



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

2023-2024 Budget Report

Prepared by: Financial Services



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This report is intended to provide stakeholders with information on the proposed budget for the 2023-2024 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”.

Overview of the School System

- Key Statistics
- Our Vision, Mission and Beliefs
- Our Plans

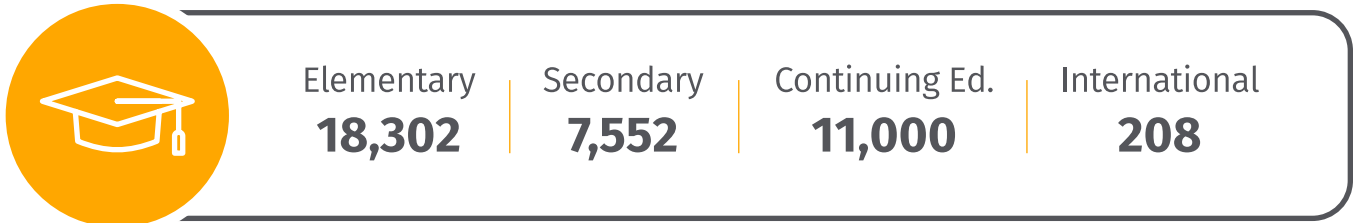


Key Statistics

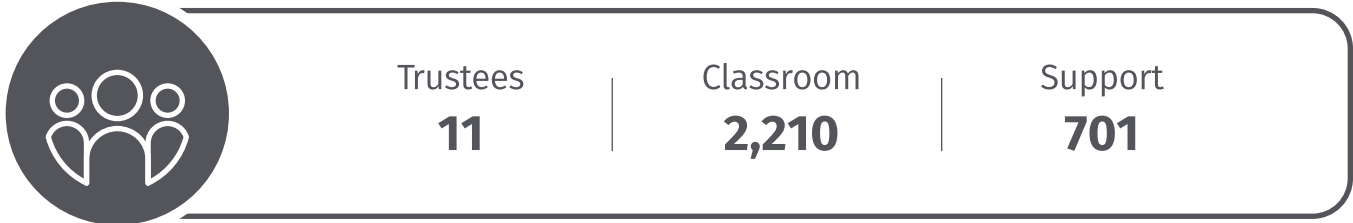
The Waterloo Catholic District School Board is the sixth largest Catholic District School Board in Ontario, serving the ratepayers and students of Waterloo Region. The school system traces its history back more than 185 years, to the opening in 1836 of the first local Catholic schools.

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

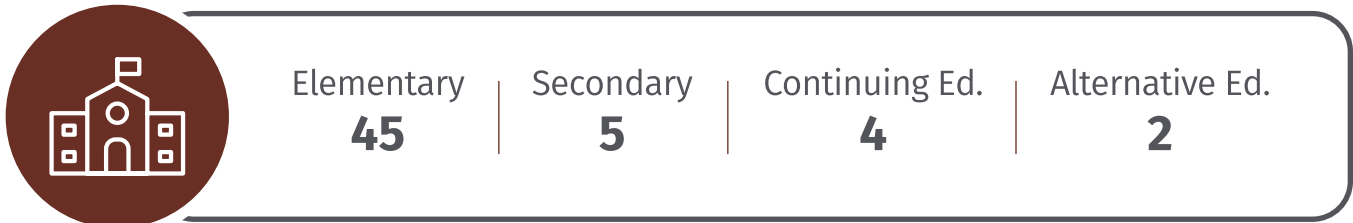
Students



People



Schools



Our Vision

Our Vision

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



Our Mission

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

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.



Multi-Year Strategic Plan



Board Improvement and Equity Plan

Multi-year plan that supports educators with a framework to better understand their learners' needs and to respond with appropriate and effective instruction strategies.

Energy Conservation and Demand Management Plan

A legislatively required plan that provides information on energy consumption, greenhouse gas emissions, reduction targets and associated strategies, and sustainability work.

Long Term Accommodation Plan

The Long Term Accommodation Plan (LTAP) provides readers with information on the Board's current enrolment status, future demographic trends, and proposed school boundary reviews. The LTAP also contains school utilization and yield rates, future property purchases, and required capital projects.

Pastoral Plan

Multi-year plan that embodies the spirit of our faith, the priorities of the strategic plan, and the engagement of the school community. The Plan allows the Board to celebrate and nurture Catholic faith, while proclaiming our message to the broader Waterloo Region community.

Information Technology Strategic Plan

Driven by the work of the Board's Information Technology Governance Committee, this multi-year plan contains a summary of major IT projects underway, hardware renewal schedules, key performance indicators, and planned changes.

Wellbeing Strategy

The Board's Wellbeing Strategy is a framework used to support system leaders in meeting the cognitive, emotional, social, physical, and spiritual needs of students and staff. The strategy encourages work be undertaken so all stakeholders feel a deep sense of belonging in a Catholic faith-learning community where they are nourished to become builders of the local and global community. The five pillars of the Wellbeing Strategy are Spiritual Wellness, Healthy Schools, Safe and Inclusive Schools, Equity and Inclusive Education, and Positive Mental Health.



Budget Considerations

- Grants for Student Needs Summary
- Notable Budget Considerations



Grants for Student Needs

Total funding for the sector is estimated to be \$27.1B, which represents a 2.7% increase over 2022-2023.

Highlights of the grant announcements follow:

- A per pupil amount will be provided to partly support the administrative costs of running a virtual school
- Funding for support staff will be provided to promote safe and clean schools for students
- The province will provide financial support for centrally negotiated collective agreements
- Confirmation of the expiry of the COVID-19 Learning Recovery Fund as school board operations normalize post pandemic
- A minor increase to non-salary and benefit funding benchmarks will be provided
- Funding benchmarks for operations have been increased to support post COVID ventilation system maintenance costs
- Funding for secondary per pupil benchmarks will be reduced as part of the roll out of e-learning graduation requirements
- Funding will be provided to school boards to offset costs associated with additional grant-related audits

The Ministry identified areas where funding formulas were reviewed and updated:

- Student transportation: Implementation of a new funding framework that is transparent, equitable and focused on reliability. Indigenous education: Realignment of funding to better support
- Indigenous education priorities. Engagement between Indigenous stakeholders and the province will be held in the spring to identify joint priorities.
- Special Incidence Portion (SIP): SIP grants support students that require 2 or more full-time staff to address their needs while at the school. The funding formula for SIP has been modernized to reduce administrative work by school boards.
- Accommodation costs in school-based child care spaces: The province has indicated that fees charged to childcare centres operating in schools will be standardized across the province, with new rates (not yet available) to be effective January 1, 2024

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

The following \$3.4713M in targeted grants will be provided:

De-streaming Implementation Supports	\$ 0.0472
Early Reading Enhancements: Early Reading Screening Tools	\$ 0.1678
Education Staff to Support Reading Interventions	\$ 0.8625
Entrepreneurship Education Pilot Projects	\$ 0.0200
Experiential Professional Learning in the Skilled Trades for Guidance Teacher-Counsellors	\$ 0.0314
Health Resources, Training and Supports	\$ 0.0160
Licenses for Reading Intervention Supports	\$ 0.1659
Math Recovery Plan: Board Math Lead	\$ 0.1666
Math Recovery Plan: Digital Math Tools	\$ 0.1780
Math Recovery Plan: School Math Facilitator	\$ 0.1470
Professional Assessments	\$ 0.1533
Skilled Trades Bursary Program	\$ 0.0130
Special Education Additional Qualification (AQ) Subsidy for Educators	\$ 0.0132
Staffing to Support De-Streaming and Transition to High School	\$ 1.2027
Summer Learning for Students with Special Education Needs	\$ 0.1308
Summer Mental Health Supports	\$ 0.1559

The province confirmed that current targeted grants for summer learning programs, Special High Skills Major (SHSM) expansion, demographic data gathering, and math intervention for students with special needs will move to the GSN for 2023-2024 which signals funding will become permanent

Capital funding for the renewal of school buildings will remain stable for 2023-2024. The following changes are notable:

- The School Facility Condition Assessment will be re-launched in 2023-2024 and run for a 5 year period. Results of these assessments will assist decision-making for both WCDSB and the province
- Capital Funding will expire after 2.5 years. This is intended to encourage boards who are not spending their renewal allocations to carry out work more expeditiously. WCDSB has no problem spending so this new restriction will not cause any issues.

Notable budget considerations

The budget has been prepared assuming continued, regular operations. There are no contingency plans built in should pandemic conditions resurface. The province has ended targeted COVID-19 funding and the provision of personal protective equipment is winding down.

While some amounts have been moved into the GSN, these dollars are minimal in comparison with the needs of the system. As a result, certain positions and programs put in place during the 2022-2023 school year will be discontinued.

De-Streaming

The province is continuing to support de-streaming initiatives. A new \$1.2M investment from the province will fund additional secondary teacher sections to support grade 9 and 10 students, provide for staff training on de-streaming, and also allow staff to begin to work with grade 7 and 8 students prior to their transition to high school. The Board will also retain teacher consultants to advise senior staff and oversee the implementation of the de-streaming program. There is guarantee of funding for de-streaming beyond the 2023-2024 school year.

Transportation

The Ministry is implementing a new funding model for transportation beginning in the 2023-2024 school year. This formula provides funding to boards based on the province’s collection of boards’ transportation data and subsequent modelling of routes using standardized costs for fuel, vehicles, driver wages, training programs, and other relevant cost areas. The funding formula has not been helpful for WCDSB. Over \$1.6M in increased revenues are being provided by the province, and costs have increased by \$1.5M. Much of the new funding is a direct flow through to school bus operators (fuel, driver retention bonuses, and driver wage enhancements). Further, the funding formula does not recognize the use of passenger vehicles (taxis and mini-vans), or vehicle idle time between runs as cost drivers. Feedback has been given to the province with a request that these oversights be addressed.

Labour Enhancements

While provincial labour negotiations are not complete, the Ministry has provided boards with increased funding to support potential enhancements. Given this, management has built in an equal and offsetting expense to match the funding. Both provincial and local negotiations have concluded for the Boards’ CUPE (Educational Assistants, Administrative Assistants, Designated Early Childhood Educators etc) and Unifor (Custodians and Maintenance) staff only.

Indigenous Education

Funding for Indigenous Education has been revamped for 2023-2024, resulting in the removal of funding to run Indigenous credit courses and the addition of a lump sum amount, the spending directions for which has not been provided.

Literacy

The Ministry continues to recognize the need to support students with Learning Recovery as we move out of the pandemic. This focus will extend the work of the tutoring support funds provided last year to support reading intervention for students in kindergarten to grade 3. The \$0.9M funding will allow the Board to hire literacy teachers to assist students who require more support in reading.



Budget Details

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





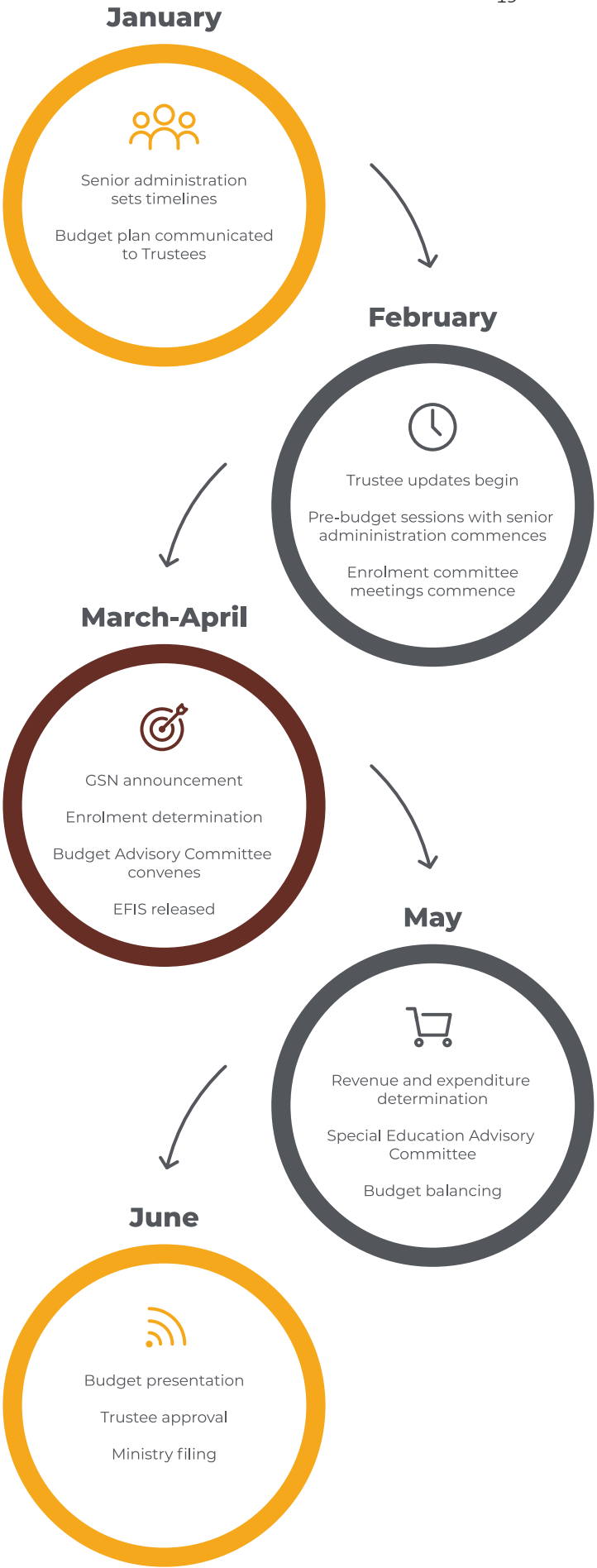
Budget Process

The budget process for 2023-2024 engaged budget holders starting in February 2023. This timing helps to reduce decision-making bottlenecks and allows for more thoughtful analysis, earlier in the process.

The process included weekly budget information and discussion sessions with senior administration. This allowed the team to understand funding areas, assess opportunities for efficiencies, and to discuss any potential known changes for the upcoming year.

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 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.

Enrolment

Enrolment is a key driver in determining funding. As registration is ongoing, management must use estimates of enrolment in the development of the budget. In order to reduce the financial risk associated with poor estimates, management makes use of well-rounded enrolment committees to develop conservative projections. A Budget Advisory Committee reviews these projections and adopts the scenario they believe best represents expectations.

Staffing

It has been difficult to hire staff due to a lack of qualified labour in the market. This has the potential to impact outcomes for students and creates additional stress for the staff that cover for these vacancies. The budget contains a provision for additional payments to staff associated with absences and vacancies which is based on prior year actual expenses and projections.

The province has provided funding for additional positions, though there is not a greater pool of candidates from which we can draw. There may be some risk associated with staffing these new positions and achieving the outcomes the province wishes to see. Regular communication with the province takes place and these are known risks for all school boards.

Cyber Security and Information Technology

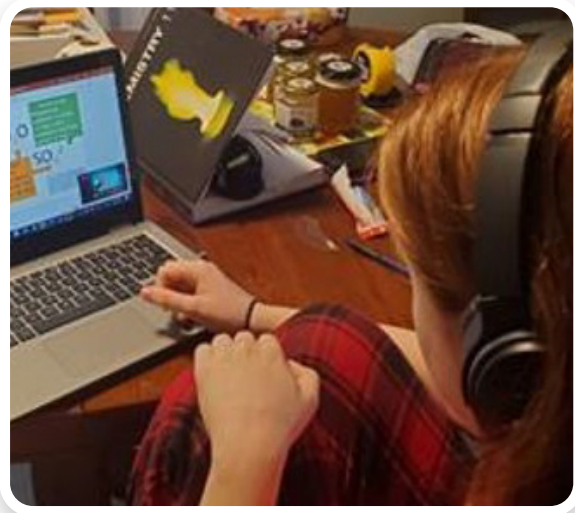
The risk of falling victim to a cyber attack is amongst the greatest of all risks the Board faces. A cyber attack can disable the system, affecting teaching and learning, payroll, finance, HR, student systems, records management, and even life safety systems. While the direct risks have been insured, being compromised carries reputational risk and takes a toll on all stakeholders. In order to reduce cyber risk, the board engages in a variety of strategies. A large constraint in having an effective cyber strategy is having suitable resources available to ensure the most current technologies are used, training is carried out, and specialized staff are employed. Funding for these areas is limited in the public sector. This budget provides for resources well beyond the amounts funded and this comes at a cost to other areas in the system. Even with this proactive approach, there is residual risk which can only be reduced if a greater level of funding is provided.

Utilities

Utilities are an area of perennial risk. The funding benchmark increases of 2% for utilities fall far below what the actual year over year cost difference is expected to be. Like projecting enrolment, predicting utility costs requires some strategy, some luck, and the use of contingencies in the budget to ensure financial stability.

Other considerations

Other items which pose additional risk to the proposed budget include serving students with high needs who enroll after the school year begins, attendance costs, inflation, pandemic pricing, availability of goods and services, and legislative changes. Conservative budgeting based on internal financial models, historical trends, and known changes in our environment is our most effective to ensure budgets are under control.

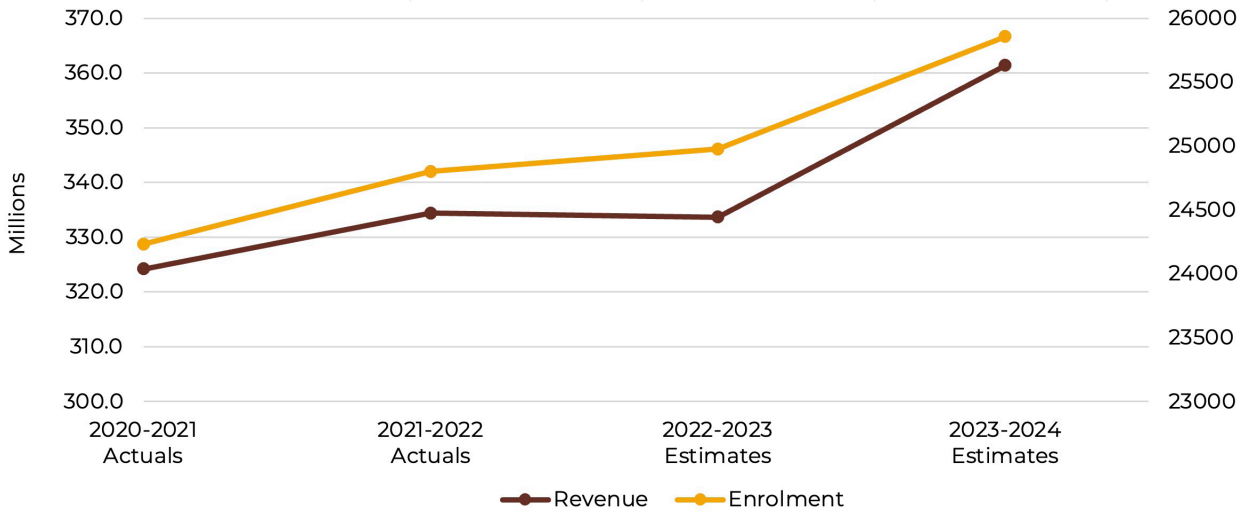


Financial Snapshot

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 which are largely based on enrolment. Each grant serves a distinct purpose in carrying out government goals and mandates for the education sector.

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
GSN	\$247,434,965	\$253,099,741	\$271,268,277	\$289,714,867
Local taxation	52,578,430	52,578,430	45,084,065	45,993,954
Targeted grants	10,218,964	8,649,562	1,958,285	5,179,539
Other revenue	13,987,986	20,088,308	15,327,196	20,463,217
Total revenue	\$324,220,345	\$334,416,041	\$333,637,823	\$361,351,577



Enrolment

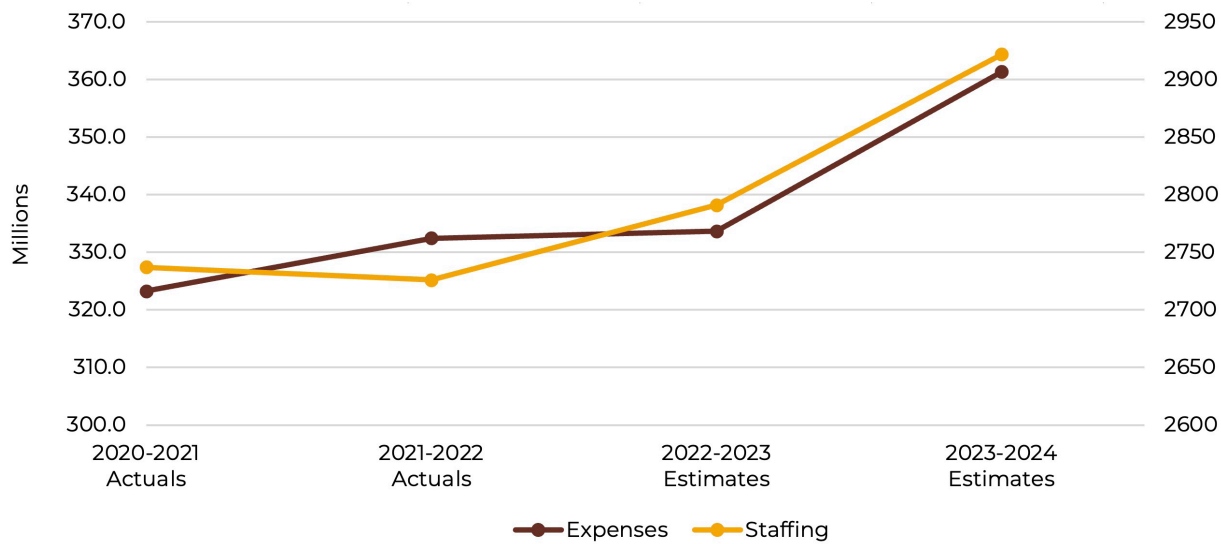
Total day school enrolment for 2023-2024 is projected to be 25,854 (2022-2023: 24,800). This is an increase of 879 full time students over the 2022-2023 forecast. The 3.5% increase is both a realistic and conservative estimate given the interest that has been displayed in students coming back to brick and mortar classrooms and moving past the pandemic.

	2021-2022 Actuals	2022-2023 Estimates	2022-2023 Forecast	2023-2024 Estimates
Junior Kindergarten	1,470	1,463	1,649	1,587
Senior Kindergarten	1,721	1,616	1,649	1,861
Grades 1-3	5,196	5,435	5,439	5,534
Grades 4-8	8,726	8,786	8,948	9,320
Total Elementary	17,113	17,300	17,685	18,302
Total Secondary	7,118	7,500	7,290	7,552
Total Enrolment	24,231	24,800	24,975	25,854

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.

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Salaries and benefits	\$259,928,409	\$266,407,558	\$272,502,446	\$290,854,457
Capital and debt	21,341,536	21,530,335	21,691,822	22,834,741
Facility operations	15,276,232	16,981,182	13,036,114	14,014,051
Technology and classroom	15,411,688	13,737,377	14,865,256	16,125,355
Student transportation	7,327,579	8,055,987	7,865,761	9,506,826
Other expenditures	3,961,071	5,733,203	3,676,424	8,016,147
Total Expenditure	\$323,246,515	\$332,445,642	\$333,637,823	\$361,351,577



Staffing

Total staffing expenditures for 2023-2024 are projected to be \$290.9M (2022-2023: \$272.5M). This is an increase of \$18.4M, which partly reflects the increase due to the addition of 131 full time staff as well as increased benefits and supply costs. The staffing increase is attributed to increased enrolment, GSN and targeted grant funding, as well as to address general student and departmental needs.

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Teachers	1,519	1,497	1,521	1,584
CYCWs	54	58	60	58
EAs	367	369	373	382
ECEs	171	166	167	186
Total classroom	2,111	2,090	2,121	2,210
Administrative	241	249	263	269
Facility Services	200	195	209	213
Other support staff	185	192	198	230
Total support staff	626	636	670	712
Total staff	2,737	2,726	2,791	2,922

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 \$19.4M (6.1%) 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
- New funding framework for Student Transportation
- Realignment of funding for Indigenous education priorities
- Reduction of COVID-19 Learning Recovery Fund

Targeted grants

The Ministry and Federal government provide 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 Board is anticipating \$5.2M (2022-2023: \$2.0M) in targeted grants for the Board. This year, some targeted grants were moved into the GSN, signaling permanent funding and others were not renewed, as targeted grants are not guaranteed annually. \$1.2M of the total funding this year is a new grant to provide supports for grade 9 de-streaming and transitioning grade 7 and 8 students to high school. Additionally, the Board is anticipating \$1.4M in continued funding for the Personal Support Worker bursary to help offset costs for students.

Other Revenues

Other revenues of \$20.5M comprise a small part of the Board's overall budget (5.7%). Management makes certain assumptions based on contracts or historical trending in order to estimate these budgets.

Other revenues contain:

- International revenues (\$7.2M)
- Continuing Education revenues (\$5.4M)
- Extended day revenues (\$4.6M)
- Interest revenue, rebates and other miscellaneous revenues (\$1.9M)
- Lease rentals and cost recovery revenues (\$0.8M)
- Community Use of Schools and facility revenues (\$0.6M)

The year over year change of \$5.1M (33.5%) is due to the following:

- Increase in international student revenues based on commitments of students for both long-term and short-term stays
- Increase in anticipated enrolment for the Extended Day program
- Accumulated surplus draw to support the MYSP



Expenditure Details

Salary and benefit expenditures constitute 80.5% 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 \$18.4M (6.7%) 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
- Increased sick leave and missed planning time, based on trending
- Centrally negotiated collective agreements and associated payroll costs

Capital and debt

The year over year change of \$1.1M (5.3%) is due to the following:

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



Student transportation

The year over year change of \$1.6M (20.9%) is due to the following:

- Contractually required increases for yellow buses and taxis
- Increased enrolment and transported students
- Negotiated collective agreement increases
- New flow through revenues for school bus operators for diesel costs, driver retention bonuses, and driver wage enhancement

Other expenditures

Other expenditures of \$38.2M are comprised of operational expenses such as facility costs, program related resources and administrative expenditures outside of salary and benefits.

Other expenditures contain:

- Classroom supplies and technology (\$15.4M)
- Utilities and non-salary facility costs (\$14.0M)
- Fees and contracts (\$8.8M)

The year over year change of \$6.6M (20.8%) is due to the following:

- Increase in information technology investments
- Increase in utility budget
- Increase in contracts and fees for International program, facilities and portables



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.

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Opening Balance	\$8,134,551	\$9,071,530	\$10,932,531	\$9,823,132
Contributions	1,052,744	2,032,253	4,530	-
Draws	(115,765)	(171,252)	(1,113,929)	(1,109,398)
Closing Balance	\$9,071,530	\$10,932,531	\$9,823,132	\$8,713,734

Composition of Accumulated Surplus

Operating surplus	\$3,783,009
Network infrastructure	1,624,516
Early learning resources and Learning Priorities Funding	1,175,027
Strategic plan implementation	32,253
Administrative capital	715,385
Insurance	150,000
WSIB (Committed)	314,598
Sinking fund interest/Committed Capital (Committed)	918,946
	\$8,713,734

Deferred Revenue

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

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Opening Balance	\$27,968,206	\$29,554,491	\$26,262,559	\$8,041,025
Contributions	22,001,454	27,559,855	21,330,147	26,496,826
Transferred to revenue	(20,415,169)	(30,851,787)	(39,551,681)	(21,352,701)
Closing Balance	\$29,554,491	\$26,262,559	\$8,041,025	\$13,185,150

Composition of Deferred Revenue

Proceeds of disposition	\$6,644,514
Ministry of Education: Operating grants	1,586,408
Other third party	4,954,228
	\$13,185,150



Budget Summaries

- Dashboard Report
- Ministry Compliance Report
- Comparative Revenue Summary
- Comparative Expenditure Summary



Dashboard Report

Summary of Financial Results

(\$Thousands)	2022-2023 Budget	2022-2023 Forecast	2023-2024 Budget	Year Over Year Change	
				\$	%
Revenue					
Provincial Grants (GSN)	290,641,980	292,572,019	308,881,979	18,239,999	6.3%
Grants for Capital Purposes	6,335,689	6,172,835	5,941,006	(394,683)	(6.2%)
Non-GSN Grants	4,401,687	8,139,957	7,311,664	2,909,977	66.1%
Non-Grant Revenue	12,883,794	17,956,230	17,331,092	4,447,298	34.5%
Amortization of DCC	19,374,673	20,368,402	20,885,836	1,511,163	7.8%
Total Revenue	333,637,823	345,209,443	360,351,577	26,713,754	8.0%
Expenditures					
Classroom	233,105,263	238,268,675	248,790,142	15,684,879	6.7%
Non-Classroom	43,778,882	49,062,409	51,049,933	7,271,051	16.6%
Transportation	7,865,761	7,845,427	9,506,825	1,641,064	20.9%
Pupil Accommodation	27,196,095	28,192,191	29,169,938	1,973,843	7.3%
Capital	2,203,219	2,207,749	1,944,373	(258,846)	(11.7%)
Amortization	19,488,603	20,482,330	20,890,366	1,401,763	7.2%
Total Expenses	333,637,823	346,058,781	361,351,577	27,713,754	8.3%
Balance before Accum Surplus	-	(849,338)	(1,000,000)	(1,000,000)	-
Accumulated Surplus use	-	1,000,000	1,000,000	1,000,000	-
Surplus/(Deficit) - end of year	-	150,662	-	-	-

Note: GSN - Grants for Student Needs
Note: DCC - Deferred Capital Contribution

Note: Targeted grants refer to Priorities and Partnership Funds (PPFs)
Note: 2022-2023 Forecast is as at Q2: February 2023

Changes in Revenue

Provincial Grants: Increase due to enrolment, provincially negotiated labour enhancements*, revised benchmarks and targeted grants moving into the GSN offset by the expiration of COVID funds

Capital Grants: Decrease due to interest on long term debt

Non-GSN Grants: Increase due to Ministry announcement of targeted grants and anticipated continuation of student bursary funds

Non-Grant Revenue: Increase due to higher participation in International and Extended Day programs.

Amortization of DCC: Increase due to timing of construction projects

Changes in Expenditures

Classroom: Increase due to provincially negotiated labour enhancements*, staff required to maintain pupil-teacher ratios, address student needs and additional funding received to support student learning.

Non-Classroom: Increase due to provincially negotiated labour enhancements*, PPFs announced and increased costs relating the International program

Transportation: Increase due to yellow bus and taxi contracts

Pupil Accommodation: Increase due to provincially negotiated labour enhancements*, utilities and contracts

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 and contracts being negotiated or already negotiated as of September 2023. Generally, enhancements include the following:

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

Note: The Ministry provided 1.25% salary benchmark increases in funding and directed boards to include offsetting adjustments. Negotiations have not concluded for all groups at this time.

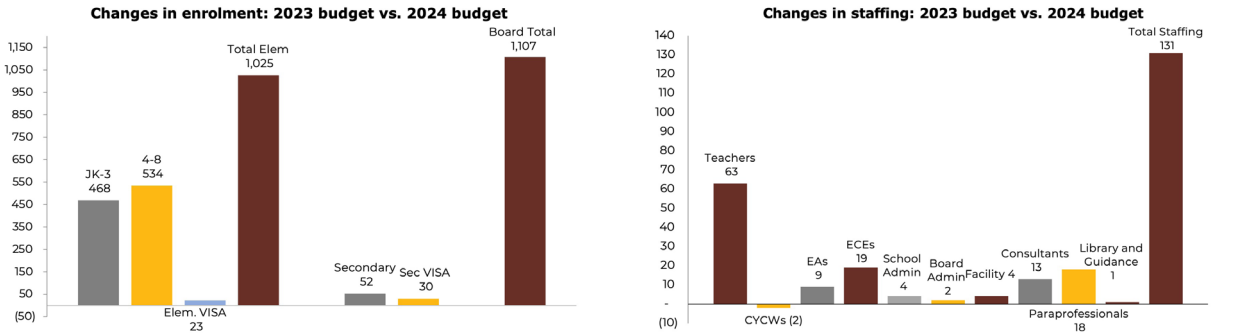
Summary of Enrolment

ADE	2022-2023 Budget	2022-2023 Forecast	2023-2024 Budget	Year Over Year Change	
				\$	%
Elementary					
JK-3	8,514	8,737	8,982	468	5.5%
4-8	8,786	8,948	9,320	534	6.1%
VISA Students	20	36	43	23	115.0%
Total Elementary	17,320	17,721	18,345	1,025	5.9%
Secondary < 21					
Pupils of the Board	7,500	7,290	7,552	52	0.7%
VISA Students	135	133	165	30	22.2%
Total Secondary	7,635	7,423	7,717	82	1.1%
Total	24,955	25,144	26,062	1,107	4.4%

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

Summary of Staffing

FTE	2022-2023 Budget	2022-2023 Forecast	2023-2024 Budget	Year Over Year Change	
				\$	%
Classroom					
Teachers	1,521	1,505	1,584	63	4.1%
Child & Youth Care Workers	60	62	58	(2)	(3.3%)
Educational Assistants	373	372	382	9	2.4%
Early Childhood Educators	167	171	186	19	11.4%
Total Classroom	2,121	2,110	2,210	89	4.2%
Other Support Staff					
School Administration	172	172	176	4	2.3%
Board Administration	91	94	93	2	2.2%
Facility Services	209	201	213	4	1.9%
Consultants	29	41	42	13	44.8%
Paraprofessionals	103	115	121	18	17.5%
Library and Guidance	66	66	67	1	1.5%
Total Other Support Staff	670	689	712	42	6.3%
Total Staffing	2,791	2,799	2,922	131	4.7%



Highlights of Changes in Enrolment:

Elementary and Secondary: Increase attributed increased immigration to Waterloo Region and families chosing a faith based education for their children

Highlights of Changes in Staffing:

Classroom Teachers: Increase due to enrolment, early literacy and de-streaming supports funded through PPFs

CYCWs: Decrease due to reduced student needs and expiration of COVID supports

EAs: Increase due to student needs

ECES: Increase due to enrolment and Extended Day program registrations

School Administration: Increase due to enrolment and St. Josephine Bakhita Elementary School

Board Administration: Increase due to departmental needs

Facility Services: Increase due to added square footage for new portables and St. Josephine Bakhita Elementary School

Consultants: Increase due to PPFs added for de-streaming and literacy as well as the reclassification of staff

Paraprofessionals: Increase due to student needs, targeted grants and the addition of secondary lunch hour supervisors

Comparative Revenue Summary

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	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimates	2022-2023 Forecast	2023-2024 Estimates	Year Over Year Change		Material Variance Note
						\$ Increase (Decrease)	% Increase (Decrease)	
Grant Revenues								
Pupil Foundation	132,011,641	138,531,915	139,507,055	140,557,423	149,272,717	9,765,662	7.0%	a.
School Foundation	16,711,055	17,319,536	17,930,092	18,135,957	18,983,491	1,053,399	5.9%	a.
Special Education	34,397,797	35,461,376	37,096,707	37,357,373	39,427,277	2,330,570	6.3%	a.
Language Allocation	7,714,252	8,346,019	8,582,889	10,206,124	10,462,088	1,879,199	21.9%	a.
Learning Opportunities	6,010,413	6,681,395	6,713,321	6,645,385	7,458,663	745,342	11.1%	a.
Adult Education, Con Ed	3,161,111	2,843,405	3,080,249	2,965,873	3,164,158	83,909	2.7%	e.
Teacher and DECE Q&E	24,887,244	27,798,291	29,942,270	28,515,115	31,256,996	1,314,726	4.4%	
Transportation	7,093,105	7,946,696	7,636,956	7,811,277	9,201,054	1,564,098	20.5%	b.
Administration and Governance	7,617,772	7,682,302	7,863,566	7,892,219	8,421,659	558,093	7.1%	
School Operations	23,781,536	24,387,132	25,622,478	25,681,950	27,333,512	1,711,034	6.7%	a.
Indigenous Education	363,189	356,973	442,577	575,513	1,425,241	982,664	222.0%	b.
Mental Health and Well-Being Grant	697,696	715,177	1,362,840	1,366,980	1,448,173	85,333	6.3%	
Community Use of Schools Grant	321,196	326,422	331,764	331,764	335,238	3,474	1.0%	
New Teacher Induction program	223,886	192,123	212,926	212,926	199,332	(13,594)	(6.4%)	
Declining Enrolment	158,940	43,641	-	-	-	-	-	
Rural and Northern Education Fund	80,395	91,551	92,362	92,212	94,405	2,043	2.2%	
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	133,328	3,825,953	3,825,953	-	(3,825,953)	(100.0%)	c.
Regular Operating On-going Grants	275,098,485	279,255,257	290,641,980	292,572,019	308,881,979	18,239,999	6.3%	
Grants for Capital Purposes								
School Renewal	437,879	450,872	371,755	371,755	366,582	(5,173)	(1.4%)	
Temporary Accommodation	3,566,574	4,662,081	3,580,628	3,580,628	3,563,571	(17,057)	(0.5%)	
Short-term Interest	67,562	201,061	487,940	325,086	468,320	(19,620)	(4.0%)	
Debt Funding for Capital	2,576,394	2,235,232	1,895,366	1,895,366	1,542,533	(352,833)	(18.6%)	d.
Total Capital Grants	6,648,409	7,549,246	6,335,689	6,172,835	5,941,006	(394,683)	(6.2%)	
Other Non-GSN Grants								
Continuing Education	2,390,722	2,414,178	2,420,893	2,064,598	2,064,598	(356,295)	(14.7%)	e.
Targeted Grants	10,218,964	8,649,562	1,958,285	5,975,359	5,179,539	3,221,254	164.5%	f.
In-Kind Grant	2,253,741	4,796,258	22,509	100,000	67,527	45,018	200.0%	f.
Total Non-GSN Grants	14,863,427	15,859,998	4,401,687	8,139,957	7,311,664	2,909,977	66.1%	
Non-Grant Revenue								
Continuing Education Fees	2,545,328	2,915,101	3,016,546	3,212,084	3,328,783	312,237	10.4%	e.
Rentals	650,926	657,955	706,589	737,080	762,709	56,120	7.9%	
Interest	324,897	489,890	325,000	770,000	430,000	105,000	32.3%	g.
Tuition Fees	2,059,046	3,446,392	3,263,500	5,424,800	6,122,600	2,859,100	87.6%	h.
Extended Day Fees	2,666,766	3,278,900	3,830,375	4,111,917	4,580,535	750,160	19.6%	i.
Other International Fees	299,273	617,236	716,996	867,558	968,800	251,804	35.1%	h.
Other	797,287	1,472,398	1,024,788	2,832,791	1,137,665	112,877	11.0%	j.
Total Non-Grant Revenue	9,343,523	12,877,872	12,883,794	17,956,230	17,331,092	4,447,298	34.5%	
Deferred Revenues								
Amortization of DCC	18,266,501	18,873,668	19,374,673	20,368,402	20,885,836	1,511,163	7.8%	k.
Net Deferred Revenue	18,266,501	18,873,668	19,374,673	20,368,402	20,885,836	1,511,163	7.8%	
Accumulated Surplus	-	-	-	1,000,000	1,000,000	1,000,000	0.0%	
Total Revenue and Grants	324,220,345	334,416,041	333,637,823	346,209,443	361,351,577	27,713,754	8.3%	

Explanations of Material Grant Variances

- a. Increase due to day-school enrolment, labour enhancements, targeted grants moving into the GSN and revised benchmarks

b. Increase due to revised funding formula

c. Expiration of the COVID-19 Learning Recovery Fund as directed by the Ministry

d. Decrease due to lower interest received in relation to aging long term debt and no new debt issuance

e. Increase due to enrolment, LINC, dual credit and childcare programming offset by ESL funding reduction

f. Increase due to PPFs announced at budget, assumed continuation of support for PSW student bursary fund and in-kind grants for menstrual products from the Ministry
- g. Increase due to reflect historical trending, anticipated to continue

h. Increase due to participation in International long-term, short-term and student exchange programs as travel restrictions continue to ease

i. Increase due to participation in the program

j. Increase due to miscellaneous revenues such as rebates, refunds and other International program recoveries

k. Increase due to timing of construction projects

Comparative Expenditure Summary

37

	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimates	2022-2023 Forecast	2023-2024 Estimates	Year Over Year Change		Material Variance Note
						\$ Increase (Decrease)	% Increase (Decrease)	
Classroom Instruction								
Teachers	162,545,533	164,282,081	169,133,032	167,520,139	178,159,227	9,026,197	5.3%	a.
Supply Teachers	3,611,559	5,399,390	4,237,696	5,288,960	4,679,458	441,762	10.4%	b.
Educational Assistants	18,086,591	18,519,574	18,463,328	18,863,159	20,240,104	1,776,776	9.6%	a.
Designated Early Childhood Educators	9,530,808	9,587,101	9,701,039	9,934,965	11,435,604	1,734,565	17.9%	a.
Classroom Computers	5,545,198	3,429,242	3,524,512	4,799,520	4,327,423	802,911	22.8%	c.
Textbooks and Supplies	6,438,144	5,496,418	6,584,360	7,737,141	6,510,624	(73,736)	(1.1%)	
Professionals and Paraprofessionals	13,604,624	13,127,987	13,942,947	16,404,060	16,086,665	2,143,718	15.4%	a.
Library and Guidance	5,309,923	5,452,393	5,727,011	5,729,141	5,958,136	231,125	4.0%	
Staff Development	726,408	802,310	1,272,866	1,466,082	889,210	(383,656)	(30.1%)	d.
Department Heads	509,517	498,239	518,472	525,508	503,689	(14,783)	(2.9%)	
Total Classroom	225,908,305	226,594,735	233,105,263	238,268,675	248,790,140	15,684,879	6.7%	
Non-Classroom								
Principal and Vice-Principals	10,175,633	10,813,061	10,693,336	10,707,641	10,987,814	294,478	2.8%	
School Office	6,039,651	6,220,072	6,607,450	6,660,816	7,287,739	680,289	10.3%	a.
Co-ordinators and Consultants	4,209,472	6,293,308	5,813,198	8,559,897	9,774,363	3,961,165	68.1%	e.
Continuing Education	8,949,284	10,340,854	9,471,498	10,770,042	10,912,789	1,441,291	15.2%	f.
Total Non-Classroom	29,374,040	33,667,295	32,585,482	36,698,396	38,962,705	6,377,223	19.6%	
Administration								
Trustees	195,907	226,658	258,863	328,444	335,568	76,705	29.6%	g.
Director and Supervisory Officers	1,634,071	1,611,170	1,561,063	1,629,226	1,608,439	47,376	3.0%	
Board Administration	8,502,478	9,295,965	9,373,474	10,406,343	10,143,220	769,747	8.2%	
Total Administration	10,332,456	11,133,793	11,193,400	12,364,013	12,087,227	893,828	8.0%	
Transportation	7,327,579	8,055,987	7,865,761	7,845,427	9,506,825	1,641,064	20.9%	h.
School Operations and Maintenance	26,270,979	26,236,525	26,801,830	27,720,435	28,735,828	1,933,997	7.2%	i.
School Renewal	437,879	430,715	371,756	371,756	366,584	(5,172)	(1.4%)	
In-Kind Grants	2,253,741	4,796,258	22,509	100,000	67,527	45,018	200.0%	j.
Other Pupil Accommodation	2,963,370	2,538,199	2,203,219	2,207,749	1,944,374	(258,846)	(11.7%)	k.
Amortization and Write-downs	18,378,166	18,992,135	19,488,603	20,482,330	20,890,367	1,401,763	7.2%	l.
Total Pupil Accommodation	50,304,135	52,993,832	48,887,917	50,882,270	52,004,678	3,116,760	6.4%	
Total Expenditures	323,246,515	332,445,642	333,637,823	346,058,781	361,351,577	27,713,754	8.3%	

Explanation of variances:

- a. Increase due to provincially negotiated labour enhancements, staff required due to enrolment and student needs, sick leave and PPF announcements

b. Increase due to sick leave and missed planning time trending higher over prior year

c. Increase due to St. Josephine Bakhita Elementary School classroom computers and PPF announcements

d. Reduction due to supply teacher shortage and anticipated reduced PD opportunities

e. Increase due to provincially negotiated labour enhancements, staff required for Ministry initiatives, MYSP implementation and international programming needs

f. Increase due to PSW student PPF
- g. Increase due to annual OCSTA membership fee reallocated from Board Administration

h. Increase due to yellow bus and taxi contracts and fuel escalator costs

i. Increase due to provincially negotiated labour enhancements, utility costs and contract costs such as portable leases, snow removal and waste removal

j. Increase due to in-kind grants for menstrual products and PPE from the Ministry

k. Decrease due to lower interest charges on aging long term debt and no new debt issued

l. Increase due to timing of construction projects

Ministry Compliance Report

Submission Version: Board Working Version
School Board Name: Waterloo Catholic DSB
School Year: 2023-24
Cycle: Estimates

Compliance Report

Administration and Governance

Compliance - Gross Expenses Excluding Audit Amounts	12,087,228
Compliance - Other Revenues	3,454,724
Compliance - Net Expenses Excluding Audit Amounts	8,632,504
Compliance - Funding Allocation Excluding Audit Amounts	8,896,649
Compliance - Overspending on Administration and Governance	0
	COMPLIANT
Compliant /Non-compliant	

Is the board in a Multi-Year recovery Plan?

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



Balanced Budget Determination

1.1	In-year revenues (Schedule 9, item 10.0 - item 4.4)	373,779,964
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)	13,428,386
1.1.2	In-year revenues for ARO (Schedule 3A item 1.3.2 Col. 20 - Col. 19 + Schedule 9 item 8.31)	-
1.2	In-year expenses for compliance purposes (Schedule 10ADJ, item 90, col. 30)	361,351,578
1.3	In-year surplus/(deficit) for compliance purposesItem 1.1 - item 1.1.1 - item 1.1.2 - item 1.2	-1,000,000
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 Minister Approval Amount (Education Act, 231. (1))

1.5	Operating allocation to be used in compliance calculation (Section 1A, item 1.92)	308,560,772
1.6	1% of item 1.5	3,085,608
1.7	Prior year accumulated surplus available for compliance (Schedule 5, item 3, col. 1)	9,713,734
1.8	Lesser of item 1.6 and item 1.7	3,085,608
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 Minister 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

Planning Area Reports

- 2022-2023 vs 2023-2024 Estimates by Planning Area
- Capital Budget
- Operating Budget
 - Board Administration
 - Student Transportation
 - Operations and Maintenance
 - Learning Services



2023 Estimates vs. 2024 Estimates by Planning Area

	Learning Services							
	Program Services		Special Education		Continuing Education		Total Learning Services	
	2022-2023 Estimates	2023-2024 Estimates	2022-2023 Estimates	2023-2024 Estimates	2022-2023 Estimates	2023-2024 Estimates	2022-2023 Estimates	2023-2024 Estimates
Expenditures	216,069,114	233,590,654	40,150,133	43,249,402	9,471,498	10,912,789	265,690,745	287,752,845
Revenues	213,099,585	231,266,607	39,984,130	42,477,248	9,471,498	10,912,789	262,555,213	284,656,644
Surplus/(Deficit) before planning area transfers	(2,969,529)	(2,324,047)	(166,003)	(772,154)	-	-	(3,135,532)	(3,096,201)
Surplus from Board Admin	135,630	354,477	-	-	-	-	135,630	354,477
Surplus from Operations	2,833,899	1,969,570	166,003	772,154	-	-	2,999,902	2,741,724
Total Revenues	2,969,529	2,324,047	166,003	772,154	-	-	3,135,532	3,096,201
Surplus/(Deficit)	-	-	-	-	-	-	-	-

	Operations & Maintenance		Capital and Debt		Student Transportation		Board Administration	
	2022-2023 Estimates	2023-2024 Estimates	2022-2023 Estimates	2023-2024 Estimates	2022-2023 Estimates	2023-2024 Estimates	2022-2023 Estimates	2023-2024 Estimates
	2022-2023 Estimates	2023-2024 Estimates	2022-2023 Estimates	2023-2024 Estimates	2022-2023 Estimates	2023-2024 Estimates	2022-2023 Estimates	2023-2024 Estimates
Expenditures	27,196,095	29,169,939	21,691,822	22,834,741	7,865,761	9,506,825	11,193,400	12,087,227
Revenues	30,411,732	32,217,434	21,691,822	22,834,741	7,650,026	9,201,054	11,329,030	12,441,704
Surplus/(Deficit) before planning area transfers	3,215,637	3,047,495	-	-	(215,735)	(305,771)	135,630	354,477
Surplus from Operations	-	-	-	-	215,735	305,771	-	-
Surplus/(Deficit)	3,215,637	3,047,495	-	-	-	-	135,630	354,477

	Total Board				Operating vs. Capital	
	2022-2023 Estimates	2023-2024 Estimates			2022-2023 Estimates	2023-2024 Estimates
	2022-2023 Estimates	2023-2024 Estimates			2022-2023 Estimates	2023-2024 Estimates
Total Expenditures	333,637,823	361,351,577	Total Operating		311,946,001	338,516,836
Total Revenues	333,637,823	360,351,577	Total Capital		21,691,822	22,834,741
Draw from Accumulated Surplus	-	1,000,000				
Surplus/(Deficit)	-	-	Total Budget		333,637,823	361,351,577

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.

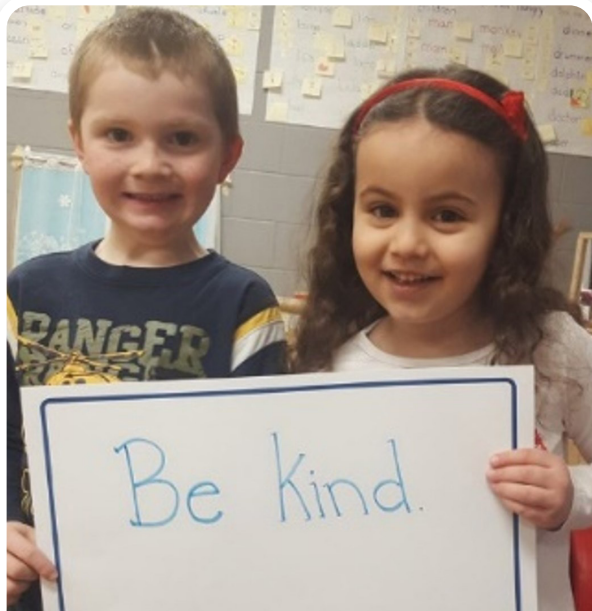
	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Interest on long term debt	\$2,963,371	\$2,538,198	\$2,203,219	\$1,944,374
Amortization	18,378,165	18,992,137	19,488,603	20,890,367
Total	\$21,341,536	\$21,530,335	\$21,691,822	\$22,834,741

	Land	Building	Other	Total
Doon South	\$13,421,461	-	-	\$13,421,461
Grand River South Secondary	-	19,797,034	-	19,797,034
St. Josephine Bakhita	6,925	325,480	-	332,405
Renewal/SCI projects	-	10,457,533	477,525	10,935,058
South East Galt	-	4,280,323	-	4,280,323
Rosenberg, Kitchener	-	6,921,179	-	6,921,179
St. Agnes	-	119,176	-	119,176
St. Patrick	-	8,536,879	-	8,536,879
St. Francis	-	-	118,860	118,860
Computer hardware	-	-	1,115,000	1,115,000
Facility Equipment	-	-	80,000	80,000
Total	\$13,428,386	\$50,437,604	\$1,791,385	\$65,657,375

Operating Budget

The operating budget reflects the day-to-day operating costs of programs and services for which the main driver of 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.

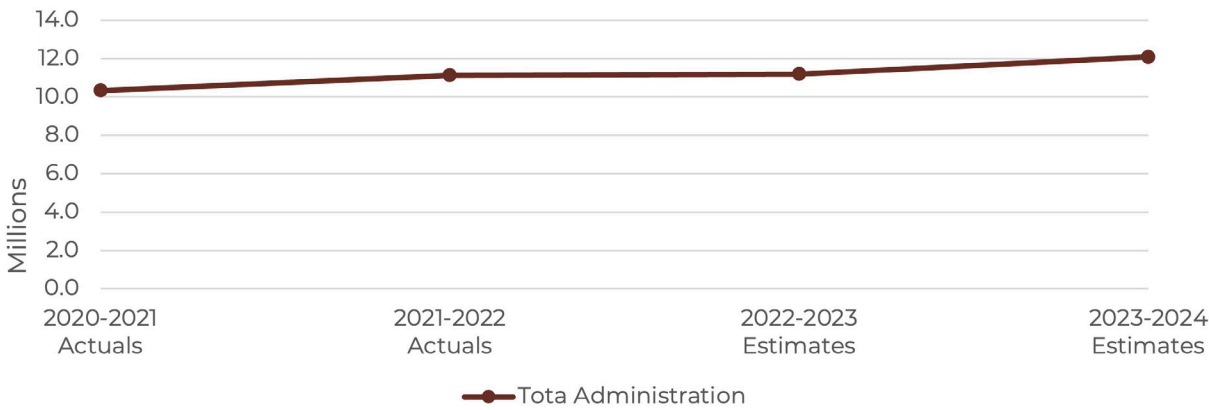
	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Learning Services	\$255,282,345	\$260,262,027	\$265,690,745	\$287,752,845
Facility Services	28,962,599	31,463,500	27,196,095	29,169,939
Board Administration	10,332,456	11,133,793	11,193,400	12,087,227
Transportation	7,327,579	8,055,987	7,865,761	9,506,825
Total	\$301,904,979	\$310,915,307	\$311,946,001	\$338,516,836



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.

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Board Administration	\$8,502,478	\$9,295,965	\$9,373,474	\$10,143,220
Director and Superintendents	1,634,071	1,611,170	1,561,063	1,608,439
Trustees	195,907	226,658	258,863	335,568
Total	\$10,332,456	\$11,133,793	\$11,193,400	\$12,087,227



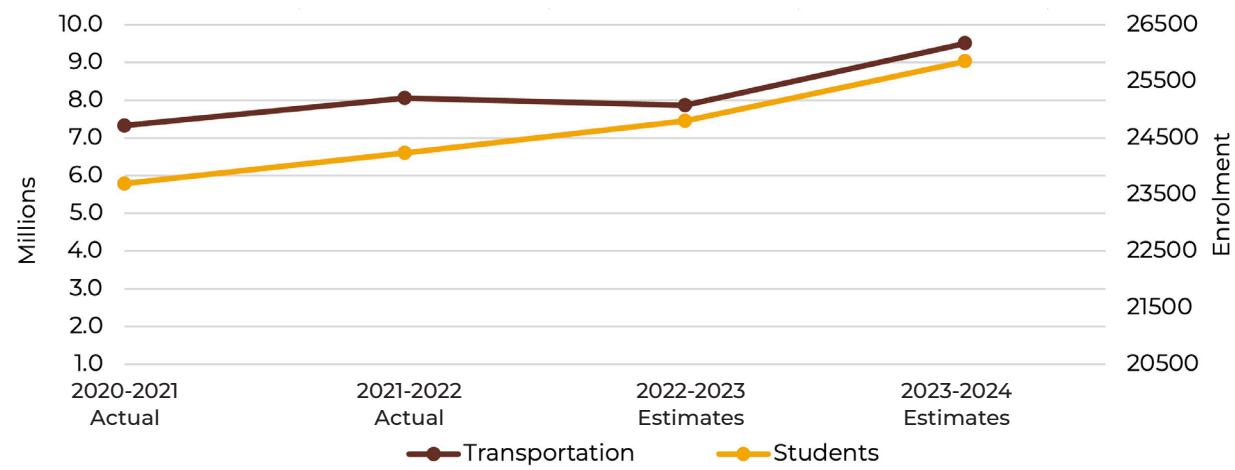
The year over year change of \$0.9M (8.0%) is due to the following:

- 1. Centrally negotiated collective agreements
- 2. Additional staff required for departmental support
- 3. Software costs and general contract increases

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 operational costs as well as bus and taxi operator costs to safely transport students from home to school.

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Direct transportation	\$6,138,227	\$6,878,124	\$6,665,768	\$8,232,617
STSWR administration	1,123,069	1,141,941	1,112,824	1,205,760
School travel planning	66,283	35,922	87,169	68,448
Total	\$7,327,579	\$8,055,987	\$7,865,761	\$9,506,825



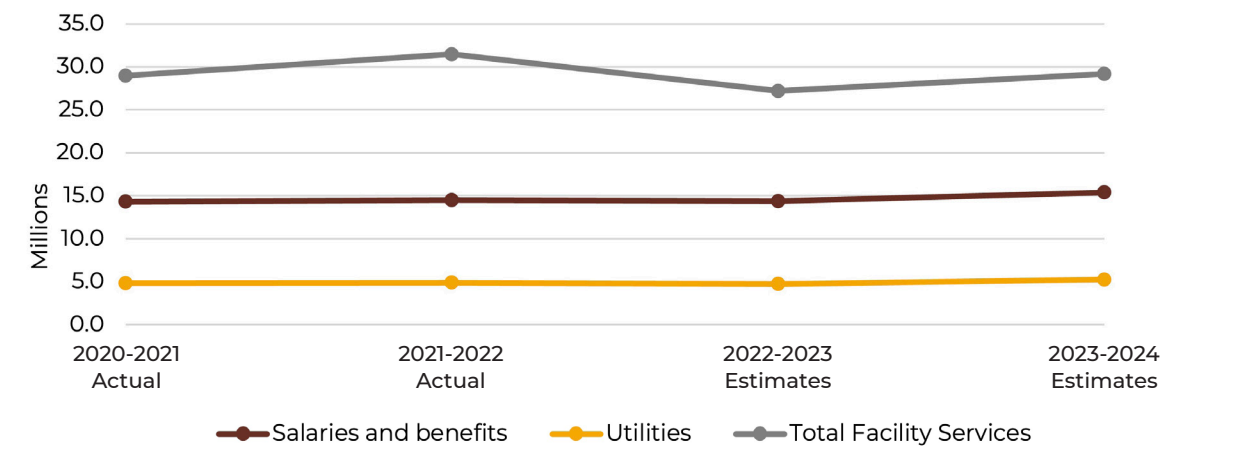
The year over year change of \$1.6M (20.9%) is due to the following:

- 1. Contractually required increases for yellow buses and taxis
- 2. Increased enrolment and transported students
- 3. Negotiated collective agreement increases
- 4. New flow through revenues for school bus operators for diesel costs, driver retention bonuses, and driver wage enhancement

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.

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Salaries and benefits	\$14,324,411	\$14,482,317	\$14,377,481	\$15,400,107
Utilities	4,845,506	4,896,499	4,731,942	5,256,174
Contracts and supplies	7,305,946	6,436,020	8,006,913	8,393,008
Ministry in-kind donations*	2,253,741	4,796,258	22,509	67,527
Other	232,995	852,406	57,250	53,123
Total	\$28,962,599	\$31,463,500	\$27,196,095	\$29,169,939



The year over year change of \$2.0M (7.3%) is due to the following:

- 1. Centrally negotiated collective agreements
- 2. Utility increases
- 3. General contracts and supply cost increases

*The Ministry in-kind donations in 2021-2022 consisted of personal protective equipment (PPE) and in 2023-2024 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.

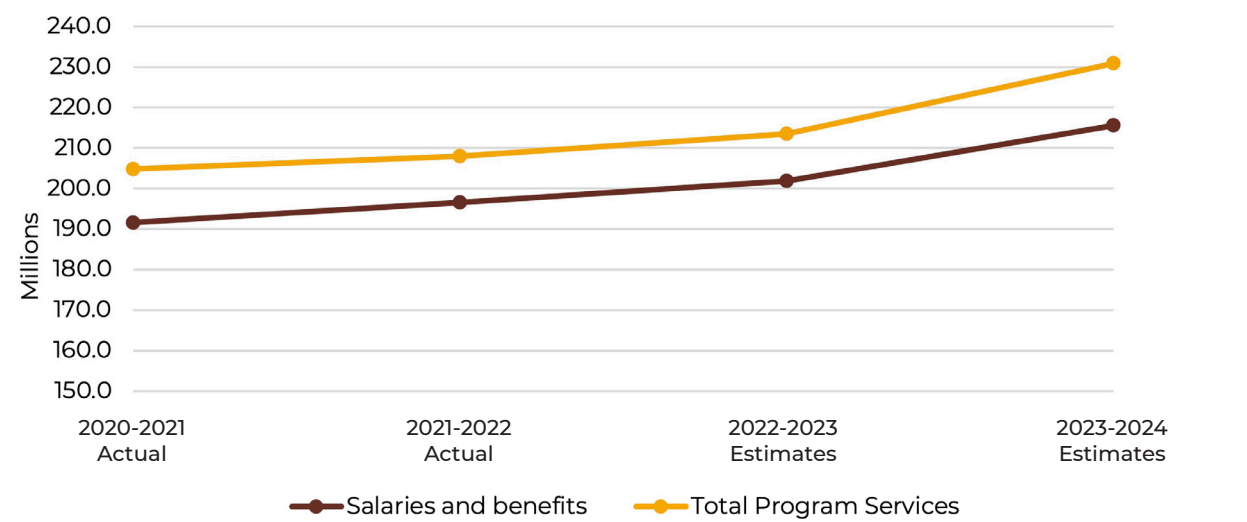
	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Salaries and benefits	\$237,688,265	\$243,392,003	\$249,317,026	\$266,181,365
Texts and resources	8,588,276	8,346,784	9,327,233	9,984,666
Contracts and services	5,807,078	6,514,043	5,497,666	9,684,770
Staff development and other	3,198,727	2,009,197	1,548,820	1,902,044
Total	\$255,282,346	\$260,262,027	\$265,690,745	\$287,752,845



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.

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Salaries and benefits	\$191,577,196	\$196,578,840	\$201,842,183	\$215,566,967
Texts and resources	4,447,607	4,271,320	5,008,606	5,553,735
Contracts and services	5,681,900	5,201,301	5,192,383	8,034,240
Staff development and other	3,081,757	1,922,566	1,400,064	1,750,262
Total	\$204,788,460	\$207,974,027	\$213,443,236	\$230,905,204



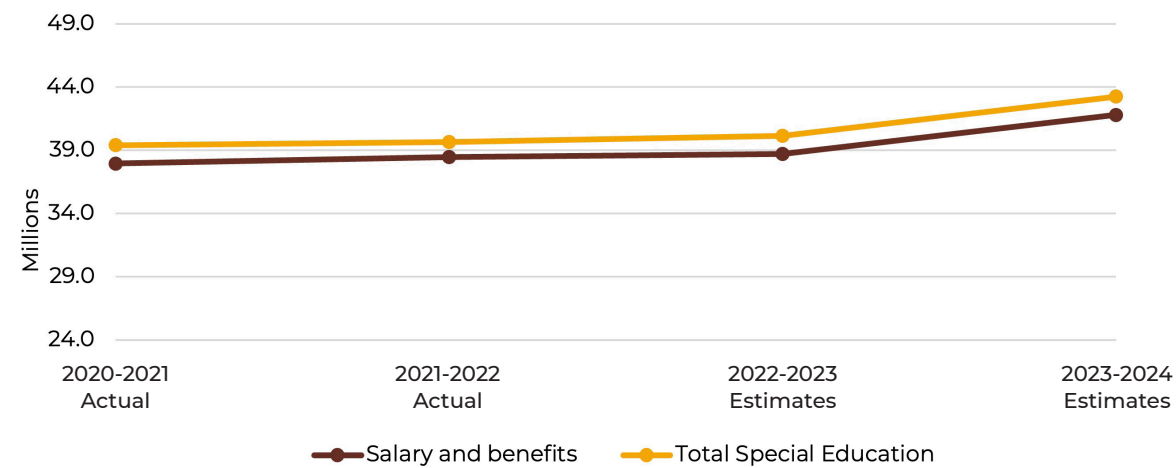
The year over year change of \$17.5M (8.2%) is due to the following:

- 1. Centrally negotiated collective agreements
- 2. Additional staff to support pupil-teacher ratios, student needs, Extended Day program and targeted grants
- 3. Increased participation in both long-term and short-term International programs

Learning Services: Student Services

Student Services is comprised of salary and benefit costs for teachers, support staff, and consultants who support special education programming. All of WCDSB's students learn in an inclusive model which means attending their home school in classrooms with their peers.

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Salaries and benefits	\$37,947,723	\$38,448,745	\$38,704,842	\$41,786,917
Texts and resources	686,457	649,420	332,791	361,320
Contracts and services	174,785	158,683	161,587	120,000
Staff development and other	582,094	408,653	950,913	981,165
Total	\$39,391,059	\$39,665,501	\$40,150,133	\$43,249,402



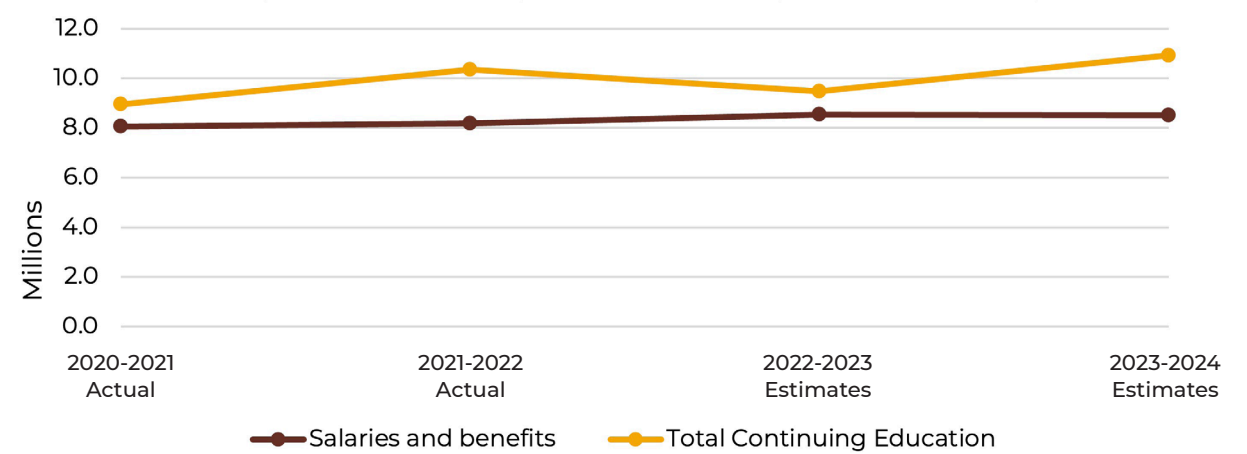
The year over year change of \$3.1M (7.7%) is due to the following:

- 1. Centrally negotiated collective agreements
- 2. Additional staff to support student needs and targeted grants

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.

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Salaries and benefits	\$8,064,733	\$8,183,669	\$8,542,180	\$8,505,299
Contracts and supplies	884,551	2,157,185	929,318	2,407,490
Total	\$8,949,284	\$10,340,854	\$9,471,498	\$10,912,789



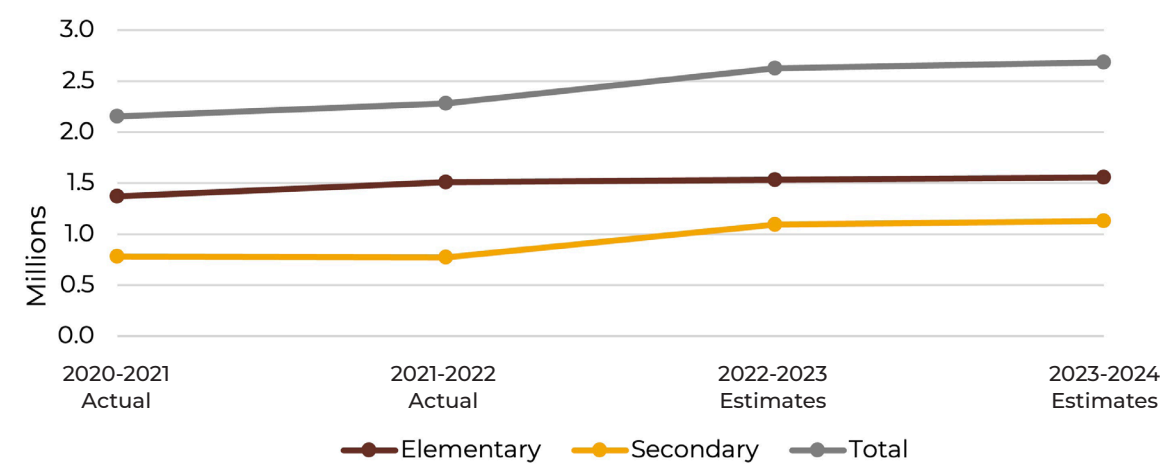
The year over year change of \$1.4M (15.2%) is due to the following:

- 1. Centrally negotiated collective agreements
- 2. Changes to PSW targeted grant and LINC funding
- 3. Reduced enrolment in ESL and SSC courses

Learning Services: School Budgets

School budgets are comprised of an enrolment-based allocation with supplements provided for small schools and schools with higher Modified Social Risk Index (MSRI) rankings. 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.

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Estimates
Elementary	\$1,371,763	\$1,509,091	\$1,532,378	\$1,555,424
Secondary	781,779	772,554	1,093,500	1,130,026
Total	\$2,153,542	\$2,281,645	\$2,625,878	\$2,685,450



- The year over year change of \$0.06M (2.3%) is due to the following:
1. Increased enrolment
 2. Reduced retreat funds which will be flowed directly to Student Generated Funds

Appendices

- Appendix I: Board Policy IV007
- Appendix II: Planning Assumptions
- Appendix III: Technical Paper Analysis
- Appendix IV: Glossary of commonly used terms
- Appendix V: Board of Trustees and Senior Administration



Appendix I: Board Policy IV007:
Financial Planning/Budgeting

Policy Statement:

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

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

1. Develop a budget without conducting a formal process for soliciting input on the needs and priorities of the system.

2. Develop a budget without employing credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosing planning assumptions.

3. Develop a budget that does not include trend analysis and historical comparators.
4. Plan the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period.

5. Provide less for board prerogatives during the year than is set forth in the Cost of Governance policy.

6. Present a budget that does not allow sufficient time for decision-making.

7. Present a budget that cannot be readily understood by persons without a financial/education background.

Appendix II: Planning Assumptions

External 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 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 to ensure revenue risk is minimized
- 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: Technical Paper Analysis

	Revenues	Expenditures	Variance
Pupil Foundation, Language and QECO	\$188,669,533	\$193,913,329	\$(5,264,222)
Special Education	42,477,248	43,249,402	(772,154)
Operations and Community Use of Schools	32,217,434	29,161,939	3,055,495
Capital and debt	22,834,741	22,834,741	-
School Foundation	18,983,491	17,841,048	1,142,443
Board Administration	12,441,704	12,099,323	342,381
Continuing Education	10,912,789	10,912,789	-
Student Transportation	9,201,054	9,506,825	(305,771)
International Education	7,204,400	6,240,171	964,229
Learning Opportunities and Program Leadership Allocation	5,347,158	4,339,950	1,007,208
Other	4,697,940	4,832,933	(134,993)
Targeted grants (PPFs)	3,291,339	3,291,339	-
Safe Schools, Mental Health and Well-Being	1,448,173	1,503,215	(55,042)
Indigenous Education	1,425,241	1,425,241	-
New Teacher Induction Program	199,332	199,332	-
	\$361,351,577	\$361,351,577	-

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 III: Technical Paper Analysis

Pupil Foundation, Language and QECO

Purpose To support the elements of day school classroom education that are required by all students

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

	Revenues	Expenses	Variance
Classroom Teachers	\$157,803,986	\$160,452,026	\$(2,648,040)
Designated Early Childhood Educators	7,875,754	8,829,719	(953,965)
Texts, materials, and supplies	5,184,279	6,485,243	(1,300,964)
Supply Teachers	4,099,470	3,175,176	924,294
Professional/Para Professionals	3,852,526	3,077,631	774,895
Teacher-Librarians	2,883,959	3,076,964	(193,005)
Guidance Teachers	2,614,529	2,365,707	248,822
Classroom Consultants	1,499,369	2,116,402	(617,033)
Computers	1,710,823	1,770,350	(59,527)
Elementary/Secondary Supervision	533,501	1,422,160	(888,659)
Professional Learning	-	495,365	(495,365)
Department Head Allowance	383,350	460,205	(76,855)
Educational Assistants	227,987	186,381	41,606
	\$188,669,533	\$193,913,329	\$(5,243,796)

Expenditure details	Expenditure	% of total
Salary and benefits	\$185,043,287	95.4%
Texts and learning materials	3,027,737	1.6%
Technology	2,421,838	1.2%
Contracts	2,311,036	1.2%
Parking, mileage, phone	567,203	0.3%
Professional development	202,199	0.1%
Field trips	204,266	0.1%
Professional fees	135,763	0.1%
	\$193,913,329	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

	Revenues	Expenses	Variance
Special Education Allocation	\$38,973,263	\$39,529,749	\$(556,486)
Supports for Students Allocation	1,645,560	1,861,228	(215,668)
Special Equipment Allocation	1,405,225	1,405,225	-
Priorities and Partnerships Fund (PPF)	453,200	453,200	-
	\$42,477,248	\$43,249,402	\$(772,154)

Expenditure details	Expenditure	% of total
Salary and benefits	\$41,786,916	96.6%
Furniture, computers and equipment	932,249	2.2%
Legal, department costs and materials	320,132	0.7%
Contracts	210,105	0.5%
	\$43,249,402	100.0%



Appendix III: Technical Paper Analysis

Operations and Community Use of Schools

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

Uses Staff and resources, utilities, supplies

	Revenues	Expenses	Variance
Operations and maintenance	\$27,565,793	\$27,565,793	\$553,962
Temporary Accommodation	3,563,571	1,531,008	2,032,563
Renewal	366,582	366,582	-
Community Use	259,400	252,518	6,882
Solar	247,985	-	247,985
Supports for Students Allocation	214,103	-	214,103
	\$32,217,434	\$29,161,939	\$3,055,495

Expenditure details	Expenditure	% of total
Salary and benefits	\$15,583,076	53.4%
Utilities	5,256,174	18.0%
Contracts and professional fees	4,978,524	17.1%
Custodial and maintenance supplies	2,258,513	7.7%
Insurance	401,029	1.4%
Vehicles	252,000	0.9%
Furniture and equipment, software	229,000	0.8%
Professional development, mileage and uniforms	203,623	0.7%
	\$29,161,939	100.0%

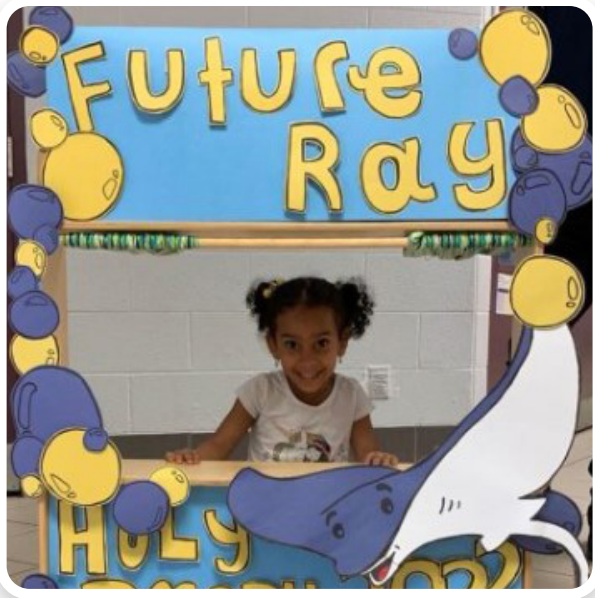
School Foundation

Purpose To fund in-school administration, leadership, and school office supplies

Uses Principals, Vice Principals, school support staff and office supplies

	Revenues	Expenses	Variance
Elementary Allocation	\$13,790,915	\$11,951,856	\$1,839,059
Secondary Allocation	4,952,383	5,648,999	(696,616)
Library Staff	134,348	134,348	-
Parent Engagement	59,895	59,895	-
Supports for Students Allocation	45,950	45,950	-
	\$18,983,491	\$17,841,048	\$1,142,443

Expenditure details	Expenditure	% of total
Salary and benefits	\$17,674,549	99.1%
Office supplies and phone	166,499	0.9%
	\$17,841,048	100.0%



Appendix III: Technical Paper Analysis

Administration and Governance

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)

	Revenues	Expenses	Variance
Administration	\$10,587,093	\$10,405,314	\$181,779
Director & Supervisory Officers	1,475,810	1,314,392	161,418
Trustees	199,922	335,568	(135,646)
Managing Information for Student Achievement	44,049	44,049	-
Supports for Students Allocation	134,830	-	134,830
	\$12,441,704	\$12,099,323	\$342,381

Expenditure details	Expenditure	% of total
Salary and benefits	\$8,740,772	72.2%
Information technology	1,197,133	9.9%
Office supplies, phone and mileage	1,118,912	9.2%
Audit, legal and professional fees	750,278	6.2%
Professional development and memberships	292,228	2.4%
	\$12,099,323	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

	Revenues	Expenses	Variance
Continuing Education Allocation	\$3,699,690	\$5,192,801	\$(1,493,111)
Language Instruction for Newcomers to Canada (LINC)	2,516,283	2,316,283	200,000
Other	2,212,500	1,475,000	737,500
Ministry of Citizenship and Immigration	1,728,505	1,395,908	332,597
LOG - Literacy	419,718	196,704	223,014
Literacy and Basic Skills (LBS)	336,093	336,093	-
	\$10,912,789	\$10,912,789	-

Expenditure details	Expenditure	% of total
Salary and benefits	\$8,509,834	78.0%
Texts and learning materials	1,756,854	16.1%
Office Supplies, phone, PD, copying and mileage	276,915	2.5%
Utilities	168,728	1.5%
Operations	125,258	1.1%
Advertising	50,000	0.5%
Contracts and professional fees	25,200	0.2%
	\$10,912,789	100.0%



Appendix III: Technical Paper Analysis

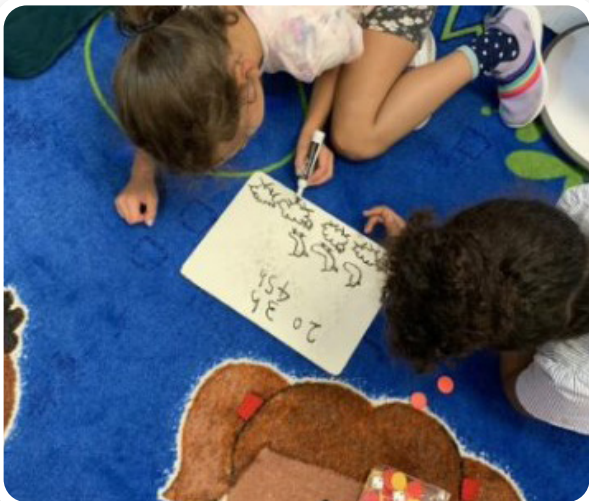
Student Transportation

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

Uses Staff costs, transportation costs

	Revenues	Expenses	Variance
Enrolment based allocation	\$9,011,254	\$9,317,025	\$(305,771)
Provincial Schools Allocation	189,800	189,800	-
	\$9,201,054	\$9,506,825	\$(305,771)

Expenditure details	Expenditure	% of total
Yellow bus transportation	\$7,674,817	80.7%
Salaries and benefits	904,743	9.5%
Taxis	348,000	3.7%
Rent, office supplies and professional development	301,017	3.2%
Provincial Schools	189,800	2.0%
School Travel Planner expenses	68,448	0.7%
Grand River Transit	20,000	0.2%
	\$9,506,825	100.0%



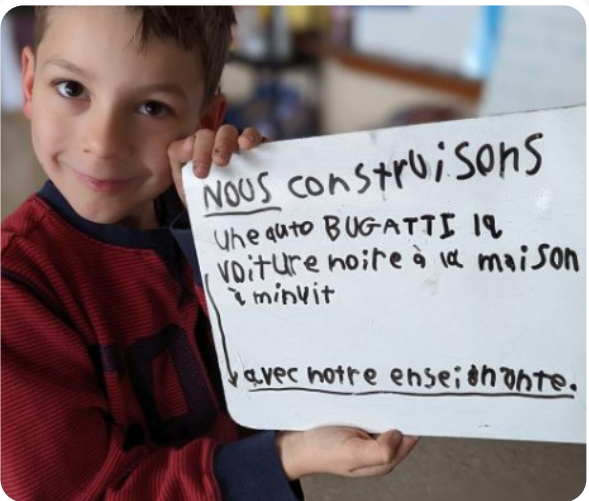
International Education

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

Uses As determined

	Revenues	Expenses	Variance
Short term stay tuition	\$3,200,000	\$2,484,900	\$715,100
Secondary tuition	2,346,500	1,776,579	569,921
Homestay and custodial fees	833,800	863,300	(29,500)
Resource Development Office	-	814,216	(814,216)
Other	248,000	241,500	6,500
Elementary tuition	576,100	59,676	516,424
	\$7,204,400	\$6,240,171	\$964,229

Expenditure details	Expenditure	% of total
Contracts	\$2,655,200	42.6%
Salary and benefits	2,255,971	36.2%
Professional development, supplies and resources	1,329,000	21.3%
	\$6,240,171	100.0%



Appendix III: Technical Paper Analysis

Learning Opportunities and Program Leadership Allocation

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

Uses Salaries, supplies, textbooks and learning materials

	Revenues	Expenses	Variance
Specialist High Skills Major	\$1,214,480	\$1,214,480	-
Student Success	683,627	683,627	-
Supports for Students Allocation	536,114	536,114	-
Early Years Lead	184,033	394,989	(210,956)
Literacy Teachers (Student Success)	308,068	309,957	(1,889)
Safe and Clean Schools Supplement	264,390	264,390	-
Outdoor Education	225,018	225,018	-
School Effectiveness Framework	184,033	184,033	-
Mental Health Lead	153,408	153,408	-
Experiential Learning Allocation	146,254	146,254	-
Technology Enabled Learning and Teaching (TELT) Contact Lead	118,673	119,352	(679)
Tutoring Allocation	108,328	108,328	-
Demographic Allocation	1,220,732	-	1,220,732
	\$5,347,158	\$4,339,950	\$1,027,634

Expenditure details	Expenditure	% of total
Salary and benefits	\$2,836,023	65.3%
Texts, supplies and resources	1,020,950	23.5%
Contracts	305,528	7.1%
Professional development and mileage	177,449	4.1%
	\$4,339,950	100.0%

Other

Purpose To support the elements of Extended Day and SCWI programs, Research Department and Rural Northern Education allocation

Uses As determined

	Revenues	Expenses	Variance
Extended Day	\$4,580,535	\$4,580,535	-
Researcher	-	134,993	(134,993)
Rural Northern Education Funding (RNEF)	94,405	94,405	-
School-College-Work-Initiative (SCWI)	23,000	23,000	-
	\$4,697,940	\$4,832,933	\$(134,993)

Expenditure details	Expenditure	% of total
Salary and benefits	\$4,286,325	88.7%
Food	338,845	7.0%
Rural Northern Education Funding	94,405	2.0%
Bad debt and bank fees	67,788	1.4%
Contracts	26,085	0.5%
Office supplies, mileage and phone	11,400	0.2%
Texts, learning materials and field trips	8,085	0.2%
	\$4,832,933	100.0%



Appendix III: Technical Paper Analysis

Priorities and Partnerships Funding (PPF)

Purpose To support the Ministry’s plan to promote learning recovery, positive mental health, and the growth development of students across Ontario.

Uses Staffing resources, professional development and contracts

	Revenues	Expenses	Variance
Staff to Support De-Streaming and Transitions	\$1,202,700	\$1,202,700	-
Staff to Support Reading Interventions	862,500	862,500	-
Ontario Youth Apprenticeship Program (OYAP)	273,239	273,239	-
Digital Math Tools	178,000	178,000	-
Early Reading Enhancements: Early Reading Screening	167,800	167,800	-
Math Recovery Plan: Board Math Lead	166,600	166,600	-
Licenses for Reading Intervention Supports	165,900	165,900	-
Math Recovery Plan: School Math Facilitator	147,000	147,000	-
De-streaming Implementation Supports	47,200	47,200	-
Experiential Learning for Guidance	31,400	31,400	-
Entrepreneurship Education Pilot Project	20,000	20,000	-
Health Resources, Training and Supports	16,000	16,000	-
Skilled Trades Bursary	13,000	13,000	-
	\$3,291,339	\$3,291,339	-

Expenditure details	Expenditure	% of total
Salary and benefits	\$2,561,670	77.8%
Supplies and services	480,400	14.6%
Contracts	172,914	5.3%
Professional development	76,355	2.3%
	\$3,291,339	100.0%

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

	Revenues	Expenses	Variance
Safe and Accepting Schools	\$503,163	\$558,205	\$(55,042)
Supporting Student Mental Health Allocation	493,001	493,001	-
Mental Health Workers Staffing Component	225,529	225,529	-
Student Mental Well-Being Allocation	135,312	135,312	-
Workers Data and Info Collection	50,000	50,000	-
Well-Being and Positive School Climates	41,168	41,168	-
	\$1,448,173	\$1,503,215	\$(55,042)

Expenditure details	Expenditure	% of total
Salary and benefits	\$1,244,244	82.8%
Professional development and supplies	258,971	17.2%
	\$1,503,215	100.0%

Appendix III: Technical Paper Analysis

Indigenous Education

Purpose To support programs designed for Indigenous education

Uses Staff and resources

	Revenues	Expenses	Variance
Board Action Plan on Indigenous Education	\$856,092	\$856,092	-
Indigenous Studies Per Pupil Allocation	385,116	351,253	33,863
Indigenous Studies Program Leadership Allocation	184,033	217,896	(33,863)
	\$1,425,241	\$1,425,241	-

Expenditure details	Expenditure	% of total
Contracts	\$757,385	53.1%
Salary and benefits	569,149	39.9%
Texts, learning materials and field trips	98,707	6.9%
	\$1,425,241	100.0%



New Teacher Induction Program (NTIP)

Purpose To support programs and activities to assist new teachers

Uses NTIP lead, professional development and supply costs

	Revenues	Expenses	Variance
Board amount	\$50,000	-	\$50,000
FTE Allocation	149,332	199,332	(50,000)
	\$199,332	\$199,332	-

Expenditure details	Expenditure	% of total
Salary and benefits	\$99,421	49.9%
Professional development and supplies	99,911	50.1%
	\$199,332	100.0%



Appendix IV: 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 benefit 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.



Board of Trustees

The Board of Trustees consists of nine Trustees and two student Trustees. The Board of Trustees for 2022-2023, when budget deliberations occurred, was comprised of the following individuals:

Tracey Weiler	Kitchener/Wilmot	Chair of the Board
Kathy Doherty-Masters	Kitchener/Wilmot	Vice Chair of the Board
David Guerin	Cambridge/North Dumfries	
Marisa Phillips	Cambridge/North Dumfries	
Robert (Bob) Sikora	Cambridge/North Dumfries	
Vacant	Kitchener/Wilmot	
Renee Kraft	Kitchener/Wilmot	
Sally Fuentes	Waterloo/Wellesley/Woolwich	
Linda Cuff	Waterloo/Wellesley/Woolwich	
Chloe Armstrong	Student Trustee	
Anika Fejerpataky	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.

Tyrone Dowling	Director of Education
Chris Demers	Chief Information Officer
Gerald Foran	Superintendent of Learning
Adrian Frigula	Senior Manager, Facility Services
Lynn Garrioch	Senior Manager, Equity Services
Laura Isaac	Senior Manager, Financial Services
Shesh Maharaj	Chief Financial Officer
Paul Mendonca	Superintendent of Learning
Judy Merkel	Superintendent of Learning
Kerry Pomfret	Superintendent of Human Resource Services
Jennifer Ritsma	Superintendent of Learning
John Shewchuk	Chief Managing Officer
Annalisa Varano	Superintendent of Learning

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

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