



# Report to Committee of the Whole

June 16, 2021

## Subject: 2021-22 Budget Recommendations

### Recommendation

*That the Waterloo Region District School Board (Board) approve the budget as presented in this report—with revenues of \$811,434,116 and expenses of \$803,209,685 with the difference of \$8,224,431 attributed as follows:*

*Excess of Revenue over Expenditures* \$8,224,431

*LESS:*

*As required by Ministry of Education (Ministry) budget compliance regulations, this budget includes the following appropriations of accumulated surplus:*

*Increase/ (Decrease) in Unavailable for Compliance - Accumulated Surplus*

- PSAB Adjustment for Interest Accrual* \$112,900
- Sinking Fund Interest Earned* (\$24,045)
- Committed Capital Projects Adjustment* (\$778,428)
- Revenues recognized for Land* \$15,332,490

\$14,642,917

*SUB-TOTAL – (Deficit) for Compliance before additional appropriations* (\$6,418,486)

*PLUS:*

*Increase/ (Decrease) in Internally Appropriated - Accumulated Surplus*

- In-Year Committed Capital Projects* (\$210,000)
- COVID-19 Related Expenditures* \$6,628,486

\$6,418,486

*Difference*

\$0

## Status

The development of the Waterloo Region District School Board's (board's) operating budget includes many underlying assumptions which, over the course of a school year, can change. The process used in the development of the annual operating budget for the board has evolved over the years but the underlying factors that influence its development continue to be:

- Ministry funding and directives;
- The board's underlying financial position (accumulated surplus/ deficit); and,
- The board's [strategic plan and operational goals](#);

In addition to the above, the impact of COVID-19 on operations over the short and long term has introduced an increased level of financial risk for the organization and will need to be monitored closely.

As outlined in various announcements, which were released May 4, 2021, the Ministry has enacted a number of changes within the Grants for Student Needs (GSN) that will impact the board's budget in 2021-22. These changes were outlined in a planning memo issued by the Ministry ([Planning for the 2021-22 School Year](#)), as well as the [2021-22 GSN](#), [2021-22 Priorities and Partnerships Fund](#) and [GSN Technical Paper](#). Details regarding these changes are discussed below.

Overall, the board is well positioned to address fiscal challenges which may arise over the coming year. In summary, the budget complies with provincial legislation and will support a safe return to school for our students and staff without jeopardizing the long-term financial stability of the organization. It also helps ensure that our system will remain focused on achieving the [strategic priorities and operational goals](#) set by the Board.

## Key Budget Risks

The budget has been developed using the most current information available. Staff will continue to monitor the ongoing impacts of COVID-19 and reassess budget risks accordingly. Our plan is to present the budget based on the best available information, and to report back to Trustees after the first quarter of operations (September-November 2021). This will allow us to assess expenditure patterns and adjust our forecast for the remainder of the year. This timeline also aligns with the submission of our Revised Estimates (Revised Budget Forecast) to the Ministry of Education in December 2021, as well as with planned Ministry announcements in the fall of 2021 regarding access to additional COVID-19 funding that may, or may not, be given to boards.

Similar to the 2020-21 school year, there are a number of risks that may negatively impact the board and will require monitoring. These include:

- Downside Enrolment Risk (Pupils of the Board)
  - Type(s) of Risk: Financial, Operational
  - Description: There's a risk that a material number of families will decide to keep their students out of publicly funded educational settings in September 2021. During the 2020-21 school year, we observed a decrease in our elementary panel enrolment of approximately 1,200 full-time equivalent

(FTE) students, or -2.66%, compared to our budget forecast. Similarly, we anticipate that our 2020-21 year-end results will show a decrease in the secondary panel of approximately 154 FTE students, or -0.77%. In the absence of enrolment stabilization funding which the Ministry announced in the fall of 2020-21, this would have resulted in a significant drop in revenues (est \$14M).

- Impact: Student enrolment is the primary driver of funding through the GSN. Any material change in our student enrolment has an impact on our funding through the Pupil Foundation Grant (primarily), as well as other supporting grants. The Ministry has indicated that enrolment stabilization funding will not be provided during the 2021-22 school year. Decreases in enrolment also have operational impacts, as they put pressure on the Board to realign classes to meet Ministry class size targets and funding. Staff have adjusted our enrolment forecast for 2021-22 based on our experience in 2020-21, however, there remains a risk that anticipated enrolment may not materialize in the fall of 2021.
- International Student Enrolment
  - Type(s) of Risk: Financial
  - Description: In Canada, borders closed to international travel March 18, 2020 and remained closed to most international students until October 20, 2020. On October 20, 2020, the [Government of Canada outlined exemption criteria](#) that, if met, would allow international students to travel to Canada to study. Among these was a requirement that the education institution in which the student would be attending is on the approved list of Designated Learning Institutions (DLI) managed by the Ministry of Education (Ministry). On [February 8, 2021](#), the Board approved an International Student Readiness Plan and subsequently, the WRDSB has been confirmed as a DLI by the Ministry. However, in light of the ongoing struggles with COVID-19 in Canada, we have seen a significant decline in the number of international students planning to attend the WRDSB in September 2021. Prior to the pandemic, the WRDSB would have expected 90-100 international fee-paying students, but for the 2021-22 budget, staff have only confirmed 35 students.
  - Impact: Student enrolment is the primary driver of funding through the GSN, and international tuition revenue adds to the funds available to the board to manage operations. The decline in international fee-paying students will negatively impact our financial flexibility in 2021-22, but staff will continue to monitor this as we progress through the 2021-22 school year and international travel begins to rebound.
- Short-term Supply Costs
  - Type(s) of Risk: Financial, Operational
  - Description: Over the past number of years there has been a consistent upward trend in short-term supply costs. The emergence of COVID-19 and related system closures have dramatically reduced expenditures in this

area. However, as we look ahead to the 2021-22 school year and a return to in-person learning for a majority of students and staff, we anticipate a return to historical spending patterns in this area of the budget. Staff will continue to analyze short-term supply cost trends in the first quarter of the school year and revise our estimates as appropriate in December 2021.

- Impact: Short-term supply costs may represent a budget pressure in the 2021-22 school year if utilization of short-term sick leave returns to pre-pandemic levels. In addition to the financial risk this represents, there is an operational risk to the Board if we are unable to meet the demand for short-term supply staff (e.g. fail to fills)—this applies to all job categories.
- Transportation
  - Type(s) of Risk: Financial, Operational
  - Description: Student Transportation Services of Waterloo Region (STSWR) will be working throughout the summer to ensure that our transportation system is as safe, efficient and effective as possible. This will continue to include the enhanced cleaning protocols and Personal Protective Equipment (PPE) requirements introduced for the 2020-21 school year. The incremental costs for cleaning, PPE and early dismissal for secondary schools have been factored into the budget forecast for 2021-22.
  - Impact: The financial and operational risks to the board, as it relates to student transportation, are manageable. The Ministry has announced additional Priorities and Partnerships Funding (PPF) funding specifically for student transportation, which staff expect will offset the incremental costs noted above. Throughout the 2020-21 school year, STSWR worked with operators to ensure that cleaning protocols were implemented effectively, and that drivers were provided with the PPE they required to safely operate school buses; this will continue during the 2021-22 school year.
- Extended Day Revenue
  - Type of Risk: Financial
  - Description: The Extended Day rate for 2021-22 was approved on [April 19, 2021](#), and reflects forecasted enrolment in the program for the 2021-22 school year. Similar to the 2020-21 school year, there is a risk that enrolment will be lower than forecasted, putting financial pressure on the program.
  - Impact: The Extended Day Program (EDP) fee regulations ([O. Reg. 221/11](#)) continue to require boards to establish fees that bear a reasonable relationship to operating costs. When functioning as the operator of the program, the Board should make every effort to operate on a cost-recovery basis in delivering the EDP. We anticipate additional costs will continue to be incurred to deliver the program, in light of requirements for PPE and cleaning protocols; there's also a material risk that enrolment in the program will be lower than forecast, making it difficult to cover fixed overhead costs (staffing) based on the approved rate.

## Revenues

### Key Changes- Ministry Funding

As noted above, the Ministry has introduced a number of changes within the GSN for the 2021-22 school year. In particular, the following key changes will have a material impact on the board's funding envelope for 2021-22.

- Continued COVID-19 Funding Supports
  - As part of the 2021-22 GSN announcement, the Ministry announced \$487.9M in Priorities and Partnerships Funding (PPF) to cover extraordinary costs related to COVID-19 and a safe return to school for students and staff. However, unlike in previous years the Ministry has provided explicit direction to school boards to budget for only half of the announced funding (i.e. the Half Year Rule). As per the memorandum released by the Ministry on May 4, 2021, [Planning for the 2021-22 School Year](#):

*“At this time, school boards are expected to budget for approximately half of the above resources to support the first half of the school year, including access to one per cent from their reserves.... The ministry will confirm the use of the remaining resources, if needed for the second half of the year, in the Fall, pending vaccine distribution across the province and public health advice” (P3).*

In preparing the 2021-22 budget, staff have followed this direction and have only included half of the announced funding in our budget plans. However, in order to ensure continuity for staff and students throughout 2021-22, “full-year” positions have been budgeted for using this funding; the effect of this approach is that we have fewer positions funded from COVID-19 PPFs, but we have certainty that we will be able to fund them for the full year. Should the Ministry release the second half of funding in the fall, the WRDSB will be in a position to add additional supports for the second half of the year.

- Additional Staffing (Principals, Vice-Principals, Teachers, DECEs, Custodians)- \$304.0M Provincially; \$8.92M WRDSB
  - This funding will ensure the board has staffing in place to navigate a safe school year. School boards may use this funding to support teachers, early childhood educators, educational assistants, custodians, school-based administrative support, principals and vice-principals to facilitate smaller cohorts, physical distancing, enhanced cleaning and the delivery of remote learning.
  - Impact: This funding will support a number of positions in 2021-22 including school administrators for our remote schools (3.0 FTE), administrative support for remote schools (3.0 FTE), teachers (19.0 FTE), Wellness staff (2.0 FTE), communications (1.0 FTE) and custodial maintenance

helpers (26.0 FTE) to ensure our buildings remain clean and safe.

- Student Transportation- \$65.5M Provincially; \$1.16M WRDSB
  - This funding is intended to support enhanced cleaning protocols (e.g. additional labour, supplies), to assist in reducing the number of students on school buses to support physical distancing, and to address other pressures school boards may face in transporting students during COVID-19.
  - Impact: This funding will offset increased costs for cleaning and PPE for drivers. It will also cover the additional costs associated with early dismissal in secondary.
- Equity Initiatives- \$6.45M Provincially; WRDSB to be determined
  - This funding will support equity initiatives, focused on supporting Black, Indigenous and racialized students, underserved students from low socio-economic communities and students with disabilities. At a later date, the Ministry will provide details on the specific program initiatives supported by this funding.
- Special Education Supports- \$16.25M Provincially; \$372,922 WRDSB
  - This funding is available to support students with special education learning needs by providing additional staffing resources, additional learning resources such as assistive technology, interventions that can be used to address learning gaps, and/or professional assessments based on local needs.
  - Impact: This funding will support [Behaviour Management Systems \(BMS\)](#) trainers (2.0 FTE) in 2021-22.
- Mental Health & Well-being Supports- \$25.25M Provincially; \$500,598 WRDSB
  - This funding will support school-based mental health in order to foster the continued learning and well-being of students during the 2021-22 school year as recovery begins from the COVID-19 pandemic.
  - Impact: This funding will support the following positions in 2021-22; System Navigator (1.0 FTE), Special Education Consultant (1.0 FTE), Speech Pathologist (0.2 FTE).
- School Operations- \$29.4M Provincially; \$863,236 WRDSB
  - This funding will help cover increased costs associated with operating ventilation systems longer, replacing filters more frequently and meeting health and safety protocols. This

funding has been allocated to boards through a 2% increase to the non-staffing portion of the school operations benchmark.

- Impact: This funding will support the following positions in 2021-22; Student Health and Safety Officer (1.0 FTE), Staff Health and Safety Officer (1.0 FTE), Senior Facility Services Manager (1.0 FTE). It will also provide for additional cleaning supplies and services that may be required as a result of COVID-19.
- Re-engaging Students and Reading Assessment Supports- \$20.0M Provincially; \$610,144 WRDSB
  - This funding will support school boards in the development and implementation of customized plans to re-engage students, with a particular focus on Black students, Indigenous students, students from low-income households, and students with disabilities and special education needs who have been disproportionately impacted by COVID-19.
  - Impact: This funding will be utilized to support the following positions in 2021-22; teaching and learning consultant (1.0 FTE), itinerant teachers with an elementary focus (3.0 FTE), Psychologists (1.0 FTE).
- Connectivity Supports for Remote Learning- \$20.0M Provincially; WRDSB to be determined
  - The Ministry will allocate this funding to boards through an application process. The funding will support improvements to Wi-Fi connectivity in school buildings. Once details are released by the Ministry, staff will be reviewing opportunities to apply for funding to support eligible projects.
- The Ministry will also be providing the following COVID-19 supports through the Grants for Student Needs (GSN).
  - English as a Second Language/English Literacy Development (ESL/ELD)- \$79.6M Provincially; \$3.50M WRDSB
    - This time-limited funding (1 year), is intended to support boards in providing the same level of support to students requiring ESL/ELD. This recognizes the fact that Canadian borders have been closed for the majority of the pandemic, and as such the number of students that would qualify for ESL/ELD funding is greatly reduced. For the WRDSB, this means that reductions in ESL/ELD staffing and supplies that would have otherwise had to occur, have been avoided.

- Technology- \$14.9M Provincially; \$459,000 WRDSB
      - This funding is intended to help school boards replace devices that may be out-of-date, as well as support the procurement of additional student devices. For the WRDSB this funding will help support the replacement of devices which may have been lost or damaged during prolonged shutdown periods; it will also support the acquisition of new devices to support our digital learning strategy.
    - Mental Health- \$10.1M Provincially; \$187,000 WRDSB
      - This funding is intended to support mental health to foster the continued learning and well-being of students. This may include employing mental health professionals, professional learning and training, release time for professional development, collaborating with community mental health providers, student engagement opportunities, and the collection, analysis and reporting of student mental health related information. This funding will support the following positions in 2021-22; System Navigator (1.0 FTE), Psychologist (0.5 FTE).
- Pupil Foundation Grant (Compensation)
  - Salary and benefit benchmarks within the Pupil Foundation Grant have been adjusted in accordance with ratified central agreements for both the elementary and secondary panel (Early Childhood Educators, Education Assistants, Teachers and Teacher Consultants).
  - Financial Impact: \$8.20M
    - Note: Benchmark increases resulting from negotiated settlements also apply to other grant allocations (Special Education, School Foundation (Secretaries), Teacher Qualifications and Experience (Q&E), ECE Q&E, Benefits Trust Funding etc.) but have been excluded from the above to avoid complication.
- Support for Students Fund
  - With the ratification of collective agreements in 2019-20, the Ministry agreed to provide additional funding in 2020-21 and 2021-22 (in the form of the Supports for Students Fund (SSF)/ Investments in System Priorities (ISP)). This flexible funding is intended to support the learning needs of students, which may include special education, mental health and well-being, language instruction, Indigenous education and STEM programming.
  - Financial Impact: \$6.10M
- Specialist High Skills Major (SHSM) (Base Funding)
  - This allocation, which was previously provided through Priorities and Partnerships Funding (PPF), is being transferred into the GSN for 2021-22.



The funding allows students in grades 11 and 12 to focus their learning on one of 19 economic sectors while meeting the requirements of the Ontario Secondary School Diploma and assists in their transition from secondary school to apprenticeship training, college, university, or the workplace.

- Financial Impact: \$585,076
- After School Skills Development Program
  - This allocation, which was previously provided through Priorities and Partnerships Funding (PPF), is being transferred into the GSN for 2021-22. This funding allows the board to support students with Autism Spectrum Disorder (ASD) in social, communication, self-regulation and life-planning skills development.
  - Financial Impact: \$128,900

The impact of the changes noted above, as well as other changes not specifically identified, are reflected in the revenue amounts outlined in [Appendix B](#).

### **Key Changes- Board Inputs**

Although the 2021-22 GSN has been presented as “status quo” by the Ministry, excluding COVID-19 funding, staff anticipate mid-year adjustments will be required due to the ongoing impact of the pandemic. In addition to the changes noted above, which are determined by the Ministry, the key drivers of our revenue forecast for the 2021-22 school year are as follows:

- Student Enrolment (Pupils of the Board)
  - Year-over-Year Change: Total enrolment (pupils of the board) is projected to be lower than the 2020-21 budget forecast by 276 students, or 0.43% of total enrolment. As noted previously in this report, staff are signaling enrolment as a key risk area for the budget and will continue to monitor as we progress into the fall. The financial impact of this decrease in enrolment is estimated to be \$5.14M for 2021-22.
  - Impact: Student enrolment is the primary driver of funding through the Grants for Student Needs (GSN). Any material change in our student enrolment will impact our funding through the Pupil Foundation Grant (primarily), as well as other supporting grants.
  - Reference: Additional information related to student enrolment, including historical and multi-year forecasts, is provided in [Appendix A](#).
- Student Enrolment (International Fee-Paying Students)
  - Year-over-Year Change: Total enrolment of international fee-paying students is projected to be lower than the 2020-21 budget forecast by 44 students, or 55.7% of our international fee-paying enrolment. As noted previously in this report, staff are signaling a decline in international fee-paying students as a risk area for the budget and will continue to monitor as we progress into the fall. The financial impact of this decrease in fee-paying students is estimated to be \$754,400 for 2021-22.

- Impact: International fee-paying students represent an additional source of revenue for the Board, in addition to contributing to the cultural and linguistic diversity of our schools. The net effect to the Board is negative, as these students are integrated into existing classrooms and the incremental cost to the Board is less than the revenue being received.
- Reference: The impact of reduced student enrolment (international fee-paying students) is reflected in the enrolment information provided in [Appendix A](#) and the other revenue amounts identified in [Appendix B](#).

In summary, total revenues are forecast to be \$811,434,116, which is a decrease of \$283,242, or 0.03%, compared to the 2020-21 budget. A year over year comparison of all grant allocations is provided in [Appendix B](#).

## Expenditures

Our fiscal strategy continues to be one of stabilization through the matching of our expenses to available revenues on an annual basis. While the board continues to deal with the financial and operational impacts of the COVID-19 pandemic, ensuring the ongoing safety and well-being of both students and staff is a key priority. Key components of our expenditure forecast for the 2021-22 school year include:

- Instructional Salaries and Benefits
  - Year-over-Year Change: Total expenditures on salaries and benefits for instructional staff (Principals and Vice-Principals, Classroom Teachers, Early Childhood Educators, Library and Guidance, Educational Assistants, Professionals and Paraprofessionals) are forecast to increase by \$9.10M, or 1.53%.
  - Impact: Staff salaries and benefits represent the single largest expenditure item for the board. The increase noted above is the result of a variety of factors including negotiated salary increases, the hiring of additional staff for remote learning (discussed above) and placement on the salary grid for all groups.
  - Reference: Instructional salary and benefit costs are outlined in [Appendix C](#).
- Administration and Governance
  - Year-over-Year Change: Total expenditures on school board administration and governance are projected to increase by \$362,528, or 1.89%.
  - Impact: The increase in expenditures is the net effect of negotiated salary and benefit increases for central staff, increases to supplies and services (cleaning, maintenance), and reductions in utilities and service contracts.
  - Reference: The expense related to school board administration and governance can be found in [Appendix C](#).

- Supply Staff (Teachers, DECEs, EAs)
  - Year-over-Year Change: Total expenditures on supply staff are projected to be \$22.99M in 2021-22; this represents an increase of \$402,900, or 1.78%, compared to 2020-21.
  - Impact: As noted previously in this report, expenditures on short-term supply staff represent a material risk to the 2021-22 budget. Staff have analyzed expenditure patterns and adjusted the base budget accordingly, but we anticipate further adjustments will be required in-year once we gather information from the first quarter of operations (September-November 2021).
  - Reference: While not explicitly identified in the table, the expense related to supply costs is included in the Classroom Instruction figures provided in [Appendix C](#).
- School Operations
  - Year-over-Year Change: School operations expenditures are forecast to increase by \$2.69M, or 4.08%.
  - Impact: The increase in school operations expenditures can be attributed to a variety of factors including centrally negotiated increases for staff, the inclusion of additional custodial staff (CMHs) that were added during the 2020-21 school year and reductions to our utilities budget to account for ongoing savings that are being achieved through building environmental controls.
  - Reference: The expense related to school operations is outlined in [Appendix C](#).
- Student Transportation
  - Year-over-Year Change: Expenditures are projected to be \$548,016 higher than the 2020-21 budget forecast, an increase of 2.70%.
  - Impact: The primary drivers of the year-over-year change noted above are contractual increases for operators, negotiated increases for STSWR staff and incremental costs related to COVID-19. As noted previously in this report, the Ministry has allocated an additional \$65.5M to support school boards in covering these additional costs.
  - Reference: The expense related to student transportation is outlined in [Appendix C](#).

In summary, total expenditures are forecast to be \$803,209,685 which is a decrease of \$1.94M, or 0.24%, compared to the 2020-21 budget. A year over year comparison of expenditures, by Ministry reporting category, is provided in [Appendix C](#).

### **Targeted Ministry Investments**

As the sole funding agent for education in Ontario, the Ministry of Education annually identifies and allocates funding for key priorities that align with the government's [vision](#)

[for education in Ontario](#). These investments are made through Priority and Partnership Funds and change from year-to-year based on Ministry priorities and the availability of financial resources. In addition to the COVID-19 investments discussed above, the Ministry is continuing to make [targeted investments](#) to support a number of Ministry priorities.

In all cases, the funding the board receives for these initiatives is enveloped, meaning that the Ministry has restricted what these funds can be used for.

The key Ministry investments for 2021-22 (non-COVID) include:

- Math (*Continuing*)
  - This funding allows boards to hire central and school-based positions, as well as support release time, to enhance student math performance.
  - Provincial allocation is \$44.32M
    - This allocation remains unchanged from the 2020-21 school year, \$1.20M.
- Well-Being and Mental Health Bundle (*Continuing*)
  - This allocation will enable school boards to support activities that promote well-being and mental health, as well as foster safe, healthy, inclusive and accepting learning environments. Funding can also be used to support activities identified in the Action Plan for Mental Health.
  - Provincial allocation is \$9.50M; however, only \$3M is allocated amongst school boards, with the remainder being allocated to School Mental Health Ontario
    - This allocation remains unchanged from the 2020-21 school year, \$77,400.
- Educators Autism Additional Qualification (AQ) Subsidy (*Continuing*)
  - This funding will support teacher participation in the Teaching Students with Communication Needs (Autism Spectrum Disorder) AQ Course.
  - Provincial allocation is \$1.00M
    - School boards applied in 2019-20 for funding over three years; the WRDSB will receive \$13,300 in 2021-22.
- Expansion of Specialist High Skills Majors (SHSM) (*New*)
  - Application-based funding to support expansion of the number of programs and student enrolment in the 13 sectors identified as having the strongest focus on technological education and the skilled trades.
  - Provincial allocation is \$13.20M
    - School boards may apply for this funding in any or all of the three years it is available. For 2021-22, the WRDSB has applied for and received \$285,000 in additional funding, which staff anticipate will

allow us to expand enrolment in SHSM programs by approximately 268 students.

- Learn and Work Bursary Program (*New*)
  - The Learn and Work Bursary Program provides a bursary to vulnerable and underserved students in 18 school boards who are enrolled in a cooperative education program and have financial and other barriers to completing the Ontario Secondary School Diploma (OSSD). Eligible students would be identified by guidance teams based on the selection criteria.
  - Provincial Allocation (\$440,000)
    - The WRDSB is being allocated \$28,000 in 2021-22.
- Human Rights and Equity Advisors (*Continuing*)
  - This allocation enables school boards to retain the services of Human Rights and Equity Advisors (HREAs). It's the Ministry's expectation that HREAs will work with the Director and senior team to foster a culture of respect for human rights and equity, help identify and address systemic human rights and equity issues, and increase the board's compliance with human rights law. While staff anticipated that this allocation would be transferred into the GSN for 2021-22, the Ministry did not make this change; the result is that this position continues to be funded on a temporary basis.
  - Provincial Allocation is \$3.24M
    - Staff have not received confirmation on the level of funding for 2021-22, but we expect it to be consistent with prior years.
- Learning and Innovation Fund for Teachers (*New*)
  - These funds will enable school boards to support teacher collaboration, learning and sharing of effective practices within schools, within boards and across the province. The Ministry has indicated that further details regarding this program, and Ministry expectations, will be communicated at a later date.
  - Provincial allocation \$3.50M
    - The WRDSB is being allocated \$63,000 in 2021-22.

## **Base Budget Enhancements**

As the WRDSB deals with the ongoing impact of COVID-19, and a reduction in our student enrolment, the ability to make material additions to our base budget has been restricted in 2021-22. That being said, with the additional staff and supplies being funded through Priorities and Partnerships Funding (discussed above), staff are confident we will be able to sustain the high levels of service and support we have always provided to our students, staff, families and community. As we look ahead to the 2022-23 school year, opportunities to consider base budget enhancements may once again materialize if our enrolment and expenditures return to pre-pandemic levels.

## Special Projects

Formerly referred to as “New Initiatives”, special projects represent one-time investments to support system objectives, and in particular, the strategic priorities established by the Board. As we prepare for a safe return to school in September, preventing the transmission of COVID-19, supporting our students and staff, and maintaining public confidence are the most important challenges facing the board. Given increased expenditures in all areas of the budget to address these challenges, staff are not able to recommend any new special projects to Trustees for the 2021-22 school year. As we progress through the 2021-22 school year and staff gain more clarity regarding our expenditure patterns, we may be able to bring special projects forward to Trustees for consideration in early 2022.

## Capital Budget

The Ministry of Education provides capital funding to the board through a variety of programs, including the School Renewal Allocation (SRA) and the School Condition Improvement Grant (SCI), Capital Priorities Program and the COVID-19 Resilience Infrastructure Stream (CVRIS). A summary of the capital budget allocations and expenditures is provided in [Appendix E](#). Plans to expend these funds were presented in separate reports during the Committee of the Whole meeting on June 16, 2021.

- School Renewal Allocation (SRA)
  - The school renewal allocation addresses the costs of repairing and renovating schools. The largest component is based on a benchmark renewal cost associated with a standard floor area for each elementary and secondary pupil. Funding is also adjusted to reflect the renewal needs of older schools and regional variations in construction costs.
  - The school renewal allocation for the 2021-22 school year is \$10.35M; this is an increase of \$27,727, or 0.27%, compared to the prior year. Our Facility Services team, in its report to Board on June 16, 2021, entitled “2021-2022 Pupil Accommodation Grant- School Renewal Allocation”, identified the types of projects that will be undertaken in 2021-22 to utilize this funding.
- School Condition Improvement Grant (SCI)
  - The SCI grant is a capital renewal program intended to help boards revitalize and renew aged building components that have exceeded or will exceed their useful life cycle.
  - As per Ministry requirements, 70% of this funding must be directed to building components and systems (roofs, HVAC, building foundations), while remaining 30% can be used to address locally identified needs.
  - For the 2021-22 school year, SCI funding is estimated to be \$26.11M, which is an increase of \$3.72M, or 16.62%, compared to the 2020-21 budget.
    - While the age and condition of our schools likely has an impact on this allocation, details regarding the calculation are not provided by the Ministry.

- COVID-19 Resilience Infrastructure Stream (CVRIS)
  - Recognizing that COVID-19 has created new demands for infrastructure investments, a time-limited COVID-19 Resilience Infrastructure Stream (CVRIS) has been introduced under the Investing in Canada Infrastructure Program (ICIP) to provide up to \$26.2 million in combined federal-provincial funding for the WRDSB for the education-related infrastructure projects. For the 2021-22 school year, CVRIS funding is estimated to be \$11.2 million. The CVRIS aims to support repairs, retrofits and upgrades to school board facilities to respond to the COVID-19 pandemic by supporting health and safety.

Additional information related to the capital programs highlighted above are provided in [Ministry Memorandum 2021:B09](#).

### **Balanced Budget Compliance**

In accordance with [Ontario Regulation 280/19](#), and as outlined in [Ministry Memorandum 2021:SB08](#), school boards must seek the Minister’s approval for any in-year deficit that exceeds the lesser of:

- 1) the accumulated surplus available for compliance from the preceding year or
- 2) one percent of a board’s operating allocation

The approval from the Ministry must be obtained at any point during the fiscal year when it becomes known to the board that its projected in-year deficit will exceed the threshold set out in Ontario Regulation 280/19.

In 2019-20, the Ministry instituted a new requirement whereby school boards must submit a deficit recovery plan with their estimates submission, showing the elimination of any in-year deficit within two years. As announced in [Memorandum 2021:SB08](#), the ministry intends to file amendments to Ontario Regulation 280/19 that will suspend the requirement for the In-Year Deficit Elimination Plan for the 2021-22 school year.

The 2021-22 budget, as presented, complies with all applicable provincial legislation.

### **Additional Information**

Information regarding the 2021-22 budget is attached as follows:

- [Appendix A](#)                    Enrolment Projections
- [Appendix B](#)                    Analysis of Provincial Grant Allocations and Other Revenues
- [Appendix C](#)                    2021-22 Budget Detail
- [Appendix D](#)                    2021-22 Staffing
- [Appendix E](#)                    2021-22 Capital Budget

### **Background**

On May 4, 2021, the Ministry of Education issued [Memorandum 2021:B08](#), entitled “2021-22 Grants for Student Needs Funding”. Total funding to be allocated through the GSN for the 2021-22 school year is estimated at \$25.6B. The main changes being introduced in 2021-22 include:

- Supports to combat COVID-19 and promote a safe return to school;
- Benchmark changes to reflect centrally negotiated salary and benefit increases;
- Adjustments to secondary class size benchmarks to reflect online learning requirements;
- Transfers of various PPF allocations into the GSN; and,
- Investments to assist school boards in keeping up with costs.

It is the sole responsibility of the Board to approve the annual operating budget and it is the responsibility of staff to oversee and monitor day-to-day spending within the budget framework. The Trustees play a key role in the budget process, ensuring that funding is aligned with the Board's strategic priorities and legislative requirements.

### **Financial Implications**

As outlined in the recommendation and supporting budget documentation.

### **Communications**

Following approval of the 2021-22 budget, the detailed estimates package will be completed and submitted to the Ministry by the reporting deadline (June 30).

Prepared by: Matthew Gerard, Coordinating Superintendent, Business Services  
& Treasurer of the Board  
Nick Landry, Controller, Financial Services  
Wendy Jocques, Manager, Budget Services  
Sharon Uttley, Manager, Accounting Services  
Fabiana Frasher, Officer, Budget Services  
Wenqi Zhou, Officer, Budget Services  
in consultation with Coordinating Council

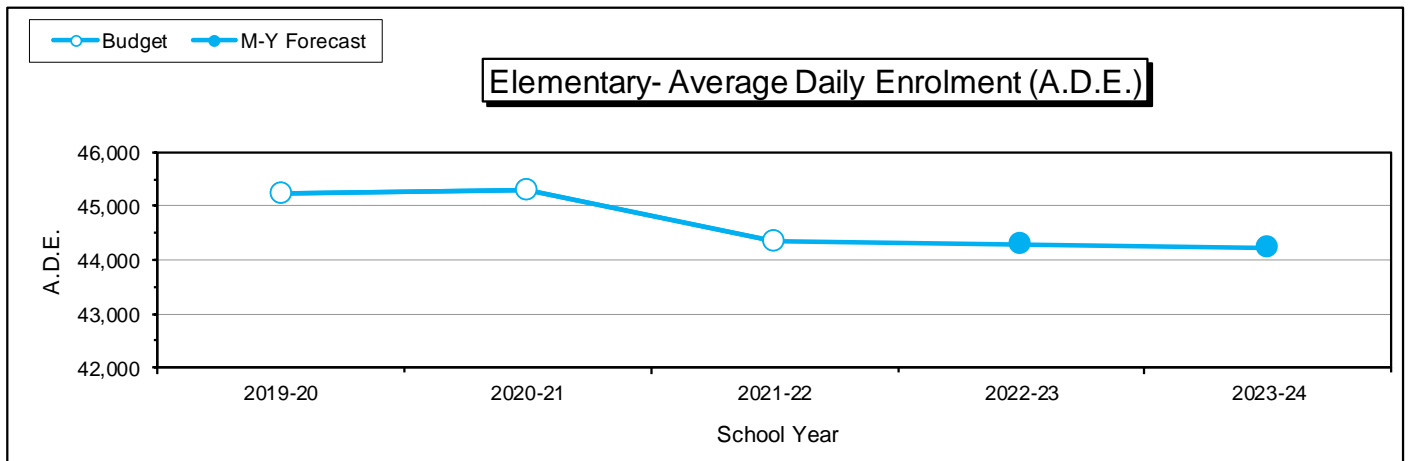


# APPENDIX A- Enrolment Projections

## Historical Change in Enrolment- Budget

### ELEMENTARY SCHOOLS

GRADE	2019-20 ADE (Budget)	2020-21 ADE (Budget)	2021-22 ADE (Budget)	2022-23 ADE (M-Y Forecast)	2023-24 ADE (M-Y Forecast)
Junior Kindergarten (JK)	4,055	4,029	3,940	-	-
Kindergarten (SK)	4,582	4,555	4,317	-	-
Grades 1 to 3	13,374	13,439	13,309	-	-
Grades 4 to 6	14,145	13,791	13,541	-	-
Grades 7 to 8	9,063	9,464	9,237	-	-
Other	20	11	0	-	-
<b>Total Elementary</b>	<b>45,239</b>	<b>45,290</b>	<b>44,343</b>	<b>44,287</b>	<b>44,225</b>
<b>Change (Budget to Budget)</b>		<b>51</b>	<b>(947)</b>	<b>(55)</b>	<b>(63)</b>

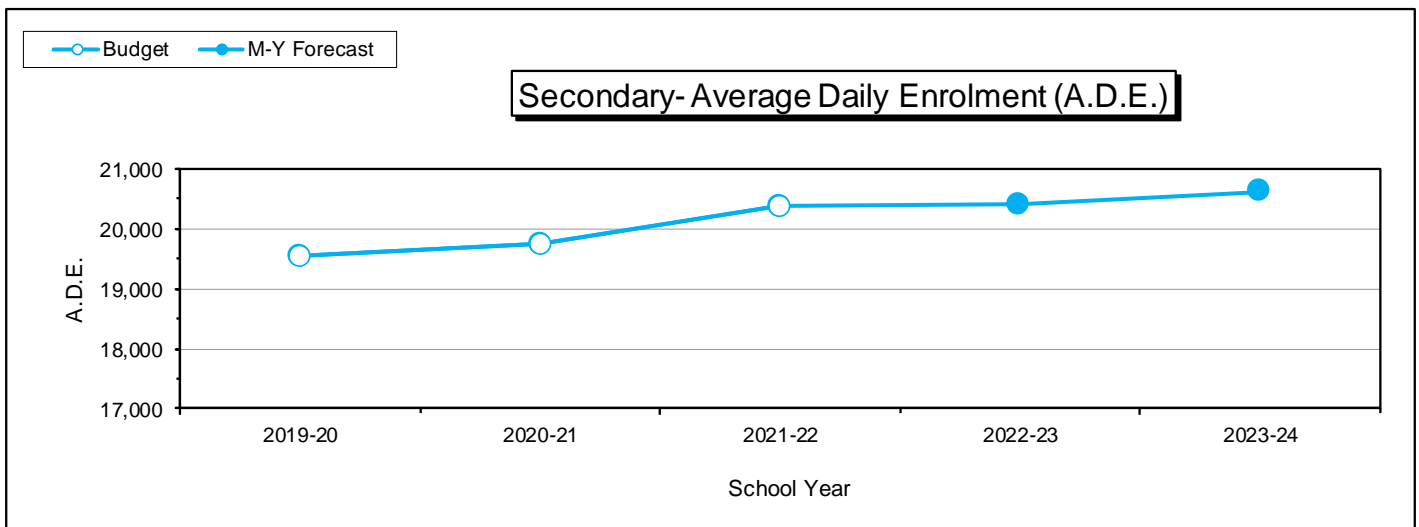


# Historical Change in Enrolment- Budget

## SECONDARY SCHOOLS

GRADE	2019-20 ADE (Budget)	2020-21 ADE (Budget)	2021-22 ADE (Budget)	2022-23 ADE (M-Y Forecast)	2023-24 ADE (M-Y Forecast)
Grades 9 to 12 < 21 years	19,414	19,641	20,308	-	-
High Credit	27	26	19	-	-
Grades 9 to 12 >21 years	9	8	8	-	-
Other Pupils	95	68	35	-	-
<b>Total Secondary</b>	<b>19,544</b>	<b>19,743</b>	<b>20,370</b>	<b>20,403</b>	<b>20,621</b>
<i>Change (Budget to Budget)</i>	<i>524</i>	<i>199</i>	<i>626</i>	<i>34</i>	<i>218</i>

<b>TOTAL ADE</b>	<b>64,783</b>	<b>65,033</b>	<b>64,712</b>	<b>64,690</b>	<b>64,846</b>
<i>Change from Previous Year (Budget)</i>	<i>1,965</i>	<i>250</i>	<i>(320)</i>	<i>(22)</i>	<i>156</i>



## APPENDIX B- Analysis of Provincial Grant Allocations and Other Revenues

<b>Grants for Student Needs (GSN)</b>	<b>2020-21 Budget</b>	<b>2021-22 Budget</b>	<b>Variance</b>
Pupil Foundation Allocation	\$364,381,310	\$366,186,328	1,805,018
School Foundation Amount	45,494,854	45,560,344	65,490
Special Education Allocation	92,401,305	92,780,033	378,728
French Language Allocation	9,508,841	9,471,572	(37,269)
English as a Second Lanaguage Allocation	13,064,721	12,760,873	(303,848)
Rural and Norther Education	59,999	60,639	640
Learning Opportunities	7,479,814	8,350,558	870,744
Adult, Continuing Education & Summer School	1,479,640	1,943,468	463,828
High Credit	92,657	66,701	(25,956)
Cost Adjustment and Teacher Qualification and Experience Allocation	68,823,830	71,006,570	2,182,740
Designated Early Childhood Educator Qualifications and Experience Allocation	4,041,642	4,200,268	158,626
New Teacher Induction Program	296,915	314,842	17,927
Public Sector Compensation Restraint related to non-unionized staff	(129,030)	(129,030)	0
Transportation	18,748,359	18,776,898	28,539
Administration & Governance	17,713,262	17,813,595	100,333
Trustees' Association Fee	43,316	57,394	14,078
School Operations	63,324,200	63,856,133	531,933
Capital Priorities MCP, Land, CC & CVRIS Approved Operating Expenses	0	3,000,000	3,000,000
Community Use of Schools	852,357	853,711	1,354
Declining Enrolment Adjustment	0	310,229	310,229
Temporary Accommodation	1,671,529	1,768,875	97,346
Indigenous Education	1,060,206	1,857,018	796,812
Mental Health and Well-Being	1,861,895	2,087,035	225,140
Program Leadership	905,864	999,389	93,525
Support for Students Fund	6,099,255	6,099,255	0
School Renewal	10,320,788	10,348,515	27,727
Other Capital	104,872	104,872	0
Debt Charges - Interest Portion	5,964,280	5,254,601	(709,679)
<b>Sub-total GSN</b>	<b>\$735,666,681</b>	<b>\$745,760,686</b>	<b>\$10,094,005</b>
<b>Less:</b>			
Amount Transferred to Deferred Capital Contributions (DCC)	(14,077,700)	(15,866,037)	(1,788,337)
Day School Fees - Ont. Residents	(10,000)	(10,000)	0
Transfers from Deferred Revenue	(23,274)	(41,244)	(17,970)
<b>Total Grants for Student Needs</b>	<b>\$721,555,707</b>	<b>\$729,843,405</b>	<b>\$8,287,698</b>

<b>Other Grants- Priorities and Partnerships Fund*</b>	<b>2020-21 Budget</b>	<b>2021-22 Budget</b>	<b>Variance</b>
<b><u>I. Regular PPF Grants</u></b>			
After School Skills Development Program **	\$127,325		(\$127,325)
Educators Autism Additional Qualifications (AQ) Subsidy	13,300	13,300	-
Human Rights and Equity Advisors	170,430	175,100	4,670
Math Strategy	1,196,000	1,196,000	-
Parents Reaching Out (PRO) Grant	36,000	68,900	32,900
Supporting Students with Severe Learning Disabilities	198,000		(198,000)
Well-Being and Mental Health Bundle	77,432	77,400	(32)
DECE Professional Development	448,321		(448,321)
Specialist High Skills Major		285,000	285,000
Learn and Work Bursary		28,000	28,000
Learning and Innovation Fund for Teachers		63,000	63,000
<b>Sub-total Regular PPF Grants</b>	<b>\$2,266,808</b>	<b>\$1,906,700</b>	<b>(\$360,108)</b>
<b><u>II. COVID19 Related PPF Grants</u></b>			
COVID19 Re-opening Schools	\$3,077,719		(\$3,077,719)
Additional Staffing Support		4,461,433	4,461,433
Additional School Operations Support		431,618	431,618
Transportation		579,950	579,950
Special Education Supports		186,461	186,461
Mental Health Supports		250,299	250,299
Re-Engaging Students and Reading Assessment Supports		610,144	610,144
<b>Sub-total COVID19 Related PPF Grants</b>	<b>\$3,077,719</b>	<b>\$6,519,905</b>	<b>\$3,442,186</b>
<b>Total PPF Grants</b>	<b>\$5,344,527</b>	<b>\$8,426,605</b>	<b>\$3,082,078</b>
<b><u>III. Other Grants</u></b>			
Ontario Youth Apprenticeship Program (OYAP)	\$237,434	\$316,191	\$78,757
Literacy and Basic Skills	370,900	370,900	-
Official Languages in Education Program: French as a Second Language	183,710	183,710	-
Other EDU Grants - Amounts from Deferred Revenue	677,194	801,412	124,218
<b>Total Other Grants (including PPF Grants)</b>	<b>\$6,813,765</b>	<b>\$10,098,818</b>	<b>\$3,285,053</b>
<b><u>Other Revenue</u></b>			
Investment Income	\$1,137,405	\$609,633	(\$527,772)
Fees (Ontario Residents, Foreign Students)	1,428,400	674,300	(754,100)
Rental Revenue	2,034,500	1,277,500	(757,000)
Amounts from Deferred Revenue - Other third party	0	0	0
Amounts from Deferred Revenue - Education Development Charges	10,638,975	15,332,490	4,693,515
Extended Day Program Revenue	10,704,400	7,770,600	(2,933,800)
Other (insurance proceeds, recoverable)	4,074,400	3,417,787	(656,613)
<b>Total Other Revenue</b>	<b>\$30,018,080</b>	<b>\$29,082,310</b>	<b>(\$935,770)</b>
<b><u>Reconciliation of Total Revenues</u></b>			
Grants for Student Needs (GSN)	\$721,555,708	\$729,843,405	\$8,287,697
Other Grants- Priorities and Partnerships Fund (PPF)	6,813,765	10,098,818	3,285,053
School Generated Funds	14,000,000	1,608,000	(12,392,000)
Investment Income	1,137,405	609,633	(527,772)
Other Revenue	28,880,675	28,472,677	(407,998)
Amortization of Deferred Capital Contributions	39,329,805	40,801,583	1,471,778
<b>Total Revenue</b>	<b>\$811,717,358</b>	<b>\$811,434,116</b>	<b>(\$283,242)</b>
<b>Note:</b>			
<b>*Many 2020-21 grant amounts, particularly related to COVID-19, were announced after the 2020-21 budget was submitted; as such, they are not included in the 2020-21 budget figures.</b>			
<b>**After School Skills Development Program has been moved into the 2021-22 GSN.</b>			

## APPENDIX C- 2021-22 Budget Detail

<b>WATERLOO REGION DISTRICT SCHOOL BOARD</b> <b>2021-22 BUDGET</b> <b>REVENUE &amp; EXPENSE SUMMARY</b>				
	2020-21 Budget	2021-22 Budget	Variance	% Change
<b>REVENUE CATEGORIES</b>				
A. Provincial Grant Allocation	\$721,555,708	\$729,843,405	\$8,287,697	1.15%
B. Provincial Grants - Other	6,813,765	10,098,818	3,285,053	48.21%
C. School Generated Funds	14,000,000	1,608,000	-12,392,000	-88.51%
D. Investment Income	1,137,405	609,633	-527,772	-46.40%
E. Other Fees & Revenues	28,880,675	28,472,677	-407,998	-1.41%
F. Amortization of Deferred Capital Contributions	39,329,805	40,801,583	1,471,778	3.74%
<b>TOTAL REVENUES</b>	<b>\$811,717,358</b>	<b>\$811,434,116</b>	<b>(\$283,242)</b>	<b>-0.03%</b>
<b>EXPENSE CATEGORIES</b>				
A. Instruction - Classroom	\$567,162,909	\$573,059,477	\$5,896,568	1.04%
B. Instruction - Administration	57,252,772	59,145,860	1,893,088	3.31%
C. Administration & Governance	19,164,823	19,527,351	362,528	1.89%
D. School Operations	66,076,304	68,770,194	2,693,890	4.08%
E. Continuing Education	1,906,364	2,493,907	587,543	30.82%
F. Transportation	20,278,908	20,826,924	548,016	2.70%
G. Pupil Accommodation (Operating)	41,943,274	47,621,400	5,678,126	13.54%
H. Other	31,362,272	11,764,572	-19,597,700	-62.49%
<b>TOTAL EXPENSES</b>	<b>\$805,147,626</b>	<b>\$803,209,685</b>	<b>(\$1,937,941)</b>	<b>-0.24%</b>
PSAB Annual Surplus/(Deficit) before transfers	<b>\$6,569,732</b>	<b>\$8,224,431</b>		
Less: Externally Appropriated Surplus	-10,659,235	-14,642,917		
Plus/Less: Internally Appropriated Surplus	41,222	-210,000		
Plus/Less: Amounts from Accumulated Surplus	4,048,281	6,628,486		
<b>Net Budget Balance</b>	<b>\$0</b>	<b>\$0</b>		

**WATERLOO REGION DISTRICT SCHOOL BOARD  
2020/21 BUDGET  
EXPENSE FUNCTIONS**

	<b>2020-21 Budget</b>	<b>2021-22 Budget</b>	<b>Variance</b>	<b>% Change</b>
<b>A. INSTRUCTION: CLASSROOM</b>				
Salaries & Benefits	\$540,176,358	\$547,284,795	\$7,108,437	1.32%
Supplies & Services	21,460,885	21,602,356	141,471	0.66%
Contracts for Services	4,916,745	6,237,945	1,321,200	26.87%
Amortization Expense	6,587,521	5,030,981	(1,556,540)	-23.63%
Less Minor Tangible Capital Assets	(5,978,600)	(7,096,600)	(1,118,000)	18.70%
<b>Total</b>	<b>\$567,162,909</b>	<b>\$573,059,477</b>	<b>\$5,896,568</b>	<b>1.04%</b>
<b>B. INSTRUCTION: ADMINISTRATION</b>				
Salaries & Benefits	\$55,461,653	\$57,457,480	\$1,995,827	3.60%
Supplies & Services	1,665,773	1,591,671	(74,102)	-4.45%
Contracts for Services	193,246	176,609	(16,637)	-8.61%
Transfers to Other Boards (e-Learning)	53,000	41,000	(12,000)	-22.64%
Less Minor Tangible Capital Assets	(120,900)	(120,900)	0	0.00%
<b>Total</b>	<b>\$57,252,772</b>	<b>\$59,145,860</b>	<b>\$1,893,088</b>	<b>3.31%</b>
<b>C. ADMINISTRATION &amp; GOVERNANCE</b>				
Salaries & Benefits	\$13,252,384	\$13,787,444	\$535,060	4.04%
Supplies & Services	1,730,336	1,868,769	138,433	8.00%
Utilities	367,000	319,900	(47,100)	-12.83%
Contracts for Service	3,086,147	3,057,400	(28,747)	-0.93%
Other	36,269	36,269	0	0.00%
Capital - Ed. Centre Building Repairs	710,000	210,000	(500,000)	-70.42%
Amortization Expense	764,387	529,269	(235,118)	-30.76%
Less Tangible Capital Assets-Building	(710,000)	(210,000)	500,000	-70.42%
Less Minor Tangible Capital Assets	(71,700)	(71,700)	0	0.00%
<b>Total</b>	<b>\$19,164,823</b>	<b>\$19,527,351</b>	<b>\$362,528</b>	<b>1.89%</b>
<b>D. SCHOOL OPERATIONS</b>				
Salaries & Benefits	\$39,748,736	\$43,560,499	\$3,811,763	9.59%
Supplies & Services	8,197,244	7,603,844	(593,400)	-7.24%
Utilities	12,971,000	12,309,700	(661,300)	-5.10%
Contracts for Service	5,194,400	5,447,743	253,343	4.88%
Amortization Expense	106,424	159,908	53,484	50.26%
Less Minor Tangible Capital Assets	(141,500)	(311,500)	(170,000)	120.14%
<b>Total</b>	<b>\$66,076,304</b>	<b>\$68,770,194</b>	<b>\$2,693,890</b>	<b>4.08%</b>

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**WATERLOO REGION DISTRICT SCHOOL BOARD  
2020/21 BUDGET  
EXPENSE FUNCTIONS**

	2020-21 Budget	2021-22 Budget	Variance	% Change
<b>E. CONTINUING EDUCATION</b>				
Salaries & Benefits	\$1,779,964	\$2,383,207	\$603,243	33.89%
Supplies & Services	66,100	42,900	(23,200)	-35.10%
Contracts for Service	60,300	67,800	7,500	12.44%
<b>Total</b>	<b>\$1,906,364</b>	<b>\$2,493,907</b>	<b>\$587,543</b>	<b>30.82%</b>
<b>F. TRANSPORTATION</b>				
Salaries & Benefits	\$892,343	\$905,181	\$12,838	1.44%
Supplies & Services	228,910	314,923	86,013	37.58%
Contracts for Service	19,156,721	19,597,276	440,555	2.30%
Amortization Expense	934	9,544	8,610	921.84%
<b>Total</b>	<b>\$20,278,908</b>	<b>\$20,826,924</b>	<b>\$548,016</b>	<b>2.70%</b>
<b>G. PUPIL ACCOMMODATION (OPERATING)</b>				
School Renewal	\$2,270,788	\$2,127,477	(\$143,311)	-6.31%
CRVIS Infrastructure Program	0	3,000,000	3,000,000	N/A
Instructional Facility Rentals	1,671,529	1,768,875	97,346	5.82%
Debt Charges - Interest	5,326,940	4,817,743	(509,197)	-9.56%
Amortization Expense	32,674,017	35,907,305	3,233,288	9.90%
<b>Total</b>	<b>\$41,943,274</b>	<b>\$47,621,400</b>	<b>\$5,678,126</b>	<b>13.54%</b>
<b>H. OTHER</b>				
School Generated Funds	\$14,000,000	\$1,608,000	(\$12,392,000)	-88.51%
Non-Operating:	12,996,272	10,156,572	(2,839,700)	-21.85%
Provision For Contingencies	4,366,000	0	(4,366,000)	-100.00%
<b>Total</b>	<b>\$31,362,272</b>	<b>\$11,764,572</b>	<b>(\$19,597,700)</b>	<b>-62.49%</b>
<b>TOTAL EXPENSE BUDGET</b>	<b>805,147,626</b>	<b>803,209,685</b>	<b>-1,937,941</b>	<b>-0.24%</b>

## APPENDIX D- 2021-22 Staffing

WATERLOO REGION DISTRICT SCHOOL BOARD 2021-22 BUDGET STAFFING COMPARISON							
<u>MINISTRY CATEGORIES</u>	<u>2020-21 BUDGET</u>			<u>2021-22 BUDGET</u>			Budget Variance
	REGULAR PROGRAM	SPECIAL EDUCATION	TOTAL	REGULAR PROGRAM	SPECIAL EDUCATION	TOTAL	
Classroom Teachers -Elementary	2,389	322	2,711	2,344	316	2,661	(50)
Classroom Teachers -Secondary	1,066	98	1,164	1,104	107	1,210	46
<b>Total Classroom Teachers</b>	<b>3,455</b>	<b>420</b>	<b>3,875</b>	<b>3,448</b>	<b>423</b>	<b>3,871</b>	<b>(4)</b>
Teacher Assistants - Elementary	8	475	483	8	475	483	1
Teacher Assistants - Secondary	26	108	134	26	108	134	0
<b>Total Teacher Assistants (Educational Assistants)</b>	<b>34</b>	<b>583</b>	<b>617</b>	<b>34</b>	<b>583</b>	<b>617</b>	<b>1</b>
Early Childhood Educators - Elementary	354	0	354	317	0	317	(37)
Student Support - Professionals, Para-Professionals & Technicians (e.g. Child & Youth Workers and Professional Student Services Personnel (PSSP))	197	160	356	202	161	362	6
Library & Guidance Staff (Teachers & Library Clerks)	169	0	169	171	0	171	2
School Administration (Principals, VPs, Administrative Support Staff)	464	3	467	471	3	474	7
Coordinators and Consultants (Program coordinators & consultants and administrative support staff)	58	25	83	60	29	89	6
Continuing Education	35	0	35	33	0	33	(2)
<b>Total Instructional Staff</b>	<b>4,766</b>	<b>1,191</b>	<b>5,957</b>	<b>4,736</b>	<b>1,199</b>	<b>5,935</b>	<b>(21)</b>
Administration & Governance	137	0	137	139	0	139	3
Pupil Transportation**	0	0	0	0	0	0	0
School Operations	576	0	576	624	0	624	48
Non-Operating (Extended Day Program)	131	12	143	92	6	98	(45)
<b>Total Non-instructional Staff</b>	<b>844</b>	<b>12</b>	<b>856</b>	<b>856</b>	<b>6</b>	<b>862</b>	<b>6</b>
<b>Grand Total Staff</b>	<b>5,610</b>	<b>1,203</b>	<b>6,813</b>	<b>5,592</b>	<b>1,205</b>	<b>6,797</b>	<b>(16)</b>

\*\* As a result of changes that have been made for Employee Life and Health Trusts (ELHT), the Ministry requires that the Board who issues the payroll remittances to employees report them in EFIS. Under our agreement with the Waterloo Catholic District School Board, they fulfill this function and have reported STSWR employees.

**Note:** All staffing figures are reported as full-time equivalent (FTE). The number of persons working in each category may be different.



## APPENDIX E- 2021-22 Capital Budget

<b>Waterloo Region District School Board 2021-22 Capital Budget</b>
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Funding Source	2020-21 Budget	2021-22 Budget	Variance	% Change
New Schools and Additions	\$14,765,633	\$16,057,248	\$1,291,615	8.75%
Committed Capital Projects	\$710,000	\$1,930,000	\$1,220,000	171.83%
School Condition Improvement	\$22,385,828	\$26,105,874	\$3,720,046	16.62%
Full Day Kindergarten	\$2,042,960	\$1,709,893	(\$333,067)	(16.30%)
School Renewal	\$7,550,000	\$8,204,698	\$654,698	8.67%
Education Development Charges	\$5,861,228	\$2,400,000	(\$3,461,228)	(59.05%)
Proceeds of Disposition	\$1,250,000	\$2,823,721	\$1,573,721	125.90%
Child Care Capital	\$8,278,580	\$8,086,898	(\$191,682)	(2.32%)
EarlyON Child and Family Centers	\$1,077,664	\$1,361,260	\$283,596	26.32%
Rural and Northern Education Fund	\$55,000	\$60,639	\$5,639	10.25%
COVID-19 Resilience Infrastructure Stream (CVRIS)		\$11,231,600	\$11,231,600	N/A
Minor Tangible Capital Assets	\$6,472,700	\$7,600,700	\$1,128,000	17.43%
Other	\$20,000	\$313,000	\$293,000	N/A
<b>TOTAL</b>	<b>\$70,469,593</b>	<b>\$87,885,531</b>	<b>\$17,415,938</b>	<b>24.71%</b>
<b>Expenditure</b>				
Buildings (new, additions, & renewal)	\$56,910,665	\$76,199,192	\$19,288,527	33.89%
Land	\$5,861,228	\$2,400,000	(\$3,461,228)	(59.05%)
Land Improvements	\$1,020,000	\$1,025,000	\$5,000	0.49%
Leasehold Improvements	\$0		\$0	0.00%
Moveable Assets	\$6,677,700	\$8,261,339	\$1,583,639	23.72%
<b>TOTAL</b>	<b>70,469,593</b>	<b>87,885,531</b>	<b>\$17,415,938</b>	<b>24.71%</b>

**Waterloo Region District School Board  
2021-22 Summary of Capital Budget**

New Capital Priorities	2021-2022 Projects	2021-2022 Additions	Land Purchases
Tartan PS (\$14.73M)	School Renewal Projects(\$8.2M)	Saginaw Child Care Addition (\$2.51M)	Land Acquisition (\$2.4M)
Laurelwood Addition PS (\$3.4M)	School Condition Improvement (\$26.1M)	Lackner Woods Child Care Addition (\$2.52M)	<b>2021-2022 Minor Capital Assets</b>
Southeast Cambridge PS (\$3.58M)	Proceeds of Disposition (\$2.82M)	Manchester Gym Addition (\$1.72M)	Computer, Vehicle and Equipment (\$7.6M)
South Kitchener PS (\$0.5M)	Education Centre Renewal (\$0.21M)		
	Rural & Northern Education (\$0.06M)		
	COVID-19 Resilience Infrastructure Stream (CVRIS) (\$11.23M)		
	Other (\$0.31M)		