205,424,480</b>

The year over year change of \$3.9M (1.9%) is due to the following:

- Centrally negotiated collective agreements and associated payroll costs
- Additional staff to support pupil-teacher ratios and class size adjustments
- Expansion of French Immersion program and increased International programming
- Decrease due to Extended Day program
- Reduced by prior year provision for COVID-19 related costs and chromebooks



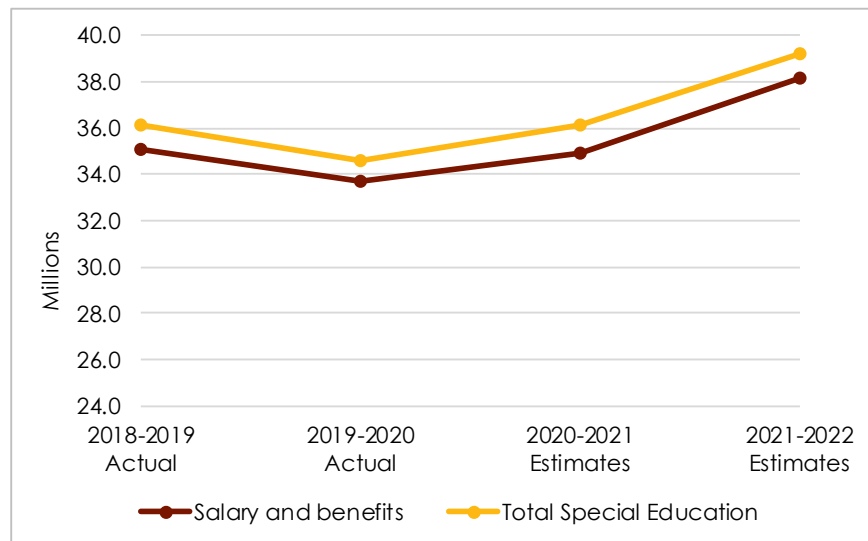
## Learning Services: Student Services

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.

	2018-2019	2019-2020	2020-2021	2021-2022
Expenditure Category	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 35,059,567	\$ 33,695,653	\$ 34,902,257	\$ 38,201,741
Textbooks and resources	565,053	401,500	265,981	251,418
Contracts and services	222,129	176,212	240,993	163,672
Staff development & other	309,146	349,540	704,800	682,110
<b>Total</b>	<b>\$ 36,155,895</b>	<b>\$ 34,622,905</b>	<b>\$ 36,114,031</b>	<b>\$ 39,298,941</b>

The year over year change of \$3.2M (8.8%) is due to the following:

- Centrally negotiated collective agreements and associated payroll costs
- Additional staff due to student need and in response to PPFs provided





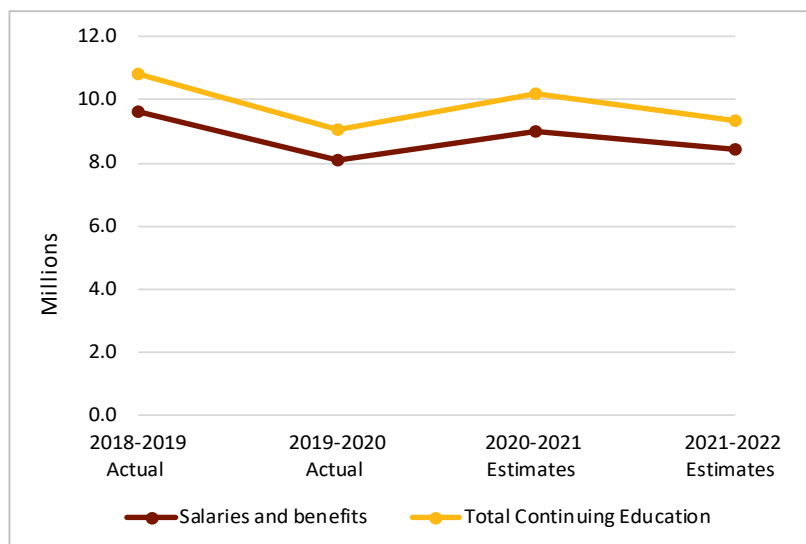
## Learning Services: Continuing Education

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

	2018-2019	2019-2020	2020-2021	2021-2022
Expenditure Category	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 9,643,143	\$ 8,097,302	\$ 8,981,951	\$ 8,438,698
Contracts and supplies	1,155,605	970,776	1,185,932	924,690
<b>Total</b>	<b>\$ 10,798,748</b>	<b>\$ 9,068,078</b>	<b>\$ 10,167,883</b>	<b>\$ 9,363,388</b>

The year over year change of \$0.8M (-7.9%) is due to the following:

- Decreased enrolment and programming reductions due to COVID-19 restrictions: Homework club, International languages, Co-Op, Hair, Chef and PSW
- Centrally negotiated collective agreements
- Increased facility costs due to full year and re-opened St. Francis location



Beacons of Hope

Today we are highlighting students from our St. Louis Adult Learning and Continuing Education Centres.

[#WCDSBNuturingHope](#)  
[#GatheredToBecome](#)



**Her consistency has not waned.**

**Ganiat Adekunle**

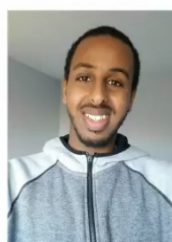
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Beacons of Hope

Today we are highlighting students from our St. Louis Adult Learning and Continuing Education Centres.

[#WCDSBNuturingHope](#)  
[#GatheredToBecome](#)



**A thirst for learning.**

**Mohamud Jama**

0:17 316 views



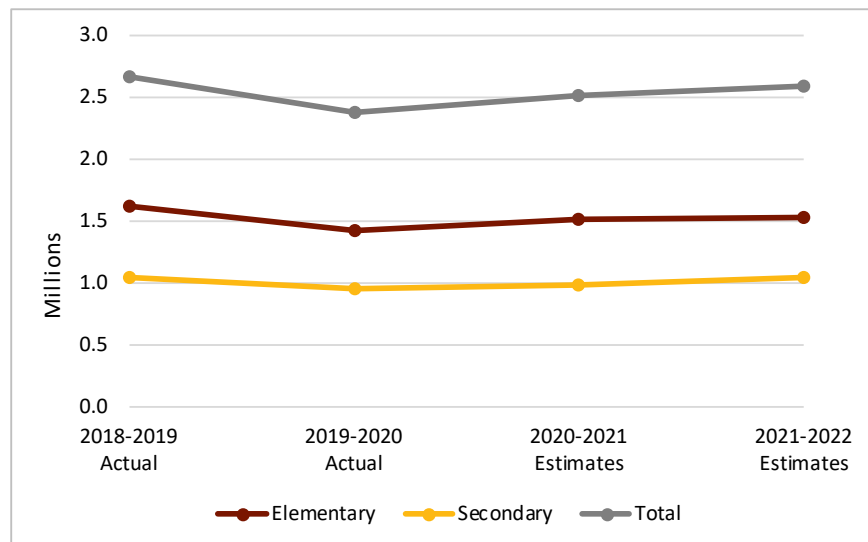
## Learning Services: School Budgets

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.

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimates</b>	<b>Estimates</b>
Elementary	\$ 1,625,575	\$ 1,430,559	\$ 1,520,765	\$ 1,532,609
Secondary	1,042,959	955,917	996,801	1,056,357
<b>Total</b>	<b>\$ 2,668,534</b>	<b>\$ 2,386,476</b>	<b>\$ 2,517,566</b>	<b>\$ 2,588,966</b>

The year over year change of \$0.1M (2.8%) is due to the following:

- Increase in enrolment



**StAgnesCES** @StAgnesCES · May 18

GOLD!!! 🏆 So much to celebrate! Great work Healthy Schools team! Our focus on #MentalHealth 🌱 has been a year long commitment to our entire community. Thanks for all you do! @Mrs\_McLeod4 @Durocher\_George @MrsMaricStAgnes @MsCRickert @WCDSBwellness @WCDSBhpe @WCDSBsocialwork



**WCDSBNewswire** Retweeted



**St. John CES** @stjthunder · May 14

We are so blessed to have @Nutrition4Learn visiting every Friday with the Pop-up Snack Truck! Great turn out today, free healthy snacks handed out to 115 Thunder!! @WCDSBNewswire @WCDSBhpe @WCDSBequity







## **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: Technical Paper analysis  
Appendix X: Glossary of commonly used terms  
Appendix XI: Board of Trustees & 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 solicit 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 2.0% of operating revenue, may be used to balance the budget

### **Internal requirements include:**

- 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, if any, will support specific initiatives, and
- The presented budget must be both realistic and balanced

## Appendix III: Budget Consultation

Management 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 871 participant responses on both Thought Exchanges (2020-2021: 597). Selected results can be found on the subsequent pages.

The Board also solicited feedback from the various union groups and associations this year in order to ensure they were able to share their voice. Responses were received from APSSP and OECTA and reviewed with management.

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.



695  
Participants  
(2021: 498)

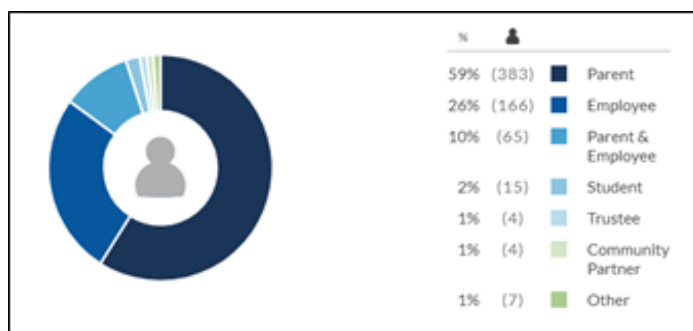


465  
Thoughts  
(2021: 291)



18,349  
Ratings  
(2021: 9,606)

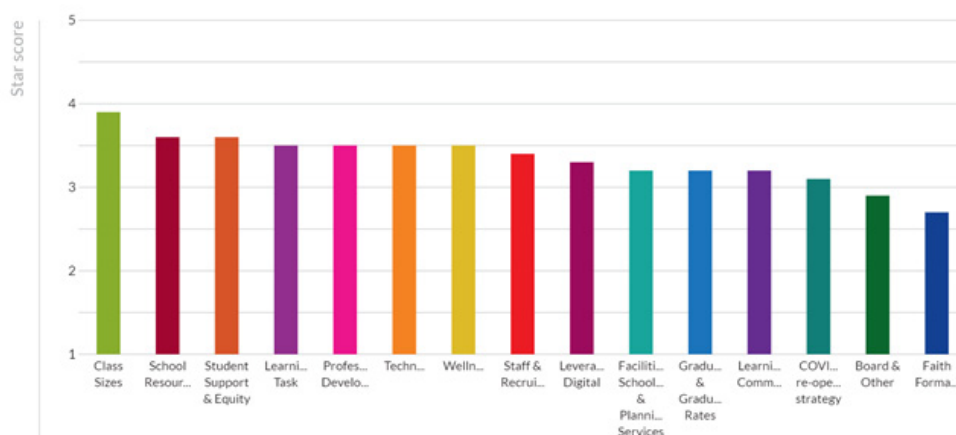
Demographics: What is your relationship with the Board?



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.

RESULTS WCDsb Research Theme Set

Edit



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.

<p>to me the most important areas to support is class sizes and IEP support. Class sizes make it too hard for the teacher to give individual help to students who need it the most. IEP support for moderate level IEP falls short.</p>	<p>4.3 ★★★★★ (27 🗳️) Ranked #1 of 457</p>	<div> <div>5 ★</div> <div>4 ★</div> <div>3 ★</div> <div>2 ★</div> <div>1 ★</div> </div>
<p>lower class sizes this allows for greater individual support, which then in turn increase academic success, graduation rates and well being</p>	<p>4.2 ★★★★★ (20 🗳️) Ranked #2 of 457</p>	<div> <div>5 ★</div> <div>4 ★</div> <div>3 ★</div> <div>2 ★</div> <div>1 ★</div> </div>
<p>More resources to support spec ed students, as well as those without formal diagnoses. Students with undiagnosed high behaviour needs are absorbing large amounts of support, leaving other students without.</p>	<p>4.2 ★★★★★ (18 🗳️) Ranked #3 of 457</p>	<div> <div>5 ★</div> <div>4 ★</div> <div>3 ★</div> <div>2 ★</div> <div>1 ★</div> </div>
<p>Fundamental Skills (reading, writing, math...) The fundamentals are the building blocks for their future development.</p>	<p>4.1 ★★★★★ (54 🗳️) Ranked #4 of 457</p>	<div> <div>5 ★</div> <div>4 ★</div> <div>3 ★</div> <div>2 ★</div> <div>1 ★</div> </div>
<p>Smaller class sizes Supports better learning for younger students, less stressful for young students who need more help</p>	<p>4.1 ★★★★★ (53 🗳️) Ranked #5 of 457</p>	<div> <div>5 ★</div> <div>4 ★</div> <div>3 ★</div> <div>2 ★</div> <div>1 ★</div> </div>
<p>Safe environment kids don't use bathrooms on 1st floor due to fights, vaping. Feeling safe at school should be automatic</p>	<p>4.1 ★★★★★ (52 🗳️) Ranked #6 of 457</p>	<div> <div>5 ★</div> <div>4 ★</div> <div>3 ★</div> <div>2 ★</div> <div>1 ★</div> </div>
<p>Small class sizes So students can get help when needed</p>	<p>4.1 ★★★★★ (51 🗳️) Ranked #7 of 457</p>	<div> <div>5 ★</div> <div>4 ★</div> <div>3 ★</div> <div>2 ★</div> <div>1 ★</div> </div>
<p>Smaller class sizes. This is a benefit to the students because they can receive more individualized instruction and one-on-one attention.</p>	<p>4.1 ★★★★★ (49 🗳️) Ranked #8 of 457</p>	<div> <div>5 ★</div> <div>4 ★</div> <div>3 ★</div> <div>2 ★</div> <div>1 ★</div> </div>
<p>Smaller classroom sizes Smaller classroom sizes, proper support with children with special needs.</p>	<p>4.1 ★★★★★ (45 🗳️) Ranked #9 of 457</p>	<div> <div>5 ★</div> <div>4 ★</div> <div>3 ★</div> <div>2 ★</div> <div>1 ★</div> </div>
<p>Classroom sizes small enough for all teachers to be able to assist all students (max of 27) Some class sizes have really bloomed and it can effect the students learning</p>	<p>4.1 ★★★★★ (37 🗳️) Ranked #10 of 457</p>	<div> <div>5 ★</div> <div>4 ★</div> <div>3 ★</div> <div>2 ★</div> <div>1 ★</div> </div>



## 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.



176  
Participants  
(2021: 99)

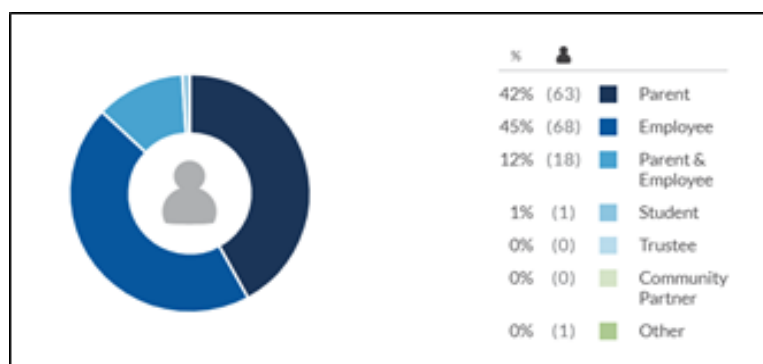


84  
Thoughts  
(2021: 60)

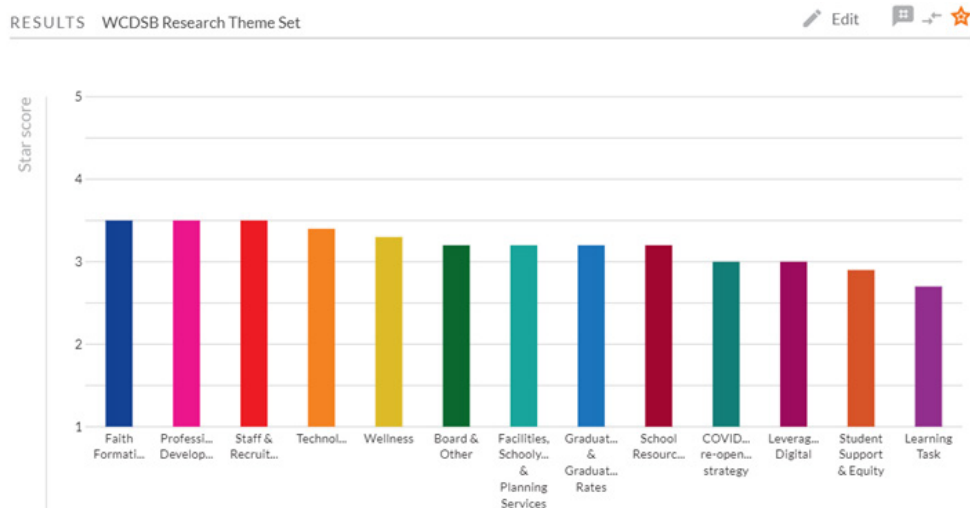


2,431  
Ratings  
(2021: 1,038)

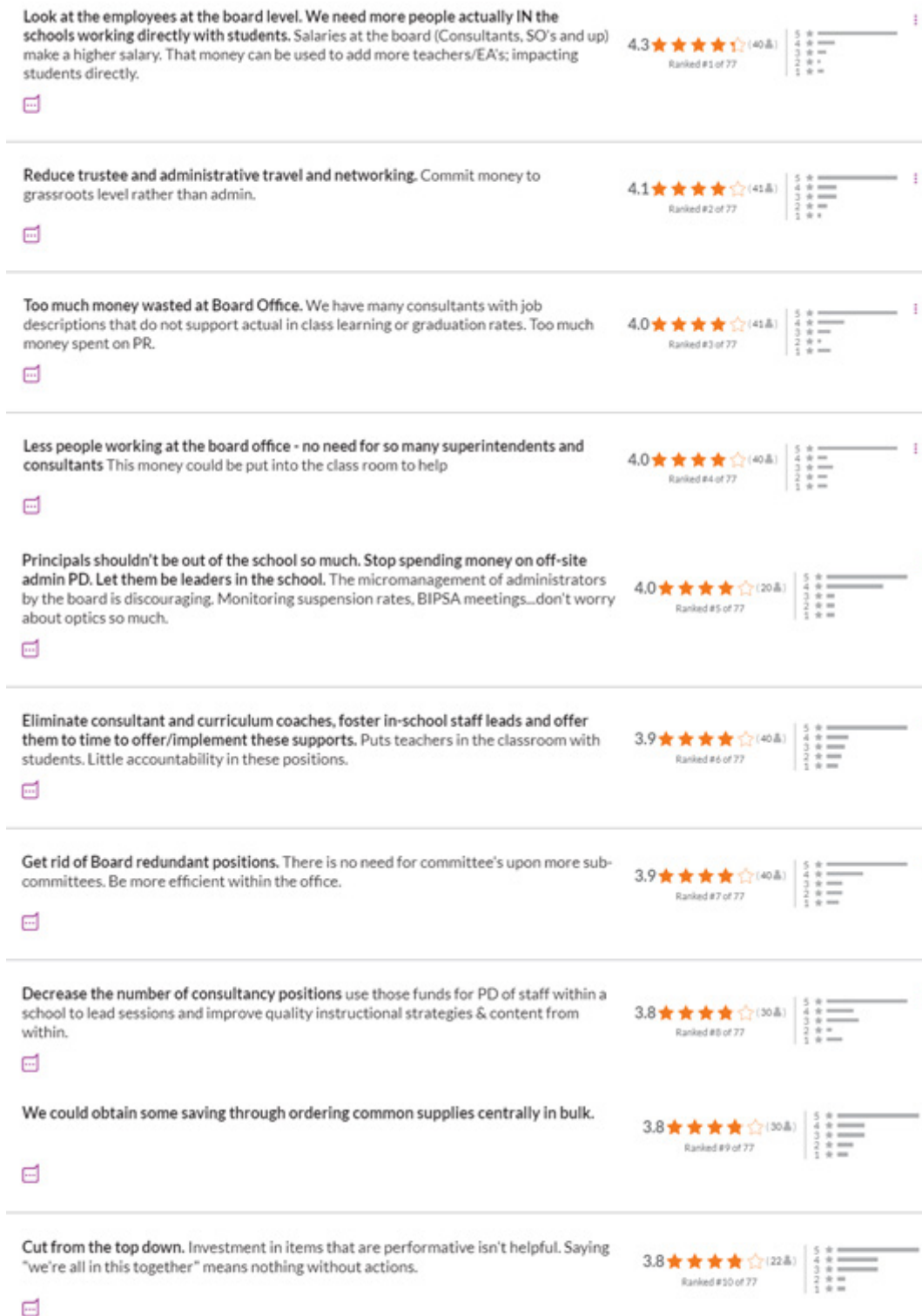
Demographics: What is your relationship with the Board?



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.



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.



## Appendix III: Budget Consultation

The purpose of this input request was to gain feedback from all employee groups with respect to Board priorities. While we cannot accommodate all requests, nor contract specific negotiable items, we wanted to know what is important for the board to understand, on behalf of your members.

We sent this request to 6 groups and we received a response from 2 groups.

### **Question 1:**

**Please list the top priorities that your group believes should be reflected in the budget. Please provide a rationale, and if there is a cost associated with the priority, please suggest which programs and services should become lesser priorities for 2021-2022.**

### **APSSP:**

**Fill open Psychological Associate positions and fund at full complement.**

This allows for students to have psychological assessments completed, providing students, families and schools with a better understanding of the students individual needs and preparing them for graduation and life beyond school.

**Continue to staff Behaviour Analysts at full complement.**

Behaviour Analysts support students in reaching success through the completion of functional behaviour assessments, function based skill building interventions and collaborating with teachers to incorporate these into IEP's.

**Continue to staff Speech-Language Pathologists (SLP) at full complement.**

This allows for more students to receive comprehensive speech and language assessments, which in turn supports programming and curriculum development in the classroom. SLPs are an integral part of the collaborative team. They are heavily involved in preschool transitions, supporting new students with special needs transitioning into the WCDSB. SLPs also provide continued training to school staff to support non-verbal students using augmentative and alternative communication, as well as supporting the transition of these devices from KidsAbility to the WCDSB classroom.

**Maintain current social work complement (including 2020/2021 enhancements)**

This allows for more responsive social work support to students and families, dedicated support to elementary schools and student AWARE program. Currently we are seeing an increase in attendance difficulties related to mental health concerns. As we move into the 2021 – 2022 school year, many students may feel behind due to difficulties experienced completing and accessing course work this year. As a result, we anticipate a need in re-engaging these students. Social workers are a key part of the team alongside SST, Guidance (including gr 7 and 8 SST) and in school team.

Additionally, our APSSP members provide professional development for other staff groups. This professional development assists in understanding student needs which translates to classrooms and schools that promote a culture of belonging and respect, supporting success for all.

**OECTA:****Professional Development**

Provide for job-embedded relevant professional development by releasing staff to complete important sessions. This includes teachers, but especially EAs and DECEs.

**Recruiting and retention of OTs**

More needs to be done to make WCDSB attractive to the OTs and to maintain their relationship with and commitment to the Board.

**Maintenance**

The pandemic has shown us that there are more needs in the physical spaces for updates AND appropriate cleaning beyond what is currently being done and even what was seen as adequate in the past.

**Cuts**

Everyone sees a reduction in the budget but everything must be done to keep these cuts from affecting students and their learning. Maintain or reduce class sizes and keep all programs that have an impact on student wellbeing and student learning.



## Appendix III: Budget Consultation

### **Question 2:**

**As students and staff transition back to school in the fall, mental health will be a high priority given the levels of anxiety people may have with respect to COVID19.**

### **Question 2a:**

**How can the board better support staff mental health and well-being?**

### **APSSP 2a:**

**As we move into the 2021 2022 school year, it will be important to acknowledge that staff experiences throughout the pandemic, both professionally and personally, will be varied.**

While we cannot change this, we can honour it. We can strive to have an environment that is accepting of the grief and anxiety that people have experienced throughout this past year. We can recognize that all of these experiences impact well-being and how our staff will approach returning in Fall 2021. It will be important to approach the return from a place of compassion. When staff feel like they are heard, even if things cannot be done to change the situation, there is a huge difference in how staff approach their work. Working in a supportive manner with employees, including those returning from leaves, is essential for well being and fostering a culture of wellness.

### **Staff mental health and well-being is connected to a balance in workload**

It is connected to having the structures in place to support the important work that staff do and it is connected to a feeling that the employer actively cares about their well being. Ensuring that student services employee groups are staffed at full complement assists in maintaining balance amongst the teams and workload.

### **Continue with investing in Employee Assistance Programming**

Actively learning what WCDSB can do to support staff wellness structurally, as an employer, versus typical wellness initiatives that focus on what individuals can do for themselves.

### **APSSP 2a:**

See response to question 1

**OECTA 2a:**

Well being is a function of so many variables. A number of issues need to be addressed including open and transparent communication, clear expectations. This is not a budgetary issue but could very well become one if cuts are coming.

**Honour collective agreements in areas such as planning and preparation time.**

Value what teachers do and stop expecting staff to should more and more responsibility. Burden reduction has been talked about, but in reality, staff have never worked harder than in the past 12 month.

**Meaningful teacher driven PD supported by the Board is so important.****Recognize teachers as adults and understand that PD days in themselves are so important for their mental health.****Spend some money on actual supports for staff.**

There are many programs outside of EAP that could be purchased to help with staff mental health.

**Much is done around student mental health but more need to be done specifically for staff.**

"Safe talk" and "Headspace" are two examples. Show staff you care by spending money on something they can use for themselves. Healthy teachers are more effective teachers.

**OECTA 2b:**

Staff that are trained to deliver mental health programing is important.

## Appendix IV: Capital and Debt detail

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimates</b>	<b>Estimates</b>
Land improvements	\$ 318,330	\$ 392,585	\$ 691,701	\$ 704,912
Buildings	11,853,451	12,584,160	13,611,666	14,849,272
Portable structures	148,776	77,824	73,644	93,041
First-time equipping	218,893	223,677	225,479	228,074
Equipment - 5 years	138,275	167,174	64,293	377,928
Equipment - 10 years	605,611	567,553	358,101	191,498
Equipment - 15 years	14,209	16,600	15,917	17,341
Furniture	54,038	69,627	81,327	86,396
Computer hardware	1,184,261	1,139,054	1,121,142	597,399
Computer software	81,932	129,476	214,770	144,156
Vehicles	56,874	71,631	88,196	81,821
Leasehold improvements	1,225,916	888,607	400,320	512,787
Leased buildings	788,430	734,115	642,298	746,473
Debt interest	3,816,154	3,278,072	2,890,822	2,542,730
<b>Total</b>	<b>\$ 20,505,150</b>	<b>\$ 20,340,155</b>	<b>\$ 20,479,676</b>	<b>\$ 21,173,828</b>

## Appendix IV: Student Transportation detail

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimates</b>	<b>Estimates</b>
Yellow bus transportation	\$ 5,028,408	\$ 4,937,461	\$ 5,779,592	\$ 5,950,154
Grand River Transit (GRT)	46,427	59,292	79,500	76,324
Salaries and benefits	762,452	758,018	771,811	801,511
Taxis	198,552	105,710	176,024	168,992
Software contracts	44,815	32,362	23,651	46,764
Provincial schools	80,171	95,990	105,693	101,471
Rent	47,217	69,384	57,186	66,531
Legal, insurance and audit	14,632	9,112	11,371	11,079
School Travel Planning	15,316	35,865	82,664	87,098
Other	144,254	128,859	146,912	242,291
<b>Total</b>	<b>\$ 6,382,244</b>	<b>\$ 6,232,053</b>	<b>\$ 7,234,404</b>	<b>\$ 7,552,215</b>

## Appendix IV: Board Administration detail

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimates</b>	<b>Estimates</b>
Salaries and benefits	\$ 7,381,617	\$ 7,564,798	\$ 7,639,996	\$ 8,155,471
Legal and audit fees	203,464	786,253	246,904	221,904
Office supplies and courier	292,981	151,172	209,562	184,762
Phone expenses	288,574	516,665	423,907	410,515
Interest expenses	21,213	9,995	19,144	24,156
Professional development	236,541	121,312	136,830	190,022
Trustee expenses	132,488	130,463	131,284	132,609
HR expenses	74,248	83,045	210,000	175,500
Travel expenses	89,760	40,128	84,900	69,200
IT fees, maintenance	18,234	229,298	149,763	587,702
Marketing and advertising	99,458	78,839	104,200	130,372
Memberships/subscriptions	47,402	65,441	36,005	36,784
Miscellaneous	122,490	99,916	120,216	51,100
<b>Total</b>	<b>\$ 9,008,470</b>	<b>\$ 9,877,321</b>	<b>\$ 9,512,711</b>	<b>\$10,370,097</b>

## Appendix IV: Program and Student Services detail

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimates</b>	<b>Estimates</b>
Salaries and benefits	\$ 212,238,615	\$ 215,256,071	\$ 224,390,018	\$ 232,328,586
Contracts and COVID-19	3,888,411	2,857,040	4,623,327	3,581,541
Texts, learning materials	2,154,413	2,907,576	2,295,751	2,841,150
Furniture and Equipment	1,401,949	1,187,152	1,840,744	1,987,124
IT costs	2,594,475	4,193,154	2,748,929	2,535,101
Staff development	1,283,405	932,530	1,373,707	1,165,317
Field trips/retreat costs	748,768	696,470	897,993	839,665
Phone expenses	580,812	491,274	577,703	432,786
Supplies & photocopying	657,518	542,833	600,552	619,251
Travel expenses	334,319	290,053	349,546	484,889
HR expenses	135,639	82,745	300,500	301,000
Marketing	56,246	113,337	189,280	195,977
<b>Total</b>	<b>\$226,074,572</b>	<b>\$229,550,235</b>	<b>\$240,188,050</b>	<b>\$247,312,387</b>



## Appendix VIII: Operations and Maintenance detail

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimates</b>	<b>Estimates</b>
Salaries and benefits	\$ 13,739,724	\$ 13,126,474	\$ 13,830,157	\$ 13,986,416
Utilities: electricity	3,725,995	3,400,770	4,471,691	3,967,000
Utilities: natural gas	834,346	817,492	1,239,919	990,000
Utilities: water/sewage	606,355	468,599	681,847	701,847
Supplies	1,819,747	2,057,049	1,827,739	1,928,750
Snow removal	785,444	784,300	937,125	997,100
Insurance	468,449	418,082	490,000	455,299
Portable costs	679,769	1,277,004	1,553,640	1,646,377
Travel/vehicle expenses	283,690	418,189	311,200	487,800
Security	117,957	113,860	130,000	150,000
Waste removal	94,857	66,155	287,857	140,000
Furniture and equipment	306,091	221,925	245,000	300,000
Building maintenance	716,396	239,628	941,922	644,295
Supplies and telephone	35,528	35,601	61,053	43,925
PD and memberships	29,556	20,007	51,000	48,599
Professional fees	67,810	56,184	102,000	98,707
<b>Total</b>	<b>\$ 24,311,714</b>	<b>\$ 23,521,319</b>	<b>\$ 27,162,150</b>	<b>\$ 26,586,115</b>

## Appendix IX: Technical Paper Analysis

	<b>Revenue</b>	<b>Expenditure</b>	<b>Variance</b>
Board Administration	\$ 10,565,536	\$ 10,268,706	\$ 296,830
Capital and debt	21,173,828	21,173,828	-
Continuing Education	9,363,388	9,363,388	-
Targeted grants (PPFs)	1,521,895	1,521,895	-
Indigenous Education	436,948	436,948	-
Learning Opportunities	6,476,533	2,836,062	3,640,471
New Teacher Induction Program	227,157	227,157	-
Operations and Community Use of Schools	29,444,015	27,011,250	2,432,765
Other	3,166,175	4,021,327	(855,152)
Pupil Foundatoin, Language and QECO	173,253,293	178,764,912	(5,511,619)
Safe Schools	451,062	451,062	-
Special Education	37,846,977	38,734,903	(887,926)
Student Transportation	7,316,165	7,316,165	-
International Education	4,092,480	4,016,461	76,019
School Foundation	17,022,578	16,213,966	808,612
<b>Total</b>	<b>\$322,358,030</b>	<b>\$322,358,030</b>	<b>\$ -</b>

## Appendix IX: Technical Paper Analysis - Board Administration

<b>Purpose</b>	To provide funding for the administration and governance costs such as operating board offices and central facilities, board-based staff and expenditures
<b>Uses</b>	General administrative needs, academic needs (if not fully spent)

	<b>Revenue</b>	<b>Expenditure</b>	<b>Variance</b>
Trustees	\$ 195,822	\$ 246,163	\$ (50,341)
Director and Supervisory Officers	1,413,473	1,326,694	86,779
Board administration	8,956,241	8,695,849	260,392
<b>Total</b>	<b>\$ 10,565,536</b>	<b>\$ 10,268,706</b>	<b>\$ 296,830</b>

<b>Expenditure details</b>	<b>Expenditure</b>	<b>% of total</b>
Salary and benefits	\$ 7,838,600	76.3%
Department costs, Professional develop	1,207,714	11.8%
Audit, legal and professional fees	696,532	6.8%
Information technology	525,860	5.1%
<b>Total</b>	<b>\$ 10,268,706</b>	<b>100.0%</b>

## Appendix IX: Technical Paper Analysis - Continuing Education

<b>Purpose</b>	To provide funding for the Adult Education costs such as teaching staff, resources, textbooks and other expenditures to operate programs on multiple sites
<b>Uses</b>	To be utilized on classroom expenses as well as administrative and facility-specific expenditures

	<b>Revenue</b>	<b>Expenditure</b>	<b>Variance</b>
Ministry of Citizenship and Immigration	\$ 2,245,529	\$ 1,743,105	\$ 502,424
Language Instruction for Newcomers (LINC)	1,895,664	1,627,410	268,254
Continuing Education Allocation and fees	5,222,195	5,992,873	(770,678)
<b>Total</b>	<b>\$ 9,363,388</b>	<b>\$ 9,363,388</b>	<b>\$ -</b>

<b>Expenditure details</b>	<b>Expenditure</b>	<b>% of total</b>
Salary and benefits	\$ 8,445,031	90.2%
Texts and resources	206,366	2.2%
Custodial, maintenance and utilities	296,897	3.2%
Supplies and other	415,094	4.4%
<b>Total</b>	<b>\$ 9,363,388</b>	<b>100.0%</b>

## Appendix IX: Technical Paper Analysis - Indigenous Education

**Purpose** To support programs designed for Indigenous students

**Uses** Staff & resources

	<b>Revenue</b>	<b>Expenditure</b>	<b>Variance</b>
Indigenous Studies Allocation	\$ 344,424	\$ 436,948	\$ (92,524)
Indigenous Studies Per Pupil Allocation	23,497		23,497
Board Action Plan on Indigenous Education	69,027	-	69,027
<b>Total</b>	<b>\$ 436,948</b>	<b>\$ 436,948</b>	<b>\$ -</b>

<b>Expenditure details</b>	<b>Expenditure</b>	<b>% of total</b>
Salary and benefits	\$ 330,825	75.6%
Contracts	44,463	10.2%
Texts, learning materials and field trips	59,660	13.7%
Professional development	2,000	0.5%
<b>Total</b>	<b>\$ 436,948</b>	<b>100.0%</b>

## Appendix IX: Technical Paper Analysis - Special Education

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

**Uses** Staff, resources, supplies, and equipment

	<b>Revenue</b>	<b>Expenditure</b>	<b>Variance</b>
Special Education Equipment Allocation	\$ 1,121,532	\$ 1,121,532	\$ -
Special Education Allocation	36,725,445	37,613,371	(887,926)
<b>Total</b>	<b>\$ 37,846,977</b>	<b>\$ 38,734,903</b>	<b>\$ (887,926)</b>

<b>Expenditure details</b>	<b>Expenditure</b>	<b>% of total</b>
Salary and benefits	\$ 37,687,867	97.2%
Furniture, computers and equipment	612,151	1.6%
Contracts	255,351	0.7%
Legal, department costs and materials	179,534	0.5%
<b>Total</b>	<b>\$ 38,734,903</b>	<b>100.0%</b>



## Appendix IX: Technical Paper Analysis - New Teacher Induction

**Purpose** To support programs and activities to assist new teachers

**Uses** NTIP lead; PD and supply

	<b>Revenue</b>	<b>Expenditure</b>	<b>Variance</b>
Board Amount	\$ 50,000	\$ -	\$ 50,000
Per pupil Allocation	177,157	227,157	(50,000)
<b>Total</b>	<b>\$ 227,157</b>	<b>\$ 227,157</b>	<b>\$ -</b>

<b>Expenditure details</b>	<b>Expenditure</b>	<b>% of total</b>
Salary and benefits	\$ 83,271	36.7%
Professional development and supplies	143,886	63.3%
<b>Total</b>	<b>\$ 227,157</b>	<b>100.0%</b>

## Appendix IX: Technical Paper Analysis - Student Transportation

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

**Uses** Staff costs, transportation costs

	<b>Revenue</b>	<b>Expenditure</b>	<b>Variance</b>
Enrolment based allocation	\$ 7,207,206	\$ 7,207,206	\$ -
Provincial Schools Allocation	108,959	108,959	-
<b>Total</b>	<b>\$ 7,316,165</b>	<b>\$ 7,316,165</b>	<b>\$ -</b>

<b>Expenditure details</b>	<b>Expenditure</b>	<b>% of total</b>
Salary and benefits	\$ 801,511	11.0%
Direct transportation	6,060,891	82.8%
School travel planning & admin costs	453,763	6.2%
<b>Total</b>	<b>\$ 9,363,388</b>	<b>100.0%</b>

## Appendix IX: Technical Paper Analysis - Safe Schools

<b>Purpose</b>	To support amendments to the Government's Safe Schools Strategy
<b>Uses</b>	Support for students on long term suspension and support for non-teaching staff for prevention and mitigating at-risk factors for students

	<b>Revenue</b>	<b>Expenditure</b>	<b>Variance</b>
Program & Supports Allocation	\$ 309,866	\$ 451,062	\$ (141,196)
Professional Supports	141,196	-	141,196
<b>Total</b>	<b>\$ 451,062</b>	<b>\$ 451,062</b>	<b>\$ -</b>

<b>Expenditure details</b>	<b>Expenditure</b>	<b>% of total</b>
Salary and benefits	\$ 380,598	84.4%
Professional development and supplies	70,464	15.6%
<b>Total</b>	<b>\$ 451,062</b>	<b>100.0%</b>

## Appendix IX: Technical Paper Analysis - School Foundation

<b>Purpose</b>	To fund in-school administration, leadership, and school office supplies
<b>Uses</b>	Principals, VP's, school support staff, office supplies

	<b>Revenue</b>	<b>Expenditure</b>	<b>Variance</b>
Elementary Allocation	\$ 12,320,079	\$ 10,873,377	\$ 1,446,702
Secondary Allocation	4,702,499	5,340,589	(638,090)
<b>Total</b>	<b>\$ 17,022,578</b>	<b>\$ 16,213,966</b>	<b>\$ 808,612</b>

<b>Expenditure details</b>	<b>Expenditure</b>	<b>% of total</b>
Salary and benefits	\$ 16,014,552	98.8%
Administrative costs	199,414	1.2%
<b>Total</b>	<b>\$ 16,213,966</b>	<b>100.0%</b>

## Appendix IX: Technical Paper Analysis - Learning Opportunities

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

**Uses** Salaries, supplies, textbooks, and learning materials

	<b>Revenue</b>	<b>Expenditure</b>	<b>Variance</b>
Demographic Allocation	\$ 1,177,313	\$ -	\$ 1,177,313
Literacy Teachers (Student Success)	283,823	283,823	-
Student Success	783,897	783,897	-
School Effectiveness Framework	184,596	184,596	-
Ontario Focused Intervention Partnership	101,733	101,733	-
Specialist High Skills Major	994,475	994,475	-
Mental Health Lead	146,235	146,235	-
Outdoor Education	211,623	211,623	-
Library Staff	129,680	129,680	-
Student Support Fund (SSF)	2,463,158	-	2,463,158
<b>Total</b>	<b>\$ 6,476,533</b>	<b>\$ 2,836,062</b>	<b>\$ 3,640,471</b>

<b>Expenditure details</b>	<b>Expenditure</b>	<b>% of total</b>
Salary and benefits	\$ 1,671,128	58.9%
Texts and resources	803,423	28.3%
Contracts and department costs	361,511	12.7%
<b>Total</b>	<b>\$ 2,836,062</b>	<b>100.0%</b>

## Appendix IX: Technical Paper Analysis - Operations & Maintenance

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

**Uses** Staff & resources

	<b>Revenue</b>	<b>Expenditure</b>	<b>Variance</b>
Community Use and solar revenue	\$ 510,485	\$ 262,500	\$ 247,985
Operations and Maintenance, Renewal	28,933,530	26,748,750	2,184,780
<b>Total</b>	<b>\$ 29,444,015</b>	<b>\$ 27,011,250</b>	<b>\$ 2,432,765</b>

<b>Expenditure details</b>	<b>Expenditure</b>	<b>% of total</b>
Salary and benefits	\$ 14,000,079	51.9%
Utilities	5,783,847	21.4%
Contracts and professional fees	3,766,109	13.9%
Custodial and maintenance supplies	1,869,125	6.9%
Insurance, vehicles, equipment, dept costs	1,592,090	5.9%
<b>Total</b>	<b>\$ 27,011,250</b>	<b>100.0%</b>

## Appendix IX: Technical Paper Analysis - Pupil Fndn, Language, QECO

**Purpose** To support elements of day school, adjust for fluctuations in teaching experience and provide funding for FSL and ESL instruction

**Uses** General administrative needs, academic needs (if not fully spent)

	<b>Revenue</b>	<b>Expenditure</b>	<b>Variance</b>
Classroom Teachers	\$ 146,394,129	\$ 150,013,262	\$ (3,619,133)
Teacher-Librarians	2,637,297	2,745,466	(108,169)
Guidance Teachers	2,439,423	2,218,536	220,887
Classroom Consultants	1,235,473	1,687,088	(451,615)
Supply Teachers	3,734,316	3,342,802	391,514
Educational Assistants	284,354	161,963	122,391
Professional/Para Professionals	3,441,390	2,929,622	511,768
Professional Learning	-	638,412	(638,412)
Department Head Allowance	363,844	493,785	(129,941)
Elementary/Secondary Supervision	457,901	939,479	(481,578)
Texts, materials, and supplies	4,623,258	5,392,636	(769,378)
Computers	914,291	1,628,161	(713,870)
Designated Early Childhood Educators	6,727,616	6,573,700	153,916
<b>Total</b>	<b>\$173,253,292</b>	<b>\$178,764,912</b>	<b>\$ 5,511,620</b>

<b>Expenditure details</b>	<b>Expenditure</b>	<b>% of total</b>
Salary and benefits	\$ 170,960,501	95.6%
Texts & Learning Materials	2,882,715	1.6%
Technology	2,362,366	1.3%
Contracts	1,535,603	0.9%
Parking, mileage, phone	490,661	0.3%
Professional Development, trips and fees	533,066	0.3%
<b>Total</b>	<b>\$178,764,912</b>	<b>100.0%</b>



## Appendix X: 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 forecast for school facility needs.

## Expenditures

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**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, as well as OMERS and 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 XI: 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 2021-2022, when budget deliberations occurred, was comprised of the following individuals:

Melanie Van Alphen	Waterloo/Wellesley/Woolwich	Chair of the Board
Jeanne Gravelle	Waterloo/Wellesley/Woolwich	Vice Chair of the Board
Bill Conway	Cambridge/North Dumfries	
Manuel da Silva	Cambridge/North Dumfries	
Wendy Price	Cambridge/North Dumfries	
Brian Schmalz	Kitchener/Wilmot	
Tracey Weiler	Kitchener/Wilmot	
Vacant	Kitchener/Wilmot	
Vacant	Kitchener/Wilmot	
Abby Barbosa	Student Trustee	
Kate Morrison	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
Gerald Foran	Superintendent of Learning
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



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