

**MARCH 18, 2024**

**WATERLOO REGION DISTRICT SCHOOL BOARD  
NOTICE AND AGENDA**

A Committee of the Whole meeting of the Waterloo Region District School Board will be held in the Boardroom, Building 2, 51 Ardelt Avenue, Kitchener, Ontario, on **Monday, March 18, 2024, at 7:00 p.m.**

**AGENDA**

**Call to Order**

**O Canada**

**Approval of Agenda**

**Celebrating Board Activities/Announcements**

Student Trustee Announcement

Trustees C. Johnson / M. Radlein

**Declarations of Pecuniary Interest**

**Delegations**

Marwan Abu-daka - Censorship of Palestinian Students

Akbar Arkani - Palestinian Issues within the WRDSB

Elaine Scharlach - Response to Question posed by Trustee Ramsay Re: Delegation Process

David Todor - Motion to Amend Board Policy 3004

**Staff Follow Up**

**Policy and Governance**

**Reports**

01 Major Capital Projects Quarterly Update

G. Shantz / R. Dallan

04 Interim Financial Report and Forecast

N. Landry

18 Ad Hoc Air Quality Policy Committee Update

G. Shantz

**Board Reports**

21 OPSBA Call for Policy Resolutions and Constitutional Amendments

Trustee S. Piatkowski

25 Motion: Amend Policy - 3004 Holding of Public Meetings

Trustee C Watson

**Question Period (10 minutes)**

**Future Agenda Items (Notices of Motion to be referred to Agenda Development Committee)**

**Adjournment**

Questions relating to this agenda should be directed to  
Stephanie Reidel, Manager of Corporate Services  
519-570-0003, ext. 4336, or [Stephanie\\_Reidel@wrdsb.ca](mailto:Stephanie_Reidel@wrdsb.ca)



# Report to Committee of the Whole

March 18, 2024

## **Subject: Major Capital Projects Quarterly Update Report**

### **Recommendation**

*This report is for the information of the Board.*

### **Status**

Current capital projects with budgets greater than \$2.5M are outlined in Appendix A and are presented with dashboard symbols to indicate the project status relative to the schedule, budget, and scope. Significant milestones, along with basic project statistics, are also presented. All projects are proceeding through their stages with the following comments.

As mentioned in previous reports we continue to see construction cost estimates exceeding benchmark funding provided by the Ministry of Education. Once we reach 80 percent design for each project, we finalize third-party Cost Consultant Reports and submit an approval to proceed (ATP) to the Ministry. We will be in a position to tender the project once the Ministry approves the additional funding allocations and we receive site plan approval and building permit from the relevant municipality.

These cost escalations are attributable to global commodity price increases for fuel and construction materials used to build our schools.

### **Laurelwood**

For the Laurelwood addition, we now are confident, having navigated successfully through winter construction, that the addition will be occupiable in September 2024

### **South Kitchener**

For the new school in South Kitchener, we continue to await the Site Plan Approval and Building Permit from the City of Kitchener. Once we receive these approvals, we will be able to tender the project and secure a contractor.

### **Background**

The major capital projects listed in Appendix A have been funded by the Ministry and approved by the Board of Trustees.

### **Financial implications**

The major capital projects listed in Appendix A have all received Ministry funding approval. As we progress through the design and construction phases of each project,

additional funding may be required due to price escalations for both supplies and services; staff will continue to submit requests to the Ministry for additional funding as required.

### **Communications**

Facility Services staff have consulted with the Ministry of Education, administration, contractors, architects, Financial Services, municipalities, various internal committees and the Board of Trustees regarding the stages of approval, design, construction and budget approvals.




Prepared by: Graham Shantz, Associate Director  
Nick Landry, Superintendent Business Services and Treasurer of the Board  
Ron Dallan, Manager of Capital Projects  
in consultation with Leadership Council

**Major Capital Projects  
Quarterly Update Report  
March 18 2024**

Project	Stage		Scope	Board Approval	Ministry Approval	Site Acquisition Complete	Site Encumbrances	Architect	Site Plan Approval	Bldg Permit	Tender Awarded	Project Budget	Classes Begin
P.S. Breslau-Hopewell Crossing (new)	Design		New School	16-Sep-19	23-Nov-21	Yes	No	K+ Architects	No	No	No	\$16,552,917	TBA
P.S. in South Kitchener (new)	ATP Approved by Ministry		New School	16-Sep-19	31-Mar-20	Yes	No	Walter Fedy Partnership	No	No	No	\$25,092,850	TBA
P.S. in South East Cambridge (new)	ATP Submitted to Ministry		New School	9-May-16	21-Nov-16	Yes	No	JP Thomson Architects	No	No	No	\$13,503,269	TBA
Laurelwood P.S. (addition)	In Construction		Addition	16-Sep-19	20-Oct-20	NA	No	Hossack and Assoc.	Yes	Yes	Yes	\$6,421,759	September 2024

Major Capital Projects are those greater than \$2.5M total project cost.

**Dashboard Definitions**

On schedule, on budget, within scope.	
Schedule, budget or scope concerns.	
Schedule delays, budget creep, or quality concerns.	



# Report to Committee of the Whole

March 18, 2024

## Subject: 2023-2024 Interim Financial Report and Forecast

### Recommendation

*This report is for the information of the Board.*

### Status

The Board of Trustees (Board) approved the 2023-24 operating budget on [June 19, 2023](#), and at that time the expected in-year deficit was \$6.32M, or 0.75% of operating revenues. This planned deficit is less than 1% of the board's operating revenues and therefore, the board is compliant with ministry requirements.

The development of the Waterloo Region District School Board's (WRDSB) 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 (Grants for Student Needs) and Initiatives
- Compliance with the Education Act and Public Sector Accounting Board Standards (PSAB)
- The board's underlying financial position (accumulated surplus/ deficit); and,
- The board's [strategic plan and operational goals](#).

All budgets include inherent challenges and risks. The objective of staff is to implement measures to mitigate the risk to the board and the impact on staff and students. The following are a list of risks and challenges that staff will closely monitor.

- Staff replacement costs (short-term sick leave)
- Enrolment fluctuations
- Forecasting utility fluctuations
- Ministry announcements

The information in this report is based on financial results up to February 29, 2024 (Q2). The forecast for the 2023-24 school year remains an in-year deficit (\$10.68M), but the forecasted deficit is higher than the deficit forecasted as part of the original budget. The increase in the deficit forecast is attributed to higher utilization of short-term sick leave, increasing our expenditure forecast for supply staff costs by \$4.1M (17.8%).

There are several variables that could impact our financial position over the next six months, including changes in enrolment, utilities, staffing (vacancies), professional development and supply staff costs. Staff will continue to monitor expenditures across all areas of the board's operations and will provide another update in June 2024.

## Key Budget Risks

As noted in the presentation to Trustees on [June 19, 2023](#), the 2023-24 budget was developed using the most current information available at that time. In terms of key assumptions and risk areas, the following represent factors which may impact the year-end results.

### Revenues

As part of the [Q1 report](#), material variances were identified and discussed for the following areas: Student Enrolment and Extended Day Program. No further adjustments in these areas have been identified, so they are not addressed within this report.

No additional variances have been identified as part of the Q2 report.

### Expenditures

As part of our [Q1 report](#) we provided information to explain expenditure changes for Classroom Teachers, School Operations and Other Non-operating expenses. No material variances have been identified subsequent to the [Q1 report](#) for these areas, so they are not specifically addressed below.

- Supply Staff
  - In-year change: Utilization of short-term sick leave has continued to outpace the prior year actuals, leading staff to forecast that expenses for supply staff will exceed the original budget forecast by \$4.1M, or 17.8%.
  - Impact: The financial pressure from short-term supply costs will have a negative impact on the boards overall financial position for the 2023-2024 school year and will increase the in-year deficit to over one per cent of the board's operating revenue.

The table below shows the increases in our supply staff budget over the past seven years and the actual expenditures incurred each year.

Budget vs. Expenditure Summary: Supply Staff Costs (Teachers, DECEs, EAs)							
	2017-18	2018-19	2019-20*	2020-21*	2021-22	2022-23	2023-24**
Budget	\$18,404,100	\$20,854,500	\$21,033,800	\$22,587,200	\$22,990,100	\$23,118,330	\$23,225,050
Expense	\$20,473,919	\$21,025,105	\$15,591,909	\$19,236,721	\$24,066,680	\$25,266,038	\$27,347,892
In-year Variance	(\$2,069,819)	(\$170,605)	\$5,441,891	\$3,350,479	(\$1,076,580)	(\$2,147,708)	(\$4,122,842)

\* - Pandemic school years; school closures resulted in minimal (if any) supply costs being incurred for duration of closure.  
 \*\* - Forecast of our year-end position based on expenses incurred up to Feb 28, 2024.

It should also be noted that through the Grants for Student Needs (GSN), the board receives approximately \$11.0M in funding to cover short-term supply staff expenses (Teachers and DECEs); for 2023-24, this means that our budget for these expenditures exceeds our funding by approximately \$15.0M (see table below).

GSN Funding for Supply Staff 2023-24				
Grade Cohort	Average Daily Enrolment	Supply Teacher Benchmark	Supply DECE Benchmark	GSN Funding
JK-SK	8,533	\$171.41	\$98.36	\$2,301,947
Gr 1 to 3	13,375	\$171.41		\$2,292,609
Gr 4 to 8	22,793	\$171.41		\$3,906,914
Gr 9-12	20,178	\$125.38		\$2,529,918
2023-24 Funding for Supply Staff (Teachers and DECEs)				\$11,031,388
2023-24 Expense Forecast (Teachers and DECEs only)				\$26,062,827
Funding Shortfall				(\$15,031,439)

- Strategy: Staff will continue to monitor sick-time utilization and expenditures throughout the year and will provide further updates should the trend noted above materially change. As noted in the [2023-24 budget report \(P18\)](#), staff are taking some initial steps to implement measures to better support employee wellness; this includes enhanced efforts to monitor and support staff in areas where short-term sick leave utilization exceed board and industry averages. That being said, short-term sick leave represents a significant financial and operational risk to the Board and staff will need to renew their efforts to address short-term sick leave through the development of a robust attendance support and management plan.

## Background

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 Board plays a key role in the budget process, ensuring that funding is aligned with the WRDSB's strategic priorities and legislative requirements.

In an effort to support the Board in fulfilling their fiduciary duties, staff provide quarterly financial updates on in-year spending forecasts relative to the budget. These updates identify potential risks and opportunities that may be on the horizon, as well as the strategies staff have in place to address the identified items. These actions are intended to support the Board in making evidence-based decisions and fulfilling their governance responsibilities.

Under the [Education Act, R.S.O. 1990, s.230](#), school boards are required to submit a balanced budget ensuring that total expenditures are equal to, or less than, total revenue. However, there are circumstances where an in-year deficit is permissible if there were prior surpluses available (referenced as accumulated surplus).

The use of accumulated surplus is limited to ensure that this action does not place the board at undue financial risk. The use of accumulated surplus is limited to the lesser of:

- the board's accumulated surplus for the preceding year, and;
- one per cent of the board's operating revenue

**Financial Implications**

No Financial implications.

**Communications**

Financial Services will work with our communications department to ensure that financial information is readily available to the public via our corporate website.

Prepared by: Wenqi Zhou, Manager, Budget Services  
Connie Donnelly, Manager, Accounting Services  
Miruna Armellini, Controller of Financial Services  
Nick Landry, Superintendent of Business Services & Treasurer  
in consultation with Leadership Council



## APPENDIX A

<b>2023-2024 Interim Financial Report (Second Quarter- December 1, 2023-February 29, 2024)</b>				
<b>SUMMARY OF FINANCIAL RESULTS</b>				
<b>(000's)</b>				
	<b>Budget</b>	<b>Forecast</b>	<b>In-Year Change</b>	
			<b>\$</b>	<b>%</b>
<b>Revenue</b>				
Provincial Grants-GSN	\$774,698	\$771,897	(\$2,801)	(0.4%)
Revenue transferred from/(to) deferred revenue	(1,974)	(916)	1,059	(53.6%)
Other Grants	9,393	10,341	948	10.1%
Other Revenue	38,355	39,654	1,300	3.4%
School Generated Funds	8,780	8,972	192	2.2%
Transferred from DCC**	42,994	42,999	5	0.0%
Transferred to DCC**	(16,409)	(16,409)	-	0.0%
<b>Total Revenue</b>	<b>\$855,837</b>	<b>\$856,539</b>	<b>\$702</b>	<b>0.1%</b>
<b>Expenses</b>				
Instruction	\$651,005	\$648,470	(\$2,535)	(0.4%)
Administration	18,122	18,745	623	3.4%
Transportation	23,326	23,272	(54)	(0.2%)
School Operations & Maintenance	69,100	69,305	205	0.3%
Pupil Accom/Renewal/Debt/Non-operating	59,780	59,646	(134)	(0.2%)
Amortization	806	806	-	0.0%
ARO	3,111	3,454	343	11.0%
School Generated Funds	8,780	8,972	192	2.2%
Provision for Contingency	14,334	21,079	6,745	47.1%
<b>Total Expenses</b>	<b>\$848,364</b>	<b>\$853,749</b>	<b>\$5,385</b>	<b>0.6%</b>
<b>Surplus/(Deficit)</b>	<b>\$7,473</b>	<b>\$2,790</b>	<b>(\$4,683)</b>	<b>(62.7%)</b>
<b>Changes in Revenue</b>				
<ul style="list-style-type: none"> <li>- Provincial Grants-Decrease in enrolment, Teacher/DECE Qualifications and Experience Grant;</li> <li>- Deferred Revenue- Changes are related to net transfers for School Renewal, Temporary Accommodation, Targeted Student Supports, Indigenous Education, Mental Health, Support for Students, Internal Audit, Library, ABA Training and SEA;</li> <li>- Other Grants- Increase related deferred revenue brought into revenue as part of the revised estimates budget;</li> <li>- Other Revenue- Increase due to projected increase in extended day revenues, Interest revenue and insurance proceeds.</li> </ul>				
<b>Change in Expenditures</b>				
<ul style="list-style-type: none"> <li>- Instruction- Decrease teachers and DECEs due to lower enrolment compared to budget;</li> <li>- Administration- Matched the Regional Internal Audit expense to the deferred revenue as the team has transferred to Hamilton Wentworth.</li> </ul>				
**DCC - Deferred Capital Contributions				

DETERMINATION OF ANNUAL OPERATING SURPLUS		(000s)	
	Budget	Forecast	
<b>PSAB Surplus/(Deficit) (from above)</b>	\$7,473	\$2,790	
<b>LESS: Internally Appropriated</b>			
Committed Capital Projects			
<b>Sub-Total: In-Year Appropriations</b>	-	-	
Committed capital projects	114	109	
<b>Total: Internally Appropriated</b>	<b>114</b>	<b>109</b>	
<b>Less: Unavailable for Compliance</b>			
PSAB Adjustments	(17,586)	(17,595)	
<b>Total Adjustments</b>	<b>(17,473)</b>	<b>(\$17,486)</b>	
In-year unappropriated Operating Surplus/(Deficit)	(\$9,999)	(\$14,695)	
Committed capital projects annual amortization	536	536	
Asset Retirement Obligations	3,111	3,454	
Committed sinking fund interest	24	24	
<b>ANNUAL Unappropriated Operating Surplus/(Deficit)</b>	<b>(\$6,328)</b>	<b>(\$10,681)</b>	

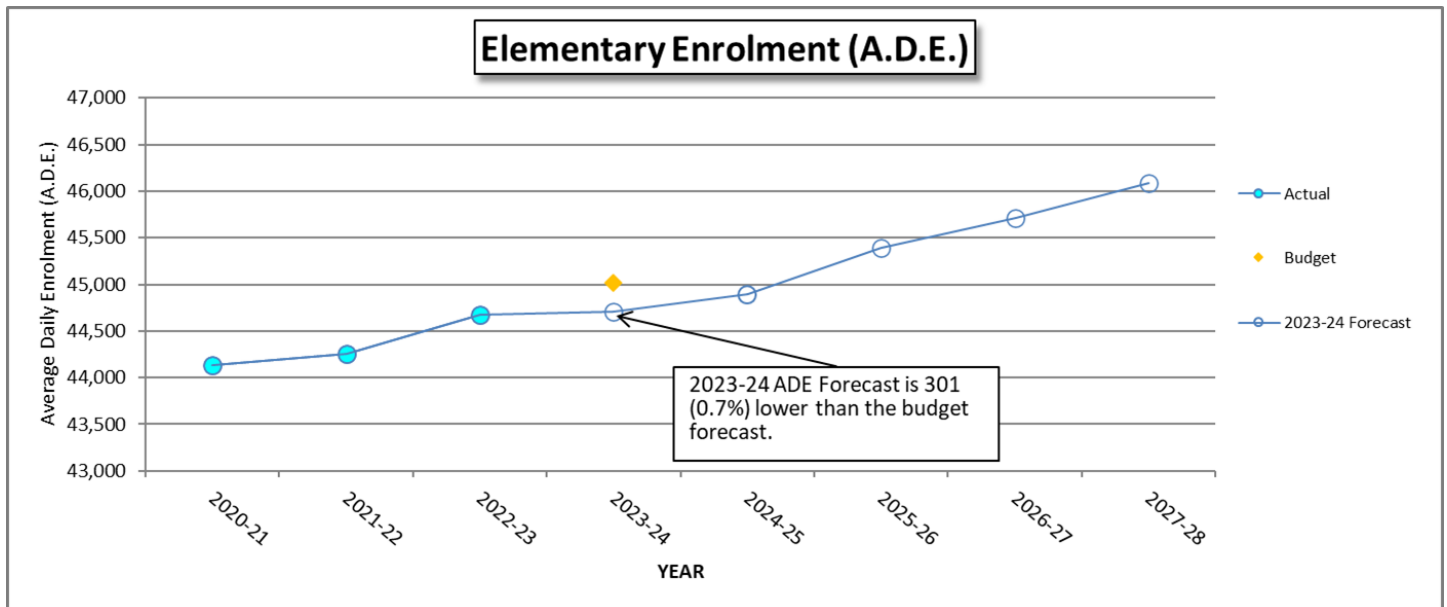
SUMMARY OF CAPITAL TO BE FINANCED		(000's)	
	Budget	Forecast	
<b>Funding</b>			
New Building and Additions	\$25,358	\$25,358	
Child Care Capital	2,528	2,528	
School Condition Improvement	31,500	31,500	
Full Day Kindergarten	836	836	
Renewal	8,500	8,500	
Education Development Charge (EDC)	17,475	17,475	
Proceeds of Disposition	400	400	
Minor Tangible Capital Assets	7,842	7,842	
Rural and Norther Education	67	67	
COVID-19 Resilience Infrastructure Steam (CVRIS)	900	638	
Other	210	210	
<b>Total Capital by Funding Source</b>	<b>\$95,615</b>	<b>\$95,353</b>	
<b>Expenditure</b>			
Buildings (new, additions & renewal)	\$64,942	\$64,679	
Land	17,475	17,475	
Land Improvements	4,200	4,200	
Leasehold Improvements	0	0	
Moveable Assets	8,999	8,999	
<b>Total Capital Expenditure</b>	<b>\$95,615</b>	<b>\$95,353</b>	

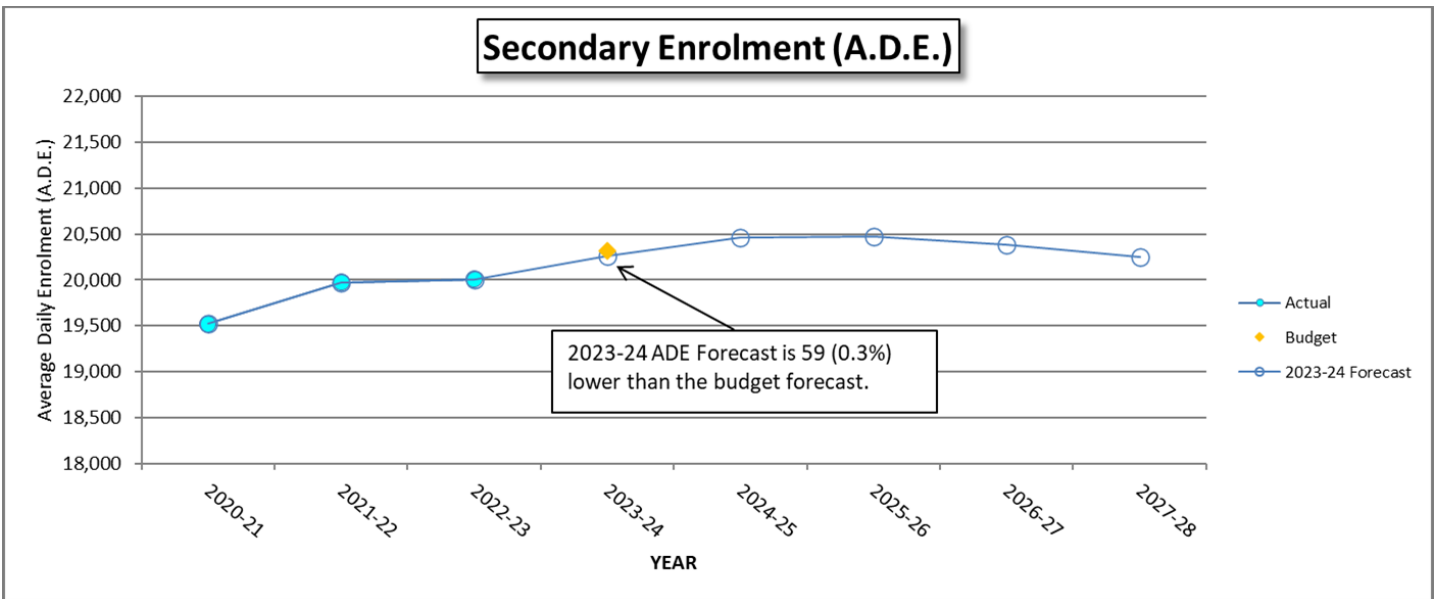
**SUMMARY OF ENROLMENT**

ADE	Budget	Forecast	In-Year Change	
			#	%
<b>Elementary</b>				
JK	4,196	4,014	(182)	-4.3%
SK	4,515	4,519	4	0.1%
Grade 1-3	13,502	13,375	(127)	-0.9%
Grade 4-8	22,788	22,793	5	0.0%
Other Pupils (International)	12	12	-	
<b>Total Elementary</b>	<b>45,014</b>	<b>44,713</b>	<b>(301)</b>	<b>-0.7%</b>
<b>Secondary</b>				
Pupils of the Board <21	20,238	20,178	(60)	-0.3%
High Credit Pupils	19	20	1	4.8%
Pupils of the Board >21	9	9	(0)	-2.9%
Other Pupils (International)	50	50	-	0.0%
<b>Total Secondary</b>	<b>20,316</b>	<b>20,257</b>	<b>(59)</b>	<b>-0.3%</b>
<b>Total</b>	<b>65,330</b>	<b>64,969</b>	<b>(361)</b>	<b>-0.6%</b>

**Highlights of Changes in Enrolment:**

- Decrease in the elementary panel is concentrated in JK and grades 1-3
- The enrolment forecast is based on actual Oct 31 results, and projected March 31st results. The forecast should be considered volatile until March 31st enrolment is confirmed





**SUMMARY OF STAFFING**

FTE	Budget	Actual October 31st	In-Year Change	
			#	%
<b>Instruction</b>			-	
Classroom Teachers	3,968.59	3,928.96	(39.63)	-1.0%
Non-Classroom	2,130.02	2,044.30	(85.72)	-4.0%
<b>Total Instruction</b>	<b>6,098.61</b>	<b>5,973.26</b>	<b>(125.35)</b>	<b>-2.1%</b>
<b>Non-Instruction</b>	<b>867.34</b>	<b>848.90</b>	<b>(18.44)</b>	<b>-2.1%</b>
<b>Total</b>	<b>6,965.95</b>	<b>6,822.16</b>	<b>(143.79)</b>	<b>-2.1%</b>

**Highlights of Changes in Staffing:**

- Decrease is the net impact of lower enrolment and adjustments for unallocated positions which were budgeted for but will not be deployed.
- Variance for non-instructional due to vacancies.

2023-2024 Interim Financial Report (Second Quarter- December 1, 2023-February 29, 2024)					
PUBLIC SECTOR ACCOUNTING BOARD (PSAB) REVENUES					
	Budget	Forecast	\$ Increase (Decrease)	% Increase (Decrease)	Material Variance Note
<b>Provincial Grants for Student Needs</b>					
Pupil Foundation	\$380,278,304	\$377,958,197	(\$2,320,107)	(0.61%)	1
School Foundation	\$48,039,151	\$47,831,014	(208,137)	(0.43%)	1
Special Education	\$97,795,752	\$97,414,282	(381,470)	(0.39%)	1
Language Allocation	\$22,408,053	\$23,451,815	1,043,762	4.66%	1
Rural and Northern Education Allocation	66,555	\$66,555	-	0.00%	
Learning Opportunities	9,580,109	\$9,612,106	31,997	0.33%	
Continuing Education	1,640,337	\$1,522,523	(117,814)	(7.18%)	
Teacher Q&E	73,041,801	\$72,771,225	(270,576)	(0.37%)	2
New Teacher Induction Program (NTIP)	294,737	\$231,096	(63,641)	(21.59%)	
ECE Q&E	4,431,859	\$4,341,221	(90,638)	(2.05%)	2
Transportation	20,171,085	\$20,246,741	75,656	0.38%	1
Admin and Governance	18,085,444	\$18,018,414	(67,030)	(0.37%)	1
Trustees' Association Fee	58,745	\$58,745	-	0.00%	
School Operations	67,899,673	\$67,539,023	(360,650)	(0.53%)	1
Community Use of Schools	854,429	\$854,429	-	0.00%	
Declining Enrolment	-	\$0	-	0.00%	
Temporary accomodation - relocation and leasing	1,513,233	\$1,513,233	-	0.00%	
Indigenous Education	3,306,589	\$3,288,697	(17,892)	(0.54%)	1
Mental Health and Well-Being	3,141,362	\$3,130,450	(10,912)	(0.35%)	1
School Renewal	10,415,839	\$10,375,538	(40,301)	(0.39%)	1
Approved Debt	104,872	\$104,872	-	0.00%	
Debt Charges-Interest Portion	4,280,163	\$4,280,163	-	0.00%	
Supports for Students Fund	6,410,813	\$6,410,813	-	0.00%	
Program Leadership Grant	1,008,213	\$1,004,963	(3,250)	(0.32%)	
Restraint Savings	(129,030)	(\$129,030)	-	0.00%	
<b>Total Provincial Grants for Student Needs (GSN)</b>	<b>\$774,698,088</b>	<b>\$771,897,085</b>	<b>(\$2,801,003)</b>	<b>(0.36%)</b>	
<b>Amortization of Deferred Capital Contributions</b>	<b>\$42,993,831</b>	<b>\$42,998,503</b>	<b>\$4,672</b>	<b>0.01%</b>	
<b>Legislative Grants transferred from/(to) Deferred Revenue</b>	<b>(\$1,974,158)</b>	<b>(\$915,575)</b>	<b>\$1,058,583</b>	<b>(53.62%)</b>	
<b>Other Grants</b>	<b>\$9,392,918</b>	<b>\$10,341,074</b>	<b>\$948,156</b>	<b>10.09%</b>	
<b>Non Grant Revenue</b>					
Fees	\$1,128,000	\$1,128,000	\$0	0.00%	
Transportation Recoveries	125,500	125,500	\$0	0.00%	
Rental Revenue	2,107,300	2,107,300	\$0	0.00%	
Education Development Charge	17,475,000	17,475,000	\$0	0.00%	
Extended Day Program	13,553,900	14,085,000	\$531,100		4
Interest Revenues	660,500	1,100,000	\$439,500		5
Other Revenue	3,304,540	3,633,540	329,000	9.96%	6
<b>Non Grant Revenue</b>	<b>\$38,354,740</b>	<b>\$39,654,340</b>	<b>\$1,299,600</b>	<b>3.39%</b>	
<b>School Generated Funds Revenue</b>	<b>\$8,780,000</b>	<b>\$8,972,105</b>	<b>\$192,105</b>	<b>2.19%</b>	
<b>Grants Transferred to Deferred Capital Contributions</b>	<b>(16,408,555)</b>	<b>(16,408,555)</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Total PSAB Revenues</b>	<b>\$855,836,864</b>	<b>\$856,538,977</b>	<b>\$702,113</b>	<b>0.08%</b>	

**EXPLANATIONS OF MATERIAL GRANT VARIANCES**

- 1) Projected enrolment variance compared to budget
- 2) Placement on grid of Teachers/DECEs is different than the budget forecast based on actual years of experience and qualifications
- 3) Net impact of projected changes in other revenue streams (extended day)
- 4) Increase in interest revenue as result of higher interest rates
- 5) Insurance proceeds received for claims

**2023-2024 Interim Financial Report (Second Quarter- December 1, 2023-February 29, 2024)**

**OTHER GRANT REVENUE- INCLUDING PROGRAM AND PARTNERSHIPS FUNDING (PPF)**

	Budget	Forecast	Variance	Material Variance Note
De-streaming Implementation Supports	90,400	90,374	(26)	
Digital Math Tools	474,800	474,790	(10)	
Early Reading Enhancements: Reading Screening Tools	410,000	409,953	(47)	
Education Staff to Support Reading Interventions	1,969,700	1,969,738	38	
Entrepreneurship Education Pilot Projects	30,000	30,000	0	
Experiential Learning-Guidance Teacher Counsellors	78,600	78,600	0	
Graduation Coach for Black Students	114,257	114,713	456	
Health Resources, Training and Supports	34,600	34,600	0	
Human Rights and Equity Advisors	170,400	170,400	0	
Identity-Based Data Collection, Analysis & Use			0	
Keeping Students in School			0	
Learn and Work Bursary	22,000	22,000	0	
Licenses for Reading Intervention	266,600	266,557	(43)	
Math AQ Subsidy	0	97,500	97,500	1
Math Facilitators	714,000	714,000	0	
Math Leads	166,600	166,636	36	
Mental Health Strategy Supports-Emerging Needs			0	
Professional Assessments & Evidence Based Reading	234,600	234,552	(48)	
Removing Barriers for Students with Disabilities	0	40,000	40,000	1
Skills Trade Bursary	19,000	19,000	0	
Special Education Educator Additional Qualification Subsidy	23,400	23,400	0	
Staffing to Support De-Streaming and Transition to High School	3,196,103	3,196,103	0	
Summer Learning for Students with Special Education Needs	219,700	0	(219,700)	2
Summer Mental Health Supports	277,000	0	(277,000)	2
<b>Total PPF Grants</b>	<b>\$8,511,760</b>	<b>\$8,152,916</b>	<b>(\$358,844)</b>	
<b>Other Grants</b>				
Literacy & Basic Skills (LBS)	370,900	370,900	0	
Ontario Youth Apprenticeship Program (OYAP)	395,023	395,023	0	
Other EDU Grants- Amounts from Deferred Revenue	115,235	1,422,235	1,307,000	3
<b>Total Other Grants</b>	<b>\$9,392,918</b>	<b>\$10,341,074</b>	<b>\$948,156</b>	

**EXPLANATIONS OF MATERIAL GRANT VARIANCES**

- 1) These grants were announced after the 23/24 budget was completed.
- 2) Summer Learning programs announced as part of the 2023-24 budget were designated to support summer programs offered during the summer of 2023. Funding to support programs offered during the summer of 2024 have not yet been announced.
- 3) 2023-2024 support for student funds amount brought into revenue (\$1,222,235) and prior year PPFs to be spent in 23/24.

2023-2024 Interim Financial Report (Second Quarter- December 1, 2023-February 29, 2024)					
PUBLIC SECTOR ACCOUNTING BOARD (PSAB) EXPENSES					
	Budget	Forecast	In-Year Change		Material Variance Note
			#	%	
<b>OPERATING</b>					
<b>Classroom</b>					
Classroom Teachers	\$431,748,654	\$426,923,683	(\$4,824,971)	(1.1%)	1
Supply Staff	\$23,225,050	\$27,347,892	\$4,122,842	17.8%	2
Teacher Assistants	\$36,783,377	\$36,900,704	\$117,327	0.3%	
Early Childhood Educator	\$21,635,980	\$19,061,030	(\$2,574,950)	(11.9%)	3
Textbooks and Classroom Supplies	\$14,069,892	13,603,477	(\$466,415)	(3.3%)	
Computers	\$3,070,300	3,070,300	\$0	0.0%	
Professionals & Paraprofessionals	\$34,006,965	\$33,776,427	(\$230,538)	(0.7%)	
Library & Guidance	\$14,209,910	\$14,252,854	\$42,944	0.3%	
Staff Development	\$3,154,717	\$3,091,076	(\$63,641)	(2.0%)	
Department Heads	\$1,504,000	\$1,504,000	\$0	0.0%	
Principal and Vice-Principals	\$30,244,559	\$31,526,259	\$1,281,700	4.2%	4
School Secretaries & Office Supplies	\$16,812,871	\$16,744,647	(\$68,224)	(0.4%)	
Teacher Consultants	\$11,728,034	\$11,721,775	(\$6,259)	(0.1%)	
Continuing Education	\$2,786,050	\$2,921,119	\$135,069	4.8%	
Instruction-Amortization	\$6,024,375	6,024,375	\$0	0.0%	
<b>Sub-Total Instruction Expenses</b>	<b>\$651,004,734</b>	<b>\$648,469,618</b>	<b>(\$2,535,116)</b>	<b>(0.4%)</b>	
<b>Other Expenses</b>					
Board Administration	\$18,121,742	\$18,745,116	\$623,374	3.4%	5
School Operations	\$69,100,027	\$69,304,779	\$204,752	0.3%	
Transportation	\$23,325,700	\$23,271,556	(\$54,144)	(0.2%)	
Amortization	\$806,196	806,196	\$0	0.0%	
<b>Sub-Total Other Expenses</b>	<b>\$111,353,665</b>	<b>\$112,127,647</b>	<b>\$773,982</b>	<b>0.7%</b>	
<b>TOTAL OPERATING EXPENSE</b>	<b>\$762,358,399</b>	<b>\$760,597,265</b>	<b>(\$1,761,134)</b>	<b>(0.2%)</b>	
<b>NON-OPERATING</b>					
<b>Pupil Accommodation/Renewal/Debt</b>					
School Renewal	\$1,915,839	\$1,915,839	\$0	0.0%	
Debt Charges	\$3,800,649	3,800,649	\$0	0.0%	
Other Pupil Accommodation	\$1,509,900	1,509,900	\$0	0.0%	
Other Non-Operating Expenses	\$15,683,772	15,549,923	(\$133,849)	(0.9%)	
Amortization	\$36,870,108	36,870,108	\$0	0.0%	
<b>Total Pupil Accommodation Expense</b>	<b>\$59,780,268</b>	<b>\$59,646,419</b>	<b>(\$133,849)</b>	<b>(0.2%)</b>	
<b>School Generated Funds</b>	<b>\$8,780,000</b>	<b>\$8,972,105</b>	<b>\$192,105</b>	<b>2.2%</b>	
<b>ARO</b>	<b>\$3,111,258</b>	<b>\$3,454,315</b>			
<b>Provision for Contingencies</b>	<b>\$14,333,720</b>	<b>\$21,078,711</b>	<b>\$6,744,991</b>	<b>47.1%</b>	
<b>TOTAL EXPENSES</b>	<b>\$848,363,645</b>	<b>\$853,748,815</b>	<b>(\$1,702,878)</b>	<b>(0.2%)</b>	



**EXPLANATIONS OF MATERIAL VARIANCES**

- 1) Decrease teachers 43.5 FTE due to lower than budget enrolment.
- 2) Supply costs are projected to be over budget by \$4.1M.
- 3) Decrease DECEs 44.0 FTE due to lower than budget enrolment.
- 4) Update costing to reflect actual salaries.
- 5) The Regional Internal Audit team relocated to Hamilton-Wentworth DSB; as a result, all deferred revenue needs be transferred to HWDSB. The expenditures have been aligned with the deferred revenue that was brought into revenue.

**2023-2024 Interim Financial Report (Second Quarter- December 1, 2023-February 29, 2024)**

**Risk Assessment**

<b>PUBLIC SECTOR ACCOUNTING BOARD (PSAB) EXPENSES</b>	<b>Actual to Feb 29, 2024</b>	<b>% of Budget Spent</b>	<b>Actual to Feb 28, 2023</b>	<b>% of Actual Spent</b>	<b>Note</b>
<b>OPERATING</b>					
<b>Classroom</b>					
Classroom Teachers	225,383,085	52.20%	221,575,087	52.58%	
Supply Staff	13,499,859	58.13%	12,501,918	49.48%	2
Teacher Assistants	20,547,701	55.86%	21,102,079	56.85%	
Early Childhood Educator	10,603,310	49.01%	10,286,889	56.50%	
Textbooks and Classroom Supplies	7,642,312	54.32%	7,000,667	48.10%	
Computers	2,758,647	89.85%	1,915,923	56.61%	1
Professionals & Paraprofessionals	16,552,659	48.67%	17,675,964	51.58%	
Library & Guidance	7,521,302	52.93%	7,499,065	52.40%	
Staff Development	1,882,325	59.67%	1,890,313	49.49%	1
Department Heads	800,269	53.21%	815,119	53.48%	
Principal and Vice-Principals	16,725,884	55.30%	16,815,957	52.39%	
School Secretaries & Office Supplies	8,684,580	51.65%	8,792,452	51.92%	
Teacher Consultants	5,650,821	48.18%	6,423,402	49.43%	
Continuing Education	617,074	22.15%	813,306	29.10%	
Instruction-Amortization	-	0.00%	-		
<b>Sub-Total Instruction Expenses</b>	<b>\$338,869,828</b>	<b>52.59%</b>	<b>\$335,108,141</b>	<b>51.77%</b>	
<b>Other Expenses</b>					
Board Administration	9,703,817	53.55%	10,858,128	51.63%	
School Operations	33,256,005	48.13%	33,479,662	46.82%	
Transportation	13,917,595	59.67%	13,002,636	59.32%	
Amortization	-	0.00%	-		
<b>Sub-Total Other Expenses</b>	<b>\$56,877,417</b>	<b>50.73%</b>	<b>\$57,340,426</b>	<b>49.56%</b>	
<b>TOTAL OPERATING EXPENSE</b>	<b>\$395,747,245</b>	<b>52.31%</b>	<b>\$392,448,567</b>	<b>51.43%</b>	
<b>NON-OPERATING</b>					
<b>Pupil Accommodation/Renewal/Debt</b>					
School Renewal	957,374	49.97%	1,621,683	67.37%	1
Debt Charges	2,007,228	52.81%	2,285,490	54.09%	
Other Pupil Accommodation	739,860	49.00%	800,336	50.96%	
Other Non-Operating Expenses	8,182,343	52.17%	8,762,455	42.35%	
Amortization	-	0.00%	-		
<b>Total Pupil Accommodation Expense</b>	<b>\$11,886,805</b>	<b>19.93%</b>	<b>\$13,469,964</b>	<b>20.09%</b>	
<b>School Generated Funds</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>ARO</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Provision for Contingencies</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>TOTAL EXPENSES</b>	<b>\$407,634,050</b>	<b>47.98%</b>	<b>\$405,918,531</b>	<b>47.57%</b>	

**EXPLANATIONS OF SPENDING RISK ASSESSMENT**

1- Variations between the year-to-date spending this year and the % spent at this time last year is due to the timing of expenditures only. A budget pressure in these areas is not anticipated.

2- The variance between year-to-date spending as a % of forecast versus spending for the same period last year indicates cost pressure.



# Report to Committee of the Whole

March 18, 2024

## **Subject: Ad Hoc Air Quality Policy Committee - Extension Request**

### **Recommendation**

*That the Waterloo Region District School Board extend the reporting deadline for the Ad Hoc Air Quality Policy Committee until such time as the new policy has completed the consultation process outlined by the Policy Working Group.*

### **Status**

The Ad Hoc Air Quality Policy Committee has met 4 times and developed a draft Air Quality Policy.

The WRDSB Policy Working Group has a process for the development of new policies as outlined in Appendix A. This process outlines a requirement for committee consultation for new policies prior to their approval by the Board of Trustees.

### **Background**

At the September 18, 2023, Committee of the Whole meeting the Board of Trustees approved the creation of a committee as outlined below:

*That the Waterloo Region District School Board strike an ad hoc committee that would develop an indoor air quality policy that would consider the following items but not limited to, air purifiers and the ratio of air purifiers for every learning space per school, placement and replacement of air purifiers, the advantages and cost effectiveness of CR boxes, appropriate window use, portable CO2 monitors with real time readings that are easily read within the classroom environment, consideration for ongoing evaluation of emerging technology as well as a reporting procedure that would inform parents, and parent councils and staff about the quality of air in classrooms and working environments; and*

*That the committee include, at minimum, appropriate staff, two trustees, two parents, two frontline teachers from the elementary and secondary panel as well as student trustees; and*

*That the indoor air quality policy upon completion be presented to the Board of Trustees at a Committee of the Whole in March 2024 for approval;*

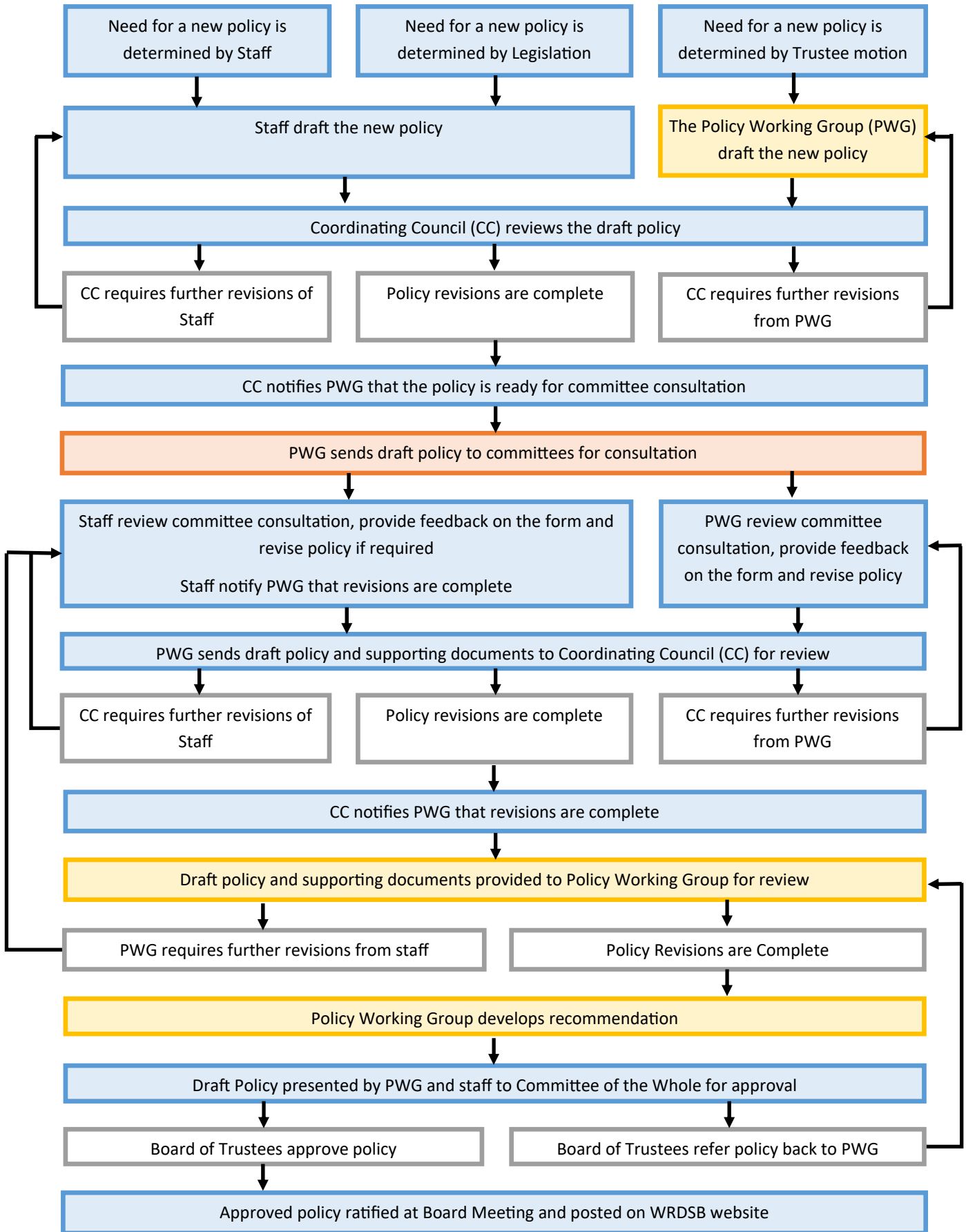
**Financial implication**

There are no known financial implications to approving an extension.

**Communications**

If approved, the draft policy will be shared with the Policy Working Group to administer consultation with the appropriate committees.

Prepared by: Graham Shantz, Associate Director for the Ad Hoc Air Quality Policy Committee in consultation with Leadership Council





# Report to Committee of the Whole

March 18, 2024

**Subject: OPSBA AGM - Constitution and By-Law Amendment Proposal**

## Recommendation

*That the Waterloo Region District School Board approve and support the Constitution and By-Law Amendment Proposal submission to OPSBA by Trustee M Radlein regarding Black Trustees' Caucus as outlined in Appendix A.*

## Status

Trustee M. Radlein's full proposed *Constitution and By-Law Amendment Proposal* for the 2024 OPSBA AGM can be found as Appendix A.

## Background

### CONSTITUTION AND BY-LAW AMENDMENTS

Each year, member boards have an opportunity to submit proposals for amendments to the OPSBA Constitution and By-Laws for consideration by the Board of Directors. The deadline for submission this year is Wednesday, April 10, 2024 at 4:30 p.m. to allow time for staff and legal counsel to review the proposals and prepare language before submission to the Board of Directors.

Revisions to the OPSBA Constitution and By-Laws that ensure compliance with the new Not-for-Profit Corporations Act, will be presented at the AGM.

## Financial Implications

There are no known financial implications.

## Communications

All approved Policy Resolutions and Proposed Amendments to the OPSBA Constitution will be submitted to OPSBA on the April 10, 2024 deadline.

Prepared by: Stephanie Reidel, Manager of Corporate Services



# Constitution and By-Law Amendment Proposal Form

## Part 1: Specific Section(s) and/or Language

1. Section 7 Title (REGIONAL STRUCTURE) of By-Law No. 5 shall be amended:
2. New Section 7.05 (Black Trustees' Caucus) of By-Law No. 5 shall be added to the Constitution
3. Section 8.07(vii) (Vacancies) of By-Law No. 5 shall be amended:
4. Section 9 (Appointment and Election of Directors) of By-Law No. 5 shall be amended:
5. Section 13.01 Executive Council (Membership Defined) of By-Law No. 5 shall be amended:
6. Section 15.03 (Ad Hoc Work Groups) of By-Law No. 5 shall be amended:
7. Section 17.01 (meeting Notice Requirements) of By-Law No.5 shall be amended:
8. Section 18.01 (Parliamentary Rules to Govern Association Proceedings) of By-Law No. 5 shall be amended:

## Part 2: Alternate Wording

1. Section 7(a) Title (REGIONAL STRUCTURE) of By-law No. 5 by adding to the section title, the words, AND BLACK TRUSTEES' CAUCUS (BTC)
2. New Section 7.05 (Black Trustees' Caucus) of By-Law No. 5 shall be added to the Constitution as follows:
  - The Black Trustees' Caucus shall be composed of any Trustee who identifies as Black.
  - The Black Trustees' Caucus, through its Chair, may advise the Executive Council and the Board of Directors of matters affecting the interest of Black students, including recommending items for the agenda of Executive Council and/or annual and general meetings of the Association.



# Constitution and By-Law Amendment Proposal Form

- A meeting schedule will be developed annually by the Black Trustees' Caucus. The Black Trustees' Caucus shall hold a meeting at or about the time of the Annual General Meeting for the purpose of selecting a Chair and Vice-Chair of the Black Trustees' Caucus pursuant to Article 9 and to select Black Trustees' Caucus representatives, and alternates, from a Member Board to serve on core issue and ad hoc work groups.
- 3. Section 8.07(vii) (Vacancies) of By-Law No. 5 shall be amended:
  - (a) by adding section 8.07 (viii) in the case of a vacancy in the position of a Director selected by the Black Trustees' Caucus pursuant to section 9.07, a replacement shall be selected by such Caucus.
- 4. Section 9 (Appointment and Election of Directors) of By-Law No. 5 shall be amended:
  - (a) by adding Section 9.07: Trustees who identify as Black shall select a Chair of the Black Trustees' Caucus. The Chair shall be a member of the Executive Council and the Board of Directors. The Vice-Chair of the Black Trustees' Caucus will be the Alternate. The President shall be advised of the Chair and Vice-Chair of the Black Trustees' Caucus, in writing, prior to/ or at the Annual General Meeting.
- 5. Section 13.01 Executive Council (Membership Defined) of By-Law No. 5 shall be amended:
  - (a) by adding the words, Chair of the Black Trustees' Caucus after the words the Chair of the Indigenous Trustees' Council
- 6. Section 15.03 (Ad Hoc Work Groups) of By-Law No. 5 shall be amended:
  - (a) by adding Black Trustees' Caucus after the words Indigenous Trustees' Council (in both title and definition)
- 7. Section 17.01 (meeting Notice Requirements) of By-Law No.5 shall be amended:
  - (a) by adding the words Black Trustees' Caucus after Indigenous Trustees' Council.
- 8. Section 18.01 (Parliamentary Rules to Govern Association Proceedings) of By-Law No. 5 shall be amended:(a) by adding the words, The Black Trustees' Caucus will determine how their meetings will be conducted after conducted.





# Constitution and By-Law Amendment Proposal Form

## Part 3: Rationale

WHEREAS the Ontario Education Act states: The purpose of education is to provide students with the opportunity to realize their potential and develop into highly skilled, knowledgeable, caring citizens who contribute to their society. [2009, c. 25, s. 1.](#)

AND WHEREAS all trustees are tasked with (169.1)

(a) promote student achievement and well-being;

(a.1) promote a positive school climate that is inclusive and accepting of all pupils, including pupils of any race, ancestry, place of origin, colour, ethnic origin, citizenship, creed, sex, sexual orientation, gender identity, gender expression, age, marital status, family status or disability;

AND WHEREAS Ontario Public School Board Association strategic priorities stated goal is to promote and advance high-quality, equitable, and inclusive learning environments to support student success and well-being;

AND WHEREAS the Ontario Public School Boards' Association has had a formal structure called the Black Trustees' Caucus;

AND WHEREAS recommendations 24-29 of the Ontario Public School Boards' Association Equity, Diversity and Inclusion Audit of 2021 address the formalization and role of the Black Trustees' Caucus;

AND WHEREAS the Board of Directors approved, in principle, recommended actions from Project Compass in February 2022;

AND WHEREAS the Board of Directors approved, in principle, recommended actions from the Equity, Diversity and Inclusion Audit in April 2022.

Respectfully submitted,

Date of Submission: March 26, 2024

Name of Member Board Representative: Scott Piatkowski

Title of Member Board Representative: Trustee

Name of Member Board: Waterloo Region District School Board



# Report to Committee of the Whole

March 18, 2024

**Subject: Motion: Amend Policy - 3004 Holding of Public Meetings**

## Recommendation

*That the Waterloo Region District School Board amends Policy 3004 Holding of Public Meetings to include an overflow room that would accommodate parents/guardians and community members who aren't able to sit in the boardroom because of the limited seating.*

## Status

This Notice of Motion was served at the February 26, 2024, Board meeting by Trustee C. Watson with support from Trustee B. Cody.

## Background

The following recitals were included by Trustee C. Watson as background:

Whereas the WRDSB has only 30 seats that are designated for parents/guardians and community members in the board room that has a built capacity of 300.

Whereas the overflow room has been discontinued and parents/guardians and community members will be turned away and told they cannot come into the Education Center.

Whereas some parents/guardians and community members do not live in Kitchener and drive longer distances to reach the Education Center.

Whereas the WRDSB is a publicly funded school board and is a regional board with seating for only 30 members of the public.

## Financial implication

The financial implications are not known at this time.

## Communications

Upon ratification, the letter would be drafted and sent to the Minister of Education with a copy posted on the WRDSB website.

Prepared by: Stephanie Reidel, Manager of Corporate Services  
for Trustee C. Watson in consultation with Leadership Council