



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

2022-2023 Budget Report



Prepared by:
Financial Services

This report is intended to provide stakeholders with information on the management proposed budget for the 2022-2023 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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Director's Message



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 2022-2023 school year budget.

As Waterloo Catholic and indeed all of society emerges from the significant impacts of the pandemic and the 3 school years that have been affected by it, the budget for the upcoming year is predicated on those priorities and the work needed to better position our system for a time of growth and recovery. Our upcoming pastoral theme captures the idea that we will awaken, strengthen and ignite our commitment to our faith and our passion for Catholic education. These themes are also inspiration for how the system will thrive anew as we emerge from this time of the pandemic.

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

Our decisions are always guided by our key priorities and our Strategic Plan. This year we are anticipating a new plan in the fall, but we have been informed by those themes that have emerged as the foundation for the plan. We know that our faith and pastoral plan will be core to all we do, that having a strong fidelity to an equity lens and a commitment to a learning and innovation agenda will all be integral to the new strategic plan, and thus to this proposed budget for the system. Further, the Long Term Accommodation Plan, IT Strategic Plan, as well as our Energy Conservation and Demand Management Plan, have factored into our deliberations.

No learning recovery and engagement plan can proceed without a critical look at the supports for early literacy and numeracy, as we await the Ministry's full response to the Right to Read report. Further, special education resources and supports have factored into our deliberations, as we look to what is needed to bring all students to success.

We have also examined the additional supports needed to re-engage students who may have struggled during the past few challenging years. In that vein, we have also seen our focus on 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.

Once again this year, as we have noted how the pandemic affected our enrollment the past two years, we have been slightly more ambitious in our enrolment projections, as we look to the year ahead. 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. We are very pleased by the capital enhancements that have flowed to the WCDSB over the course of the past year and we are anticipating significant school growth and construction in the coming year and those immediately ahead.

Over the past school year we were able to deploy approximately 10,000 Chromebooks to our community. In this budget we continue to invest in learning technology that will support our board in its goal to continue as an innovation – and learning – leader.

We look forward to the year ahead with renewed optimism and a belief that a more normalized year lies ahead. While the full strategic plan may still be in development, we know that our budget is built on a solid foundation related to our stated priorities, 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. It is a particular privilege to commend our finance staff and senior team for their development of this budget, my last as Director. It is built with an eye toward our preferred future and will support the work that must be done. 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, gathered to become and ultimately sent to build the kingdom of God.

Sincerely,



Loretta Notten
Director of Education





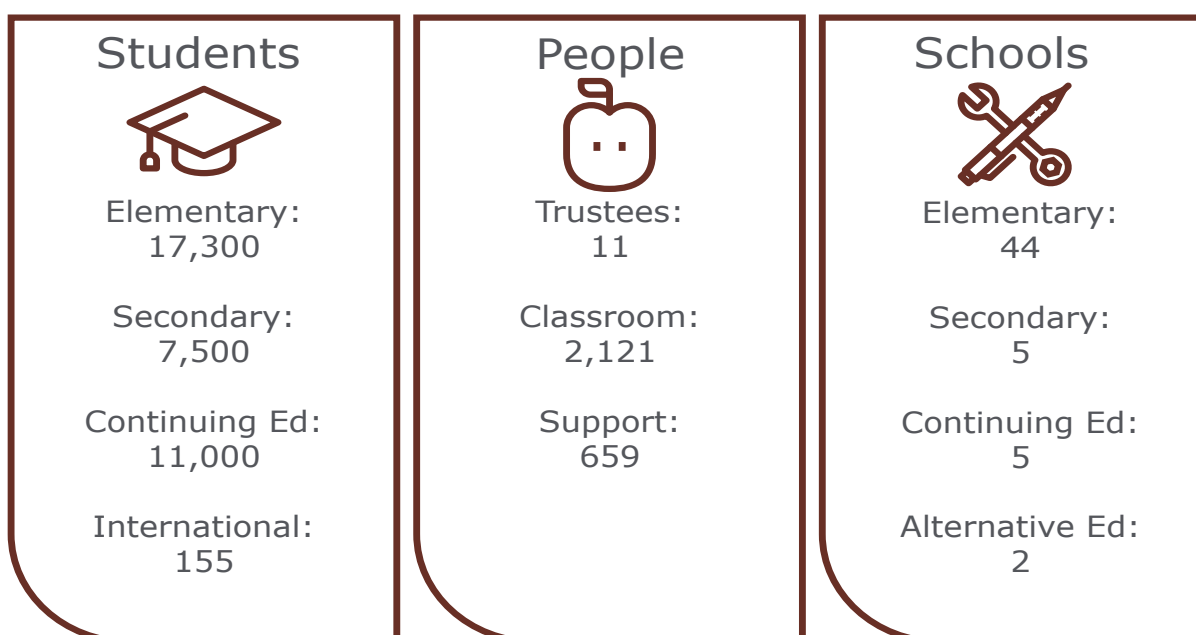
Overview of the School System

Key Statistics
Our Vision, Mission, and Beliefs
Our Plans

Key Statistics

The Waterloo Catholic District School Board is the sixth largest Catholic District School Board in Ontario, serving the ratepayers and students of Waterloo Region. The school system traces its history back more than 185 years, to the opening in 1836 of the first local Catholic schools.

Enrolment continues to grow as families choose a faith-based education where children are welcomed and feel supported in school.



Our Vision, Mission, and Beliefs



Our Vision

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



Our Mission

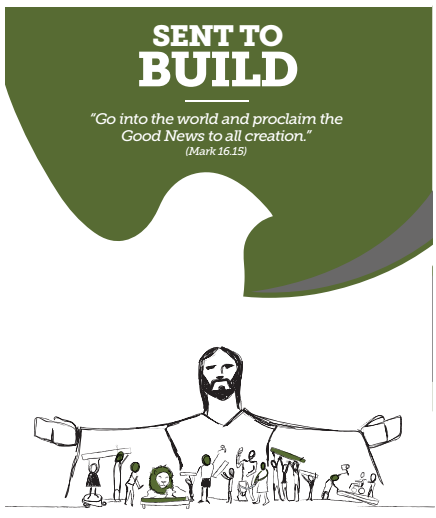
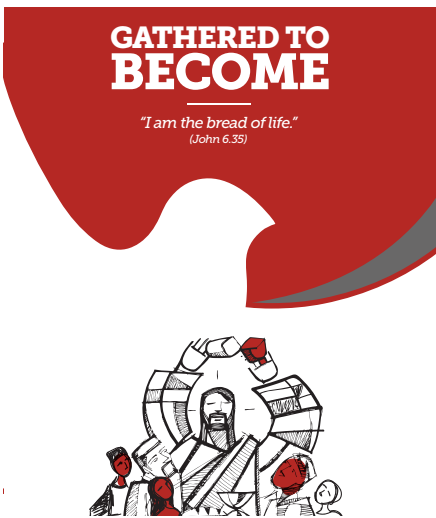
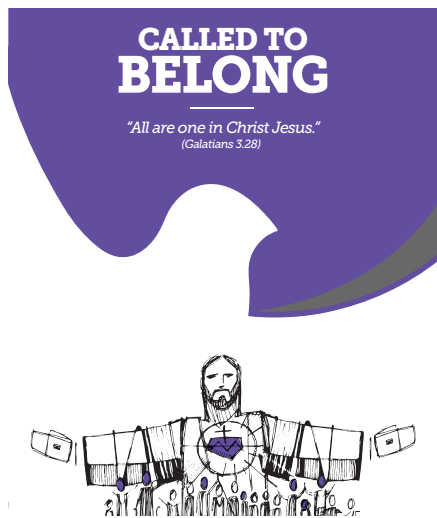
As disciples of Christ, we educate and nurture hope in all learners to realize their full potential to transform God’s world.



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.

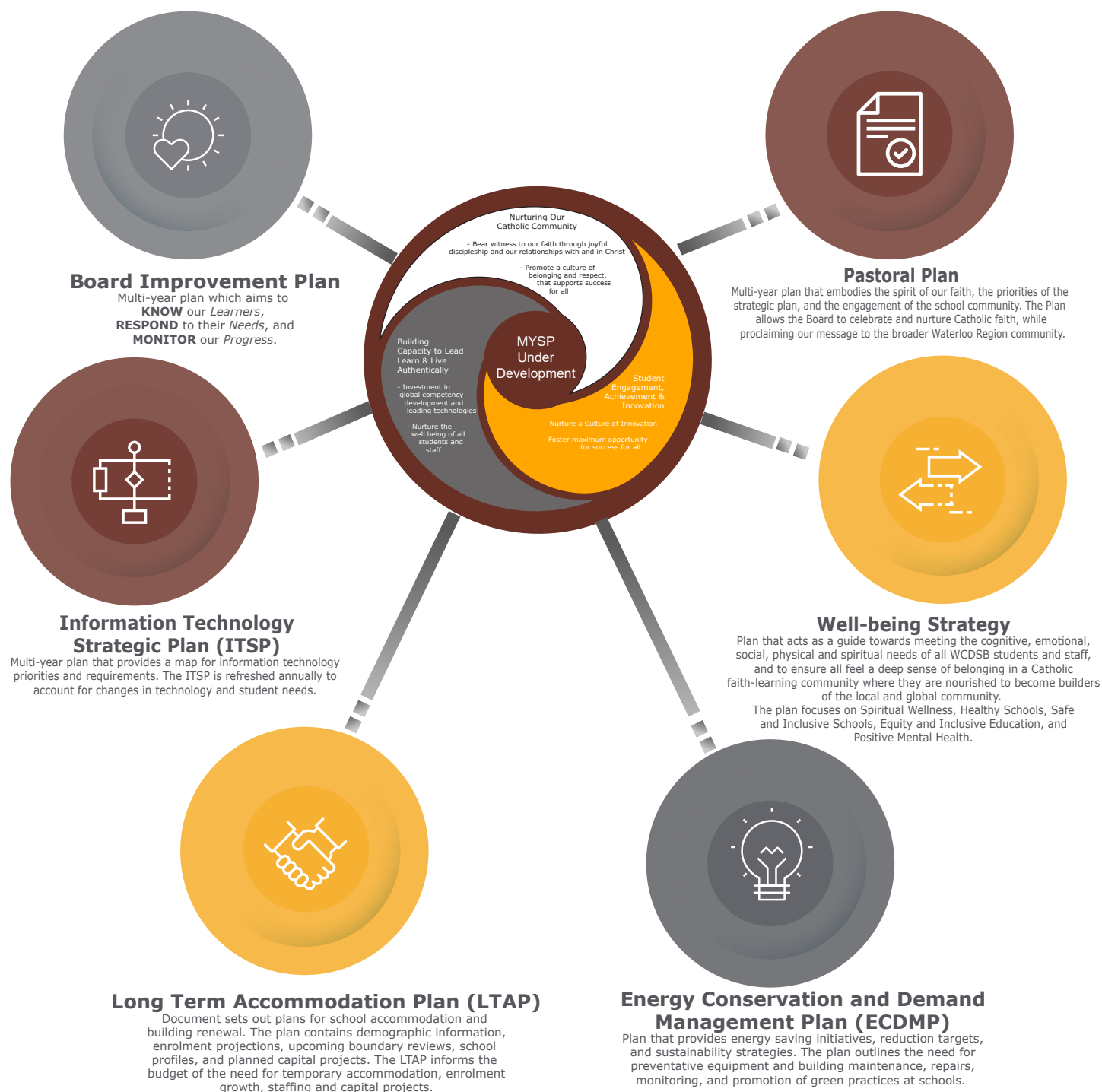
We maximize the God-given potential of each child when we welcome all students, believe in all students and instill hope in all students, basing our decisions on stated priorities.



Our Plans

The guiding principles for budget development outline that all multi-year 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:





Budget Considerations

Grants for Student Needs Summary
Notable Budget Considerations

Grants for Student Needs Summary

The Ministry of Education announced the Grants for Student Needs (GSNs) on February 17, 2022. This early announcement was a welcome surprise and allowed for additional time to plan for initiatives.

Total funding for the sector is estimated to be \$26.1B, which represents a 2.7% increase over 2021-2022.

The Ministry identified several key investments and changes for the upcoming school year:

- Continued financial support for centrally negotiated collective agreements, including 1% benchmark
- Extension of the Support for Student Funds (SSF) grant for an additional year in advance of centralized labour negotiations
- Funding for the following COVID-19 expenses:
 - running a virtual school
 - additional cleaning
 - the implementation of a fully de-streamed grade 9
 - supports for special education
 - other staff supports to address learning recovery
- A supplement to language grants to offset COVID-19 related reductions in immigration
- Grants to improve IT network capacity and security
- Funding to support the mental health and well-being of students and staff
- Increased funding in the Special Equipment Amount (SEA) grant
- An adjustment to secondary pupil grant funding tied to the introduction of e-learning requirements for graduation
- Benchmark increases to the non-staff portion of school board allocations
- A commitment to pursue supply chain centralization through a new entity called Supply Ontario



The Ministry also provides school boards with targeted grants for specific initiatives outside of the GSNs.

The following targeted grants will be provided to WCDSB for 2022-2023:

- Funding to support the implementation of the provincial de-streaming initiative
- Funding to support skill-building in mathematics for students with special needs
- Funding to support education for secondary students in the area of entrepreneurship
- Funding to support the development of anti-sex trafficking resources and training materials for staff
- Funding to support increased mathematics achievement
- Funding to support bursaries for students attending skilled trades programs
- Funding to support the attainment of qualifications for teachers in special education

- Funding to support learning recovery:
 - summer programming and skill development for students including those with special needs
 - tutoring supports
 - reading assessments and supports for students learning to read

Certain targeted grants from previous years will be transferred into the GSNs which indicates they will be a permanent source of funding. The following targeted grants have been transferred into the GSN:

- Learning and Innovation Fund for Teachers (LIFT)
- French as a Second Language
- Well-Being and Mental Health
- Parents Reaching Out (PRO)

2022-2023 Program Delivery Model

Given the complexities related to the delivery of programs and services while COVID-19 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 both elementary and secondary schools will operate normally for the school year – i.e., no account has been made for temporary school closures, modifications to the approved school year calendar or alternative secondary school semester models.

The government will continue to offer time-limited COVID-19 funding to hire teachers, early childhood educators, educational assistants, and other education workers to support learning recovery, de-streaming, remote learning, special education, and additional cleaning. To receive this grant, school boards must offer remote learning for students for the 2022-2023 school year. Management proposes to spend these funds on additional staff to support learning recovery, operate our virtual elementary school (St. Isidore), engage in literacy improvement, and support the engagement of students who may not be on track to graduate with their peers.

Finally, the Ministry announced financial support to address learning loss resulting the pandemic. Funding for tutoring supports in the amount of \$2.2M have been allocated to WCDSB. Funds will be used during 2021-2022 and 2022-2023 to provide tutoring programs, helping students to learn to read, and providing catch-up and summer courses.



Notable Budget Considerations

The budget proposes to continue the provision of tech devices and internet access for virtual learning in 2022-2023 where families are unable to pay for these learning supports on their own.

Demand for school rentals by our communities is expected to return to pre-pandemic levels. A conservative budgeting approach has been used in the calculation of rental revenues as they require after-hours custodial support. High levels of absenteeism are expected to affect our ability to support all requests.

The budget proposes the return of some in-person professional development. Given the absenteeism issue noted above, finding supply staff to support those attending PD sessions may be difficult. This situation will be monitored as the year progresses and adjustments will be made as required.

Personal Protective Equipment (PPE)

The most current provincial pandemic health and safety guidelines indicate that the use of personal protective equipment is voluntary. That said, the government has committed to continue providing PPE for students and staff through the Ministry of Government and Consumer Services as has occurred over the past 2 years.

The proposed budget includes provisions for enhanced cleaning protocols, the use of MERV13 filters in ventilation systems, and regular replacement of HEPA filters.

Staffing

Providing coverage for teacher absences has been difficult during the pandemic period. Classroom Supervisors (teachers without an OCT designation) will continue to be an important resource for the upcoming school year to ensure classes are supported.

Where coverage by a supply teacher or classroom supervisor cannot be arranged, teachers at school sites may support classrooms during their planning time periods. Teachers who forgo their planning time periods are paid out as planning then takes place during their own time. Funds have been set aside for these payouts.

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

Staff well-being continues to be a focus for both the Board and the Ministry for the upcoming year as more staff are citing stress and burnout as major concerns and as the world attempts to return to pre-pandemic normalcy.

International Education

The re-opening of Canadian borders for immigration and student visas has provided families in other countries wishing to have their children attend our schools with an option to enrol. For 2022-23, the international education department is projecting that 155 students will attend compared to 129 students for 2021-22. Management feels that as comfort levels with travelling increase, more students will commit to coming to Waterloo Region.

There has also been an increase in student interest in short-term exchange programs.

All associated revenues and expenditures have been incorporated into the international education budget, which is expected to yield a modest profit of approximately \$213,000 this year. This is an improvement over a break-even budget from 2021-22, and a step in the direction of pre-pandemic registration levels.

Learning Recovery

"On October 3, 2019, the Ontario Human Rights Commission (OHRC) announced a public inquiry into human rights issues that affect students with reading disabilities in Ontario's public education system. The Right to Read inquiry, which focused on early reading skills, found that Ontario's public education system is failing students with reading disabilities (such as dyslexia) and many others, by not using evidence-based approaches to teach them to read.

The Right to Read inquiry report highlights how learning to read is not a privilege but a basic and essential human right. The report includes 157 recommendations to the Ministry of Education, school boards and faculties of education on how to address systemic issues that affect the right to learn to read. The report combines research, human rights expertise and lived experience of students, parents and educators to provide recommendations on curriculum and instruction, early screening, reading interventions, accommodation, professional assessments and systemic issues. Implementing the OHRC's recommendations will ensure more equitable opportunities and outcomes for students in Ontario's public education system." (Reference: <https://www.ohrc.on.ca/en/right-to-read-inquiry-report>)

Partly in response to these recommendations and the pandemic learning deficits identified, the government announced funding for school boards to run tutoring programs including reading assessments and reading support.



**Ontario
Human Rights Commission**
**Commission ontarienne des
droits de la personne**

While these programs are direly needed, the government awarded grants based on a requirement that 50% of the grant be spent between March 2022 and August 2022 (about \$1M) and the balance spent between September 2022 and December 2022 (about \$1M). These planning timelines are very tight and will affect efficacy of programming, especially in the short term. It is also unclear whether these funds are intended to fully support all of the recommendations in the Right to Read report, or if additional supports will be received at a later time. Regardless, the board is committed to addressing the recommendations and will adjust programming accordingly to ensure student needs are met.

Extended Day

In grant announcements made by other levels of government, it was proposed that licensed childcare would be available to parents for \$10 per day. With our extended day programs costing almost three times that figure, it was likely that parents would look for other options.

Recently, the provincial government announced that school boards' extended day programs could be run as licensed childcare facilities. This change would allow families of school-aged children to take advantage of \$10 per day childcare.

Licensing our extended day spaces is no small undertaking. WCDSB staff is in the early stages of working with the Region of Waterloo to understand the requirements, speaking with employee groups, modifying internal processes, and delivering additional training to staff, with a hope of having everything complete by September 2022.

Extended day programs have been planned for the 2022-2023 school year, with preliminary registrations for the program up over the prior year.

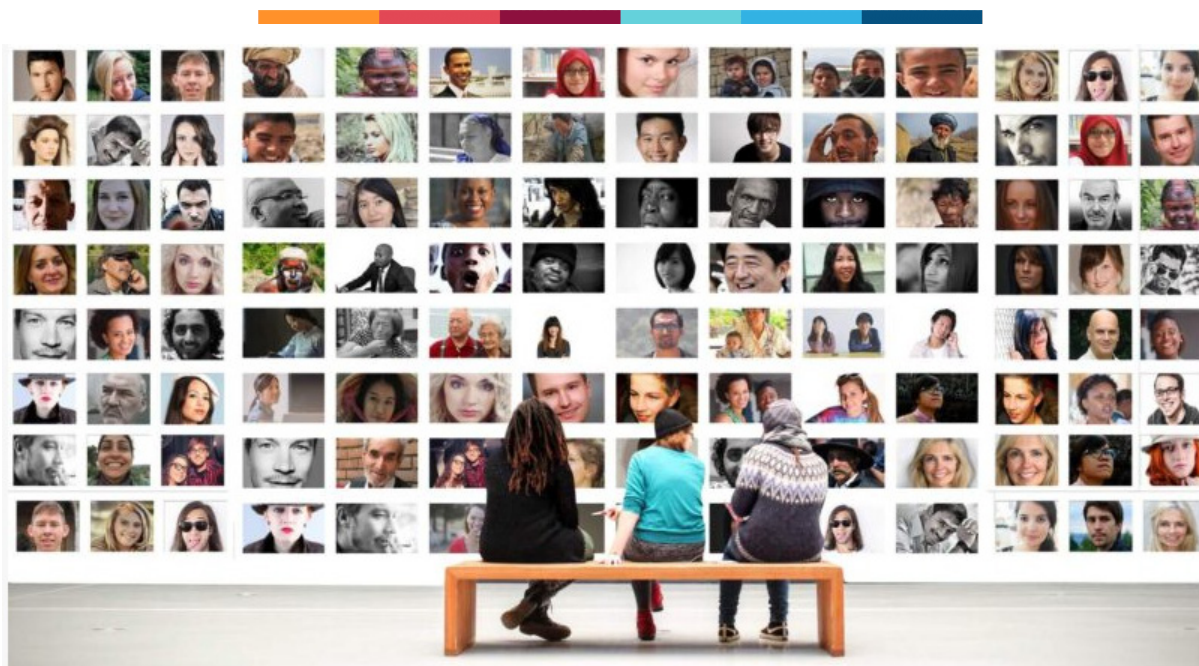
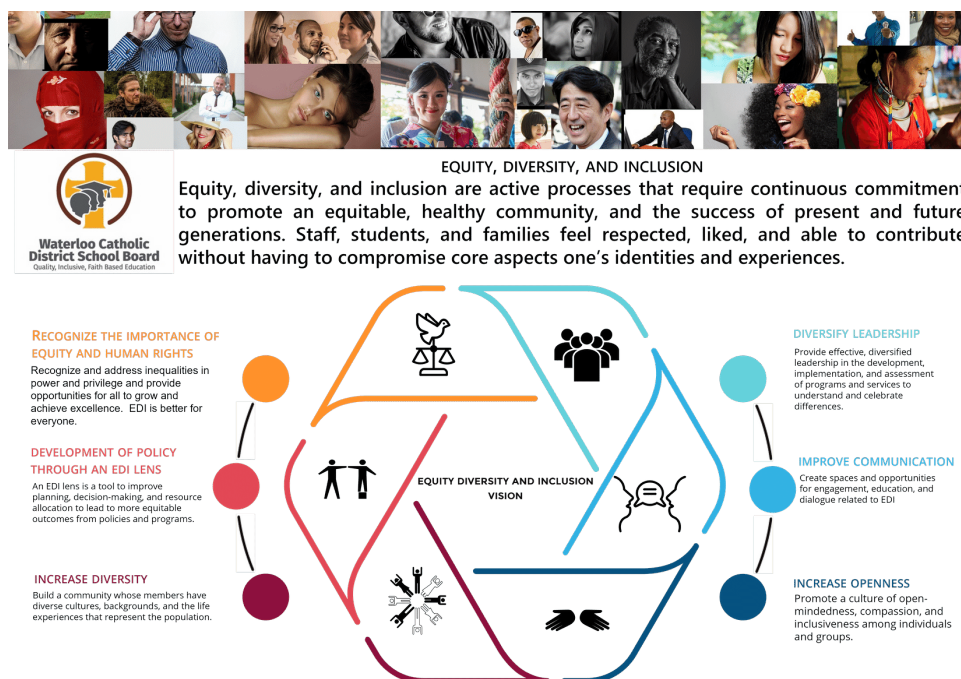
Since the impacts of licensing are still being fleshed out, the budget for extended day programs has been developed using existing program assumptions. The budget incorporates a projected deficit for the extended day program (approximately \$196,000) which has been subsidized from funding for other programs and services.

Equity, Diversity, and Inclusion

The work of the Equity Committee is guided by the Ontario Equity Action Plan under four key priority areas: school and classroom practices, leadership and human resource practices, organizational culture change, and the collection and use of demographic data, including data around race, ethnicity, gender, and gender identity.

The Board Improvement and Equity Plan for Student Achievement (BIEPSA) provides a framework for each school's School Improvement and Equity Plan for Student Achievement (SIEPSA). The SIEPSA is a goal driven and data led plan that is developed to identify the learning needs of students and a plan for to address these needs.

The budget contains a provision for 2 additional staff to support equity work in HR and policy development. They will also be important resources for families who are newcomers to WCDSB by providing ongoing supports and information to ensure all children are successful in our schools.





Budget Details

Budget Process
Key Planning Challenges and Risks
Financial Snapshot
Revenue Details
Expenditure Details
Accumulated Surpluses
Deferred Revenues

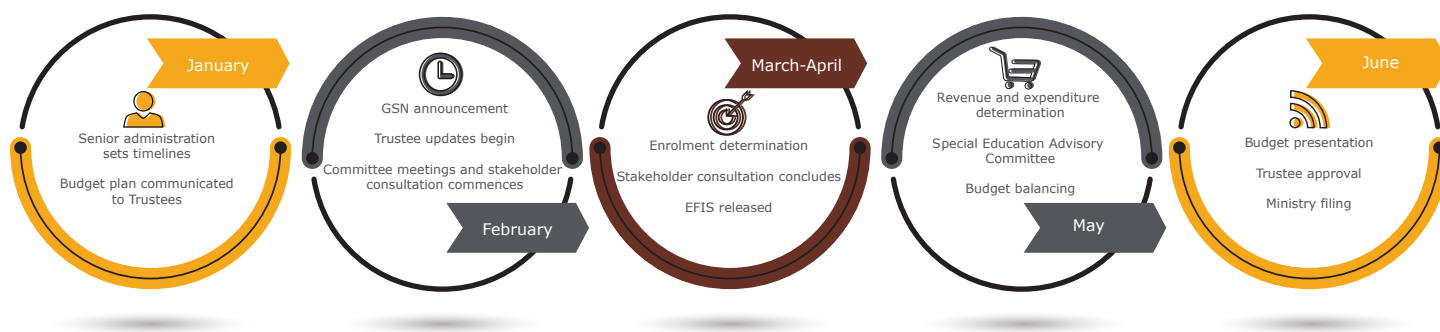
Budget Process

The budget process for 2022-2023 engaged budget holders starting in February 2022. 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 session with senior administration to assess opportunities for efficiencies, to develop budget priorities and guidelines, and to discuss potential changes for 2022-2023.

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 of the budget development progress through meeting updates and reports. This allowed for timely management review and changes as required.



Key Planning Challenges and Risks

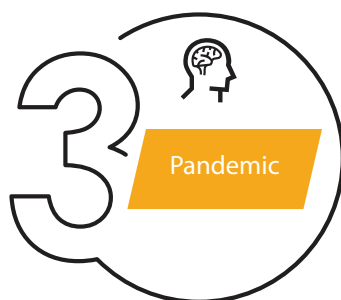
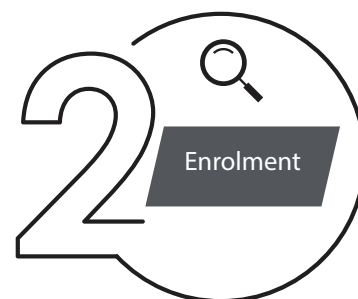
Management mitigates known challenges and risks by ensuring that the budget is built upon a solid foundation. This means making use of contingencies where appropriate, disclosing any areas of unusual risk, and generally using a conservative approach during budget development. Monthly monitoring, as well as quarterly reporting to the Audit Committee and Trustees helps to ensure appropriate and regular attention is paid to the Board's finances.

Known elements of risk that management has considered during budget development are highlighted below.



It is important to note that a provincial election will be held on June 2, 2022. A change in government could trigger a shift in priorities which may affect provincial funding for education. While there is little that can be done to anticipate what changes may take place and when, it is important to be aware that budgets may need to be shifted at the direction of the provincial government during the 2022-2023 school year. Any such adjustments will be reviewed and addressed through our revised estimates process in November, if known.

Enrolment is a key driver in determining funding. Management makes use of well-rounded enrolment committees to develop projections. The Budget Advisory Committee asks questions of administration and ultimately approves the enrolment projections used to calculate the GSN revenues. This approach allows for multi-stakeholder feedback, has yielded good results, and provides decision-makers with evidence that all views were considered in the development process. Finally, the use of conservative approach is emphasized through the enrolment development and adoption process to ensure budget reductions are not needed in the fall if actual enrolment does not meet projections.



The landscape has changed over the last year and changing pandemic rules can impact Board operations. The Ministry has provided an additional one year funding allocation for boards to continue to offer a virtual school. The Board will continue to operate a virtual elementary school and offer hybrid learning for secondary learners. These funds have been used towards supporting additional staff and resources, as prescribed.

Staffing is both a challenge and a risk for the board. It has been difficult in recent years to adequately staff all positions due to leaves, retirements and a general lack of qualified staff available for hire. This is a province-wide issue which can partially be attributed to the pandemic.



Other items which pose additional risk to the proposed budget include utility cost fluctuations, serving students with high needs who enrol after the school year begins, attendance costs, pandemic pricing and availability of goods and services, legislative changes, and information security risks. Conservative budgeting based on internal financial models, historical trending, and known changes in our environment is our most effective defense to uncontrollable spending.

Financial Snapshot

Revenues

The Board is financially dependent upon the Ministry of Education for funding through the Grants for Student Needs (GSN). The GSN is made up of individual grants, each which serves a distinct purpose in carrying out government goals and mandates for the education sector.

	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Estimates	Estimates
Grants for Student Needs	\$ 227,722,418	\$ 247,434,965	\$ 251,515,042	\$ 271,268,277
Local taxation	54,010,609	52,578,430	53,373,887	45,084,065
Targeted grants	2,379,211	10,218,964	3,642,035	1,958,285
Other revenue	14,721,484	13,987,986	13,827,066	15,327,196
Total revenue	\$298,833,722	\$324,220,345	\$322,358,030	\$333,637,823

Enrolment

Total day school enrolment for 2022-2023 is projected to be 24,800 (2021-2022: 24,280). This is an increase of 488 full time students over the 2021-2022 forecast. The 2.0% increase is both a realistic and conservative estimate given the interest that has been displayed in students coming back to brick and mortar classrooms and moving past the pandemic.

	2020-2021	2021-2022	2021-2022	2022-2023
	Actual	Estimates	Forecast	Estimates
Junior Kindergarten	1,490	1,510	1,458	1,463
Senior Kindergarten	1,648	1,659	1,710	1,616
Grades 1-3	5,079	5,169	5,165	5,435
Grades 4-8	8,494	8,697	8,699	8,786
Total Elementary	16,711	17,035	17,032	17,300
Total Secondary	6,982	7,245	7,280	7,500
Total Enrolment	23,693	24,280	24,312	24,800

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.

	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Estimates	Estimates
Salary and benefits	\$ 244,073,083	\$ 259,928,409	\$ 263,398,937	\$ 272,502,446
Capital and debt	20,449,554	21,378,387	21,173,828	21,691,822
Student transportation	6,232,053	7,327,579	7,552,215	7,865,761
Other expenditures	27,834,470	34,612,140	30,233,050	31,577,794
Total expenditures	\$298,589,160	\$323,246,515	\$322,358,030	\$333,637,823

Staffing

Total staffing expenditures for 2022-2023 are projected to be \$272.5M (2021-2022: \$263.4M). This is an increase of \$9.1M, which reflects a net increase of 61 full time staff over the same period last year. The staffing increase is attributed to increased enrolment, GSN and targeted grant funding, as well as to address general student and departmental needs.

	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Estimates	Estimates
Teachers	1,445	1,519	1,501	1,521
CYCWs	48	54	54	60
EAs	372	367	372	373
ECEs	180	171	156	167
Total Classroom	2,045	2,111	2,083	2,121
Administrative	233	241	248	263
Facility Services	180	200	206	209
Other Support Staff	182	185	193	198
Total Support Staff	595	626	647	670
Total Staff	2,640	2,737	2,730	2,791

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 \$11.5M (3.8%) is due to the following:

- Increase in enrolment
- Funding of centrally negotiated collective agreements
- Movement of several targeted grants into GSN
- Increase in Ministry benchmark amounts including, but not limited to:
 - Differentiated Special Education Needs Allocation (DSENA)
 - Special Equipment Amount (SEA)
 - Operations and Maintenance
- Decrease of Temporary Accommodation funding

Targeted grants

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

The Ministry announced \$1.8M (2021-2022: \$3.6M) in additional targeted grants for the Board. This year, many targeted grants were moved into the GSN, signalling permanent funding. The largest portion of the current year funding is \$1.1M for Tutoring Supports which will be used to provide additional assistance to students that may be struggling with literacy.

Other Revenues

Other revenues of \$15.3M comprise a small part of the Board's overall budget (4.6%). Management makes certain assumptions based on contracts or historical trending in order to estimate these budgets.

Other revenues contains:

- Continuing Education revenues (\$5.4M)
- International revenues (\$4.1M)
- Extended day revenues (\$3.8M)
- Lease rentals and cost recovery revenues (\$0.8M)
- Community Use of Schools and facility revenues (\$0.6M)
- Interest revenue, rebates and other miscellaneous revenues (\$0.6M)

The year over year change of \$1.5M (9.8%) is due to the following:

- Increase in anticipated enrolment for the Extended Day program
- Increase in international student tuition fees and related revenues based on commitments of students for both long-term and short-term stays
- Increase in Con Ed enrolment and funding from providers

Expenditure Details

Salary and benefit expenditures constitute 81.7% of the Board budget. These costs are driven by Ministry ratios, collective agreements, legislation, student needs, and administration.

Salary and benefits

The year over year change of \$9.1M (3.5%) is due to the following:

- Adjusted teacher and support staff complement to respond to enrolment, student needs and targeted funding received
- Additional staff to support departmental needs
- Additional staff to support equity initiatives
- Staff to support new programs such as Project Search
- Increased sick leave and reduced missed planning time, based on trending
- Centrally negotiated collective agreements and associated payroll costs

Capital and debt

The year over year change of \$0.5M (2.4%) is due to the following:

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

Student transportation

The year over year change of \$0.3M (4.2%) is due to the following:

- Local employee agreement requirements
- Contractually required increases for yellow buses and taxis

Other expenditures

Other expenditures of \$31.6M are comprised of operational expenses such as facility costs, program related resources and administrative expenditures outside of salary and benefits.

Other expenditures contains:

- Classroom supplies and technology (\$14.2M)
- Utilities and non-salary facility costs (\$13.0M)
- Fees and contracts (\$4.4M)

The year over year change of \$1.3M (4.4%) is due to the following:

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



Accumulated Surpluses

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

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

	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimates	2022-2023 Estimates
Opening balance	\$ 7,998,388	\$ 8,134,551	\$ 9,071,530	\$ 8,957,601
Contributions	244,562	1,052,744	-	-
Draws	(109,399)	(115,765)	(113,929)	(113,929)
Closing balance	\$ 8,134,551	\$ 9,071,530	\$ 8,957,601	\$ 8,843,672

Composition of Accumulated Surplus

Operating surplus	\$ 3,714,992
Network Infrastructure	1,624,516
Early Learning resources and Learning Priorities Funding	1,203,558
Sinking Fund Interest/Committed Capital (Committed)	1,091,832
Administrative capital	715,385
WSIB (Committed)	343,389
Insurance	150,000
	\$ 8,843,672



WCDSB Special Education Liaisons @WCDSB_SEL · 19h

🌟 Congratulations to @StDonBoscoSWAC Child & Youth Care Worker, Jamie Metcalf. This evening, she received the WCDSB Chair's Award. 🌟 We are grateful, every day, for the important work of CYCWs! @WCDSBNewswire @wcdsbspecial



St. Don Bosco SWAC, WCDSB

Deferred Revenue

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

	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimates	2022-2023 Estimates
Opening balance	\$ 28,193,166	\$ 27,968,206	\$ 29,554,491	\$ 14,497,714
Contributions	15,246,149	22,001,454	6,257,707	11,052,593
Draws	(15,471,109)	(20,415,169)	(21,314,484)	(9,117,841)
Closing balance	\$ 27,968,206	\$ 29,554,491	\$ 14,497,714	\$ 16,432,466

Composition of Deferred Revenue

Proceeds of Disposition (POD): Capital	\$ 12,367,943
Other Third Party: Operating	1,756,330
Ministry of Education grants: Operating	1,607,004
Other Third Party: Capital	701,189
	\$ 16,432,466



Canadian Martyrs @Cdn_Martyrs · May 17

Going to the chapel...and we're going to get married! Thanks Mr. Denomme and the K's for celebrating the wedding of Q and U! What phonics has joined, let no letter separate! @WCDSBNewsWire @WCDSB_nottenl





Budget Summaries

Dashboard Report
Ministry Compliance Report
Comparative Revenue Summary
Comparative Expenditure Summary

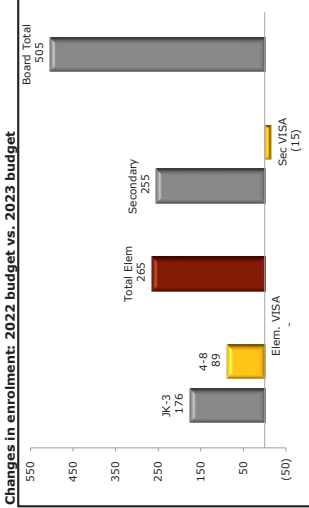
Dashboard Report

Summary of Financial Results				
(\$Thousands)	2021-22		2022-23	
	Budget	Forecast	Budget	%
Revenue				
Provincial Grants (GSN)	278,807,650	278,285,921	290,641,980	4.2%
Grants for Capital Purposes	7,559,580	7,616,424	6,335,689	-16.2%
Non-GSN Grants	6,083,657	16,535,393	4,401,687	-27.6%
Non-Grant Revenue	11,385,444	12,359,252	12,883,794	13.2%
Amortization of DCC	18,521,699	18,477,097	19,374,673	4.6%
Total Revenue	322,358,030	333,274,087	333,637,823	3.5%
Expenses				
Classroom	225,305,372	227,740,230	233,105,263	3.5%
Non-Classroom	41,740,500	44,924,525	43,776,882	4.9%
Transportation	7,552,215	7,766,054	7,865,761	4.2%
Capital Accommodation	2,196,515	3,038,195	2,203,219	-13.4%
Capital	2,203,219	3,038,195	2,203,219	-13.4%
Amortization	18,521,699	18,477,097	19,374,673	4.6%
Total Expenses	322,358,030	332,991,544	333,637,823	3.5%
Balance before Accum Surplus	-	-	-	-
Accumulated Surplus use	-	282,543	-	-
Surplus/(Deficit) - end of year	-	282,543	-	-
<i>Note: GSN - Grants for Student Needs</i>				
<i>Note: DCC - Deferred Capital Contribution</i>				
<i>Note: Targeted grants refer to Priorities and Partnership Funds (PPFs)</i>				
<i>Note: 2021-2022 Forecast is as at Q2: February 2022</i>				

Changes in Revenue	
Provincial Grants:	Increase due to enrolment, provincially negotiated labour enhancements*, revised benchmarks and targeted grants moving into the GSN
Capital Grants:	Decrease due to temporary accommodation table amount and interest on long term debt
Non-GSN Grants:	Decrease due to Ministry moving several targeted grants to GSN and the timing of targeted grant announcements
Non-Grant Revenue:	Increase due to participation in Extended Day program, Continuing Education program expansions (LINC, PSW and Summer Boost) and daycare capital fees received
Amortization of DCC:	Increase due to timing of construction projects
Classroom:	Increase due to anticipated provincially negotiated labour enhancements*, staff required to maintain pupil-teacher ratios, address student needs and additional funding received to support student learning. This is partially offset by reduced missed planning time contingency
Non-Classroom:	Increase due to anticipated labour enhancements and support staff hired
Pupil Accommodation:	Increase due to anticipated labour enhancements and staff changes
Capital:	Decrease due to reduced interest on long term debt
Amortization:	Increase due to timing of construction projects

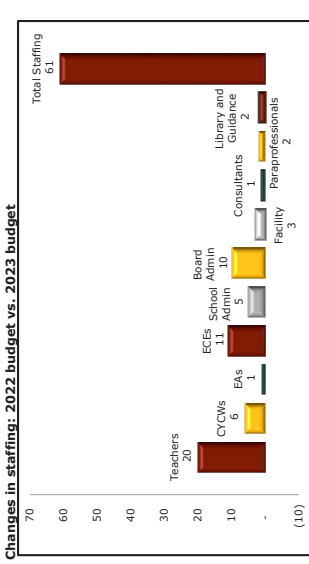
Definition of provincially negotiated enhancements:	
This term, used throughout the document, refers to clauses arising from provincial collective bargaining discussions and associated collective agreements ending 2019-2020. Generally, enhancements include the following:	
- Benchmark salary increases	
- Employee Life Health Trust (benefits)	
* Note: The Ministry provided 1% salary benchmark increases in funding and directed boards to include offsetting salaries adjustments. Negotiations have not started.	

Summary of Enrolment					
ADE	2021-22		2022-23		Year Over Year Change %
	Budget	Forecast	Budget	#	
Elementary					
JK-3	8,338	8,333	8,514	176	2.1%
4-8	8,697	8,699	8,786	89	1.0%
VISA Students	20	9	20	-	0.0%
Total Elementary	17,055	17,041	17,320	265	1.6%
Secondary <21					
Pupils of the Board	7,245	7,280	7,500	255	3.5%
VISA Students	150	120	135	(15)	-10.0%
Total Secondary	7,395	7,400	7,635	240	3.2%
Total	24,450	24,441	24,955	505	2.1%
Note: VISA students pay tuition and enrolment does not affect GSNs					



Highlights of Changes in Enrolment:
Elementary and Secondary: Increase attributed to a conservative return to school

Summary of Staffing						
FTE	2021-22		2021-22		2022-23	
	Budget	Forecast	Budget	Forecast	Budget	%
Classroom						
Teachers	1,501	1,491	1,521		20	1.3%
Child & Youth Care Workers	54	54	60		6	11.1%
Educational Assistants	372	364	373		1	0.3%
Early Childhood Educators	156	167	167		11	7.1%
Total Classroom	2,083	2,076	2,121		38	1.8%
Other Support Staff						
School Administration	167	166	172		5	3.0%
Board Administration	81	88	91		10	12.3%
Facility Services	206	201	209		3	1.5%
Consultants	28	29	29		1	3.6%
Paraprofessionals	101	102	103		2	2.0%
Library and Guidance	64	65	66		2	3.1%
Total Other Support Staff	647	651	670		23	3.6%
Total Staffing	2,730	2,727	2,791		61	2.2%



Highlights of Changes in Staffing:
Classroom Teachers: Increase due to enrolment offset with support for class size reduction
CYW's: Increase due to student needs and COVID supports
EC's: Increase due to enrolment and Extended Day program registrations
Facility Services: Increase due to added square footage for new portables
School Administration: Increase due to enrolment and Huron Brigadoon new school
Board Administration: Increase mainly due to HR needs

Ministry Compliance Report

Submission Version: Board Working Version
School Board Name: Waterloo Catholic DSB
School Year: 2022-23
Cycle: Estimates

Compliance Report

Administration and Governance

Compliance - Gross Expenses Excluding Internal Audit	11,193,400
Compliance - Other Revenues	3,300,362
Compliance - Net Expenses Excluding Internal Audit	7,893,038
Compliance - Funding Allocation Excluding Internal Audit	8,125,224
Compliance - 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 (Schedule 9, item 10.0 - item 4.4)	339,994,372
1.1.1	In-year revenues for land (Schedule 5.6, items 1.2 + 1.3 + 1.3.1 - 1.4 - 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1 - Sch 5.1 item 2.30, col. 6)	6,356,555
1.2	In-year expenses for compliance purposes (Schedule 10ADJ, item 90, col. 20)	333,642,347
1.3	In-year surplus/(deficit) for compliance purposesItem 1.1 - item 1.1.1 - Item 1.2	-4,530
1.4	If item 1.3 is greater or equal to zero, the board is in compliance. Otherwise, see calculation below.	REQUIRES FURTHER COMPLIANCE CALCULATION

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

1.5	Operating allocation to be used in compliance calculation (Section 1A, item 1.92)	292,083,536
1.6	1% of item 1.5	2,920,835
1.7	Prior year accumulated surplus available for compliance (Schedule 5, item 3, col. 1)	8,848,202
1.8	Lesser of item 1.6 and item 1.7	2,920,835
1.9	If the amount of deficit 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	Total amount of minister approved in-year deficit	-
1.12	If the amount of deficit at item 1.3 is less than item 1.10, then the board is in compliance.	COMPLIANT

Note 1: The school board must seek Minister's approval for the deficit unless item 1.9 indicates Compliance

Note 2: In Estimates, item 1.10 equals the Approval Amount from Section V of the Deficit Approval report. In Revised Estimates, item 1.10 is loaded from current year Estimates cycle's Compliance Report item 1.10, unless a new Deficit Approval report is filled out in the current cycle. In Financial Statements cycle, item 1.10 is loaded from current year Revised Estimates cycle's Compliance Report item 1.10

Comparative Revenue Summary

	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimates	2021-2022 Forecast	2022-2023 Estimates	Year over Year Change		Material Variance Note
						\$ Increase (Decrease)	% Increase (Decrease)	
Grant Revenues								
Pupil Foundation	121,721,474	132,011,641	136,572,111	136,720,841	139,507,055	2,934,944	2.1%	a.
School Foundation	16,675,240	16,711,055	17,185,386	17,256,550	17,930,092	744,706	4.3%	a.
Special Education	33,852,409	34,397,797	35,602,021	35,616,187	37,096,707	1,494,686	4.2%	
Language Allocation	8,112,943	7,714,252	8,364,431	8,438,487	8,582,889	218,458	2.6%	
Learning Opportunities	3,933,191	6,010,413	6,711,883	6,686,961	6,713,321	1,438	0.0%	
Adult Education, Continuing Education	3,517,866	3,161,111	3,289,351	2,954,953	3,080,249	(209,102)	(6.4%)	
Teacher and DECE Q&E	25,589,045	24,887,244	28,948,873	28,507,254	29,942,270	993,397	3.4%	
Teacher Job Protection Funding	5,279,612	-	-	-	-	-	0.0%	
Transportation	7,124,491	7,093,105	7,415,172	7,401,755	7,636,956	221,784	3.0%	
Administration and Governance	7,450,400	7,617,772	7,701,298	7,707,655	7,863,566	162,268	2.1%	
School Operations	23,558,655	23,781,536	24,687,184	24,577,366	25,622,478	935,294	3.8%	
Indigenous Education	454,807	363,189	436,948	507,428	442,577	5,629	1.3%	
Mental Health and Well-Being Grant	432,590	697,696	849,989	717,309	1,362,840	512,851	60.3%	b.
Community Use of Schools Grant	311,926	321,196	326,422	326,422	331,764	5,342	1.6%	
New Teacher Induction program	239,596	223,886	227,157	243,920	212,926	(14,231)	(6.3%)	
Declining Enrolment	-	158,940	-	-	-	-	-	
Rural and Northern Education Fund	60,781	80,395	91,449	91,422	92,362	913	1.0%	
Permanent Financing - NPF	397,975	397,975	397,975	397,975	397,975	-	0.0%	
GSN Enrolment Stabilization	-	9,169,322	-	-	-	-	0.0%	
Support for COVID-19 Outbreak	-	299,960	-	133,436	3,825,953	3,825,953	0.0%	c.
Regular Operating On-going Grants	258,713,001	275,098,485	278,807,650	278,285,921	290,641,980	11,834,330	4.2%	
Grants for Capital Purposes								
School Renewal	210,997	437,879	309,487	374,055	371,755	62,268	20.1%	d.
Temporary Accommodation	2,901,369	3,566,574	4,662,081	4,662,081	3,580,628	(1,081,453)	(23.2%)	e.
Short-term Interest	51,341	67,562	352,780	345,056	487,940	135,160	38.3%	d.
Debt Funding for Capital	2,903,634	2,576,394	2,235,232	2,235,232	1,895,366	(339,866)	(15.2%)	f.
Total Capital Grants	6,067,341	6,648,409	7,559,580	7,616,424	6,335,689	(1,223,891)	(16.2%)	
Other Non-GSN Grants								
Continuing Education	2,424,109	2,390,722	2,441,622	2,420,893	2,420,893	(20,729)	(0.8%)	
Targeted Grants	2,379,211	10,218,964	3,642,035	9,763,062	1,958,285	(1,683,750)	(46.2%)	g.
In-Kind Grant	-	2,253,741	-	4,351,438	22,509	22,509	0.0%	
Total Non-GSN Grants	4,803,320	14,863,427	6,083,657	16,535,393	4,401,687	(1,704,479)	(28.0%)	
Non-Grant Revenue								
Continuing Education Fees	2,372,160	2,545,328	2,668,874	2,991,940	3,016,546	347,672	13.0%	h.
Rentals	473,369	650,926	667,359	578,126	706,589	39,230	5.9%	
Interest	491,584	324,897	300,000	320,000	325,000	25,000	8.3%	
Tuition Fees	3,481,164	2,059,046	3,054,750	3,285,875	3,263,500	208,750	6.8%	i.
Extended Day Fees	4,077,448	2,666,766	3,035,726	3,109,177	3,830,375	794,649	26.2%	j.
Other International Fees	717,623	299,273	925,950	623,988	716,996	(208,954)	(22.6%)	i.
Other	684,027	797,287	732,785	1,450,146	1,024,788	292,003	39.8%	k.
Total Non-Grant Revenue	12,297,375	9,343,523	11,385,444	12,359,252	12,883,794	1,498,350	13.2%	
Deferred Revenues								
Amortization of DCC	16,952,685	18,266,501	18,521,699	18,477,097	19,374,673	852,974	4.6%	d.
Net Deferred Revenue	16,952,685	18,266,501	18,521,699	18,477,097	19,374,673	852,974	4.6%	
Total Revenue and Grants	298,833,722	324,220,345	322,358,030	333,274,087	333,637,823	11,279,792	3.5%	

Explanations of Material Grant Variances

- Increase due to day-school enrolment, labour enhancements, targeted grants moving into the GSN and revised benchmarks
- Increase due to targeted grants moving into GSN and additional funding provided for mental health over prior year
- Increase due to one-year continued funding for COVID support costs, which were previously provided through targeted grants
- Increase due to timing of construction projects
- Decrease due to table amount amendment
- Decrease due to lower interest received in relation to aging long term debt and no new debt issuance
- Decrease due to targeted grants transferring into the GSN offset by timing of targeted grant announcements
- Increase due to program expansion (LINC, PSW and Summer Boost) offset by program closures
- Increased tuition for short term International program offset by reduced long term International program fees and homestay fees
- Increase due to participation in the program
- Increase due to daycare capital fee

Comparative Expenditure Summary

	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimates	2021-2022 Forecast	2022-2023 Estimates	Year Over Year Change		Material Variance Note
						\$ Increase (Decrease)	% Increase (Decrease)	
Classroom Instruction								
Teachers	149,635,566	162,545,533	163,908,112	163,532,059	169,133,032	5,224,920	3.2%	a.
Supply Teachers	3,036,076	3,611,559	4,734,250	5,339,427	4,237,696	(496,554)	(10.5%)	b.
Educational Assistants	18,372,541	18,086,591	18,393,181	18,370,093	18,463,328	70,147	0.4%	
Designated Early Childhood Educators	10,039,470	9,530,808	8,746,606	9,672,693	9,701,039	954,433	10.9%	a.
Classroom Computers	5,073,949	5,545,198	3,179,388	3,936,068	3,524,512	345,124	10.9%	a.
Textbooks and Supplies	4,868,899	6,438,144	5,937,019	6,159,214	6,584,360	647,341	10.9%	a.
Professionals and Paraprofessionals	11,844,241	13,604,624	13,206,465	13,529,626	13,942,947	736,482	5.6%	
Library and Guidance	5,245,802	5,309,923	5,455,206	5,498,644	5,727,011	271,805	5.0%	
Staff Development	890,352	726,408	1,207,139	1,203,230	1,272,866	65,727	5.4%	
Department Heads	480,311	509,517	538,006	499,176	518,472	(19,534)	(3.6%)	
Total Classroom	209,487,207	225,908,305	225,305,372	227,740,230	233,105,263	7,799,891	3.5%	
Non-Classroom								
Principal and Vice-Principals	9,819,077	10,175,633	10,326,692	10,660,596	10,693,336	366,644	3.6%	
School Office	6,006,425	6,039,651	6,304,864	6,165,626	6,607,450	302,586	4.8%	
Co-ordinators and Consultants	4,237,526	4,209,472	5,375,459	5,797,061	5,813,198	437,739	8.1%	
Continuing Education	9,068,078	8,949,284	9,363,388	11,140,876	9,471,498	108,110	1.2%	
Total Non-Classroom	29,131,106	29,374,040	31,370,403	33,764,159	32,585,482	1,215,079	3.9%	
Administration								
Trustees	211,767	195,907	246,163	234,523	258,863	12,700	5.2%	
Director and Supervisory Officers	1,718,757	1,634,071	1,678,405	1,650,367	1,561,063	(117,342)	(7.0%)	
Board Administration	7,946,797	8,502,478	8,445,529	9,273,476	9,373,474	927,945	11.0%	c.
Total Administration	9,877,321	10,332,456	10,370,097	11,158,366	11,193,400	823,303	7.9%	
Transportation	6,232,053	7,327,579	7,552,215	7,768,054	7,865,761	313,546	4.2%	
School Operations and Maintenance	23,310,322	26,270,979	26,276,627	26,206,023	26,801,830	525,203	2.0%	
School Renewal	210,997	437,879	309,488	374,055	371,756	62,268	20.1%	d.
In-Kind Donation	-	2,253,741	-	4,351,438	22,509	22,509	0.0%	
Other Pupil Accommodation	3,278,071	2,963,370	2,542,730	3,038,195	2,203,219	(339,511)	(13.4%)	e.
Amortization and Write-downs	17,062,083	18,378,166	18,631,098	18,591,024	19,488,603	857,505	4.6%	d.
Total Pupil Accommodation	43,861,473	50,304,135	47,759,943	52,560,735	48,887,917	1,127,974	2.4%	
Total Expenditures	298,589,160	323,246,515	322,358,030	332,991,544	333,637,823	11,279,793	3.5%	

Explanation of variances:

- Increase due to provincially negotiated labour enhancements, staff required due to enrolment and student needs. Additional costs reflect targeted grants moved into the GSN and funding received to support equipment for student learning
- Decrease due to a planned reduction in missed planning time over prior year
- Increase due to additional staff hired to support HR, IT and equity initiatives
- Increase due to timing of construction projects
- Decrease due to lower interest charges on aging long term debt and no new debt issued



Planning Area Reports

2021-2022 vs 2022-2023 Estimates by Planning Area

Capital Budget

Operating Budget

Board Administration
Student Transportation
Operations and Maintenance
Learning Services

2021-2022 Estimates vs. 2022-2023 Estimates by Planning Area

	Learning Services							
	Program Services		Special Education		Continuing Education		Total Learning Services	
	2021-2022 Estimates	2022-2023 Estimates	2021-2022 Estimates	2022-2023 Estimates	2021-2022 Estimates	2022-2023 Estimates	2021-2022 Estimates	2022-2023 Estimates
Expenditures	208,013,446	216,069,114	39,298,941	40,150,133	9,363,388	9,471,498	256,675,775	265,690,745
Revenues	205,848,033	213,099,585	38,411,015	39,984,130	9,363,388	9,471,498	253,622,436	262,555,213
Surplus/(Deficit) before planning area transfers	(2,165,413)	(2,969,529)	(887,926)	(166,003)	-	-	(3,053,339)	(3,135,532)
Surplus from Board Admin	195,439	135,630	-	-	-	-	195,439	135,630
Surplus from Operations	1,969,974	2,833,899	887,926	166,003	-	-	2,857,900	2,999,902
Total Revenues	2,165,413	2,969,529	887,926	166,003	-	-	3,053,339	3,135,532
Surplus/(Deficit)	-	-	-	-	-	-	-	-

	Operations and Maintenance		Capital and Debt		Student Transportation		Board Administration	
	2021-2022 Estimates	2022-2023 Estimates	2021-2022 Estimates	2022-2023 Estimates	2021-2022 Estimates	2022-2023 Estimates	2021-2022 Estimates	2022-2023 Estimates
Expenditures	26,586,115	27,196,095	21,173,828	21,691,822	7,552,215	7,865,761	10,370,097	11,193,400
Revenues	29,444,015	30,411,732	21,173,828	21,691,822	7,552,215	7,650,026	10,565,536	11,329,030
Surplus/(Deficit) before planning area transfers	2,857,900	3,215,637	-	-	-	(215,735)	195,439	135,630
Surplus from Operations	-	-	-	-	-	215,735	-	-
Surplus/(Deficit)	2,857,900	3,215,637	-	-	-	-	195,439	135,630

	Total Board	
	2021-2022 Estimates	2022-2023 Estimates
Total Expenditures	322,358,030	333,637,823
Total Revenues	322,358,030	333,637,823
Draw from Accumulated Surplus	-	-
Surplus/(Deficit)	-	-

Operating vs. Capital		
	2021-2022 Estimates	2022-2023 Estimates
Total Operating	301,184,202	311,946,001
Total Capital	21,173,828	21,691,822
Total Budget	322,358,030	333,637,823

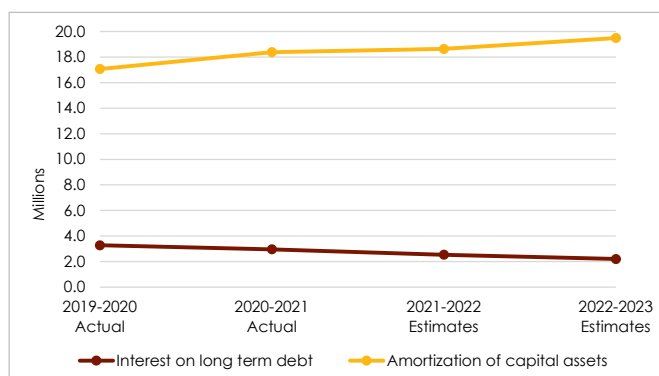
Management separates revenues and expenses into capital and operating components as is required by the Ministry of Education and Board of Trustees. This separation is necessary since the funding sources each have specific rules for use, and reporting requirements.

Capital Budget

The capital budget is comprised of 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.



Expenditure Category	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimates	2022-2023 Estimates
Interest on long term debt	\$ 3,278,072	\$ 2,963,371	\$ 2,542,730	\$ 2,203,219
Amortization	17,062,083	18,378,165	18,631,098	19,488,603
Total	\$ 20,340,155	\$ 21,341,536	\$ 21,173,828	\$ 21,691,822

The following capital projects are supported in the budget:

	Land	Building	Other	Total
Grand River South	\$ 2,593,403	\$ 17,718,914	\$ -	\$ 20,312,317
Huron Brigadoon	1,225,920	10,847,444	100,000	12,173,364
Renewal and SCI projects	-	9,812,632	917,797	10,730,429
South East Galt	840,000	4,776,113	-	5,616,113
Rosenberg, Kitchener	853,177	3,035,605	-	3,888,782
St. Agnes renovation	-	3,813,428	-	3,813,428
St. Patrick new school	-	3,744,245	-	3,744,245
Computer equipment	-	-	2,452,850	2,452,850
St. Boniface	844,055	-	-	844,055
Total	\$ 6,356,555	\$ 53,748,381	\$ 3,470,647	\$ 63,575,583



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.

Expenditure Category	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimates	2022-2023 Estimates
Learning Services	\$ 238,618,313	\$ 255,282,345	\$ 256,675,775	\$ 265,690,745
Operations & Maintenance	23,521,319	28,962,599	26,586,115	27,196,095
Board Administration	9,877,321	10,332,456	10,370,097	11,193,400
Student Transportation	6,232,053	7,327,579	7,552,215	7,865,761
Total	\$278,249,005	\$301,904,979	\$301,184,202	\$311,946,001



St. Brigid @StBrigidCeltics · 9h

...

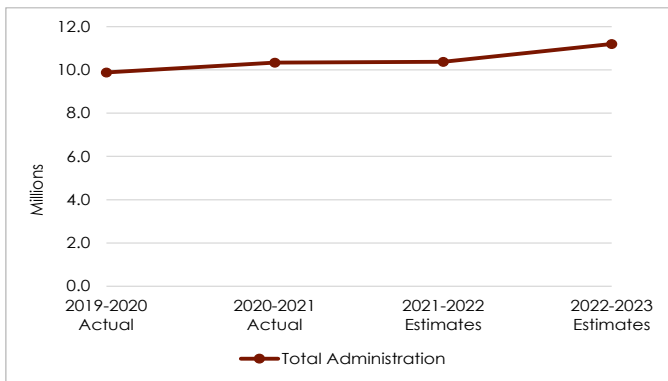
Amazing day for St. Brigid to be at Track and Field. Thank you
@MonDoyleCSS for hosting us! @WCDSBhpe @WCDSBAthletics



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.

Expenditure Category	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimates	2022-2023 Estimates
Board Administration	\$ 7,946,797	\$ 8,502,478	\$ 8,445,529	\$ 9,373,474
Director & Superintendents	1,718,757	1,634,071	1,678,405	1,561,063
Trustees	211,767	195,907	246,163	258,863
Total	\$ 9,877,321	\$ 10,332,456	\$ 10,370,097	\$ 11,193,400



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

- Centrally negotiated collective agreements
- Additional staff to support IT, HR and equity departments
- Increase in central IT costs and software upgrades
- Reduced telephony costs and professional development reduced the budget



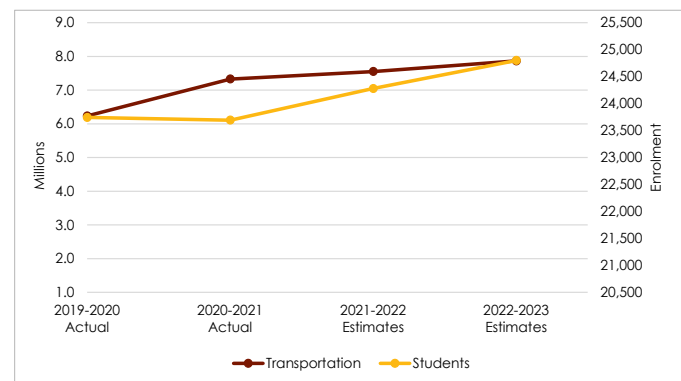
Student Transportation

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.

Expenditure Category	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimates	2022-2023 Estimates
Direct transportation	\$ 5,198,453	\$ 6,138,227	\$ 6,296,941	\$ 6,665,768
STSWR administration	997,735	1,123,069	1,168,176	1,112,824
School travel planning	35,865	66,283	87,098	87,169
Total	\$ 6,232,053	\$ 7,327,579	\$ 7,552,215	\$ 7,865,761

The year over year change of \$0.3M (4.2%) is due to the following:

- Centrally negotiated collective agreements
- Increase in bus operator contracts
- Increase in taxi costs
- Decrease due to expiration of COVID targeted grant cleaning funding and associated costs



Loretta Notten @WCDSB_nottenl · Nov 29, 2021

What a [#WCDSBAwesome](#) way to start the day with [@stktigers](#) Walking School Bus - a fun fresh morning walk has set the tone for a great day!! [#SentToBuild](#) [@WCDSBNewsWire](#) [@STSWR](#)



STSWR @STSWR · May 10

Shout out to Euan B and his trusty sidekick for representing [@stmargaretscoot](#) this [#SpringintoSpring](#)! Thanks to his efforts, St. Margaret won a \$250 voucher to a shop of their choice.

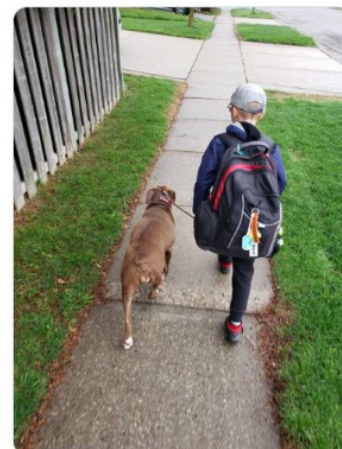
Thank you Euan for sharing a photo of your walk into Spring. You're a Champion! 🏆 Keep it up!

You Retweeted



Kelly Bingham @MookiePaws · May 3

[@STSWR](#) Euan B is on his morning walk to [@stmargaretscoot](#) with his trusty sidekick! [#SpringintoSpring](#)

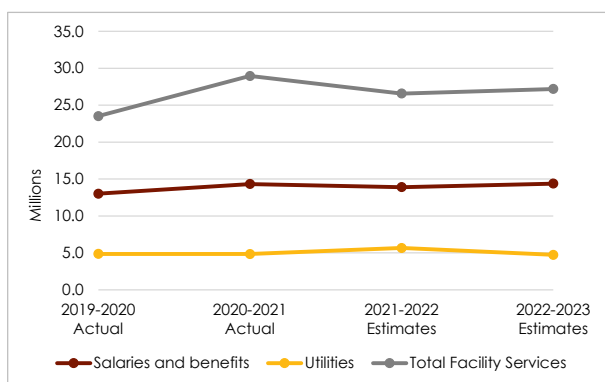


1 retweet, 2 likes

Operations and Maintenance

Facility Services is comprised of custodial services, maintenance, construction, 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 students and staff.

Expenditure Category	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimates	2022-2023 Estimates
Salaries and benefits	\$ 13,019,726	\$ 14,324,411	\$ 13,901,807	\$ 14,377,481
Utilities	4,855,146	4,845,506	5,658,847	4,731,942
Contracts and supplies	5,626,440	7,305,946	6,976,862	8,006,913
Ministry in-kind donations*	-	2,253,741	-	22,509
Other	20,007	232,995	48,599	57,250
Total	\$ 23,521,319	\$ 28,962,599	\$ 26,586,115	\$ 27,196,095



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

- Centrally negotiated collective agreements
- Additional custodial staff required due to increased square footage
- Increase in portable costs, contracts and cleaning supplies
- Increase due to playground repairs
- Increase in general maintenance and repair costs
- Reduction in utilities based on trending

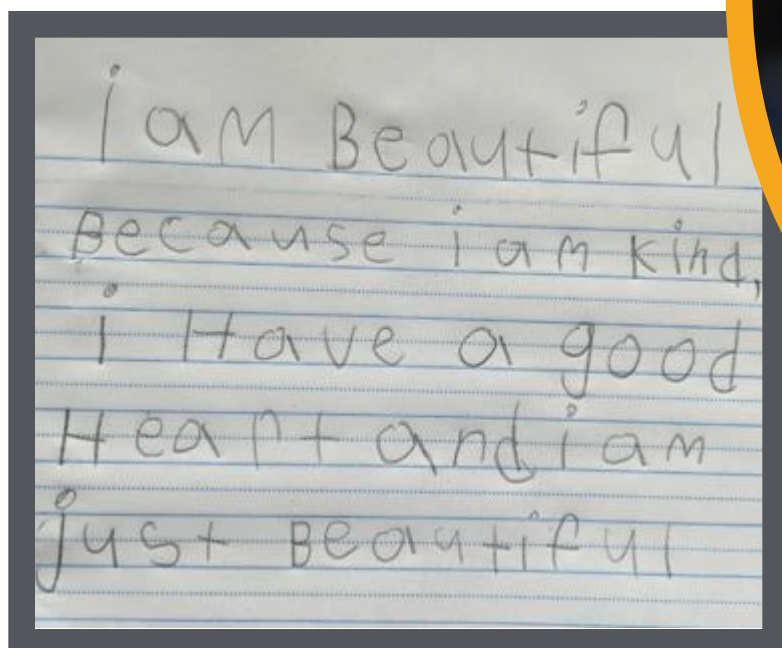
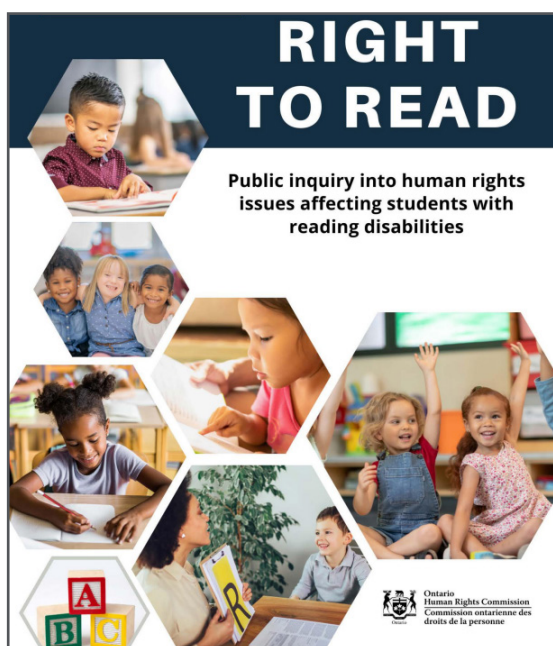


*The Ministry in-kind donations in 2020-2021 consisted of personal protective equipment (PPE) and in 2022-2023 consists of menstrual products only as per the multi-year agreement.

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.

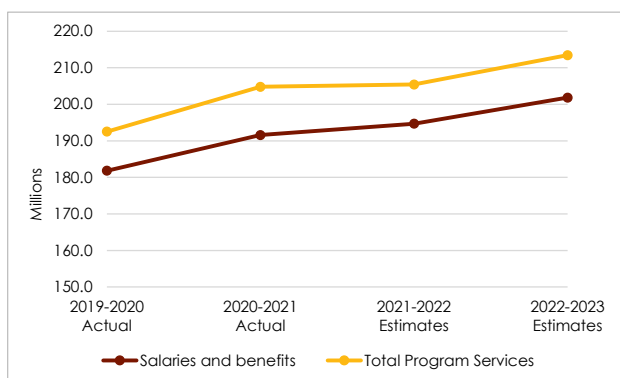
Expenditure Category	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimates	2022-2023 Estimates
Salaries and benefits	\$ 223,622,942	\$ 237,688,265	\$ 241,345,350	\$ 249,317,026
Textbooks and resources	7,408,055	8,588,276	8,223,572	9,327,233
Contracts and services	2,030,681	5,807,078	3,378,194	5,497,666
Staff development & other	5,556,635	3,198,726	3,179,389	1,548,820
Total	\$238,618,313	\$255,282,345	\$256,675,775	\$265,690,745



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.

Expenditure Category	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimates	2022-2023 Estimates
Salaries and benefits	\$ 181,829,987	\$ 191,577,196	\$ 194,704,911	\$ 201,842,183
Textbooks and resources	3,870,387	4,447,607	4,648,223	5,008,606
Contracts and services	1,650,800	5,681,900	3,054,442	5,192,383
Staff development/other	5,189,680	3,081,757	3,016,904	1,400,064
Total	\$192,540,854	\$ 204,788,460	\$ 205,424,480	\$ 213,443,236



The year over year change of \$8.0M (3.9%) is due to the following:

- Centrally negotiated collective agreements
- Additional staff to support pupil-teacher ratios, extended day, and targeted funding
- Increase due to resources and professional development in response to the Learning Recovery funds
- Increased IT costs
- Decrease due to French Immersion resources not required this year



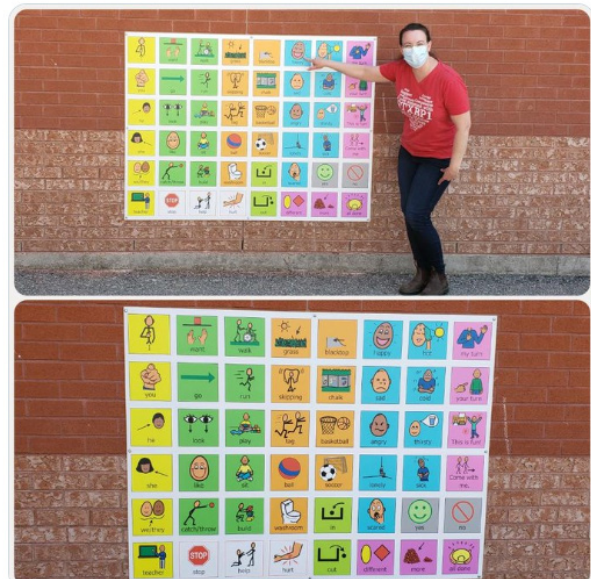
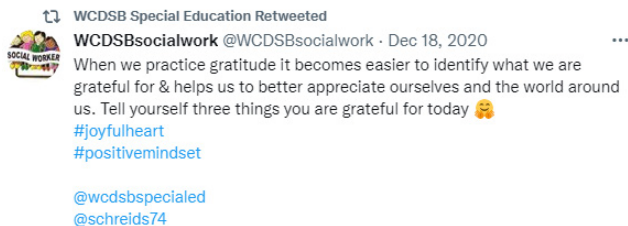
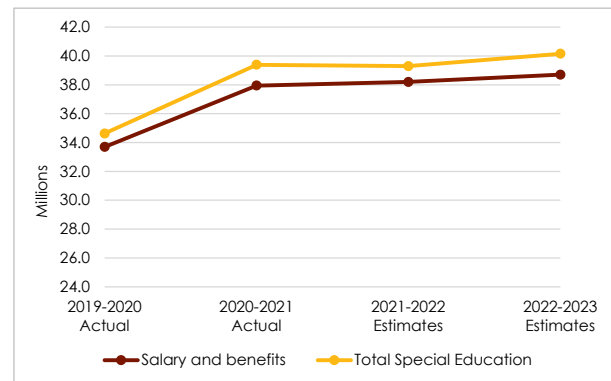
Learning Services: Student Services

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.

Expenditure Category	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimates	2022-2023 Estimates
Salaries and benefits	\$ 33,695,653	\$ 37,947,723	\$ 38,201,741	\$ 38,704,842
Textbooks and resources	401,500	686,457	251,418	332,791
Contracts and services	176,212	174,785	163,672	161,587
Staff development & other	349,540	582,094	682,110	950,913
Total	\$ 34,622,905	\$ 39,391,059	\$ 39,298,941	\$ 40,150,133

The year over year change of \$0.9M (2.2%) is due to the following:

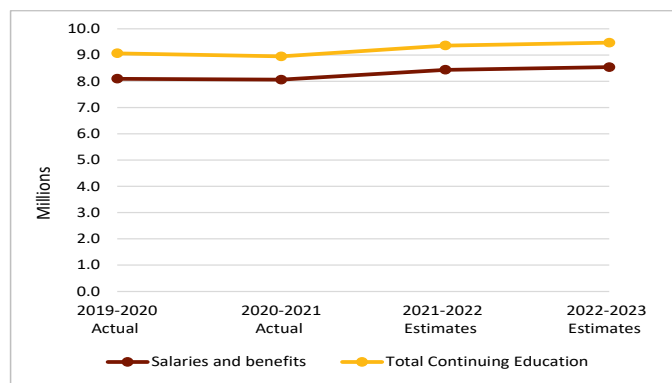
- Centrally negotiated collective agreements
- Additional staff due to student need and in response to targeted funding provided
- Increase due to benchmark increases for SEA and DSENA
- New Project Search teacher and Anishnabeg Outreach teacher



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.

	2019-2020	2020-2021	2021-2022	2022-2023
Expenditure Category	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 8,097,302	\$ 8,064,733	\$ 8,438,698	\$ 8,542,180
Contracts and supplies	970,776	884,551	924,690	929,318
Total	\$ 9,068,078	\$ 8,949,284	\$ 9,363,388	\$ 9,471,498



The year over year change of \$0.1M (1.2%) is due to the following:

- Increase due to expansion of LINC programming
- Increase due to centrally negotiated collective agreements
- Decreased enrolment and registrations in Secondary Credit, Correspondence and Culinary



St. Louis WCDSB @StLouisWCDSB · May 11

We all have unique roots, journeys & a future story to tell. @StLouisWCDSB ESL & LINC students welcome the lifelong learning path of improving English skills. They challenge themselves every day. Meet Lainey, ESL Instructor! #10000StLouisStories stlouis.wcdsb.ca



St. Louis WCDSB Retweeted



Jamie Rodrigue @rodrigue_vp · May 13

Client Days @StLouisWCDSB Studio 102 are back! Students getting hands-on hair salon experience on Fridays. #WCDSBAwesome



Learning Services: School Budgets

School budgets are comprised of an enrolment-based allocation with supplements provided for small schools and for schools with higher Equity Opportunity Index (EOI) rankings. There are also smaller allocations provided to support attendance in specialized programs. It is the responsibility of the 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.

	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimates	2022-2023 Estimates
Elementary	\$ 1,430,559	\$ 1,371,763	\$ 1,532,609	\$ 1,532,378
Secondary	955,917	781,779	1,056,357	1,093,500
Total	\$ 2,386,476	\$ 2,153,542	\$ 2,588,966	\$ 2,625,878

The year over year change of \$0.04M (1.4%) is due to the following:

- Increase in enrolment





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: Operations and Maintenance detail
- Appendix IX: Technical Paper Analysis
- Appendix X: Glossary of commonly used terms
- Appendix XI: Board of Trustees and Senior Administration

Appendix I: Board Policy IV007: Financial Planning/Budgeting

Policy Statement:

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

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

1. Develop a budget without conducting a formal process for 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 assumptions:

- Compliance with the Education Act and Public Sector Accounting Board (PSAB) standards
- Achievement and maintenance of class size ratios
- Administration and governance envelope cannot be overspent
- Targeted funds received must be used for the intended initiatives
- Separation of operating and capital funds
- Special Education funding must be spent on related activities or placed into deferred revenues for future use, and
- Accumulated surpluses, to a maximum amount of 1.0% of operating revenue, may be used to balance the budget without ministerial approval

Internal assumptions:

- 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, and
- The budget must be both realistic and balanced

Appendix III: Budget Consultation

Management uses the expertise of a Budget Advisory Committee 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 Qualtrics survey tool was used to obtain stakeholder ranking of strategies based on these high level Board priorities:

1. Graduation Rates
2. Equity, Diversity, and inclusion
3. Well-Being
4. Innovation

The Board received 780 participant responses (2021-2022: 871). Selected results can be found on on the subsequent pages.

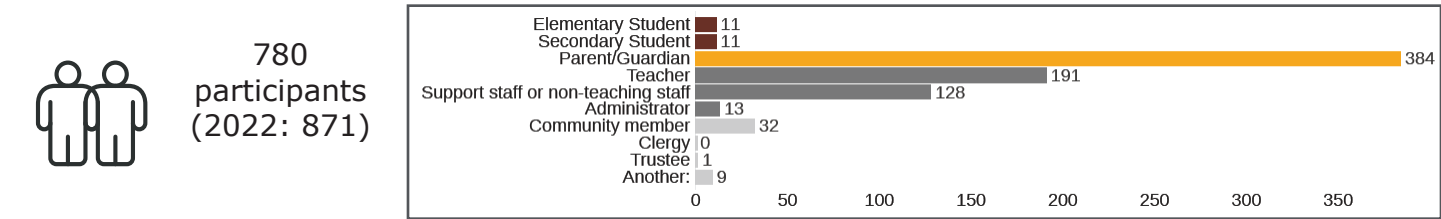
Management also solicited feedback from employee groups. Responses were received from APSSP, CUPE and OSSTF.

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.



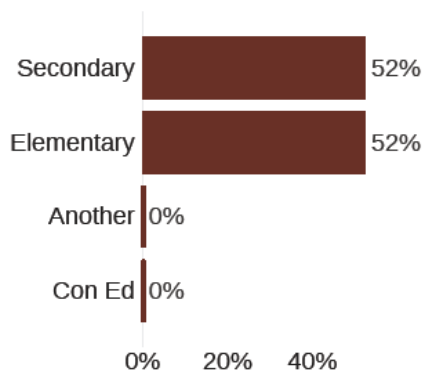
Appendix III: Budget Consultation

Survey participants



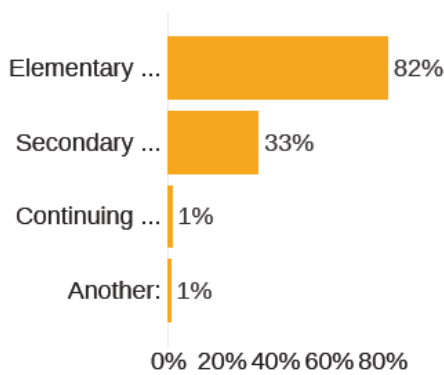
Student:

What type of school do you attend?



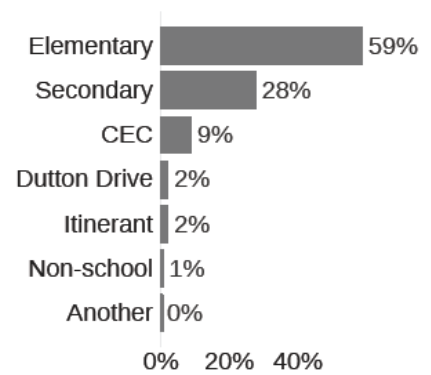
Parent/guardian:

What type of school does your child attend?



Staff member:

Where is your primary location?



Board priority #1 ranked responses

Graduation Rates: Respondents were asked to RANK/REORDER each strategy below - top priority (=1) and the lowest priority (=5). Below you will find the overall ranked AVERAGE for each strategy for ALL RESPONDENTS, then followed by each GROUP.

Graduation Rates *(from all respondents)*

Strategies supporting Graduation Rates:	Average	Responses
Invest in learning resources (texts, online resources, apps, technology)	2.5	693
Invest in staff to connect with disengaged students and offer supports to address student issues	2.7	693
Invest in professional development for staff to understand and use student data to better support student needs	3.0	693
Invest in staff to utilize data which would allow for early identification of, and support to students at risk of not graduating (Psych Evaluations, Student Success, IEPs)	3.3	693
Invest in expansion of alternative non-traditional learning models (St. Don Bosco, Schools Within a College, Supervised Alternative Learning)	3.5	693

Graduation Rates *(from parent/guardians only)*

Strategies supporting Graduation Rates:	Average	Responses
Invest in learning resources (texts, online resources, apps, technology)	2.4	379
Invest in staff to connect with disengaged students and offer supports to address student issues	2.8	379
Invest in professional development for staff to understand and use student data to better support student needs	3.1	379
Invest in staff to utilize data which would allow for early identification of, and support to students at risk of not graduating (Psych Evaluations, Student Success, IEPs)	3.2	379
Invest in expansion of alternative non-traditional learning models (St. Don Bosco, Schools Within a College, Supervised Alternative Learning)	3.6	379

Graduation Rates *(from staff only)*

Strategies supporting Graduation Rates:	Average	Responses
Invest in learning resources (texts, online resources, apps, technology)	2.5	321
Invest in staff to connect with disengaged students and offer supports to address student issues	2.6	321
Invest in professional development for staff to understand and use student data to better support student needs	3.0	321
Invest in expansion of alternative non-traditional learning models (St. Don Bosco, Schools Within a College, Supervised Alternative Learning)	3.4	321
Invest in staff to utilize data which would allow for early identification of, and support to students at risk of not graduating (Psych Evaluations, Student Success, IEPs)	3.4	321

Appendix III: Budget Consultation

Board priority #2 ranked responses

Equity, Diversity & Inclusion: Respondents were asked to RANK/REORDER each strategy below - top priority (=1) and the lowest priority (=5). Below you will find the overall ranked AVERAGE for each strategy for ALL RESPONDENTS, then followed by each GROUP.

Equity, Diversity & Inclusion *(from all respondents)*

Strategies supporting Equity, Diversity and Inclusion:	Average	Responses
Invest in resources that allow our students to see themselves reflected	2.2	691
Targeted equitable investment in technology (chromebooks, laptops) for students (increase accessibility of devices for individuals)	2.4	691
Invest in professional development for all staff with respect to equity, diversity, and inclusion	2.8	691
Invest in additional staff to expand Equity Office to assist with human resources policy development and implementation as well as curriculum development academic matters	3.4	691
Invest in a promotional campaign for the board with respect to equity, diversity, and inclusion awareness	4.2	691

Equity, Diversity & Inclusion *(from students only)*

Strategies supporting Equity, Diversity and Inclusion:	Average	Responses
Invest in resources that allow our students to see themselves reflected	2.3	20
Invest in professional development for all staff with respect to equity, diversity, and inclusion	2.4	20
Targeted equitable investment in technology (chromebooks, laptops) for students (increase accessibility of devices for individuals)	2.9	20
Invest in additional staff to expand Equity Office to assist with human resources policy development and implementation as well as curriculum development academic matters	3.6	20
Invest in a promotional campaign for the board with respect to equity, diversity, and inclusion awareness	3.9	20

Equity, Diversity & Inclusion *(from parent/guardians only)*

Strategies supporting Equity, Diversity and Inclusion:	Average	Responses
Invest in resources that allow our students to see themselves reflected	2.2	377
Targeted equitable investment in technology (chromebooks, laptops) for students (increase accessibility of devices for individuals)	2.3	377
Invest in professional development for all staff with respect to equity, diversity, and inclusion	2.9	377
Invest in additional staff to expand Equity Office to assist with human resources policy development and implementation as well as curriculum development academic matters	3.4	377
Invest in a promotional campaign for the board with respect to equity, diversity, and inclusion awareness	4.2	377

Equity, Diversity & Inclusion *(from staff only)*

Strategies supporting Equity, Diversity and Inclusion:	Average	Responses
Invest in resources that allow our students to see themselves reflected	2.2	321
Targeted equitable investment in technology (chromebooks, laptops) for students (increase accessibility of devices for individuals)	2.5	321
Invest in professional development for all staff with respect to equity, diversity, and inclusion	2.7	321
Invest in additional staff to expand Equity Office to assist with human resources policy development and implementation as well as curriculum development academic matters	3.5	321
Invest in a promotional campaign for the board with respect to equity, diversity, and inclusion awareness	4.2	321

Appendix III: Budget Consultation

Board priority #3 ranked responses

Well-Being: Respondents were asked to RANK/REORDER each strategy below - top priority (=1) and the lowest priority (=5). Below you will find the overall ranked AVERAGE for each strategy for ALL RESPONDENTS, then followed by each GROUP.

Well-Being *(from all respondents)*

Strategies supporting Well-Being:	Average	Responses
Invest in additional resources to support student safety (safe online activities and physical student safety)	2.5	674
Provide schools with additional funds to support school-based well-being initiatives for staff and students	2.7	674
Invest in resources to respond and support varied student needs with the continued goal of integrating all students into the traditional classroom	3.1	674
Invest in professional development for staff to help students develop social emotional skills, self-regulation and the use of restorative approaches	3.2	674
Invest in professional development centrally to increase staff well-being	3.6	674

Well-Being *(from students only)*

Strategies supporting Well-Being:	Average	Responses
Invest in additional resources to support student safety (safe online activities and physical student safety)	2.3	19
Invest in resources to respond and support varied student needs with the continued goal of integrating all students into the traditional classroom	2.7	19
Invest in professional development for staff to help students develop social emotional skills, self-regulation and the use of restorative approaches	3.1	19
Provide schools with additional funds to support school-based well-being initiatives for staff and students	3.2	19
Invest in professional development centrally to increase staff well-being	3.7	19

Well-Being *(from parent/guardians only)*

Strategies supporting Well-Being:	Average	Responses
Invest in additional resources to support student safety (safe online activities and physical student safety)	2.3	368
Provide schools with additional funds to support school-based well-being initiatives for staff and students	2.7	368
Invest in professional development for staff to help students develop social emotional skills, self-regulation and the use of restorative approaches	3.1	368
Invest in resources to respond and support varied student needs with the continued goal of integrating all students into the traditional classroom	3.1	368
Invest in professional development centrally to increase staff well-being	3.8	368

Well-Being *(from staff only)*

Strategies supporting Well-Being:	Average	Responses
Provide schools with additional funds to support school-based well-being initiatives for staff and students	2.5	313
Invest in additional resources to support student safety (safe online activities and physical student safety)	2.8	313
Invest in resources to respond and support varied student needs with the continued goal of integrating all students into the traditional classroom	3.1	313
Invest in professional development centrally to increase staff well-being	3.3	313
Invest in professional development for staff to help students develop social emotional skills, self-regulation and the use of restorative approaches	3.3	313

Appendix III: Budget Consultation

Board priority #4 ranked responses

Innovation (technological and non-technological): Respondents were asked to RANK/REORDER each strategy below - top priority (=1) and the lowest priority (=5). Below you will find the overall ranked AVERAGE for each strategy for ALL RESPONENTS, then followed by each GROUP.

Innovation (technological and non-technological) *(from all respondents)*

Strategies supporting Innovation:	Average	Responses
Invest in additional classroom supplies (visual arts, athletics, etc.)	2.2	624
Invest in additional resources that promote student learning	2.6	624
Invest in additional funds for schools to share innovative practices that support equity, well-being and grad rates	2.9	624
Invest in additional staff to facilitate training for teachers on available technology tools	3.6	624
Invest in supporting students, staff and families with use of online tools and technology (D2L, technology, devices and internet)	3.7	624

Innovation (technological and non-technological) *(from students only)*

Strategies supporting Innovation:	Average	Responses
Invest in additional classroom supplies (visual arts, athletics, etc.)	2.2	19
Invest in additional resources that promote student learning	2.4	19
Invest in additional funds for schools to share innovative practices that support equity, well-being and grad rates	2.7	19
Invest in supporting students, staff and families with use of online tools and technology (D2L, technology, devices and internet)	3.7	19
Invest in additional staff to facilitate training for teachers on available technology tools	3.9	19

Innovation (*technological and non-technological*) (from parent/guardians only)

Strategies supporting Innovation:	Average	Responses
Invest in additional classroom supplies (visual arts, athletics, etc.)	2.1	340
Invest in additional resources that promote student learning	2.4	340
Invest in additional funds for schools to share innovative practices that support equity, well-being and grad rates	3.0	340
Invest in supporting students, staff and families with use of online tools and technology (D2L, technology, devices and internet)	3.7	340
Invest in additional staff to facilitate training for teachers on available technology tools	3.8	340

Innovation (*technological and non-technological*) (from staff only)

Strategies supporting Innovation:	Average	Responses
Invest in additional classroom supplies (visual arts, athletics, etc.)	2.2	19
Invest in additional resources that promote student learning	2.4	19
Invest in additional funds for schools to share innovative practices that support equity, well-being and grad rates	2.7	19
Invest in supporting students, staff and families with use of online tools and technology (D2L, technology, devices and internet)	3.7	19
Invest in additional staff to facilitate training for teachers on available technology tools	3.9	19

Appendix III: Budget Consultation

The purpose of obtaining this input was to solicit feedback from 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 members.

We sent this request to 6 groups and we received a response from 3 groups.

Question 1:

Given the Board priorities are graduation rates, well-being, equity and innovation, please outline some key strategies that your group feels would be relevant in order to achieve these priorities. Please note that faith formation remains a priority of the board, however we are not seeking input on strategies at this time.

APSSP:

	Strategy #1	Strategy #2	Strategy #3
Graduation rates	Increase spaces in high school for supportive learning (similar to, or building upon, student success)		
Well-being and Mental Health	Continued consultation with employee groups around mental health and <u>well-being</u> . It is critical to utilize the expertise of qualified staff. For instance – WCDSB SLP's, Psychology Staff, Behaviour Analysts and Social Work staff have the ability to work in their fields from an education lens, having an understanding of education systems, the education act and the day to day reality of schools. This knowledge base is not necessarily found in community providers when we are contracting out services or when outside partners are being explored for the provision of direct services in our schools.	Being intentional about tiered Mental Health and Well Being supports (some examples, not all inclusive) Tier 1 Supports - Build in- school staff capacity to support students in distress (identifying sad, worried, etc.) building strength in coping skills and utilizing supports in school and community. Continue emotional literacy programming in early grades. Tier 2 Supports – Planning Intentional Mental Health Transition supports from elementary to secondary (ensure feelings of security and inclusion before first day of grade 9). Also helps identify early indicators of MH needs to high school Tier 3 Supports – Ensure that access/referral to these tier 3 supports is intentional, whichever discipline is required, allowing for maximum impact for the individuals requiring this level of support. Clear referral criteria and role definition is required.	Community/family engagement – parent night, virtual workshops for families hosted by the school using community services as guests so that families can learn to navigate their community resources. This also works towards creating a HUB where schools are at the heart of community. Collecting demographic data (MDI) to inform the <u>well-being</u> strategy as well as mental health and addictions planning
Equity, Diversity & Inclusion	Ongoing Anti-racism, equity and diversity training / PD. Taking learning beyond the basics social location and exploring how inequities may be unintentionally alive in practices, processes and policies. And how this transfers to the work we do interacting with and educating students.	Collecting demographic data to inform system changes (both for hiring practices and more fitting options for community referrals) Continue system work creating trauma informed classrooms and schools	Restorative practices, when possible, to resolve conflict (with students, families and staff) in a way that is not punitive, helping all participate and hold some level of responsibility in developing solutions
Innovation			

CUPE:

	Strategy #1	Strategy #2	Strategy #3
Graduation rates	Hire more support staff to help our students. Since COVID, many students are struggling and need the extra staff and tools to help them succeed.		
Well-being and Mental Health	Extra support staff to help give the students the tools and help they need which leads to higher success rate of graduates.	Creating a CUPE 1/2 day wellness day, like OECA, for well being and equity among all.	
Equity, Diversity & Inclusion	More funding for libraries to build the collection for equity for all students.	A library worker in every library to help student learn the love of reading.	Funding for education if support staff would like to upgrade to be a EA from LHS.
Innovation	LHS extra hour to cover the office so the admin can have a lunch.		

OSSTF:

	Strategy #1	Strategy #2	Strategy #3
Graduation rates	Focus on the students learning English more than learning technology.	Offer different support for instructors and students to help with technology.	Go back to offering a variety of learning styles to support the students.
Well-being and Mental Health	Offer in school support groups or info sessions.	Provide more resources to students.	
Equity, Diversity & Inclusion	Offer learning support to newcomers with special needs. Provide necessary equipment.		
Innovation			

Question 2:

Are there other priorities that you feel the Board should consider when developing the 2022-2023 budget?

APSSP:

No response submitted.

CUPE:

No response submitted.

OSSTF:

No response submitted.

Appendix IV: Capital and Debt detail

	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Estimates	Estimates
Land improvements	\$ 392,585	\$ 453,447	\$ 704,912	\$ 607,302
Buildings	12,584,159	13,379,447	14,849,272	15,289,667
Portable structures	77,824	86,157	93,041	142,662
First-time equipping	223,677	208,278	228,074	183,016
Equipment - 5 years	167,174	142,633	377,928	121,391
Equipment - 10 years	567,553	386,598	191,498	165,392
Equipment - 15 years	16,600	17,794	17,341	18,248
Furniture	69,627	84,969	86,396	86,396
Computer hardware	1,139,054	1,951,821	597,399	720,651
Computer software	129,476	157,197	144,156	154,626
Vehicles	71,631	73,832	81,821	114,178
Leasehold improvements	888,607	712,435	512,787	1,116,161
Leased buildings	734,115	723,557	746,473	768,913
Debt interest	3,278,072	2,963,371	2,542,730	2,203,219
Total	\$ 20,340,154	\$ 21,341,536	\$ 21,173,828	\$ 21,691,822

Appendix V: Student Transportation detail

	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Estimates	Estimates
Yellow bus transportation	\$ 4,937,461	\$ 5,805,922	\$ 5,950,154	\$ 6,231,675
Grand River Transit (GRT)	59,292	20,225	76,324	20,000
Salaries and benefits	758,018	849,924	801,511	855,986
Taxis	105,710	188,225	168,992	256,100
Software contracts	32,362	44,341	46,764	25,875
Provincial schools	95,990	123,855	101,471	157,993
Rent	69,384	70,005	66,531	68,250
Legal, insurance and audit	9,112	7,159	11,079	11,563
School Travel Planning	35,865	66,283	87,098	87,169
Other	128,859	151,640	242,291	151,150
Total	\$ 6,232,053	\$ 7,327,579	\$ 7,552,215	\$ 7,865,761

Appendix VI: Board Administration detail

	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 7,564,796	\$ 8,007,263	\$ 8,155,471	\$ 8,811,629
Legal and audit fees	786,253	704,613	221,904	232,200
Office supplies and courier	151,172	195,776	184,762	180,212
Phone expenses	516,665	501,150	410,515	377,619
Interest expenses	9,995	7,273	24,156	94,100
Professional development	121,312	72,826	190,022	108,340
Trustee expenses	130,463	132,558	132,609	144,255
HR expenses	83,045	160,924	175,500	184,500
Travel expenses	40,128	14,503	69,200	70,750
IT fees, maintenance	229,298	302,769	587,702	763,162
Marketing and advertising	78,839	96,251	130,372	135,372
Memberships/subscriptions	65,441	85,055	36,784	39,111
Miscellaneous	99,914	51,495	51,100	52,150
Total	\$ 9,877,321	\$ 10,332,456	\$ 10,370,097	\$ 11,193,400

Appendix VII: Program and Student Services detail

	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 215,256,071	\$ 229,444,015	\$ 232,328,586	\$ 240,136,560
Contracts and COVID-19	2,857,040	1,984,799	3,581,541	3,477,368
Texts, learning materials	2,907,576	3,907,416	2,841,150	2,660,330
Furniture and Equipment	1,187,152	2,459,018	1,987,124	240,979
IT costs	4,193,154	4,578,094	2,535,101	5,637,451
Staff development	932,530	673,641	1,165,317	1,255,486
Field trips/retreat costs	696,470	333,022	839,665	671,396
Phone expenses	491,274	412,315	432,786	560,672
Supplies & photocopying	542,833	1,973,789	619,251	613,669
Travel expenses	290,053	255,606	484,889	515,439
HR expenses	82,745	140,430	301,000	209,500
Marketing	113,337	170,916	195,977	240,397
Total	\$ 229,550,235	\$ 246,333,062	\$ 247,312,387	\$ 256,219,247

Appendix VIII: Operations and Maintenance detail

	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Estimates	Estimates
Salaries and benefits	\$ 13,126,474	\$ 14,408,228	\$ 13,986,416	\$ 14,377,481
Utilities: electricity	3,400,770	3,419,673	3,967,000	3,068,611
Utilities: natural gas	817,492	827,050	990,000	1,015,750
Utilities: water/sewage	468,599	421,968	701,847	647,581
Supplies	2,057,049	3,555,093	1,928,750	2,155,994
Ministry In-Kind donation	-	2,253,741	-	22,509
Snow removal	784,300	828,625	997,100	1,076,000
Insurance	418,082	445,918	455,299	458,800
Portable costs	1,277,004	1,355,378	1,646,377	1,814,787
Travel/vehicle expenses	418,189	213,278	487,800	279,800
Security	113,860	127,141	150,000	175,000
Waste removal	66,155	64,196	140,000	145,000
Furniture and equipment	221,925	151,374	300,000	330,000
Building maintenance	239,628	569,585	644,295	1,375,126
Supplies and telephone	35,601	26,680	43,925	45,790
PD and memberships	20,007	17,236	48,599	57,250
Professional fees	56,184	277,435	98,707	150,616
Total	\$ 23,521,319	\$ 28,962,599	\$ 26,586,115	\$ 27,196,095

Appendix IX: Technical Paper Analysis

	Revenue	Expenditure	Variance
Board Administration	\$ 11,726,324	\$ 11,348,457	\$ 377,867
Capital and debt	21,691,822	21,691,822	-
Continuing Education	9,471,498	9,471,498	-
Targeted grants (PPFs)	1,923,285	1,923,285	-
Indigenous Education	442,577	442,577	-
Learning Opportunities	6,318,234	5,084,407	1,233,827
New Teacher Induction Program	212,926	212,926	-
Operations and Community Use of Schools	30,192,705	26,634,095	3,558,610
Other	3,961,743	4,290,232	(328,488)
Pupil Foundation, Language and QECO	179,110,904	184,811,144	(5,700,240)
Safe Schools, Mental Health & Well-Being	1,362,840	1,362,840	-
Special Education	37,638,186	38,085,435	(447,249)
Student Transportation	7,650,026	7,865,760	(215,734)
International Education	4,063,376	3,829,658	233,718
School Foundation	17,871,377	16,583,687	1,287,690
Total	\$333,637,823	\$333,637,823	\$ -

Note: classifications of revenues and expenses within the technical paper may not align with the tables in the body of the document. Items are classified differently for technical paper purposes.

Appendix IX: Technical Paper Analysis

Board Administration

Purpose To provide funding for the administration and governance costs such as operating board offices and central facilities, board-based staff and expenditures

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

	Revenue	Expenditure	Variance
Trustees	\$ 195,956	\$ 170,742	\$ 25,214
Director and Supervisory Officers	1,429,791	1,286,623	143,168
Board administration	10,100,577	9,891,082	209,485
Total	\$ 11,726,324	\$ 11,348,457	\$ 377,867

Expenditure details	Expenditure	% of total
Salary and benefits	\$ 8,314,328	73.3%
Department costs, Professional develop	1,470,529	13.0%
Audit, legal and professional fees	326,675	2.9%
Information technology	1,236,925	10.9%
Total	\$ 11,348,457	100.0%

Continuing Education

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

Uses To be utilized on classroom expenses as well as administrative and facility specific expenditures

	Revenue	Expenditure	Variance
Ministry of Citizenship and Immigration	\$ 2,084,800	\$ 1,707,730	\$ 377,070
Language Instruction for Newcomers (LINC)	2,298,046	2,101,736	196,310
Continuing Education Allocation and fees	5,088,652	5,662,032	(573,380)
Total	\$ 9,471,498	\$ 9,471,498	\$ -

Expenditure details	Expenditure	% of total
Salary and benefits	\$ 8,544,157	90.2%
Texts and resources	280,136	3.0%
Custodial, maintenance and utilities	301,912	3.2%
Supplies and other	345,293	3.6%
Total	\$ 9,471,498	100.0%

Indigenous Education

Purpose To support programs designed for Indigenous students
Uses Staff & resources

	Revenue	Expenditure	Variance
Indigenous Studies Allocation	\$ 343,048	\$ 442,577	\$ (99,529)
Indigenous Studies Per Pupil Allocation	29,779		23,497
Board Action Plan on Indigenous Education	69,750	-	69,027
Total	\$ 442,577	\$ 442,577	\$ -

Expenditure details	Expenditure	% of total
Salary and benefits	\$ 321,539	72.7%
Contracts	32,940	7.4%
Texts, learning materials and field trips	84,098	19.0%
Professional development	4,000	0.9%
Total	\$ 442,577	100.0%

Special Education

Purpose To provide funding for students who need special education programs, services and/or equipment
Uses Staff, resources, supplies, and equipment

	Revenue	Expenditure	Variance
Special Equipment Allocation	\$ 1,363,633	\$ 1,363,633	\$ -
Special Education Allocation	36,274,553	36,721,802	(447,249)
Total	\$ 37,638,186	\$ 38,085,435	\$ (447,249)

Expenditure details	Expenditure	% of total
Salary and benefits	36,642,629	96.2%
Furniture, computers and equipment	911,929	2.4%
Contracts	225,084	0.6%
Legal, department costs and materials	305,793	0.8%
Total	\$ 38,085,435	100.0%

Appendix IX: Technical Paper Analysis

New Teacher Induction

Purpose To support programs and activities to assist new teachers
Uses NTIP lead, professional development and supply

	Revenue	Expenditure	Variance
Board Amount	\$ 50,000	\$ -	\$ 50,000
Per pupil Allocation	162,926	212,926	(50,000)
Total	\$ 212,926	\$ 212,926	\$ -

Expenditure details	Expenditure	% of total
Salary and benefits	\$ 68,626	32.2%
Professional development and supplies	144,300	67.8%
Total	\$ 212,926	100.0%

Student Transportation

Purpose To fund the costs of transporting students from home to school including students with special needs
Uses Administrative, staff and transportation costs

	Revenue	Expenditure	Variance
Enrolment based allocation	\$ 7,465,787	\$ 7,707,767	\$ (241,980)
Provincial Schools Allocation	184,239	157,993	26,246
Total	\$ 7,650,026	\$ 7,865,760	\$ (215,734)

Expenditure details	Expenditure	% of total
Salary and benefits	\$ 855,986	10.9%
Direct transportation	6,665,768	84.7%
School travel planning & admin costs	344,006	4.4%
Total	7,865,760	100.0%

Safe Schools and Mental Health and Well-Being

Purpose	To support amendments to the Safe Schools and Mental Health Strategy
Uses	Support for students on long term suspension and support for non-teaching staff for prevention and mitigating at-risk factors for students

	Revenue	Expenditure	Variance
Program & Supports Allocation	\$ 1,362,840	\$ 1,362,840	\$ -
Total	\$ 1,362,840	\$ 1,362,840	\$ -

Expenditure details	Expenditure	% of total
Salary and benefits	\$ 1,262,200	92.6%
Professional development and supplies	100,640	7.4%
Total	\$ 1,362,840	100.0%

School Foundation

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

	Revenue	Expenditure	Variance
Elementary Allocation	\$ 3,026,597	\$ 11,147,253	\$ 1,879,344
Secondary Allocation	4,844,780	5,436,434	(591,655)
Total	\$ 17,871,377	\$ 16,583,687	\$ 1,287,690

Expenditure details	Expenditure	% of total
Salary and benefits	\$ 16,521,728	99.6%
Administrative costs	61,959	0.4%
Total	\$ 16,583,687	100.0%

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

	Revenue	Expenditure	Variance
Demographic Allocation	\$ 1,194,045	\$ -	\$ 1,194,045
Literacy Teachers (Student Success)	289,092	289,092	(0)
Student Success	801,496	801,496	0
School Effectiveness Framework	184,314	184,314	(0)
Ontario Focused Intervention Partnership	103,912	103,912	-
Specialist High Skills Major	892,235	892,235	0
Mental Health Lead	147,489	147,489	-
Outdoor Education	216,048	216,048	
Library Staff	130,774	130,774	-
Student Support Fund (SSF)	2,358,829	2,319,047	39,782
Total	\$ 6,318,234	\$ 5,084,407	\$ 1,233,827

Expenditure details	Expenditure	% of total
Salary and benefits	\$ 4,190,812	82.4%
Texts and resources	596,038	11.7%
Contracts and department costs	297,557	5.9%
Total	\$ 5,084,407	100.0%

Student Transportation

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

Uses Staff & resources

	Revenue	Expenditure	Variance
Community Use and solar revenue	\$ 507,385	\$ 259,400	\$ 247,985
Operations and Maintenance, Renewal	29,685,320	26,374,695	3,310,625
Total	\$ 30,192,705	\$ 26,634,095	\$ 3,558,610

Expenditure details	Expenditure	% of total
Salary and benefits	\$ 14,476,760	54.4%
Utilities	4,281,942	16.1%
Contracts and professional fees	3,865,895	17.8%
Custodial and maintenance supplies	1,992,234	7.5%
Insurance, vehicles, equipment, dept costs	1,135,704	4.2%
Total	\$ 26,634,095	100.0%

Pupil Foundation, Language, QECO

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

Uses Classroom teacher salaries and prep time, classroom supplies, texts, computers

	Revenue	Expenditure	Variance
Classroom Teachers	\$ 151,026,290	\$ 154,960,546	\$ (3,934,256)
Teacher-Librarians	2,714,652	2,828,085	(113,433)
Guidance Teachers	2,512,094	2,332,959	179,135
Classroom Consultants	1,273,148	1,733,031	(459,883)
Supply Teachers	4,429,588	3,037,433	1,392,155
Educational Assistants	278,650	169,442	109,208
Professional/Para Professionals	3,548,821	2,949,493	599,328
Professional Learning	-	405,222	(405,222)
Department Head Allowance	379,875	473,711	(93,836)
Elementary/Secondary Supervision	465,024	917,773	(452,749)
Texts, materials, and supplies	4,844,013	6,017,500	(1,173,487)
Computers	956,388	1,515,795	(559,407)
Designated Early Childhood Educators	6,682,360	7,470,154	(787,794)
Total	\$179,110,903	\$184,811,144	\$ (5,700,241)

Expenditure details	Expenditure	% of total
Salary and benefits	\$ 175,276,892	94.8%
Texts & Learning Materials	2,605,838	1.4%
Technology	3,957,513	2.1%
Contracts	1,841,757	1.0%
Parking, mileage, phone	542,477	0.3%
Professional Development, trips and fees	586,667	0.4%
Total	\$184,811,144	100.0%

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. This is also called Priorities and Partnership Funding (PPF).

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

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 2022-2023, when budget deliberations occurred, was comprised of the following individuals:

Jeanne Gravelle	Waterloo/Wellesley/Woolwich	Chair of the Board
Brian Schmalz	Kitchener/Wilmot	Vice Chair of the Board
Bill Conway	Cambridge/North Dumfries	
Manuel da Silva	Cambridge/North Dumfries	
Wendy Price	Cambridge/North Dumfries	
Shannon Nash	Kitchener/Wilmot	
Hans Roach	Kitchener/Wilmot	
Tracey Weiler	Kitchener/Wilmot	
Melanie Van Alphen	Waterloo/Wellesley/Woolwich	
Sarah Simoes	Student Trustee	
Sarah Wilson	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 is accountable to the Board of Trustees for the successful operation of the school board including compliance with Board of Trustees' policies and the Multi-Year Strategic Plan.

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
John Klein	Superintendent of Learning
Shesh Maharaj	Chief Financial Officer
Judy Merkel	Superintendent of Learning
Terri Pickett	Senior Manager, Facility Services
Jennifer Ritsma	Superintendent of Learning
John Shewchuk	Chief Managing Officer
Annalisa Varano	Superintendent of Learning



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