



Report to Committee of the Whole

June 15, 2022

Subject: 2022-23 Budget Recommendations

Recommendation

That the Waterloo Region District School Board (Board) approve the budget as presented in this report—with revenues of \$840,865,029 and expenses of \$832,304,221 with the difference of \$8,560,808 attributed as follows:

Excess of Revenues over Expenditures *\$8,560,808*

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* *\$116,802*
- Sinking Fund Interest Earned* *(\$24,045)*
- Unsupported Capital Projects Adjustment* *(\$712,718)*
- Revenues Recognized for Land* *\$16,400,000*

In-Year Adjustment to Revenues *(\$15,780,039)*

SUB-TOTAL – (Deficit) for Compliance before additional appropriations *(\$7,219,231)*

PLUS:

Transfer from Unappropriated to Internally Appropriated Accumulated Surplus

- In-Year Committed Capital Projects* *(\$210,000)*

TOTAL – Deficit for Compliance *(\$7,429,231)*

- In-Year draw from Unappropriated Accumulated Surplus* *\$7,429,231*

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, our focus over the past two years has been delivering the best educational experience for our students, while protecting schools against the spread of COVID-19. Despite these efforts, we can collectively acknowledge that the pandemic has had far reaching impacts on the learning development and mental health of students, staff, and families across our Region; and, that these impacts are disproportionately felt by equity seeking groups in our community.

On February 17, 2022, the Government of Ontario released its [Learning Recovery Action Plan](#) which is intended to ensure students have the supports they need to get back on track. Contained within the action plan are 5 areas of focus, and the investments made by the Ministry through the Grants for Student Needs (GSN) and supported by additional Priorities and Partnerships Funding (PPF) allocations are aligned with these areas of focus. The areas of focus for 2022-23 are as follows:

- **Measure and Assess-** By reintroducing EQAO assessments after a two-year pause, the Ministry intends to better understand student learning levels and additional opportunities for support going forward.
- **Strengthen Numeracy and Literacy-** Through investments in summer learning, evidence-based reading programs and professional assessments, single-streaming for Grade 9, and the ongoing implementation of the math curriculum, the government is focused on strengthening learning supports in reading and math, which will help students in their learning recovery.
- **Student Resilience and Mental Well-Being-** The Ministry recognizes that prioritizing student resilience and mental well-being underpins all elements of the learning recovery plan and is critical to enabling students to get back on track and succeed. As such, the plan includes additional funding and supports for:
 - Mandatory professional learning for educators on mental health (as outlined in [PPM 151](#)- April 12, 2022);
 - Supporting mentally healthy classrooms and learning environments;
 - Providing funding to support access to effective and responsive school mental health resources; and,
 - Fostering connections to the broader provincial system of mental health care.
- **Tutoring Supports-** Beginning in April 2022, the Ministry has provided school boards with funding to implement a variety of locally developed tutoring options

for students. This funding (\$5.6M for WRDSB) will span the remainder of the 2021-22 school year, as well as the September to December corridor of the 2022-23 school year. The Ministry has provided the following parameters for programs:

- Average group size of 5 students with smaller average groups for students who would benefit from more attention based on student need;
 - Options to access tutoring at a variety of times to meet student need including during the school day, before-and-after school, on weekends and in the summer;
 - Prioritization of math and literacy skills and other foundational learning skills; and,
 - May be delivered with local community partners and third parties that support learning in a trusted environment grounded in the language, culture and community norms for students.
- **Modernize Education-** The Ministry has also signaled its intention to modernize education to better prepare students to be able to respond to the changing demands of the labour market by making changes to the curriculum. To that end, the Ministry highlighted its intention to:
 - Launch entrepreneurship education pilot programs requiring partnership between school boards and third-party organizations to help students develop these important skills;
 - Pilot experiential learning programs that support students to gain important job and life skills outside of the classroom.
 - Expand access to Dual Credit programs, including for Indigenous students; and,
 - Develop online modules that focus on skills students need to succeed in the skilled trades and funding experiential learning for guidance counsellors to help students navigate skilled trades pathways.

In support of these objectives, the Ministry enacted several changes within the Grants for Student Needs (GSN) that will impact the board's budget in 2022-23. These changes were outlined in the [2022-23 GSN](#) and [Priorities and Partnerships](#) announcements, which were made in February 2022. Details regarding these changes, and the impact on the board's 2022-23 budget, are [outlined below](#).

Despite increasing costs and changes to GSN funding, the board continues to be well positioned to address any short-term fiscal challenges which may arise over the coming year. Over the longer term, a renewed focus on fiscal sustainability and ensuring our resources are aligned with the priorities of the board will be important to achieve our fiscal and operational objectives.

In summary, the 2022-23 budget complies with provincial legislation and will support a focus on learning recovery and student mental health and well-being. It will also ensure that our system is positioned to respond to the new strategic plan, which is currently being finalized.

Key Budget Risks

The 2022-23 budget has been developed using the most current information available. As is the case each year, a key component of the budget process is the identification, assessment and mitigation of risks that may prevent the WRDSB from achieving its strategic and operational objectives. The risks that have been identified have been categorized into four key areas:

- **Financial Risks:** In terms of the WRDSB, we define financial risk as the threat that operating expenses and liabilities of the Board will exceed revenue received (GSN, PPFs, Other Revenue) on a sustained basis.
- **Operational Risks:** Operational risks refer to the risk of loss resulting from inadequate or failed internal processes, people and systems or from external events. Examples of operational risks for a publicly funded education system could include academic program development and implementation, privacy or cyber breaches, critical facility breakdowns and attendance support (fail-to-fill scenarios).
- **Compliance Risks:** Compliance risks are those that could increase the board's exposure to legal penalties, financial forfeiture (reduced grants) and material loss as a result of failing to act in accordance with provincial laws, regulations, contract terms (labour, supplier), internal policies or prescribed best practices.
- **Strategic (Reputational) Risks:** The risk that the WRDSB will lose the support of stakeholders (Ministry, community, staff etc.) because its character has been called into question.

The following key risks have been identified for the 2022-23 school year. Staff will continue to monitor and assess their impact, and will report back to the Board throughout the 2022-23 school year as part of our interim financial reporting.

- Enrolment Risk (Pupils of the Board)
 - Type(s) of Risk: Financial, Operational
 - Description: As conveyed to the Board throughout the 2021-22 school year, enrolment volatility continues to represent a financial and operational risk to the WRDSB because of its impact on revenues. During the pandemic, school boards across Ontario experienced decreased enrolment, especially in kindergarten. Enrolment projection trends are based on factors such as births in the Region, movement into the region, and pupil yields from household builds. As these factors become more volatile due to the pandemic, the reliability of historical trend information decreases. As we emerge from the pandemic, staff will continue to monitor our enrolment and adjust our projections accordingly.
 - 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. Decreases in enrolment will 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 2022-23

based on our experience over the past two years, however, there remains a risk that anticipated enrolment may not materialize in the fall of 2022.

- Inflation

- Type(s) of Risk: Financial
- Description: In the provincial budget released on April 28, 2022, the Government of Ontario projected Ontario's Consumer Price Index to rise to 4.7% in 2022 before dropping to 2.5% in 2023 and 2.1% in 2024. On June 1, the [Bank of Canada](#) noted that inflation is at a 31-year high (6.8%) and is likely to move higher before beginning to ease. This upward pressure on prices (for both goods and services) is being felt in a variety of areas across the WRDSB and is likely to have an adverse impact on budget lines in the upcoming year.
- Impact: Some contractual obligations, such as school bus operator contracts, are tied to the rate of inflation. Others, such as construction tenders or contracts that come up for renewal on an annual basis (technology licenses), reflect the anticipation of sustained inflation, thus putting upward pressure on prices. The Ministry of Education has recognized the impact of inflation on school boards' operations but have not increased funding in all areas of the budget. In developing the 2022-23 budget, staff from Financial Services have worked with departments to identify contracts that are directly impacted by inflation (i.e., transportation), as well as those that are coming up for renewal. In all cases, we have anticipated a modest increase in the cost of goods and services purchased by the WRDSB in 2022-23.

- Labour Risks

- Type(s) of Risk: Operational, Strategic
- Description: The WRDSB's centrally bargained collective agreements expire on August 31, 2022. As such Labour Unions, the Crown, and Trustee Associations will begin the process of negotiating new collective agreements at the central bargaining table. With negotiations comes some operational and strategic risk to the WRDSB. Additionally, the ability of the WRDSB to attract and retain qualified staff (non-union, non-instructional) is foundational to our ability to support the achievement of our strategic and operational goals.
- Impact: Labour actions stemming from negotiations may impact the WRDSB's operations including staffs' ability to implement the new strategic plan and achieve our operational goals. Human Resources and Equity Services staff will work closely with the Ontario Public School Boards' Association to ensure Trustees are apprised of ongoing labour negotiations in the fall.

In addition, employee turnover creates risk for the organization—resources are diverted from core functions to support continuous recruitment and training, productivity and service lags with insufficient staffing,

organizational knowledge and expertise can be lost. Staff are working on a strategy to address this risk in conjunction with the launch of the Board's strategic plan.

Revenues

Key Changes- Grants for Student Needs (GSN) Funding

As noted above, the Ministry has introduced several changes within the GSN for the 2022-23 school year. In particular, the following key changes will have a material impact on the board's funding envelope for 2022-23.

- Learning Recovery and Renewal
 - As part of the 2022-23 GSN announcement, the Ministry announced \$304M in temporary GSN funding to allow school boards to continue to hire teachers, early childhood educators, educational assistants, and other education workers to address learning recovery, the implementation of the first year of a fully de-streamed Grade 9, the delivery of remote learning, supports for special education, and maintaining enhanced cleaning standards.

The Ministry further indicated that this funding must be spent on the priorities identified, but there is flexibility in how school boards may use the funds between any of the identified priorities based on local needs.

In preparing the 2022-23 budget, staff from Financial Services worked with various departments and Coordinating Council to identify priorities that will be funded with this additional funding.

- Funding Estimate: The WRDSB is forecast to receive \$8.92M in funding through the Learning Recovery and Renewal Fund.
- Impact: A summary of the positions (temporary for 2022-23 only) being funded through this grant are provided below.

| Learning Recovery and Renewal Funding | Budget FTE | Budget Cost | Funding Available |
|---|-------------------|----------------------|--------------------------|
| | | | \$8,922,865 |
| Remote Learning Supports | | | |
| Principal, Elementary Remote Program | 1.0 | | |
| Vice-Principal, Elementary Remote Program | 1.0 | | |
| Secretary (E), Elementary Remote Program | 1.0 | | |
| Secretary (C), Elementary Remote Program | 1.0 | | |
| Remote Learning Teachers, Elementary | 31.4 | | |
| Vice-Principal, Secondary Remote Program | 2.0 | | |
| Secretary (F), Secondary Remote Program | 1.0 | | |
| Secretary (C), Secondary Remote Program | 1.4 | | |
| Remote Learning Teachers, Secondary | 17.2 | | |
| | 57.0 | (\$6,064,787) | \$2,858,078 |
| In-Person Learning Supports | | | |
| MLL Support Teachers (E) | 1.0 | | |
| English Literacy Development Resource Teacher (S) | 1.0 | | |
| MLL Learning Support Teacher Sections (S) | 1.7 | | |
| ESL Support | 1.0 | | |
| | 4.7 | (\$474,565) | \$2,383,513 |
| System Supports | | | |
| Student Well-Being Advisors | 6.0 | | |
| Re-engagement Consultant | 1.0 | | |
| Social Workers | 1.0 | | |
| Speech Language Pathologist | 1.0 | | |
| Student Health and Safety Officer | 1.0 | | |
| System Navigators | 4.0 | | |
| De-streaming (Single Stream) Itinerant Staff | 3.3 | | |
| Math Itinerant Teachers 7/8 | 3.0 | | |
| | 20.3 | (\$2,383,513) | \$0 |
| TOTAL | 82.0 | (\$8,922,865) | \$8,922,865 |

- Recent Immigrant Supplement

- This funding is intended to address the out-year financial implications of the extraordinary and temporary decline in recent immigrant enrolment as a result of the pandemic. The funding was announced as part of the 2021-22 GSN but has been continued for 2022-23 given the ongoing impact of the pandemic on international migration.
- Funding Estimate: The WRDSB is forecast to receive \$3.3M in funding through the Recent Immigrant Supplement.
- Impact: This funding will allow the WRDSB to continue providing high quality supports to our multi-lingual learners, who were disproportionately impacted by the pandemic.

- Student Mental Health Investments
 - Recognizing the importance of promoting positive mental health, especially in light of the pandemic, the Ministry is increasing the allocation provided through the Mental Health and Well-Being Grant in the GSN.
Of note, beginning in the 2022-23 school year, this allocation is enveloped meaning that it must be utilized for school or school board-based mental health staffing, programs, and initiatives.
 - Funding Estimate: The WRDSB is forecast to receive \$1.08M in funding through the Student Mental Health envelope.
 - Impact: Funds will allow the WRDSB to retain professional supports for special education students, such as system navigators (safe and healthy schools, anti-racism), psychologists and student mental health consultants, behavioural management system (BMS) training for staff, and other targeted resources for students.
- Local Special Education Priorities
 - This grant is intended to support school boards in addressing local priorities such as retaining additional educational and/or professional and paraprofessional staff (e.g., speech-language pathologists, occupational therapists, and psychologists, among others)
 - Funding Estimate: The WRDSB is forecast to receive \$0.40M in funding through the Local Special Education Priorities amount.
 - Impact: Funds will allow the WRDSB to maintain professional supports for special education staff, such as behavioural management system (BMS) training (BMS Supervisor, BMS Trainers).
- Broadband Network Operations
 - This grant is intended to help school boards ensure that students have access to quality online learning opportunities and will further support school boards in expanding their network for digital learning in the classroom.

Eligible costs include those associated with network connectivity, network infrastructure, network security and related network operations in schools and school board buildings as usage increases and technology evolves. The Ministry intends to provide school boards with performance metrics which will need to be maintained in terms of their network capacity and performance.
 - Funding Estimate: The WRDSB is forecast to receive \$1.2M in funding through the Broadband Network Operations component.
 - Impact: Funds will allow the WRDSB to retain existing network operations staff and hire additional staff to support enhancements to our network; will also help cover costs associated with network infrastructure and security.

- School Operations
 - The ministry is providing a 5.45% cost update to the non-staff portion of the School Operations Allocation benchmark, which consists of a 2.30% cost update to assist school boards in managing the increases in commodity prices (i.e., electricity, natural gas, facility insurance, and other costs) and an additional 3.15% update to support increased costs related to the need to run ventilation systems longer and replace filters (HEPA) more frequently.
 - Funding Estimate: The WRDSB is forecast to receive an additional \$1.2M in funding through the School Operations Allocation as a result of changes noted above.
 - Impact: This funding will help offset anticipated price increases for various supplies and maintenance services that are required to keep our schools in good condition; it will also offset increases costs for preventative maintenance of our HVAC systems.
- GSN Updates- Compensation
 - Salary benchmarks and other funding elements within the GSN have been adjusted in anticipation of the upcoming labour negotiations. As directed by the Ministry, a provision for labour has been included in our expense summary for 2022-23; the net effect of the increase to salary benchmarks and the inclusion of a provision is neutral.
 - Funding: Our forecast of the provision is \$5.66M, and can be found under “Other” expenses on Appendix C.
 - Impact: No impact at this time.
- 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.

Although collective agreements expire on August 31, 2022, this fund is being continued into 2022-23 to stabilize supports for students due to learning disruption, and the Ministry has directed school boards to continue using this funding for its intended purpose, as outlined in the collective agreements for various employee groups. Any funding beyond 2022-23 is subject to the upcoming round of central bargaining for groups whose central agreements expire on August 31, 2022. As such, this is time-limited funding.
 - Funding: The WRDSB is forecast to receive \$6.20M in funding through the continuation of SFS funding.

- Impact: We will continue to fund positions previously supported by this allocation.

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](#).

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 the Priorities and Partnerships Funding (PPF) program and change from year-to-year based on Ministry priorities and the availability of financial resources. As outlined in [Ministry Memorandum 2022:B05](#), the following investments are being made to support a number of Ministry priorities in 2022-23.

The key Ministry investments for 2022-23 (non-COVID) include:

- Math Strategy (*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 2021-22 school year, \$1.20M.
- Expansion of Specialist High Skills Majors (SHSM) (*Continuing*)
 - 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 2022-23, the WRDSB has applied for and received \$398,000 in additional funding, which staff anticipate will allow us to expand enrolment in SHSM programs by approximately 142 students.
- Skilled Trades Bursary Program (*New*)
 - The Skilled Trades Bursary Program provide bursaries to students who have earned or are earning two credits in a cooperative education program working in a skilled trades placement, have plans to pursue a post-secondary skilled trades pathway and have financial and other barriers to completing their Ontario Secondary School Diploma (OSSD).
 - Provincial Allocation (\$1.0M)
 - The WRDSB is being allocated \$19,000 in 2022-23.

- Learn and Work Bursary Program (*Continuing*)
 - 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 \$22,000 in 2022-23.
- Tutoring Supports Program (*New*)
 - This allocation is intended to support school boards as they address the impacts of the COVID-19 pandemic. Boards received 50% of the allocation to be spent between April 1, 2022 and August 31, 2022. The remaining 50% is to be spent from September 2022 to December 2022.
 - Provincial Allocation is \$175.2M over 2021-22 and 2022-23 school years.
 - The WRDSB is being allocated \$2.8 M in 2022-23.
- Summer Learning for Students with Special Education Needs (*New*)
 - The funding is intended to support school boards in delivering transition programs and additional staffing during the summer for students with special education needs.
 - Provincial Allocation (\$10.0M)
 - The WRDSB is being allocated \$220,100 in 2022-23.
- Early Intervention in Math for Students with Special Education Needs (*New*)
 - The funding is intended to support school boards in implementing early interventions in Math for students with special education needs. Funding may be used to support elementary students with a goal of increasing student engagement, preventing learning gaps, and supporting students to prepare for de-streamed Grade 9 math.
 - Provincial Allocation (\$8.32M)
 - The WRDSB is being allocated \$114,000 in 2022-23.
- 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. Although present for many years, this position continues to be funded on a temporary basis.
 - Provincial Allocation is \$3.24M

- The WRDSB is being allocated \$170,430 in 2022-23.

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. A year over year comparison of Priorities and Partnerships Funding is provided in [Appendix B](#).

Revenues

Although the 2022-23 GSN was announced on February 17, mid-year adjustments may be required in response to central labour negotiations, changes in government priorities or responses to challenges which may arise as a result of COVID-19. In addition to the changes noted above, which are determined by the Ministry, the key drivers of our revenue forecast for the 2022-23 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 2021-22 budget forecast by 260 students, or 0.40% 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 \$2.30M for 2022-23.
 - 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 higher than the 2021-22 budget forecast by 33 students, or 94.3% of our international fee-paying enrolment. This increase is further indication of a return, albeit gradual, to pre-pandemic migration into the country.
 - 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 increase noted above is projected to add approximately \$0.57M in revenue for the 2022-23 school year. Overall, the net effect to the Board is positive, 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 higher 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](#).

- Extended Day Revenue
 - Year-over-Year Change: Projected enrolment for the WRDSB's extended day program is expected to be approximately 2,003 full-time equivalent (FTE) students in 2022-23; this is an increase of approximately 583 FTE over 2021-22 and is forecast to increase revenues for the program by \$3.17M, or 40.8%.
 - Impact: The Extended Day rate for 2022-23 was approved on [April 25, 2022](#), and reflects forecasted enrolment in the program for next year. While there is a risk that enrolment could be lower than forecasted, the announcement of the [Canada-Ontario Early Years and Child Care Agreement](#) in April 2022, along with the efforts of staff to make WRDSB programs eligible for this funding, is expected to have a positive impact on program enrolment beginning in 2022-23.
 - Reference: The impact of the changes noted above are reflected in the other revenue amounts identified in [Appendix B](#).

In summary, total revenues are forecast to be \$840,865,029, which is an increase of \$29,430,913, or 3.63%, compared to the 2021-22 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, operational, and learning impacts of the pandemic, we are clearly transitioning into the next phase of our response. Key components of our expenditure forecast for the 2022-23 school year include:

- Instruction: Classroom
 - Year-over-Year Change: Total classroom instruction expenditures (Classroom Teachers, Early Childhood Educators, Library and Guidance, Educational Assistants, Professionals and Paraprofessionals, classroom supplies and services) are forecast to increase by \$9.42M, or 1.64%.
 - Impact: The increase noted above is the result of a variety of factors including movement through the salary grid for all groups, the hiring of additional staff for remote learning, the hiring of additional staff to support learning recovery and renewal (discussed above), anticipated increases for supplies and services (i.e., Chromebooks), as well as the introduction of the board's new student information system (ASPEN).
 - Reference: Instructional salary and benefit costs are outlined in [Appendix C](#).
- Instruction: Administration
 - Year-over-Year Change: Total expenditures on instruction administration (Principals and Vice-Principals, School Secretaries, Coordinators and Consultants) are forecast to increase by \$4.27M, or 7.21%.

- 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 for Principals and Vice-Principals, the hiring of additional staff for remote learning, staff progression through the salary grid, and anticipated cost increases for supplies and services.
- Reference: Instruction Administration 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 \$767,400, or 3.93%.
 - Impact: The increase in expenditures is the net effect of increases to supplies and services (technology, cleaning, maintenance), support for the implementation of the new strategic plan, and movement through the salary grid for central staff.
 - Reference: The expense related to school board administration and governance can be found in [Appendix C](#).
- School Operations
 - Year-over-Year Change: School operations expenditures are forecast to decrease by \$122,849, or 0.18%.
 - Impact: The decrease in school operations expenditures is the net effect of a reduction in temporary positions (custodial maintenance helpers—CMHs) that were added during the pandemic to support enhanced cleaning in schools, an increase in supplies and services to support preventative maintenance and HEPA unit filter replacement, and reductions to our utilities budget to account for ongoing savings that are being achieved through building environmental controls and other efficiency measures.
 - Reference: The expense related to school operations is outlined in [Appendix C](#).
- Continuing Education
 - Year-over-Year Change: Expenditures are projected to be \$724,851 higher than the 2021-22 budget forecast, an increase of 29.06%.
 - Impact: The primary driver of the year-over-year change noted above is the addition of expenses supported by the Tutoring Support PPF and the Summer Learning for Students with Special Education Needs PPF.
 - Reference: The expense related to student transportation is outlined in [Appendix C](#).
- Student Transportation
 - Year-over-Year Change: Expenditures are projected to be \$657,136 lower than the 2021-22 budget forecast, a decrease of 3.16%.

- Impact: The primary driver of the year-over-year change is the elimination of enhanced cleaning requirements and additional routes that were added during the pandemic. As previously noted in this report, contractual increases for operators are tied to the consumer price index (CPI), which will put pressure on our transportation budget over the short to medium term.
- Reference: The expense related to student transportation is outlined in [Appendix C](#).
- Other Staffing Supports
 - Year-over-Year Change: As noted on the table below.
 - Impact: In addition to the staffing supports we've been able to add as a result of the various funding changes and PPFs provided by the Ministry for 2022-23 (Learning Recovery and Renewal, Math, Tutoring etc.), we have been able to fund a number of temporary positions using deferred revenues from prior year allocations. In particular, the Learning Opportunities Grant (LOG) allows boards to carry-over unspent funds from one year to the next to be used on eligible expenses. As noted below, these temporary supports are targeted towards strengthening our commitment to mental health, well-being, and conditions for learning in 2022-23.

| 2022-23 Staffing Additions | <u>2021-22 Budget</u> | <u>2022-23 Budget</u> | <u>Variance (FTE)</u> | <u>Variance (\$)</u> |
|--|-----------------------|-----------------------|-----------------------|----------------------|
| | <u>(FTE)</u> | <u>(FTE)</u> | | |
| Instructional Supports | | | | |
| Secondary Consultant (Single-Streaming) | 0.0 | 1.0 | 1.0 | \$125,210 |
| Learning Support Services Consultants (Single-Streaming) | 4.0 | 4.0 | 0.0 | 0 |
| Single-Streaming Itinerant Staff | 3.3 | 6.7 | 3.4 | 366,866 |
| SHSM Success Leads | 0.0 | 5.5 | 5.5 | 604,120 |
| SHSM Analyst | 0.0 | 1.0 | 1.0 | 90,600 |
| Math Itinerant Teachers 7/8 | 0.0 | 5.0 | 5.0 | 542,650 |
| Indigenous Land Based Educator | 0.0 | 1.0 | 1.0 | 96,190 |
| Indigenous Social Worker | 0.0 | 1.0 | 1.0 | 114,140 |
| Equity Learning Consultant | 0.0 | 1.0 | 1.0 | 125,210 |
| Indigenous Learning Consultant | 0.0 | 1.0 | 1.0 | 125,210 |
| Safe and Healthy Schools Consultant | 0.0 | 1.0 | 1.0 | 124,710 |
| Welcome Centre Secretary | 0.0 | 1.0 | 1.0 | 73,300 |
| Mental Health Consultant | 0.0 | 2.0 | 2.0 | 249,400 |
| IEHR System Navigator | 0.0 | 1.0 | 1.0 | 111,800 |
| Total | 7.3 | 32.2 | 24.9 | \$2,749,406 |

Base Budget Enhancements

The challenges presented by stagnant enrolment, as well as increasing costs for supplies and services, have restricted our ability to make material additions to our base budget in 2022-23. 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. In addition, we have set aside some funding to help support the implementation of the new strategic plan.

- Strategic Plan Implementation Supports (\$392,980)- Board Administration

As we look ahead to the 2023-24 school year, opportunities to consider additional base budget enhancements may once again materialize if our enrolment and expenditures return to pre-pandemic levels.

In summary, total expenditures are forecast to be \$832,304,221 which is an increase of \$29,094,536M, or 3.62%, compared to the 2021-22 budget. A year over year comparison of expenditures, by Ministry reporting category, is provided in [Appendix C](#).

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) and the Capital Priorities Program. 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 May 16, 2022](#).

- 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 2022-23 school year is \$10.34M; this is a decrease of \$25,568, or 0.25%, compared to the prior year. The report to the Board on May 16, 2022, entitled “2022-2023 Pupil Accommodation Grant- School Renewal Allocation”, identified the types of projects that will be undertaken in 2022-23 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 2022-23 school year, SCI funding is estimated to be \$32.56M, which is an increase of \$6.46M, or 24.73%, compared to the 2021-22 budget. The report to the Board on [May 16, 2022](#), entitled “2022-2023 School Condition Improvement Grant”, identified the types of projects that will be undertaken in 2022-23 to utilize this funding.

- 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.

Additional information related to the capital programs highlighted above are provided in [Ministry Memorandum 2022:B04](#).

Special Projects

Special projects represent one-time investments to support system objectives, and in particular, the strategic priorities established by the Board. Given the WRDSB's focus on mental health, well-being, and conditions for learning, as well as our current fiscal environment, we are unable to recommend any projects for approval at this time. As we progress through the 2022-23 school year and staff gain more clarity regarding our revenue and expenditure trends, we may be able to bring special projects forward to Trustees for consideration in Quarter 2 (Q2) of the 2022-23 school year.

Balanced Budget Compliance

In accordance with [Ontario Regulation 280/19](#), and as outlined in [Ministry Memorandum 2022:SB09](#), 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.

The 2022-23 budget, as presented, complies with all applicable provincial legislation.

Additional Information

Information regarding the 2022-23 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 February 17, 2022, the Ministry of Education issued [Memorandum 2022:B03](#), entitled "2022-23 Grants for Student Needs Funding". Total funding to be allocated through the GSN for the 2022-23 school year is estimated at \$26.1B. The main changes being introduced in 2022-23 include:

- Temporary GSN funding to support learning recovery and renewal;
- Funding to support de-streaming (single streaming) in Grade 9;
- Enhanced supports for mental health and special education;

- Benchmark changes to reflect centrally negotiated terms and conditions for principals and vice-principals;
- 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 2022-23 budget, the detailed estimates package will be completed and submitted to the Ministry by the reporting deadline (June 30).

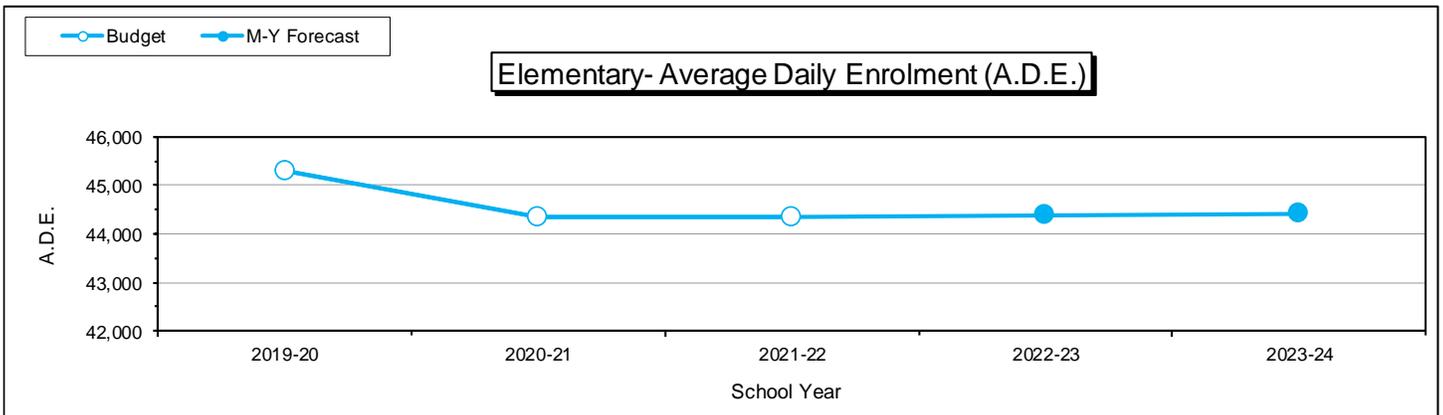
Prepared by: Matthew Gerard, Coordinating Superintendent, Business Services
& Treasurer of the Board
Nick Landry, Controller, Financial Services
Sharon Uttley, Manager, Accounting Services
Fabiana Frasher, Officer, Budget Services
Wenqi Zhou, Officer, Budget Services
Anna Sochon, Officer, Accounting Services
Connie Donnelly, Officer, Accounting Services
Justin Scheib, Analyst, Budget Services
Angela Coffin, Analyst, 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 (Budget) | 2023-24 ADE (M-Y Forecast) | 2024-25 ADE (M-Y Forecast) |
|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|-------------------------------|
| Junior Kindergarten (JK) | 4,055 | 4,029 | 3,940 | 3,837 | - | - |
| Kindergarten (SK) | 4,582 | 4,555 | 4,317 | 4,345 | - | - |
| Grades 1 to 3 | 13,374 | 13,439 | 13,309 | 13,465 | - | - |
| Grades 4 to 6 | 14,145 | 13,791 | 13,541 | 13,487 | - | - |
| Grades 7 to 8 | 9,063 | 9,464 | 9,237 | 9,214 | - | - |
| Other | 20 | 11 | 0 | 9 | - | - |
| Total Elementary | 45,239 | 45,290 | 44,343 | 44,357 | 44,376 | 44,415 |
| <i>Change (Budget to Budget)</i> | <i>729</i> | <i>51</i> | <i>(947)</i> | <i>14</i> | <i>19</i> | <i>39</i> |



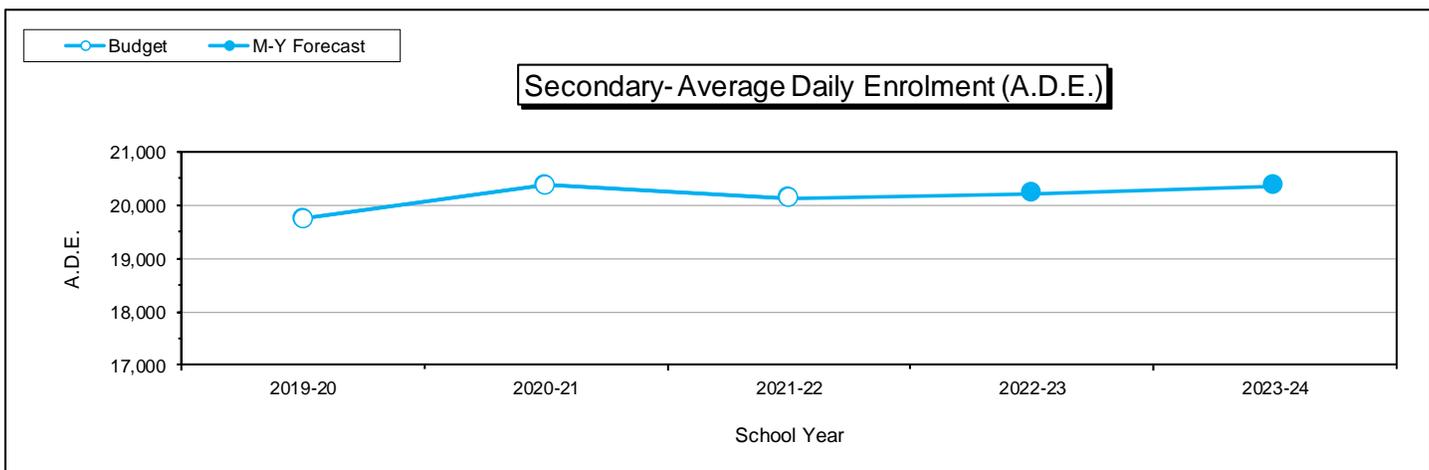
Historical Change in Enrolment- Budget

SECONDARY SCHOOLS

| GRADE | 2019-20 ADE (Budget) | 2020-21 ADE (Budget) | 2021-22 ADE (Budget) | 2022-23 ADE (Budget) | 2023-24 ADE (M-Y Forecast) | 2024-25 ADE (M-Y Forecast) |
|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|-------------------------------|
| Grades 9 to 12 < 21 years | 19,414 | 19,641 | 20,308 | 20,047 | - | - |
| High Credit | 27 | 26 | 19 | 13 | - | - |
| Grades 9 to 12 >21 years | 9 | 8 | 8 | 10 | - | - |
| Other Pupils | 95 | 68 | 35 | 59 | - | - |
| Total Secondary | 19,544 | 19,743 | 20,370 | 20,129 | 20,213 | 20,361 |
| <i>Change (Budget to Budget)</i> | <i>135</i> | <i>199</i> | <i>627</i> | <i>(241)</i> | <i>84</i> | <i>148</i> |

TOTAL ADE

| | | | | | | |
|---|------------|------------|--------------|--------------|------------|------------|
| | 64,783 | 65,033 | 64,712 | 64,486 | 64,589 | 64,776 |
| <i>Change from Previous Year (Budget)</i> | <i>865</i> | <i>250</i> | <i>(320)</i> | <i>(227)</i> | <i>103</i> | <i>187</i> |



APPENDIX B- Analysis of Provincial Grant Allocations and Other Revenues

| Grants for Student Needs (GSN) | 2021-22 Budget | 2022-23 Budget | Variance |
|--|-----------------------|-----------------------|---------------------|
| Pupil Foundation Allocation | \$366,186,328 | \$369,064,972 | 2,878,644 |
| Cost Adjustment and Teacher Qualification and Experience Allocation | 71,006,570 | 73,279,259 | 2,272,689 |
| Designated Early Childhood Educator Qualifications and Experience Allocation | 4,200,268 | 3,931,151 | (269,117) |
| Adult, Continuing Education & Summer School | 1,943,468 | 1,522,854 | (420,614) |
| New Teacher Induction Program | 314,842 | 258,281 | (56,561) |
| High Credit | 66,701 | 45,535 | (21,166) |
| COVID-19 Learning Recovery Fund | | 8,922,865 | 8,922,865 |
| Special Education Allocation | 92,780,033 | 94,390,185 | 1,610,152 |
| English as a Second Lanaguage Allocation | 12,760,873 | 12,882,540 | 121,667 |
| French Language Allocation | 9,471,572 | 9,675,122 | 203,550 |
| Learning Opportunities | 8,350,558 | 8,653,345 | 302,787 |
| Support for Students Fund | 6,099,255 | 6,217,109 | 117,854 |
| Mental Health and Well-Being | 2,087,035 | 3,021,794 | 934,759 |
| Indigenous Education | 1,857,018 | 2,321,669 | 464,651 |
| Transportation | 18,776,898 | 18,680,730 | (96,168) |
| Administration & Governance | 17,813,595 | 18,127,635 | 314,040 |
| Debt Charges - Interest Portion | 5,254,601 | 4,620,378 | (634,223) |
| Program Leadership | 999,389 | 1,000,496 | 1,107 |
| Declining Enrolment Adjustment | 310,229 | 0 | (310,229) |
| Rural and Northern Education | 60,639 | 62,653 | 2,014 |
| Trustees' Association Fee | 57,394 | 58,084 | 690 |
| Public Sector Compensation Restraint related to non-unionized staff | (129,030) | (129,030) | 0 |
| School Operations | 63,856,133 | 65,021,308 | 1,165,175 |
| School Foundation Amount | 45,560,344 | 46,706,128 | 1,145,784 |
| School Renewal | 10,348,515 | 10,322,947 | (25,568) |
| Capital Priorities MCP, Land, CC & CVRIS Approved Operating Expenses | 3,000,000 | 0 | (3,000,000) |
| Temporary Accommodation | 1,768,875 | 1,804,547 | 35,672 |
| Community Use of Schools | 853,711 | 856,197 | 2,486 |
| Other Capital (Financing) | 104,872 | 104,872 | 0 |
| Sub-total GSN | \$745,760,686 | \$761,423,626 | \$15,662,940 |
| Less: | | | |
| Amount Transferred to Deferred Capital Contributions (DCC) | (15,866,037) | (16,986,659) | (1,120,622) |
| Day School Fees - Ont. Residents | (10,000) | (10,000) | 0 |
| Transfers from Deferred Revenue | (41,244) | 1,130,656 | 1,171,900 |
| Total Grants for Student Needs | \$729,843,405 | \$745,557,623 | \$15,714,218 |

| Other Grants- Priorities and Partnerships Fund* | 2021-22 Budget | 2022-23 Budget | Variance |
|--|-----------------------|-----------------------|----------------------|
| <u>I. Regular PPF Grants</u> | | | |
| Autism Additional Qualifications (AQ) Subsidy for Educators | 13,300 | - | (13,300) |
| Special Education AQ Subsidy for Educators | - | 23,400 | 23,400 |
| Human Rights and Equity Advisors | 175,100 | 170,430 | (4,670) |
| Math Strategy | 1,196,000 | 1,196,000 | - |
| Parents Reaching Out (PRO) Grant** | 68,900 | - | (68,900) |
| Well-Being and Mental Health Bundle** | 77,400 | - | (77,400) |
| Specialist High Skills Major | 285,000 | 398,000 | 113,000 |
| Learn and Work Bursary | 28,000 | 22,000 | (6,000) |
| Learning and Innovation Fund for Teachers** | 63,000 | - | (63,000) |
| Tutoring Supports | - | 2,800,550 | 2,800,550 |
| Entrepreneurship Education Pilot Projects | - | 30,000 | 30,000 |
| Health Resources, Training and Supports | - | 32,200 | 32,200 |
| Keeping Students In School | - | 58,300 | 58,300 |
| Skilled Trades Bursary | - | 19,000 | 19,000 |
| Destreaming (Single Stream) Implementation Supports | - | 69,300 | 69,300 |
| Summer Learning for Students with Special Education Needs | - | 220,100 | 220,100 |
| Early Intervention in Math for Students with Special Education Needs | - | 114,000 | 114,000 |
| Sub-total Regular PPF Grants | \$1,906,700 | \$5,153,280 | \$3,246,580 |
| <u>II. COVID19 Related PPF Grants</u> | | | |
| COVID19 Re-opening Schools | | | \$0 |
| 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) |
| Sub-total COVID19 Related PPF Grants | \$6,519,905 | \$0 | (\$6,519,905) |
| Total PPF Grants | \$8,426,605 | \$5,153,280 | (\$3,273,325) |
| <u>III. Other Grants</u> | | | |
| Ontario Youth Apprenticeship Program (OYAP) | \$316,191 | \$316,191 | \$0 |
| 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 | 801,412 | 1,059,305 | 257,893 |
| Total Other Grants (including PPF Grants) | \$10,098,818 | \$6,899,676 | (\$3,199,142) |
| <u>Other Revenue</u> | | | |
| Investment Income | \$609,633 | \$610,600 | \$967 |
| Fees (Ontario Residents, Foreign Students) | 674,300 | 1,212,700 | 538,400 |
| Rental Revenue | 1,277,500 | 1,423,450 | 145,950 |
| Amounts from Deferred Revenue - Education Development Charges | 15,332,490 | 16,400,000 | 1,067,510 |
| Extended Day Program Revenue | 7,770,600 | 10,952,300 | 3,181,700 |
| Other (insurance proceeds, recoverable) | 3,417,787 | 3,004,400 | (413,387) |
| Total Other Revenue | \$29,082,310 | \$33,603,450 | \$4,521,140 |
| <u>Reconciliation of Total Revenues</u> | | | |
| Grants for Student Needs (GSN) | \$729,843,405 | \$745,557,624 | \$15,714,219 |
| Other Grants- Priorities and Partnerships Fund (PPF) | 10,098,818 | 6,899,676 | (3,199,142) |
| School Generated Funds | 1,608,000 | 7,145,000 | 5,537,000 |
| Investment Income | 609,633 | 610,600 | 967 |
| Other Revenue | 28,472,677 | 32,992,850 | 4,520,173 |
| Amortization of Deferred Capital Contributions | 40,801,583 | 47,659,279 | 6,857,696 |
| Total Revenue | \$811,434,116 | \$840,865,029 | \$29,430,913 |
| Note: | | | |
| * Many 2021-22 grant amounts, particularly related to COVID-19, were announced after the 2021-22 budget was approved. As such, they are not included in 2021-22 budget figures. | | | |
| ** Grants have been moved into the GSN starting in 2022-23. | | | |

APPENDIX C- 2022-23 Budget Detail

| |
|---|
| WATERLOO REGION DISTRICT SCHOOL BOARD 2022-23 BUDGET REVENUE & EXPENSE SUMMARY |
|---|

| | 2021-22 Budget | 2022-23 Budget | Variance | % Change |
|---|----------------------|----------------------|---------------------|--------------|
| REVENUE CATEGORIES | | | | |
| A. Provincial Grant Allocation | \$729,843,405 | \$745,557,624 | \$15,714,219 | 2.15% |
| B. Provincial Grants - Other | 10,098,818 | 6,899,676 | (3,199,142) | -31.68% |
| C. School Generated Funds | 1,608,000 | 7,145,000 | 5,537,000 | 344.34% |
| D. Investment Income | 609,633 | 610,600 | 967 | 0.16% |
| E. Other Fees & Revenues | 28,472,677 | 32,992,850 | 4,520,173 | 15.88% |
| F. Amortization of Deferred Capital Contributions | 40,801,583 | 47,659,279 | 6,857,696 | 16.81% |
| TOTAL REVENUES | \$811,434,116 | \$840,865,029 | \$29,430,913 | 3.63% |
| EXPENSE CATEGORIES | | | | |
| A. Instruction - Classroom | \$573,059,477 | \$582,477,577 | 9,418,100 | 1.64% |
| B. Instruction - Administration | 59,145,860 | 63,412,271 | 4,266,411 | 7.21% |
| C. Administration & Governance | 19,527,351 | 20,294,751 | 767,400 | 3.93% |
| D. School Operations | 68,770,194 | 68,647,345 | (122,849) | -0.18% |
| E. Continuing Education | 2,493,907 | 3,218,758 | 724,851 | 29.06% |
| F. Transportation | 20,826,924 | 20,169,788 | (657,136) | -3.16% |
| G. Pupil Accommodation (Operating) | 47,621,400 | 48,281,699 | 660,299 | 1.39% |
| H. Other | 11,764,572 | 25,802,032 | 14,037,460 | 119.32% |
| TOTAL EXPENSES | \$803,209,685 | \$832,304,221 | \$29,094,536 | 3.62% |
| PSAB Annual Surplus/(Deficit) before transfers | \$8,224,431 | \$8,560,808 | | |
| Less: Externally Appropriated Surplus | (14,642,917) | (15,780,039) | | |
| Less: Internally Appropriated Surplus | (210,000) | (210,000) | | |
| Plus: In-year transfers from Accumulated Surplus | 6,628,486 | 7,429,231 | | |
| Net Budget Balance | \$0 | \$0 | | |

**WATERLOO REGION DISTRICT SCHOOL BOARD
2022-23 BUDGET
EXPENSE FUNCTIONS**

| | 2021-22 Budget | 2022-23 Budget | Variance | % Change |
|---|----------------------|----------------------|--------------------|---------------|
| A. INSTRUCTION: CLASSROOM | | | | |
| Salaries & Benefits | \$547,284,795 | \$551,823,558 | \$4,538,763 | 0.83% |
| Supplies & Services | 21,602,356 | 23,949,785 | 2,347,429 | 10.87% |
| Contracts for Services | 6,237,945 | 7,274,035 | 1,036,090 | 16.61% |
| Amortization Expense | 5,030,981 | 7,253,522 | 2,222,541 | 44.18% |
| Less Minor Tangible Capital Assets | (7,096,600) | (7,823,323) | (726,723) | 10.24% |
| Total | \$573,059,477 | \$582,477,577 | \$9,418,100 | 1.64% |
| B. INSTRUCTION: ADMINISTRATION | | | | |
| Salaries & Benefits | \$57,457,480 | \$61,506,997 | \$4,049,517 | 7.05% |
| Supplies & Services | 1,591,671 | 1,904,176 | 312,505 | 19.63% |
| Contracts for Services | 176,609 | 256,288 | 79,679 | 45.12% |
| Transfers to Other Boards (e-Learning) | 41,000 | 41,000 | 0 | 0.00% |
| Less Minor Tangible Capital Assets | (120,900) | (296,190) | (175,290) | 144.99% |
| Total | \$59,145,860 | \$63,412,271 | \$4,266,411 | 7.21% |
| C. ADMINISTRATION & GOVERNANCE | | | | |
| Salaries & Benefits | \$13,787,444 | \$13,956,443 | \$168,999 | 1.23% |
| Supplies & Services | 1,868,769 | 2,227,315 | 358,546 | 19.19% |
| Utilities | 319,900 | 301,500 | (18,400) | -5.75% |
| Contracts for Service | 3,057,400 | 3,182,785 | 125,385 | 4.10% |
| Other | 36,269 | 36,269 | 0 | 0.00% |
| Capital - Ed. Centre Building Repairs | 210,000 | 210,000 | 0 | 0.00% |
| Amortization Expense | 529,269 | 909,526 | 380,257 | 71.85% |
| Less Tangible Capital Assets-Building | (210,000) | (210,000) | 0 | 0.00% |
| Less Minor Tangible Capital Assets | (71,700) | (319,087) | (247,387) | 345.03% |
| Total | \$19,527,351 | \$20,294,751 | \$767,400 | 3.93% |
| D. SCHOOL OPERATIONS | | | | |
| Salaries & Benefits | \$43,560,499 | \$41,056,808 | (\$2,503,691) | -5.75% |
| Supplies & Services | 7,603,844 | 9,821,636 | 2,217,792 | 29.17% |
| Utilities | 12,309,700 | 12,212,000 | (97,700) | -0.79% |
| Contracts for Service | 5,447,743 | 5,750,200 | 302,457 | 5.55% |
| Amortization Expense | 159,908 | 125,801 | (34,107) | -21.33% |
| Less Minor Tangible Capital Assets | (311,500) | (319,100) | (7,600) | 2.44% |
| Total | \$68,770,194 | \$68,647,345 | (\$122,849) | -0.18% |

...continued on next page

**WATERLOO REGION DISTRICT SCHOOL BOARD
2022-23 BUDGET
EXPENSE FUNCTIONS**

| | 2021-22 Budget | 2022-23 Budget | Variance | % Change |
|---|---------------------|---------------------|---------------------|----------------|
| E. CONTINUING EDUCATION | | | | |
| Salaries & Benefits | \$2,383,207 | \$3,109,081 | \$725,874 | 30.46% |
| Supplies & Services | 42,900 | 34,624 | (8,276) | -19.29% |
| Contracts for Service | 67,800 | 75,053 | 7,253 | 10.70% |
| Total | \$2,493,907 | \$3,218,758 | \$724,851 | 29.06% |
| F. TRANSPORTATION | | | | |
| Salaries & Benefits | \$905,181 | \$884,600 | (\$20,581) | -2.27% |
| Supplies & Services | 314,923 | 203,300 | (111,623) | -35.44% |
| Contracts for Service | 19,597,276 | 19,077,300 | (519,976) | -2.65% |
| Amortization Expense | 9,544 | 4,588 | (4,956) | -51.93% |
| Total | \$20,826,924 | \$20,169,788 | (\$657,136) | -3.16% |
| G. PUPIL ACCOMMODATION (OPERATING) | | | | |
| School Renewal | \$2,127,477 | \$2,156,641 | \$29,164 | 1.37% |
| CRVIS Infrastructure Program | 3,000,000 | | (3,000,000) | -100.00% |
| Instructional Facility Rentals | 1,768,875 | 1,804,547 | 35,672 | 2.02% |
| Debt Charges - Interest | 4,817,743 | 4,275,870 | (541,873) | -11.25% |
| Amortization Expense | 35,907,305 | 40,044,641 | 4,137,336 | 11.52% |
| Total | \$47,621,400 | \$48,281,699 | \$660,299 | 1.39% |
| H. OTHER | | | | |
| School Generated Funds | \$1,608,000 | \$7,145,000 | \$5,537,000 | 344.34% |
| Non-Operating: | 10,156,572 | 12,995,072 | 2,838,500 | 27.95% |
| Provision For Contingencies | 0 | 5,661,960 | 5,661,960 | 100.00% |
| Total | \$11,764,572 | \$25,802,032 | \$14,037,460 | 119.32% |
| TOTAL EXPENSE BUDGET | 803,209,685 | 832,304,221 | 29,094,536 | 3.62% |

APPENDIX D- 2022-23 Staffing

**WATERLOO REGION DISTRICT SCHOOL BOARD
2022-23 BUDGET
STAFFING COMPARISON**

| MINISTRY CATEGORIES | 2021-22 BUDGET | | | 2022-23 BUDGET | | | BUDGET VARIANCE |
|---|-----------------|-------------------|--------------|-----------------|-------------------|--------------|-----------------|
| | REGULAR PROGRAM | SPECIAL EDUCATION | TOTAL | REGULAR PROGRAM | SPECIAL EDUCATION | TOTAL | |
| Classroom Teachers -Elementary | 2,344 | 316 | 2,661 | 2,351 | 319 | 2,669 | 8 |
| Classroom Teachers -Secondary | 1,104 | 107 | 1,210 | 1,109 | 107 | 1,216 | 6 |
| Total Classroom Teachers | 3,448 | 423 | 3,871 | 3,460 | 425 | 3,885 | 14 |
| Teacher Assistants - Elementary* | 8 | 475 | 483 | 8 | 466 | 474 | (9) |
| Teacher Assistants - Secondary | 26 | 108 | 134 | 26 | 108 | 134 | 0 |
| Total Teacher Assistants (Educational Assistants) | 34 | 583 | 617 | 34 | 574 | 608 | (9) |
| Early Childhood Educators - Elementary | 317 | 0 | 317 | 360 | 0 | 360 | 43 |
| Student Support - Professionals, Para-Professionals & Technicians (e.g. Child & Youth Workers and Professional Student Services Personnel (PSSP)) | 202 | 161 | 362 | 215 | 164 | 379 | 17 |
| Library & Guidance Staff (Teachers & Library Clerks) | 171 | 0 | 171 | 171 | 0 | 171 | (0) |
| School Administration (Principals, VPs, Administrative Support Staff) | 471 | 3 | 474 | 475 | 3 | 478 | 4 |
| Coordinators and Consultants (Program coordinators & consultants and administrative support staff) | 60 | 29 | 89 | 84 | 27 | 111 | 22 |
| Continuing Education | 33 | 0 | 33 | 33 | 0 | 33 | (0) |
| Total Instructional Staff | 4,736 | 1,199 | 5,935 | 4,833 | 1,193 | 6,026 | 90 |
| Administration & Governance | 139 | 0 | 139 | 140 | 0 | 140 | 1 |
| Pupil Transportation** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| School Operations* | 624 | 0 | 624 | 581 | 0 | 581 | (43) |
| Non-Operating (Extended Day Program) | 92 | 6 | 98 | 115 | 9 | 124 | 26 |
| Total Non-instructional Staff | 856 | 6 | 862 | 837 | 9 | 846 | (16) |
| Grand Total Staff | 5,592 | 1,205 | 6,797 | 5,669 | 1,202 | 6,872 | 75 |

* Reduction is related to the elimination of temporary funding in 2022-23 (COVID, Support for Students Fund), and not a reduction in base budget FTE.

** 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- 2022-23 Capital Budget

| |
|---|
| Waterloo Region District School Board 2022-23 Capital Budget |
|---|

| Funding Source | 2021-22 Budget | 2022-23 Budget | Variance | % Change |
|---|---------------------|---------------------|-----------------------|-----------------|
| New Schools and Additions | \$16,057,248 | \$3,449,852 | (\$12,607,396) | (78.52%) |
| Committed Capital Projects | \$1,930,000 | \$1,435,721 | (\$494,279) | (25.61%) |
| School Condition Improvement | \$26,105,874 | \$32,561,332 | \$6,455,458 | 24.73% |
| Full Day Kindergarten | \$1,709,893 | \$128,563 | (\$1,581,330) | (92.48%) |
| School Renewal | \$8,204,698 | \$8,166,306 | (\$38,392) | (0.47%) |
| Education Development Charges | \$2,400,000 | \$16,400,000 | \$14,000,000 | 583.33% |
| Proceeds of Disposition | \$2,823,721 | \$2,500,000 | (\$323,721) | (11.46%) |
| Child Care Capital | \$8,086,898 | \$337,351 | (\$7,749,547) | (95.83%) |
| EarlyON Child and Family Centers | \$1,361,260 | | (\$1,361,260) | (100.00%) |
| Rural and Northern Education Fund | \$60,639 | \$62,653 | \$2,014 | 3.32% |
| COVID-19 Resilience Infrastructure Stream (CVRIS) | \$11,231,600 | \$1,510,000 | (\$9,721,600) | (86.56%) |
| Minor Tangible Capital Assets | \$7,600,700 | \$8,757,700 | \$1,157,000 | 15.22% |
| Other | \$313,000 | | (\$313,000) | (100.00%) |
| TOTAL | \$87,885,531 | \$75,309,478 | (\$12,576,053) | (14.31%) |
| Expenditure | | | | |
| Buildings (new, additions, & renewal) | \$76,199,192 | \$46,489,125 | (\$29,710,067) | (38.99%) |
| Land | \$2,400,000 | \$16,400,000 | \$14,000,000 | 583.33% |
| Land Improvements | \$1,025,000 | \$3,500,000 | \$2,475,000 | 241.46% |
| Leasehold Improvements | | | \$0 | 0.00% |
| Moveable Assets | \$8,261,339 | \$8,920,353 | \$659,014 | 7.98% |
| TOTAL | 87,885,531 | 75,309,478 | (\$12,576,053) | (14.31%) |

**Waterloo Region District School Board
2022-23 Summary of Capital Budget**

| New Capital Priorities | 2022-23 Projects | 2022-23 Additions | Land Purchases |
|--|---|-----------------------------------|--|
| New South Kitchener PS (\$0.72M) | School Renewal Projects(\$8.17M) | Laurelwood Addition PS (\$0.19M) | Land Acquisition (\$16.40M) |
| New Southeast Cambridge PS (\$1.35M) | School Condition Improvement (\$32.56M) | Manchester Gym Addition (\$1.22M) | 2022-23 Minor Capital Assets Computer, Vehicle and Equipment (\$8.76M) |
| S. Breslau-Hopewell Crossing (\$1.66M) | Proceeds of Disposition (\$2.50M) | | |
| | Education Centre Renewal (\$0.21M) | | |
| | Rural & Northern Education (\$0.06M) | | |
| | COVID-19 Resilience Infrastructure Stream (CVRIS) (\$1.51M) | | |