



1325 California Avenue  
Windsor, ON N9B 3Y6  
CHAIRPERSON: Fulvio Valentinis  
DIRECTOR OF EDUCATION: Terry Lyons

**Meeting Date:**  
June 8, 2021

## BOARD REPORT

**Public**  **In-Camera**   
**PRESENTED FOR:** Information  Approval   
**PRESENTED BY:** Senior Administration  
**SUBMITTED BY:** Terry Lyons, Director of Education  
 Penny King, Executive Superintendent of Business  
 Emelda Byrne, Associate Director of Education - Student Achievement K-12  
 John Ulicny, Executive Superintendent of Education/Human Resources  
**SUBJECT:** **2021-22 DRAFT BUDGET**

### RECOMMENDATION:

**That the 2021-22 Draft Budget Estimates be received and that the documents be tabled for a 1 week period to permit further stakeholder and community input, with the final budget, as may be amended, to be brought forward for approval by the Board at its meeting scheduled for June 15, 2021.**

### SYNOPSIS:

The purpose of this report is to present the 2021-22 Draft Budget Estimates and to seek further input from Trustees, stakeholders and the broader community regarding the budget recommendations. It is intended to submit the final budget, with any changes resulting from this additional community consultation, to the Board for approval at its meeting scheduled for Tuesday, June 15, 2021.

### BACKGROUND COMMENTS:

The 2021-22 Draft Budget Estimates are appended for review and consideration. The draft is being tabled for a 1 week period to allow for further community consultation on the recommended budget. Administration will take any additional comments received under advisement in amending the draft for ultimate submission of a final budget for formal approval.

### FINANCIAL IMPLICATIONS:

The 2021-22 Budget Estimates as presented fulfills the requirements under the Education Act that the Board submit a compliant budget to the Ministry of Education prior to each fiscal year.

**TIMELINES:**

June 8, 2021	2021-22 Budget tabled for a 1 week review/consultation period.
June 15, 2021	The 2021-22 Budget Estimates are to be formally approved.
June 30, 2021	The approved 2021-22 Budget Estimates to be submitted to the Ministry of Education.

**APPENDICES:**

- 2021-22 Budget

**REPORT REVIEWED BY:**

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	June 8, 2021
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	June 8, 2021
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	June 8, 2021

**KNOW**

**INSPIRE**

**EMPOWER**



**2021-2022**

WINDSOR-ESSEX CATHOLIC DISTRICT SCHOOL BOARD

**DRAFT BUDGET**

**Prepared by Board Administration  
Presented to Trustees: June 8, 2021**







## TABLE OF CONTENTS

Board Mission & Vision .....	1
Board of Trustees & Supervisory Officers .....	2
Board Profile.....	3
Financial Summary .....	4
GSN Overview.....	6
Budget Planning Assumptions .....	7
Budget Process & Timelines.....	9
Budget Consultation.....	10
Budget Pressures, Challenges & Risks .....	11
Enrolment Highlights .....	12
Staffing Highlights .....	13
Revenue Highlights .....	14
Detailed Revenues .....	16
Expense Highlights .....	17
Detailed Expenses .....	19
Accumulated Surplus .....	21
Faith Centered Learning .....	22
International Education .....	23
Special Education .....	24
Administration & Governance .....	25
Capital Budget.....	26
Ministry of Education Reporting Dates .....	31
Appendix I: Compliance Report .....	32
Appendix II: Budget Consultation Survey Results .....	33
Appendix III: Abbreviations .....	34



# Board Mission & Vision

The 2021-22 Budget reflects the priorities of the Windsor-Essex Catholic District School Board and the commitment to student achievement, inclusivity and faith-based education.

## OUR MISSION

*In keeping with the virtues of our Catholic faith, we are called to know every student, to inspire them to follow the example of Jesus, and to empower them with the knowledge and skills they need to live purposeful, meaningful lives.*

## OUR VISION

*Building communities of faith, hope and service*



WHY ARE WE HERE?



TO KNOW

- To welcome, embrace and educate every student in our care

TO INSPIRE

- To guide, nurture and support our students on their faith-filled journey

TO EMPOWER

- To enable all students to become confident, caring and responsible citizens

# Board of Trustees & Supervisory Officers

The nine trustees of the Windsor-Essex Catholic District School Board are elected for a four-year term through the municipal election process. The current Board of Trustees were elected in December 2018 and will serve until November 14, 2022. The Board also has two student trustees, and a Chaplain serving in an advisory capacity.

## BOARD OF TRUSTEES

Board Chair ..... Fulvio Valentinis – Wards 1 & 10 Windsor  
 Board Vice-Chair..... Lisa Soulliere – Area 3 Lakeshore

### Trustees:

Fred Alexander ..... Wards 5 & 8 Windsor  
 Kim Bouchard ..... Wards 6 & 7 Windsor  
 Mary DiMenna..... Area 2 Essex, Harrow, Kingsville, Leamington  
 Frank DiTomasso..... Area 1 Amherstburg, LaSalle  
 Mary Heath..... Area 4 Tecumseh  
 Bernie Mastromattei..... Wards 3 & 4 Windsor  
 Tony Polifroni ..... Wards 2 & 9 Windsor

### Student Trustees:

Jada Malott..... St. Joseph’s Catholic High School  
 Gina Touma ..... Assumption College Catholic High School

### Board Chaplain:

Father Larry Brunet



Supervisory Officers are assigned duties under section 286 (1) of the Education Act. System leaders consist of those with direct school accountability and those whose main focus is on district administration related to human resources and business.

LEADERSHIP



## SUPERVISORY OFFICERS

Terry Lyons	Director of Education & Secretary of the Board
Emelda Byrne	Associate Director of Education, Student Achievement K-12
Penny King	Executive Superintendent of Business
John Ulicny	Executive Superintendent of Education/Human Resources
Colleen Norris	Superintendent of Human Resources
Joseph Ibrahim	Superintendent of Human Resources/Education
Rosemary Lo Faso	Superintendent of Education - Student Achievement K-12
Melissa Farrand	Superintendent of Education - Student Achievement K-12
Joumana Tawil	Superintendent of Education - Student Achievement K-12



# Board Profile

## Classroom Staff

ECEs	Teachers	EAs & CYWs
76	1,217	328

## SCHOOLS

Elementary	32
Middle	3
Secondary	9

## Enrolment Day School

Elementary	13,150
Secondary	7,000

## Support Staff

SCHOOL SUPPORT	255
BOARD ADMIN	40
FACILITY	174

## BUDGET

Operating	\$273.2M
Capital	\$50.2M

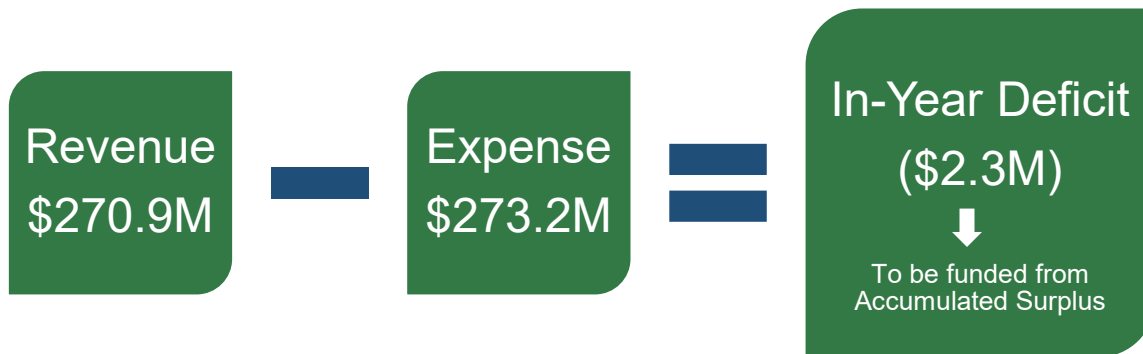
## OTHER LEARNERS

- 212 Students over age 21
- 9 High Credit Students
- 85 International Students



# Financial Summary

The Windsor-Essex Catholic District School Board is presenting a \$273.2M expenditure budget for the 2021-22 school year, to be funded with \$270.9M of grant revenues and \$2.3M of accumulated surplus.



In a traditional school year, school boards are allowed to use accumulated surplus (formerly known as reserves) as part of balancing revenue and expenditures. The amount that boards can use is the lesser of their accumulated surplus for the previous year, or 1% of their operating revenue for the fiscal year.

In 2020-21, in response to the financial pressures triggered by the COVID-19 pandemic, the Ministry of Education allowed school boards to access their accumulated surplus in excess of previously allowed limits, if deficits were being incurred for reasons related to COVID-19. Specifically, school boards were allowed to access an amount from their accumulated surplus that equaled up to 2% of their operating allocation, as opposed to 1%.

In 2021-22, the Ministry of Education is continuing this strategy – allowing school boards to again unlock their accumulated surplus by accessing up to 2% of their operating budget from their Accumulated Surplus to support the safe operation of schools. However, the Ministry has taken this a step further in 2021-22 and indicated that where school boards access *more* than a total of 2% of their operating allocation from their reserves for the safe operation of schools over the 2020-21 and 2021-22 school years, they will provide funding to cover the excess use of reserves up to the equivalent of 2% of their 2021-22 operating allocation.

With access to reserves in the amount of 2% of its operating allocation, WECDSB would be able to draw on \$4.9M of its accumulated surplus in 2021-22, if required, to ensure the safe operation of schools. However, at this time, the Ministry of Education will only allow school boards to budget for approximately half of the reserve access, or 1%, which equates to approximately \$2.4M for WECDSB. The Ministry has indicated they will confirm in the Fall the use of the remaining access to reserves, if needed for the second half of the year, pending vaccine distribution across the province and public health advice.

Over the past two school years, the COVID-19 pandemic has had a significant impact on the delivery of education in Ontario. In the year ahead, uncertainty remains as the evolving public health landscape is difficult to predict. Several financial pressures face the board in 2021-22, including reduced revenues from rentals, diminished international student tuition revenue and grant reductions, combined with increased demands for mental health staffing support, software license requirements and facility air quality and ventilation improvements, to name a few.

Given the pressures faced in the upcoming school year, combined with the fact that WECDSB’s accumulated surplus is projected to remain at a healthy level of \$20.9M at the end of 2020-21, Administration is recommending using \$2.3M of reserves to balance the budget in 2021-22 -- less than the maximum allowable amount of \$2.4M.

This strategy of balancing the budget with a planned deficit would enable the Board to adjust the system for incremental pressures, while still making important investments to support our most vulnerable students and ensure stability and sustainability of programs and services in 2021-22. Since the planned 2021-22 in-year deficit of \$2.3M is less than the allowable limit of \$2.4M, the Board is compliant with the Education Act and considered to have a balanced budget.

While it is always prudent to expend slightly less than that provided in grants, it is WECDSB's responsibility to use all funds available to ensure the safe operation of schools, provide the best possible learning opportunities for pupils, maintain services to meet the needs of all students, budget for contingencies, and allow continued progress towards system growth and achievement of strategic objectives.

A summary of financial results is shown below.

(\$Thousands)	2019-20 Financial Statements	2020-21 Budget Estimates	2021-22 Budget Estimates	Change (2020-21 Budget to 2021-22 Budget)	
				\$	%
<b>Revenue</b>					
Operating	232,270	239,686	241,452	1,767	0.7%
Capital	21,717	23,361	22,859	(503)	(2.2%)
Other	6,720	5,088	6,610	1,521	29.9%
<b>TOTAL REVENUE</b>	<b>260,707</b>	<b>268,135</b>	<b>270,921</b>	<b>2,785</b>	<b>1.0%</b>
<b>Expenses</b>					
Instruction	193,401	200,967	203,672	2,705	1.3%
Administration	6,842	7,085	7,047	(38)	(0.5%)
Transportation	8,883	9,302	9,726	424	4.6%
Pupil Accommodation & Other	46,433	50,158	49,971	(186)	(0.4%)
Provision for Contingency	-	2,339	2,804	465	19.9%
<b>TOTAL EXPENSES</b>	<b>255,558</b>	<b>269,852</b>	<b>273,222</b>	<b>3,370</b>	<b>1.2%</b>
<b>In-Year Surplus/(Deficit)</b>	<b>5,149</b>	<b>(1,717)</b>	<b>(2,301)</b>	<b>(584)</b>	<b>-</b>
Adjustment for exemptions	-	1,717	-	(1,717)	
<b>Adjusted In-Year Surplus/(Deficit)</b>	<b>5,149</b>	<b>0</b>	<b>(2,301)</b>	<b>(2,301)</b>	

includes \$1.2M contingency or 0.5% of 2021-22 operating revenue

As shown in the table above and mentioned previously, the recommended budget, with an in-year deficit of \$2.3M, plans to use accumulated surplus in addition to current year revenues to offset expenses in 2021-22. The budget also contains a provision for contingencies that, if not used, will lessen the actual draw required from accumulated surplus at year-end. This provision for contingency, required per section 13:05 of Board By-Laws, is an annual amount set at up to 0.5% of the Board's operating allocation for the budget year being approved. Without the contingency, the budget would contain an in-year deficit of \$1.1M as shown below.

	Amount (\$)
Current expenses in 2021-22 budget	273,221,603
Less: Contingency reserve in budget	(1,208,938)
Total Expenses <u>without</u> contingency reserve	272,012,665
Current revenues in 2021-22 budget	270,920,683
Total expenses <u>without</u> contingency reserve	(272,012,665)
<b>IN-YEAR DEFICIT WITHOUT CONTINGENCY</b>	<b>(\$1,091,982)</b>

As the year progresses and actual enrolment becomes known, better estimates of revenue will become available and cost estimates will be refined.

# GSN Overview

On May 4, 2021, the Ministry of Education announced the Grants for Student Needs (GSN) funding. Total funding for the education sector is projected to be \$25.6 billion in 2021-22 as compared to \$25.52 billion in 2020-21. The average provincial per-pupil funding in 2021-22 is projected to be \$12,686, which is an increase of \$152 or 1.2% from the previous year.

The 2021-22 GSN reflects updates to COVID-19 supports, changes to how online learning classes are funded, transfers from PPF, enhanced accountability measures, ongoing investments to reflect the third year of the labour agreements, and other routine and technical updates.

The following items highlight the changes announced by the Ministry of Education for the 2021-22 Budget:



## COVID-19 SUPPORTS

The \$25M of one-time investments provided last year (identified below) will be ongoing elements within the GSN in 2021-22:

- \$15M for technology related costs provided through a new per-pupil amount of \$7.11 and a top-up.
- \$10M for mental health support for students, provided through a new Supporting Student Mental Health Allocation. Funding is \$100,858 per board plus \$1.34 per pupil.

Also, \$79.6M provincially will be provided to supplement the Recent Immigrant Component of the ESL/ELD Allocation to help boards manage the decline in recent immigrant enrolment.



## ONLINE & REMOTE LEARNING

- The Online Learning Adjustment has been eliminated and replaced with a Secondary Pupil Foundation Allocation benchmark that uses a funded average credit load of 7.5 credits per pupil split between online learning and in-person learning.



## KEEPING UP WITH COSTS

- Cost benchmark increases of 2% are being provided in the School Operations Allocation to assist boards in managing the increases in commodity prices.
- The Supports for Students Fund continues consistent with the terms of the central labour agreements.



## PPF TRANSFERS TO THE GSN

The following allocations applicable to WECD SB will be transferred into the GSN beginning in 2021-22:

- Specialist High Skills Major (SHSM) funding to support grade 11 and 12 students in gaining sector-specific skills, knowledge and training will be transferred to the LOG.
- After-School Skills Development (ASSD) funding which provides students with additional targeted skills development opportunities will be transferred to, and enveloped within, the existing BEA Allocation of the Special Education Grant.



## ENHANCED ACCOUNTABILITY

- The Indigenous Languages Allocation and First Nations, Metis and Inuit Studies Allocation will be enveloped.
- School boards that are not fully utilizing Library Staffing Funding on library purposes will be asked for a multi-year plan highlighting their vision and next steps to address any underspending in this area.



## OTHER CHANGES

- 1% salary benchmark increases and additional benefits funding for designated staff to reflect the 2019-22 central labour agreements.
- 0.167% reduction to benefits benchmarks due to phase-out of retirement gratuities.
- Updated Supplementary Area Factor (SAF) to base school facility operations to align with the changes to secondary class size.
- Funding for digital tools (licenses) to support learning in and outside the classroom increased to \$0.84 per pupil and the minimum amount per school board increased to \$50,000.
- A newly revised PLAR process that will be available for all eligible adult learners.

# Budget Planning Assumptions

The Windsor-Essex Catholic District School Board's budget is developed each year with assumptions and certain pre-determined internal and external budget guidelines.

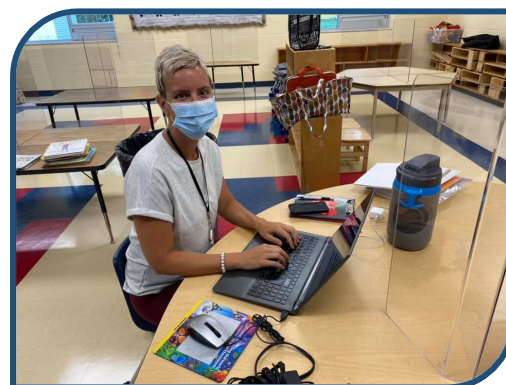
## COVID-19 Assumptions

Since the start of the pandemic, the government has provided funding to help support the safe reopening and operation of schools. It is likely that the next school year may require similar health and safety measures as those implemented in the 2020-21 school year. To support the continued safe operation of schools in 2021-22, the Ministry of Education announced the COVID-19 funding supports outlined in the chart below.

As shown in the chart, only half of several of the funding supports have been included in 2021-22 budgeted revenue. This is because of Ministry of Education direction, which instructed school boards to budget for only half of the bulk of the PPF resources at this time to support the first half of the school year. The Ministry indicated that boards would be advised in the Fall whether the second half of the PPF resources would be needed for the second half of the year. GSN investments as well as PPF investments for learning recovery and renewal (referred to as "Re-engaging students & reading assessment support" in the chart below), are being allocated in their entirety at this point.

The offsetting expenses funded with these COVID-19 supports were budgeted in the expense envelope to which they relate, with the exception of expenses relating to the "Additional staffing support" funding. Given the uncertainty of exactly where the staffing supports would be provided based on the established learning models, the \$1,595,524 expense for additional staffing support was temporarily placed in the "Provision for Contingencies" line of the expenditure budget.

	Provincial Amount (\$M)	WECDSB Amount (\$)	2021-22 Budgeted Revenue (\$)
<b>COVID-19 related GSN Funding</b>			
Technology Resources	\$ 14.9	\$ 143,267	\$ 143,267
Mental Health Supports	10.1	127,859	127,859
<b>TOTAL COVID-19 GSN FUNDING</b>	<b>\$ 25.0</b>	<b>\$ 271,126</b>	<b>\$ 271,126</b>
<b>COVID-19 related PPF Funding</b>			
Additional staffing support	\$ 304.0	\$ 3,191,047	\$ 1,595,524
Additional school operations support	29.4	283,090	141,545
Transportation	65.5	585,800	292,900
Special Education support	16.3	191,852	95,926
Mental Health support	25.3	314,242	157,121
Re-engaging students & reading assessment support	20.0	203,722	203,722
<b>TOTAL COVID-19 PPF FUNDING</b>	<b>\$ 460.4</b>	<b>\$ 4,769,753</b>	<b>\$ 2,486,738</b>



## Internal Guidelines

Internal Board policies and guiding principles that govern the budget development process include:

- Board level contractual, negotiated and self-determined conditions or restrictions must be respected.
- All Ministry requirements must be met.
- Alignment with Ministry and Board priorities must occur when allocating resources.
- Where reductions are necessary, impacts to students and faith development initiatives must be minimized.
- A conservative enrolment projection must be used.
- The presented budget must be realistic.
- An annual contingency in the budget of a level up to 0.5% of the Board’s operating allocation for the year must be included.



## External Guidelines

Education funding is intended to mirror cost structures, but boards have flexibility in their actual expenditures. There are restrictions, however, on how school boards may use certain components of their allocation. Certain external requirements include:

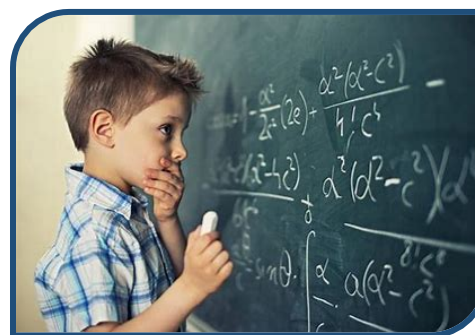
- Compliance with the Education Act, associated regulations, Ministry memoranda and Public Sector Accounting Board (PSAB) standards.
- Submission of a balanced budget, on time.
- Achievement and maintenance of class size ratios.
- Special Education funding must be spent on Special Education expenditures.
- Expenditure compliance for all enveloped funding.
- School Renewal and School Condition Improvement funding is to be used in accordance with Ministry guidelines and restrictions.
- Capital funding is to be used for approved capital projects.
- Priorities and Partnerships Fund (PPF) grants received must be used consistent with the mandate of the particular program.
- Enhanced reporting for library staff funding.
- Accumulated Surplus to a maximum amount of 1.0% of operating revenue can be used to balance the budget. Amounts beyond this require Ministry approval.

## Internal Guidelines Governing Expense Budgeting

When budgeting for expenses, the Board uses the prior year expenditure budget, informed by the projection of the year-end financial results, as the base for the upcoming budget, adjusted:

- to exclude one-time budget allocations;
- to include inflationary pressures such as increased utility costs;
- to include contractual/statutory changes due to current collective agreements, service contracts etc.;
- to reflect the most recent PSAB (Public Sector Accounting Board) actuarial forecasts;
- to include anticipated PPFs offset by matching revenue;
- to reflect the impact of enrolment projections on staffing; and
- to allow for the implementation of Board priorities and previously approved Board commitments.

## GUIDELINES



# Budget Process & Timelines

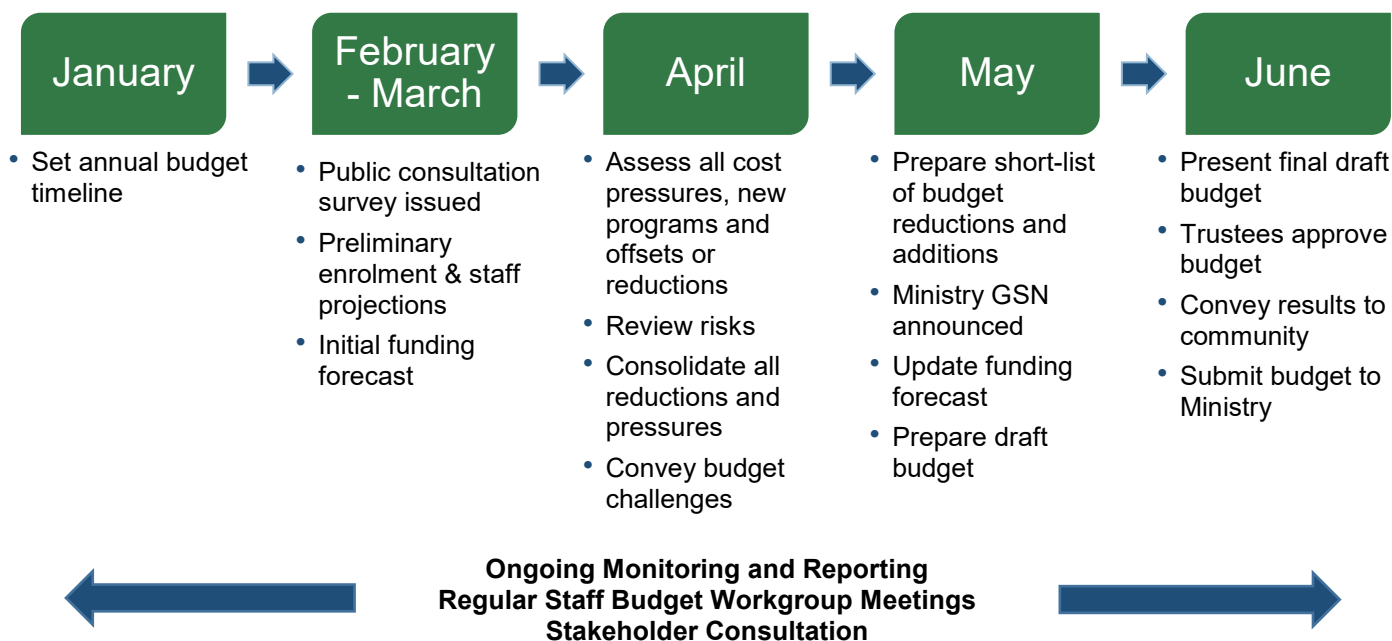
The budget is the Board’s fiscal plan that supports the delivery of education programs and services and reflects the Board’s strategic plan for the upcoming academic year. It also provides the authority for Administration to spend funds on a variety of programs and services. The fiscal year for all school boards in Ontario is in alignment with the school year and runs from September 1 to August 31.



The Ministry of Education requires school boards to approve a balanced budget for the upcoming fiscal year before the end of June of the current year. WECDSB follows a five-stage strategic budget development process, described in detail in a report to the Board on January 26, 2021. Key elements for each of the respective stages of the budget process, as they occurred for 2021-22 budget development, are depicted below.



## FIVE-STAGE STRATEGIC 2021-22 BUDGET DEVELOPMENT PROCESS



As shown in the diagram above, the development of the annual budget is one of the most time consuming and labour intensive functions undertaken by Administration, spanning more than six months of the year.

# Budget Consultation

The Board is committed to ensuring that sufficient communication and consultation with the community exists regarding 2021-22 budget development. The community was invited to provide input at an early stage of budget development through a formal budget consultation survey, which was issued for a five-week period on February 1, 2021. The intent of the survey was to inform the Board’s budget development and assist in formulating and affirming Board priorities as the Board works to promote excellence in education within a Faith-centered learning environment. The challenge faced by the Board is that there is very little flexibility in the application of grant funding to all but specified programs.

Survey responses received by March 5, 2021 were compiled and summarized in a report to the Board at its meeting of March 30, 2021. Overall responses to the 2021-22 Budget Consultation Survey are summarized in Appendix II.

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- The Board received a total of 4,932 survey responses, up 2,883 from the total 2,049 responses received to last year’s survey.
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FEEDBACK



Stakeholders identified the following as being most important for resource allocation:

1. Supporting student learning and closing gaps in the areas of reading, writing and math;
2. Supporting the mental health and well-being of students.

1. Learning Recovery and Renewal Funding will be dedicated to support student mental health and well-being, early reading and math as well as the re-engagement of students.
2. WECDSB will use Mental Health and Well-Being Funding to hire additional staff to promote well-being and mental health.





# Budget Pressures, Challenges & Risks

A school board's budget contains inherent pressures, challenges, and risks. Now more than ever, new and creative approaches to the way the Board delivers education and the way funds are used are needed to mitigate, as much as possible, the challenges and risks. A listing of known pressures, challenges and risks related to the 2021-22 budget are highlighted below.



## Risks

- COVID-19 related health, well-being and safety.
- Enrolment projections may vary from actual results due to the uncertainty of the evolving public health landscape. This creates disruptions to school scheduling and changes in grant revenues.
- International education revenues at risk if travel restrictions remain in place.
- Certain local labour agreements are still under negotiation.
- Cyber security vulnerability and potential impact on privacy information.
- WSIB costs.
- Community Use of Schools and rentals.
- Availability of staff for high demand positions.
- Utility cost volatility.
- Unforeseen activity and events (i.e. pandemic, weather, government policy changes).
- Replacement/Supply staff - costs difficult to predict and positions possibly difficult to fill.
- Inflation and actuarial assumptions.
- Legal costs difficult to project.
- Claims, grievances and legal settlements.
- Unanticipated students with special needs.
- Innovative programming - ensuring financial feasibility of programs.

## Pressures & Challenges

- Uncertainty related to costs of established learning models.
- Challenge of adjusting cost structure and right-sizing staffing levels once Ministry makes announcement regarding the use of COVID-19 funding for the second half of the year.
- Cost of phasing-in post age 65 retirement benefit liability.
- Capital deficit crowds out spending that could be used for other initiatives.
- Aging infrastructure - buildings, equipment.
- Upgrading hardware and software.
- Supporting an increasing proportion of students with special education needs in an inclusive environment with available funding.
- Supporting faith initiatives with no direct source of funding.
- Controlling staffing costs (79% of total budget).
- Managing sick leave usage and replacement costs.
- Balancing the budget with a contingency using available funding.
- Aligning funding received with Ministry and Board priorities.
- Lack of discretionary funds.
- Planning for programs with limited PPF information available.

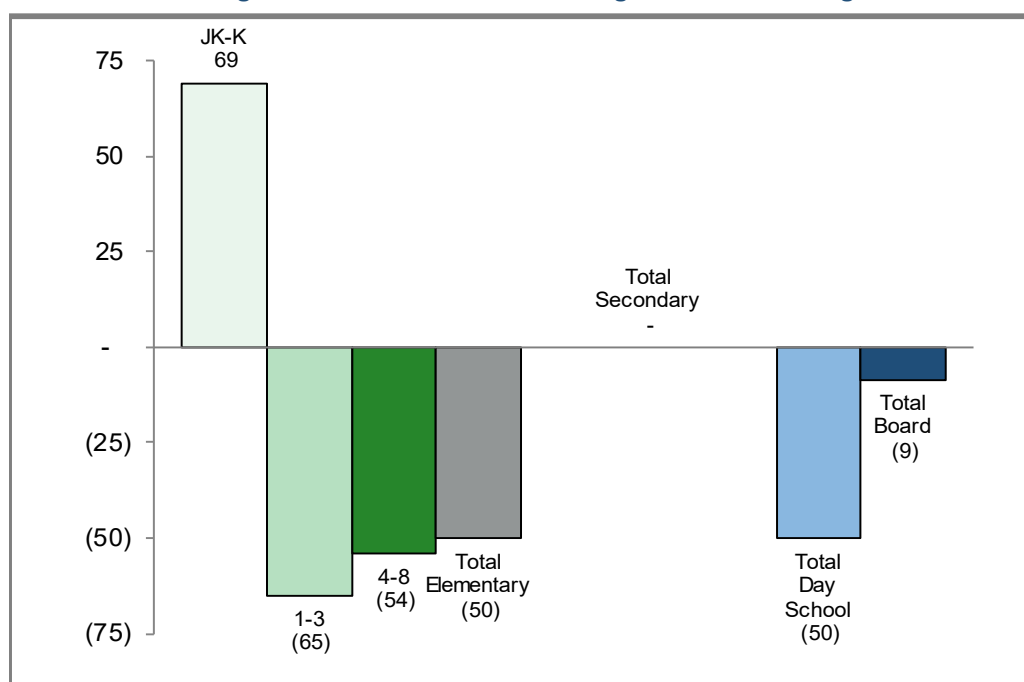
# Enrolment Highlights

Enrolment projections for the 2021-22 Budget are conservative in nature, and were established based on historical data, updated for current circumstances. The Board’s projected day school enrolment for 2021-22 is expected to be 20,150. This is a decrease of 50 students compared to the 2020-21 Budget Estimates. With approximately two-thirds of education funding based on enrolment, the 2021-22 decrease in enrolment equates to approximately \$0.34M in reduced grant revenue for the Board. The projected full-time equivalent (FTE) average daily enrolment for 2021-22 is as follows:

## Summary of Enrolment

Full-Time Equivalent (FTE) Average Daily Enrolment (ADE)	2019-20 Financial Statements	2020-21 Budget Estimates	2021-22 Budget Estimates	Change (2020-21 Budget to 2021-22 Budget)	
				#	%
<b>Elementary</b>					
JK-K	2,459	2,334	2,403	69	3.0%
1-3	3,895	3,916	3,851	(65)	(1.7%)
4-8	7,082	6,950	6,896	(54)	(0.8%)
<b>Total Elementary</b>	<b>13,436</b>	<b>13,200</b>	<b>13,150</b>	<b>(50)</b>	<b>(0.4%)</b>
<b>Secondary &lt; 21</b>					
Grade 9 to 12	7,086	7,000	7,000	-	0.0%
<b>Total Secondary &lt; 21</b>	<b>7,086</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL DAY SCHOOL</b>	<b>20,522</b>	<b>20,200</b>	<b>20,150</b>	<b>(50)</b>	<b>(0.2%)</b>
Secondary > 21	219	180	212	32	17.8%
High Credit	4	9	9	(1)	(5.5%)
Visa (Tuition Paying)	140	75	85	10	13.3%
<b>TOTAL BOARD</b>	<b>20,885</b>	<b>20,464</b>	<b>20,456</b>	<b>(9)</b>	<b>(0.0%)</b>

Changes in Enrolment: 2020-21 Budget v. 2021-22 Budget



# Staffing Highlights

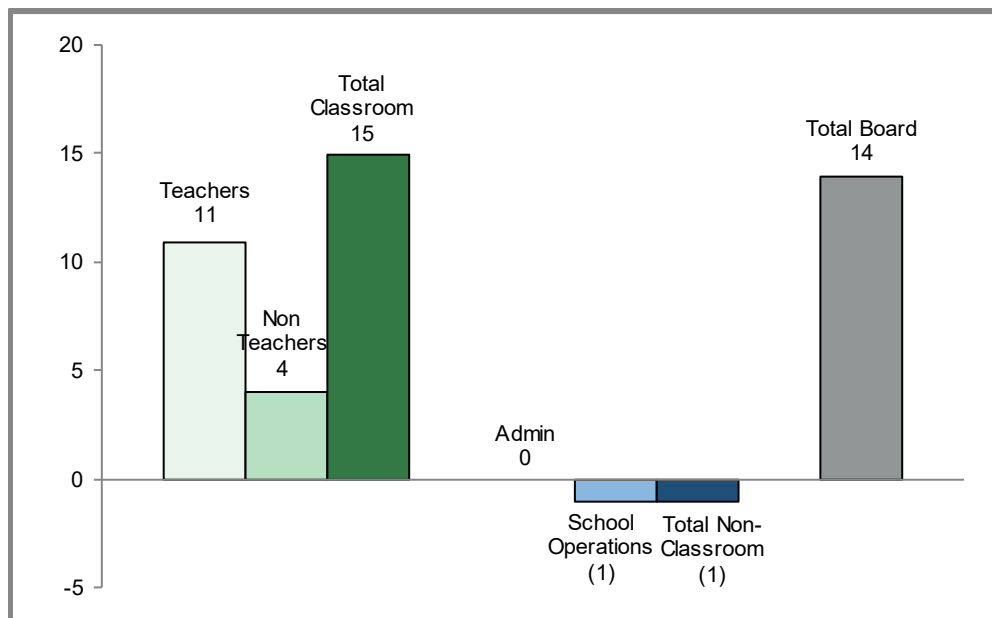
Staffing is the largest expenditure of the Board and comprises 78.8% of the overall budget. Staffing for all positions is the responsibility of the Human Resources Department. The greatest challenge is controlling costs while ensuring Ministry class size targets and collective agreement provisions are maintained. The Board’s total estimated expenditures of salaries and benefits for the 2021-22 fiscal year are \$215.3M as compared to \$213.7M for 2020-21. A summary of staffing is presented below:

## Summary of Staffing

Full-Time Equivalent (FTE)	2019-20 Financial Statements	2020-21 Budget Estimates	2021-22 Budget Estimates	Change (2020-21 Budget to 2021-22 Budget)	
				#	%
<b>Classroom</b>					
Teachers	1,215	1,206	1,217	11	0.9%
Non-Teachers	650	654	658	4	0.6%
<b>Total Classroom</b>	<b>1,864</b>	<b>1,860</b>	<b>1,875</b>	<b>15</b>	<b>0.8%</b>
<b>Non-Classroom</b>					
Admin, Governance & Transportation*	52	51	51	-	0.0%
School Operations	172	175	174	(1)	(0.6%)
<b>Total Non-Classroom</b>	<b>224</b>	<b>226</b>	<b>225</b>	<b>(1)</b>	<b>(0.4%)</b>
<b>TOTAL BOARD</b>	<b>2,088</b>	<b>2,087</b>	<b>2,100</b>	<b>14</b>	<b>0.7%</b>

\* Includes 9 Trustees + 2 Student Trustees

Changes in Staffing: 2020-21 Budget v. 2021-22 Budget



The Classroom Teachers category increased 11.0 FTE from 2020-21 Estimates mainly due to a change in the enrolment mix as well as a conservative estimate in 2020-21 relating to secondary enrolment. The Non-Teachers category reflected an increase of 4.0 FTE mainly relating to Child Youth Workers, and Mental Health positions added as a result of COVID-19 PPF funding. The School Operations category decreased 1.0 FTE due to a conservative estimate in 2020-21.

# Revenue Highlights

Provincial grants to school boards are provided through annual Grants for Student Needs (GSN), (also known as “the funding formula”) and are generated primarily by student enrolment. The GSN is actually a collection of grants and it determines each board’s overall funding allocation.

FOUR YEAR REVENUE COMPARISON			
<b>2018-19 Actual</b>	•	<b>2019-20 Actual</b>	•
\$263.5M	•	\$260.7M	•
	•		•
	•	<b>2020-21 Budget</b>	•
	•	\$268.1M	•
	•		•
	•		<b>2021-22 Budget</b>
	•		\$270.9M

The Board’s total estimated funding for the 2021-22 fiscal year is \$270.9M as compared to \$268.1M for 2020-21, an increase of \$2.8M. A reconciliation of revenue between the 2020-21 Budget Estimates and the 2021-22 Budget is summarized below:

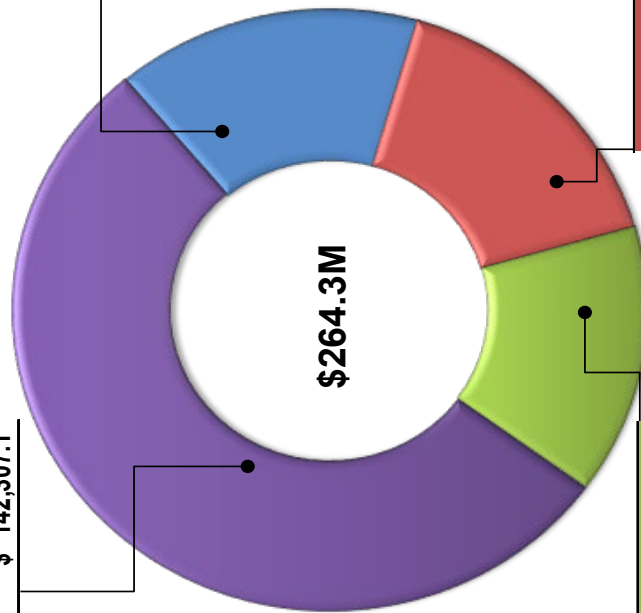
	Amount (\$M)
<b>2020-21 Budget Estimates</b>	<b>268.13</b>
New and increased funding investments (i.e., ESL-ELD Recent Immigrant Supplement etc.)	1.75
Net change in funding benchmarks	1.15
Increase in PPF revenue, offset by increase in expenses	1.59
Decrease in certain allocations (i.e. Temporary Accommodation grant)	(0.27)
Decreased grant revenue due to decrease in enrolment	(0.34)
Decrease in grant revenue due to a net decrease in other enrolment (ESL)	(0.33)
Decrease in DCC revenue, offset by a decrease in amortization expense	(0.08)
Increase in gross VISA tuition revenue	0.28
Other net revenue changes (i.e. mTCA allocation etc.)	(0.95)
<b>2021-22 Budget Estimates</b>	<b>270.92</b>



# WHAT DOES THE 2021-22 GSN AT WECDSB SUPPORT?

Funding for classrooms	
Pupil Foundation Grant	\$ 114,185.9
Continuing Education and Other Programs Grant	\$ 1,534.3
Cost Adjustment & Teacher/ECE Qual. & Exp. Grant	\$ 26,463.0
New Teacher Induction Program (NTIP)	\$ 123.9
<b>TOTAL</b>	<b>\$ 142,307.1</b>

Funding for schools	
School Foundation Grant	\$ 15,202.4
School Facility Operations and Renewal Grant	\$ 23,086.5
Temporary Accommodation Allocation	\$ 155.5
<b>TOTAL</b>	<b>\$ 38,444.3</b>



Funding for specific education priorities	
Special Education Grant	\$ 28,811.7
Language Grant	\$ 7,455.3
Indigenous Education Allocation	\$ 400.2
Learning Opportunities Grant	\$ 4,423.7
Mental Health & Well Being Grant	\$ 1,128.3
<b>TOTAL</b>	<b>\$ 42,219.3</b>

Funding for a locally managed system	
Rural and Northern Education / Remote & Rural Funds	\$ 132.6
Supports for Students Fund	\$ 2,051.5
Program Leadership Grant	\$ 999.4
Declining Enrolment Adjustment Grant	\$ 249.0
School Board Administration and Governance Grant	\$ 6,282.8
Debt Service	\$ 22,858.7
Student Transportation Grant	\$ 9,463.7
Other	\$ (697)
<b>TOTAL</b>	<b>\$ 41,340.5</b>

# Detailed Revenues

A detailed comparison of revenues for the 2019-20, 2020-21 and 2021-22 fiscal years is provided below:

REVENUES (\$Thousands)	2019-20 Financial Statements	2020-21 Budget Estimates	2021-22 Budget Estimates	Change (2020-21 Budget to 2021-22 Budget)	
				\$ Increase (Decrease)	% Increase (Decrease)
<b>Operating Grants</b>					
Pupil Foundation	108,138	113,422	114,186	764	0.7%
School Foundation	15,242	15,164	15,202	38	0.3%
Special Education	28,682	28,425	28,812	387	1.4%
French as a Second Language	3,002	3,078	3,027	(51)	(1.7%)
English as a Second Language	4,349	3,540	4,429	889	25.1%
Remote and Rural Allocation	-	20	33	13	64.5%
Rural and Northern Education	139	143	100	(44)	(30.4%)
Learning Opportunities	3,992	4,056	4,424	367	9.1%
Continuing Ed., Summer School, International Languages, High Credit	855	698	774	76	10.9%
Adult Education	770	641	761	120	18.7%
Teacher Qualification & Experience	29,954	25,717	25,415	(302)	(1.2%)
ECE Qualification & Experience	1,059	1,057	1,048	(10)	(0.9%)
Transportation	9,298	9,423	9,464	41	0.4%
Admin and Governance	7,172	6,339	6,227	(111)	(1.8%)
School Operations	20,606	20,774	21,159	385	1.9%
Trustees' Association Fee	43	43	55	12	28.7%
Indigenous Education Allocation	378	426	400	(26)	(6.1%)
Mental Health & Well Being Grant	692	993	1,128	135	13.6%
Community Use of Schools Grant	276	280	282	2	0.8%
New Teacher Induction Program	84	116	124	8	6.5%
Declining Enrolment	-	583	249	(334)	(57.3%)
Temporary Accommodation	502	429	155	(274)	(63.8%)
School Renewal - Operating Portion	867	1,449	1,645	196	13.5%
Supports for Students Fund	-	2,051	2,051	-	0.0%
Program Leadership Grant	-	906	999	94	10.3%
Restraint Savings	(89)	(89)	(89)	-	0.0%
Adjustment for mTCA	(1,108)	-	(608)	(608)	0.0%
Strike Savings	(2,632)	-	-	-	0.0%
<b>Total Operating Grants</b>	<b>232,270</b>	<b>239,686</b>	<b>241,452</b>	<b>1,767</b>	<b>0.7%</b>
<b>Debt Servicing Grants</b>					
Permanent Financing of NPF	1,613	1,613	1,613	-	0.0%
Amortization of DCC	14,339	16,383	16,302	(81)	(0.5%)
Capital Debt Support Payment - Interest	5,766	5,366	4,944	(421)	(7.9%)
Short Term Interest	-	-	-	-	0.0%
<b>Total Debt Servicing Grants</b>	<b>21,717</b>	<b>23,361</b>	<b>22,859</b>	<b>(503)</b>	<b>(2.2%)</b>
<b>Total Legislative Grants</b>	<b>253,988</b>	<b>263,047</b>	<b>264,311</b>	<b>1,264</b>	<b>0.5%</b>
<b>Other (PPFs &amp; Non-Grant Revenue)</b>	<b>6,720</b>	<b>5,088</b>	<b>6,610</b>	<b>1,522</b>	<b>29.9%</b>
<b>TOTAL REVENUES</b>	<b>260,707</b>	<b>268,135</b>	<b>270,921</b>	<b>2,786</b>	<b>1.0%</b>

# Expense Highlights

The Board’s total estimated expenses for the 2021-22 fiscal year are \$273.2M as compared to \$269.9M for 2020-21, an increase of \$3.3M.

FOUR YEAR EXPENSE COMPARISON			
<b>2018-19 Actual</b>	•	<b>2019-20 Actual</b>	•
\$260.5M	•	\$255.6M	•
	•	<b>2020-21 Budget</b>	•
	•	\$269.9M	•
	•		•
	•	<b>2021-22 Budget</b>	•
	•	\$273.2M	•

A reconciliation of expenses between the 2020-21 Budget Estimates and the 2021-22 Budget is summarized below:



	Amount (\$M)
<b>2020-21 Budget Estimates</b>	<b>269.85</b>
Net negotiated increase in salaries, offset by increased benchmark funding	0.66
Increased staffing	1.19
PSAB benefit expense decrease, net	(0.55)
Expenditure additions	0.74
Expenditure reductions	(0.24)
Debenture interest decrease	(0.42)
Amortization expense decrease, offset by decrease in DCC revenue	(0.05)
Increase in PPF expenses, offset by increase in PPF revenue	1.59
Other net expenses	0.46
<b>2021-22 Budget Estimates</b>	<b>273.22</b>

As shown in the table above, the main factors contributing to the \$3.3M increase in expenditures are increased PPF expenses as a result of additional COVID-19 funding provided by the Ministry for the first half of the fiscal year, as well as increased staffing.

Other expenditures changed through the normal course of budget development, including reduced PSAB (Public Sector Accounting Board) benefit expenses resulting from actuarial rate changes as well as reduced debenture interest and amortization expense.

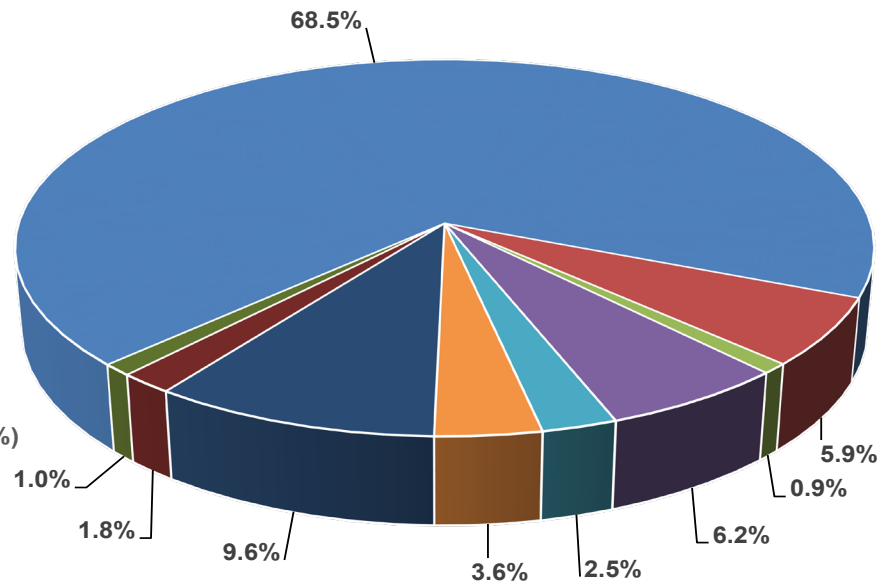
- The table also reflects expenditure reductions of \$0.24M, which consists of savings to various line-by-line accounts as well as reduced network line costs as a result of broadband technology efficiencies.
- In order to address inflationary pressures and allow for implementation of Board priorities, \$0.74M of pressures were added to the 2021-22 budget including additional mental health staffing support and software license requirements to maintain network connectivity. These investments are critical to foster the continued learning and well-being of students, and ensure the technological infrastructure exists to support a robust in-school and online learning system.

As the charts on the follow page illustrate, the challenges cited previously made this budget difficult to balance within available funding, given that 78.8% of the Board’s budget is comprised of salaries and benefits, which is determined by Ministry ratios, collective agreements, legislative compliance, and student needs.

## Expenses by Object

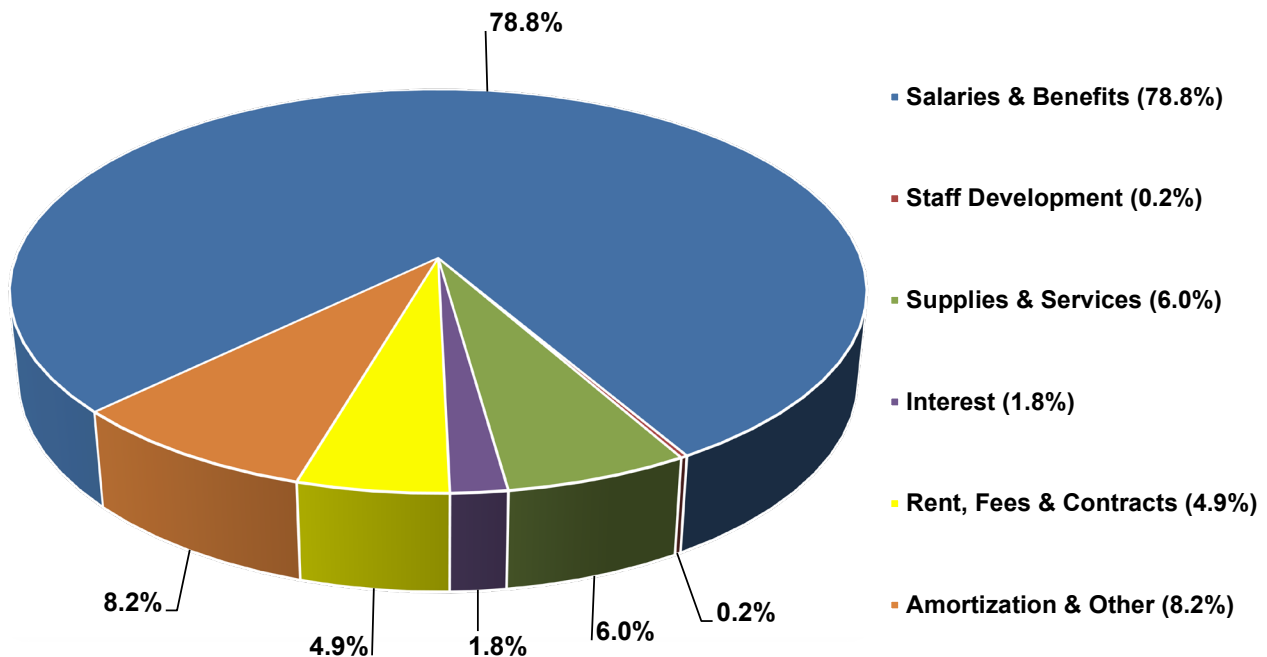
WECDSB’s expenses are largely comprised of labour related costs (salaries and benefits) for staff, which represent about 78.8% of total expenses in 2021-22.

- Instructional Support (68.5%)
- In-School Administration (5.9%)
- Other Non-Operating (0.9%)
- Amortization of TCA (6.2%)
- Board Administration (2.5%)
- Transportation (3.6%)
- School Operations & Renewal (9.6%)
- Interest on Capital (1.8%)
- Provision for Contingencies (1.0%)



## Expenses by Category

WECDSB’s central administration costs are only 2.5% of the Board’s total expenses.





# Detailed Expenses

A detailed comparison of expenses for the 2019-20, 2020-21 and 2021-22 fiscal years is provided below:

EXPENSES (\$Thousands)	2019-20 Financial Statements	2020-21 Budget Estimates	2021-22 Budget Estimates	Change (2020-21 Budget to 2021-22 Budget)	
				\$ Increase (Decrease)	% Increase (Decrease)
<b>Instruction</b>					
Teachers	130,014	134,467	135,946	1,479	1.1%
Supply Staff	4,788	5,832	5,832	-	0.0%
Educational Assistants	17,894	18,391	18,651	260	1.4%
Early Childhood Educators	4,116	4,154	4,147	(7)	(0.2%)
Classroom Computers	1,170	905	918	13	1.4%
Textbooks and Supplies	4,197	4,668	5,657	989	21.2%
Professionals and Paraprofessionals	6,031	6,667	7,233	566	8.5%
Library and Guidance	2,532	2,587	2,572	(15)	(0.6%)
Staff Development	502	1,232	1,180	(52)	(4.2%)
Department Heads	680	691	698	7	1.0%
Principal and Vice-Principals	9,590	9,488	9,286	(202)	(2.1%)
School Office	6,971	7,109	6,822	(287)	(4.0%)
Co-ordinators and Consultants	3,933	3,919	3,877	(43)	(1.1%)
Continuing Education	649	411	394	(17)	(4.0%)
Amortization and Write-downs	333	445	457	12	2.7%
<b>Total Instruction</b>	<b>193,401</b>	<b>200,967</b>	<b>203,672</b>	<b>2,705</b>	<b>1.3%</b>
<b>Administration</b>					
Trustees	119	132	132	0	0.1%
Director/Supervisory Officers	848	827	817	(11)	(1.3%)
Board Administration	5,781	6,051	5,932	(118)	(2.0%)
Amortization and Write-downs	94	75	166	91	120.7%
<b>Total Administration</b>	<b>6,842</b>	<b>7,085</b>	<b>7,047</b>	<b>(38)</b>	<b>(0.5%)</b>
<b>Transportation</b>	<b>8,883</b>	<b>9,302</b>	<b>9,726</b>	<b>424</b>	<b>4.6%</b>
<b>Pupil Accommodation</b>					
School Operations & Maintenance	23,111	24,892	25,089	197	0.8%
School Renewal - Operating Portion	352	934	1,130	196	20.9%
Other Pupil Accommodation	5,771	5,372	4,949	(423)	(7.9%)
Amortization and Write-downs	14,634	16,584	16,367	(217)	(1.3%)
<b>Total Pupil Accommodation</b>	<b>43,867</b>	<b>47,782</b>	<b>47,535</b>	<b>(247)</b>	<b>(0.5%)</b>
Other Non-Operating	2,566	2,375	2,436	61	2.6%
Provision for Contingencies	-	2,339	2,804	465	19.9%
<b>TOTAL EXPENSES</b>	<b>255,558</b>	<b>269,852</b>	<b>273,222</b>	<b>3,370</b>	<b>1.2%</b>

2021-22 expenses by category and object are detailed below:

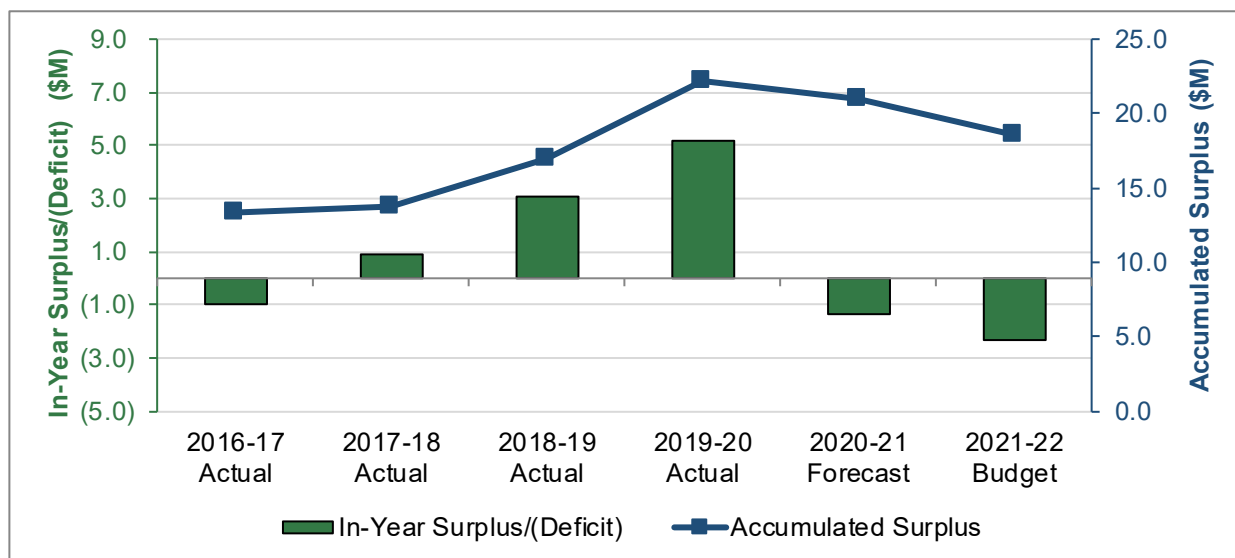
Expense Categories	Salaries and Wages	Employee Benefits	Staff Development	Supplies & Services	Interest Charges on Capital	Rent, Fees & Contractual Services	Amortization & Other	Total Expenses
<b>INSTRUCTION</b>								
Classroom Teachers	\$ 119,955,399	\$ 15,944,521	\$ -	\$ 46,476	\$ -	\$ -	\$ -	\$ 135,946,396
Supply Staff	5,265,231	566,994						5,832,225
Teacher Assistants	14,186,923	4,464,280						18,651,203
Early Childhood Educators	3,166,608	980,109						4,146,717
Computers				918,019				918,019
Textbooks/Supplies				5,437,512		219,668		5,657,180
(Para)Prof./Technicians	5,483,306	1,543,974		150,629		55,204		7,233,113
Library/Guidance	2,086,021	486,024						2,572,045
Staff Development	770,357	22,352	371,356				16,000	1,180,065
Department Heads	698,322							698,322
Principals/Vice-Principals	8,087,606	1,032,287	162,138	4,450				9,286,481
School Office	4,387,633	2,072,121		240,187		122,049		6,821,990
Coord. and Consultants	3,250,874	458,837		140,448		26,480		3,876,639
Continuing Education	353,500	11,661		28,878				394,039
Amortization/Write-downs							457,431	457,431
<b>Instruction Subtotal</b>	<b>\$ 167,691,780</b>	<b>\$ 27,583,160</b>	<b>\$ 533,494</b>	<b>\$ 6,966,599</b>	<b>\$ -</b>	<b>\$ 423,401</b>	<b>\$ 473,431</b>	<b>\$ 203,671,865</b>
<b>ADMINISTRATION</b>								
Trustees	\$ 102,579	\$ 5,035	\$ 13,500	\$ 11,000	\$ -	\$ -	\$ -	\$ 132,114
Director/Supervisory Officers	656,909	119,087	32,758	8,042				816,796
Board Administration	2,791,131	1,189,569	18,125	322,921		1,379,383	231,076	5,932,205
Amortization/Write-downs							166,371	166,371
<b>Administration Subtotal</b>	<b>\$ 3,550,619</b>	<b>\$ 1,313,691</b>	<b>\$ 64,383</b>	<b>\$ 341,963</b>	<b>\$ -</b>	<b>\$ 1,379,383</b>	<b>\$ 397,447</b>	<b>\$ 7,047,486</b>
<b>TRANSPORTATION</b>								
Pupil Transportation	\$ 105,285	\$ 22,168	\$ -	\$ 294,200	\$ -	\$ 9,288,785	\$ 15,910	\$ 9,726,348
<b>Transportation Subtotal</b>	<b>\$ 105,285</b>	<b>\$ 22,168</b>	<b>\$ -</b>	<b>\$ 294,200</b>	<b>\$ -</b>	<b>\$ 9,288,785</b>	<b>\$ 15,910</b>	<b>\$ 9,726,348</b>
<b>PUPIL ACCOMMODATION</b>								
School Oper./Maintenance	\$ 10,400,045	\$ 4,659,992	\$ 4,495	\$ 8,712,808	\$ -	\$ 1,309,343	\$ 2,000	\$ 25,088,683
School Renewal-Operating					105,002	1,025,000		1,130,002
Other Pupil Accommodation					4,943,939	5,000		4,948,939
Amortization/Write-downs							16,367,335	16,367,335
<b>Pupil Accom. Subtotal</b>	<b>\$ 10,400,045</b>	<b>\$ 4,659,992</b>	<b>\$ 4,495</b>	<b>\$ 8,712,808</b>	<b>\$ 5,048,941</b>	<b>\$ 2,339,343</b>	<b>\$ 16,369,335</b>	<b>\$ 47,534,959</b>
<b>OTHER</b>								
Other Non-Operating							\$ 2,436,482	\$ 2,436,482
Provision for Contingencies							2,804,463	2,804,463
<b>Subtotal - Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,240,945</b>	<b>\$ 5,240,945</b>
<b>TOTAL EXPENSES</b>	<b>\$ 181,747,729</b>	<b>\$ 33,579,011</b>	<b>\$ 602,372</b>	<b>\$ 16,315,570</b>	<b>\$ 5,048,941</b>	<b>\$ 13,430,912</b>	<b>\$ 22,497,068</b>	<b>\$ 273,221,603</b>

# Accumulated Surplus

Revenues less expenses generate an annual or “in-year” surplus or deficit. The annual balance accumulates from one year to the next, and is referred to as the accumulated surplus/deficit. The accumulated surplus can be set aside or “internally appropriated” by the Board for specific purposes (formerly known as internally restricted reserves) such as reserves for working funds, retirement gratuities, capital reserves not required by legislation and so forth.

The following chart shows the actual balance of the accumulated surplus/deficit available for compliance for the last 4 years, as well as the current forecast for 2020-21 and the projection for 2021-22.

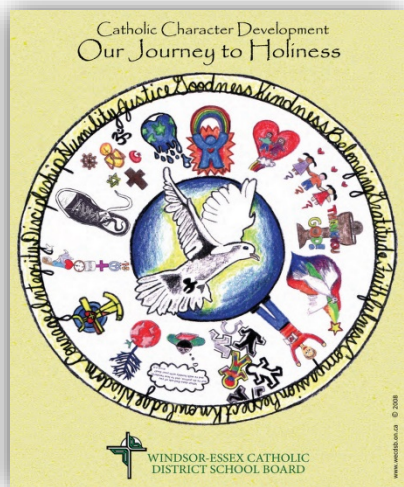
As depicted in the chart below, the Board ended the 2019-20 fiscal year with an in-year surplus of \$5.1M, and is currently forecasting an in-year deficit before adjustment for exemptions in 2020-21 of (\$1.3M). The 2021-22 budget reflects an in-year deficit of (\$2.3M), therefore resulting in a drawdown of accumulated surplus.



The actual components of the accumulated surplus available for compliance for 2019-20, along with projections for 2020-21 and 2021-22 are detailed below.

(\$Thousands)	2019-20 Actual	2020-21 Forecast	2021-22 Budget	
Operating surplus	9,357	9,846	7,594	unrestricted
Amortization of Employee Future Benefit Expenses	5,000	3,347	3,347	restricted
School Renewal	172	172	172	restricted
Benefit Plan	996	996	996	restricted
Unfunded Post Age 65 Retirement Benefit Liability Phase-In (2012-13 to 2015-16)	5,145	5,145	5,145	restricted
Sinking fund interest	966	902	838	restricted
Committed Capital Projects	590	575	526	restricted
<b>TOTAL</b>	<b>22,226</b>	<b>20,982</b>	<b>18,618</b>	

# Faith Centered Learning



**What does God ask of you,  
but to do justice,  
and to love tenderly,  
and to walk humbly  
with your God?**

**Micah 6:8**

Funding for the following items in the 2021-22 budget is provided through a combination of savings in other areas and a reallocation of funding within the GSN, as there is no direct funding source to support the costs:

Although Faith Development is a part of every program offered by the Board, specialized resources are provided to assist classroom teachers and provide system-wide retreats and activities, which ensure the delivery of faith-oriented programming.

	Amount (\$)
Campus Ministers and Board Chaplain	700,699
Faith Consultant	123,492
Faith related staff development	35,800
Faith related supplies and services	14,900
Memberships	16,000
Provision for faith in school budgets	78,000
Retreats	46,000
<b>TOTAL</b>	<b>1,014,891</b>

Other resources that support this priority including superintendents, school principals, teachers and support staff that are involved in the planning of activities are not included in the expenditures listed above.



*In keeping with the virtues of our Catholic faith, we are called to **know** every student, to **inspire** them to follow the example of Jesus, and to **empower** them with the knowledge and skills they need to live purposeful, meaningful lives.*



# International Education

WECDSB’s International Education Program, which has expanded over the past 12 years, provides students from outside of Canada an opportunity to study at a local Catholic school, improve English language skills and gain a cultural experience that will last a lifetime.

The closure of the Canadian borders to visitors, as well as other borders worldwide, has directly impacted the Board’s ability to recruit and enroll students living in other parts of the world. In the 2021-22 budget the estimated number of students in the program has increased by 13% in comparison to the prior year budget. This slight increase in international student enrolment is conservative in nature with hopes of the border reopening during the school year.



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>Enrolment</b>					
Elementary	9	12	14	10	5
Secondary	111	135	126	65	80
<b>Total Enrolment (FTE)</b>	<b>120</b>	<b>147</b>	<b>140</b>	<b>75</b>	<b>85</b>
<b>Revenues</b>	<b>1,430,644</b>	<b>1,572,890</b>	<b>1,840,574</b>	<b>855,475</b>	<b>1,160,250</b>
<b>Expenses</b>					
Teaching Staff	577,997	716,896	553,320	358,394	410,004
Support Staff	209,411	255,779	290,147	294,000	182,976
Other	112,490	86,345	305,504	85,948	212,948
Student Recovery Amount	-	-	182,338	97,500	110,500
<b>Total Expenses</b>	<b>899,898</b>	<b>1,059,020</b>	<b>1,331,309</b>	<b>835,842</b>	<b>916,428</b>
<b>NET CONTRIBUTION</b>	<b>530,746</b>	<b>513,870</b>	<b>509,265</b>	<b>19,633</b>	<b>243,822</b>



# Special Education

In addition to the Pupil Foundation Grant and other GSN funding for classrooms, schools and the system as a whole, the Ministry provides school boards with the Special Education Grant. This grant provides additional funding for students who need special education programs, services and/or equipment.

In 2021-22, grant revenues are projected to increase slightly due to increases in the per-pupil benchmark funding rates and also the transfer of funding for After-School Skills Development Programs (ASSD) into the BEA of the GSN. Salaries and benefits are increasing due to negotiated increases. Further, there was a notable increase in the self-contained class allocation due to COVID-19 related school organization.

(\$Thousands)	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget	Change (2020-21 Budget to 2021-22 Budget)	
<b>GRANT</b>							
SEPPA	14,639	15,315	15,779	15,673	15,765	92	0.6%
SEA	873	945	922	898	900	2	0.2%
DSENA	10,506	11,416	11,578	11,450	11,552	102	0.9%
SIP	54	69	42	42	157	114	270.3%
BEA	145	178	361	361	438	77	21.3%
Other Revenue	1,080	1,097	391	1,001	1,098	97	9.7%
<b>Total Funding</b>	<b>27,297</b>	<b>29,020</b>	<b>29,073</b>	<b>29,426</b>	<b>29,910</b>	<b>484</b>	<b>1.6%</b>
<b>EXPENSES</b>							
Salaries and Wages	25,929	25,734	25,515	26,622	27,008	386	1.4%
Employee Benefits	5,209	6,065	6,166	6,173	6,346	172	2.8%
Staff Development	12	27	22	8	8	(0)	(0.0%)
Supplies and Services	446	585	471	504	504	-	0.0%
Fees and Contract Services	9	7	3	8	8	-	0.0%
<b>Total Expenses</b>	<b>31,605</b>	<b>32,417</b>	<b>32,176</b>	<b>33,315</b>	<b>33,873</b>	<b>558</b>	<b>1.7%</b>
Less: Self-Contained Class Allocation	(131)	(148)	(134)	(122)	(488)	(366)	299.5%
<b>Net Expenses</b>	<b>31,474</b>	<b>32,270</b>	<b>32,042</b>	<b>33,193</b>	<b>33,385</b>	<b>192</b>	<b>0.6%</b>
<b>In-Year Surplus/(Deficit)</b>	<b>(4,177)</b>	<b>(3,249)</b>	<b>(2,969)</b>	<b>(3,768)</b>	<b>(3,475)</b>	<b>292</b>	<b>(7.8%)</b>



- WECDSB’s inclusive model of Special Education service delivery expresses its commitment to educate each child to the maximum extent in the classroom they attend. It involves bringing the support services to the child rather than moving the child to the services. This vision enables students with special education needs to achieve personal excellence. This model however causes budget pressures and the Board annually overspends its allocation in this area.

# Administration & Governance

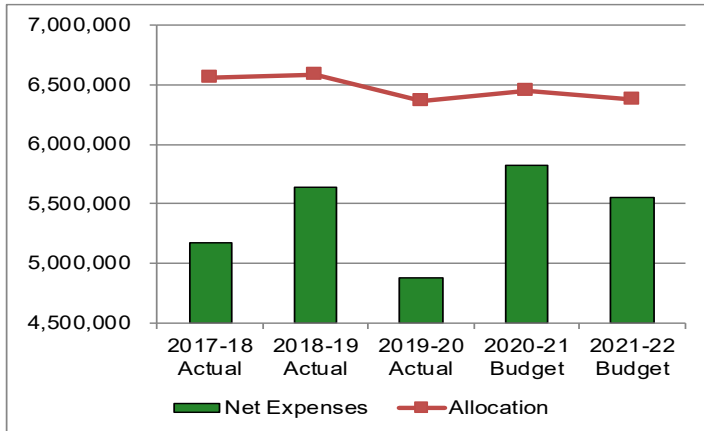
The School Board Administration and Governance Grant provides funding for administration and governance costs such as operating board offices and central facilities, board-based staff and expenditures, including supervisory officers and their secretarial support.

WECDSD receives funding for School Board Administration and Governance through the following allocations (*only allocations applicable to WECDSD are listed*):

- Trustees Allocation
- Reporting Entity Project Allocation
- Board Administration Allocation
- Executive Compensation Allocation for 2017-18 Increases
- Curriculum and Assessment Implementation Allocation
- Central Employer Bargaining Agent Fees Allocation
- Managing Information for Student Achievement (MISA) Local Capacity Building Allocation

The Parent Engagement Allocation, formerly contained in the Administration and Governance grant, is moving to the School Foundation Grant in 2021-22 to better delineate funding for parent engagement based on local needs since the School Foundation Grant provides school-based funding for in-school administration and leadership. In addition, the Capital Planning Capacity Allocation, also previously in the Admin & Governance Grant, is moving to School Operations and Renewal Grant to better reflect the purpose of this funding.

## Board Administration Enveloping Compliance



The School Board Administration and Governance Grant enveloping provision incorporated in the GSN requires that boards' net administration and governance expenses in a fiscal year do not exceed the administration and governance grant. The expectation is that school boards comply with the enveloping provision. As shown in the chart to the left, WECDSD does not overspend its allocation and in fact continues to redirect surplus funds to other areas of the Board.







The balance of the capital budget that is included in the Board’s overall expenditure budget consists of known interest payments on debt obligations that resulted from historical construction of buildings and purchases of land. Therefore, the capital expense in the 2021-22 budget is comprised of:

	<b>Amount (\$)</b>
Interest on long term debt	4,943,939
Amortization of capital assets	17,054,657
<b>TOTAL CAPITAL EXPENSE</b>	<b>\$21,998,596</b>

- For all capital assets the Board
- must calculate amortization. The
- annual amortization expense
- projected in 2021-22 is \$17.1M,
- as shown in the chart to the left. It
- is this amount that forms part of
- the Board’s projected \$273.2M
- expenditure budget in 2021-22.

Capital Deficit

Under previous administrations, the Board undertook the construction of facilities not fully supported by grant revenues. As a result, there is a capital deficit or unsupported debt, meaning capital debt that is not supported with grant revenues from the Province to meet principal and interest payments. This debt affects the Board each year in the form of unsupported amortization expense.

The Ministry of Education provides capital funding to support the repair and renewal of school facilities through the annual School Condition Improvement and School Renewal allocations. There is however no funding source provided for the repair or renewal of board administration facilities. In the prior fiscal year (2020-21), the Board’s administrative building required a major roof restoration. Since no allocation is provided to school boards for these types of capital costs, the cost could only be funded through a combination of proceeds of disposition from prior administration building / admin land sales and savings in the Board Administration Grant.

Because the amortization expense relating to the Catholic Education Centre roof restoration has no direct source of funding, it adds to the Board’s unsupported capital debt. In 2021-22 the incremental amortization expense is \$31,026, bringing the total annual unsupported amortization cost from \$722,047 to \$753,073.

The total capital deficit relating to both pupil-place and administrative buildings is projected to be \$8.4M at the end of 2021-22, after being reduced by another year of unsupported amortization expense in the amount of \$753,073 as noted above. School Renewal and Administrative proceeds of disposition continue to fund this unsupported expense in 2021-22.

Limited options exist for the administrative capital debt retirement, a challenge not only for WECDSB, but for all boards across the province who attempt to sustain administration facilities with no direct source of capital funding.



## Capital Funding Sources

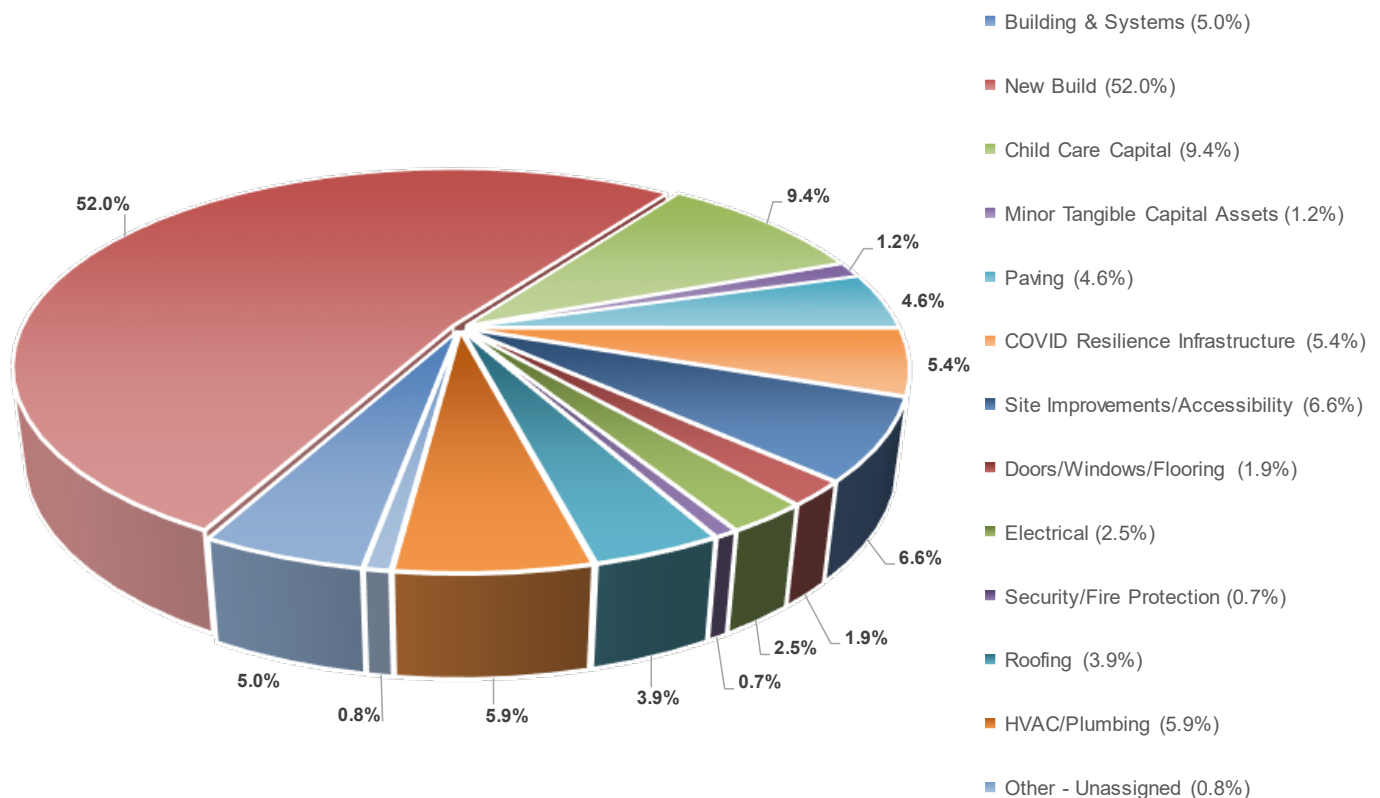
The Ministry continues its multi-year capital funding allocations designed to target school boards identified capital needs. The primary means for funding new construction is the Capital Priorities Grant. In addition, the Ministry provides funding to create new licensed child care spaces, meet enrolment demands through temporary accommodation, as well as purchase land for new schools and additions.

- For the 2021-22 school year, school renewal funding continues to be allocated between two renewal programs: (1) School Condition Improvement and (2) School Renewal Allocation.

The \$50.2M of capital expenditures have been balanced against available Ministry funding, as follows:

Category	2020-21 Budget	2021-22 Budget	Year Over Year Change
Early Years Capital	\$ 4,734,214	\$ 4,730,619	\$ (3,595)
Capital Priorities Grant – Major Capital	18,000,000	24,120,615	6,120,615
School Condition Improvement Allocation	10,369,000	12,469,000	2,100,000
School Renewal Allocation	2,749,500	3,571,649	822,149
COVID-19 Resilience Infrastructure	-	2,699,050	2,699,050
Proceeds of Disposition	-	2,015,687	2,015,687
Minor Tangible Capital Assets	-	608,000	608,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 35,852,714</b>	<b>\$ 50,214,620</b>	<b>\$ 14,361,906</b>

## Capital Expenditure Planning 2021-22



## School Renewal Allocation 2021-22

The School Renewal Allocation (SRA), which addresses the costs of repairing and renovating schools, is \$3,504,336 in 2021-22, a decrease of \$3,478 from the 2020-21 funding level of \$3,507,814. With \$1,723,309 projected to be carried over from 2020-21 year-end, the total available to spend in 2021-22 is projected to be \$5,227,645 as shown below:

Project / School	Project Description	Projected Cost (\$)
<b><u>SITE IMPROVEMENTS</u></b>		
All Schools	Landscaping	150,000
Various Schools	Field Maintenance	50,000
Elementary	Based on project list & VFA assessments	500,000
Secondary	Based on project list & VFA assessments	1,500,000
<b><u>FLOORING</u></b>		
Various Schools	Carpet replacement, floor finishes	100,000
<b><u>FENCING</u></b>		
Various Schools	Replace fencing	100,000
<b><u>PAVING</u></b>		
Various Schools	Paving and bus bays	500,000
<b><u>ACCESSIBILITY</u></b>		
Various Schools	Address accessibility issues	200,000
<b><u>SECURITY</u></b>		
Elementary	Security upgrades	50,000
Secondary	Security upgrades	50,000
<b><u>OTHER</u></b>		
Various Schools	Power Distribution Units	25,000
Various Schools	IT Wiring and Cabling	175,000
Villanova	Water sewage treatment services	150,000
Various Schools	Portable Moves & Repairs	400,000
Unassigned	Additional projects to be determined	646,649
Provision for Unsupported Debt		620,093
<b>TOTAL PROJECTS</b>		<b>5,216,742</b>
Amount remaining in Deferred Revenue		10,903
<b>TOTAL</b>		<b>5,227,645</b>



## School Condition Improvement 2021-22

WECDSB's SCI allocation is \$9,267,229 for 2021-22, a decrease of \$83,313 from the 2020-21 funding level of \$9,350,542. With \$10,495,673 projected to be carried over from 2020-21 year-end, the total available to spend in 2021-22 is projected to be \$19,762,902 as shown below.

Project / School	Project Description	Projected Cost (\$)
<b>PAVING:</b>		
St. William	Parking Lot Replacement	400,000
Assumption HS	Parking Lot Replacement	400,000
Various Schools	Parking lot replacement and bus bays	1,000,000
<b>SITE IMPROVEMENTS:</b>		
Cardinal Carter	Track repair/replacement	200,000
Various Schools	Based on project lists and VFA assessments	800,000
<b>DOORS / WINDOWS:</b>		
Holy Names HS	Exterior & Interior Door Replacement	100,000
Elementary	Exterior Door Replacements	172,000
St. John the Baptist	Window Replacements	250,000
Elementary	Replace exterior/interior doors/windows	200,000
Secondary	Replace exterior/interior doors/windows	150,000
<b>FIRE PROTECTION:</b>		
Elementary	Fire panel replacements	100,000
Secondary	Fire panel replacements	100,000
Various Schools	Upgrade fire panel	60,000
<b>ELECTRICAL:</b>		
Elementary	LED Retrofit	385,000
Elementary	Switchgear Replacement	450,000
Various Schools	Electrical upgrades and replacements	250,000
<b>MECHANICAL - PLUMBING:</b>		
St. John Vianney	Washroom renovations	80,000
Various Schools	Washroom renovations	220,000
<b>ROOFING:</b>		
Elementary	Partial roof replacement/restoration	555,000
Secondary	Partial roof replacement/restoration	972,000
Various Schools	Partial roof replacement/restoration	450,000
<b>HVAC:</b>		
Assumption	Replace Roof Top Units	140,000
Elementary	BAS Upgrades	685,000
Elementary	HVAC Upgrades	170,000
Secondary	Replace Heat Pumps	120,000
Various Schools	Hot Water Tank Replacement	200,000
Various Schools	Roof Top Unit Replacement	860,000
Various Schools	Boiler Replacement	500,000
<b>BUILDING &amp; SYSTEMS:</b>		
Various Schools	Other capital building - TBD	1,500,000
Various Schools	Other site improvements - TBD	1,000,000
<b>TOTAL PROJECTS</b>		<b>12,469,000</b>
Amount remaining in Deferred Revenue		7,293,902
<b>TOTAL</b>		<b>19,762,902</b>

School boards are required to direct 70 percent of their SCI funding to key building components and systems. The remaining 30 percent can continue to address major building components or, alternatively, building interiors and surrounding site components.

# Ministry of Education Reporting Dates

Financial reporting, monitoring, and auditing are important elements of an overall accountability framework associated with funding that is provided for education. The Ministry continues to monitor that grant claims by school boards are in accordance with the grant regulations and that school boards are in compliance with provincial standards and legislation, and funding envelopes.

The Ministry has established the following dates for submission of financial reports in 2021–22:

DATE	FINANCIAL REPORT
June 30, 2021	Board Estimates for 2021–22
November 15, 2021	Board Financial Statements for 2020–21
November 19, 2021	Board Enrolment Projections for 2022–23 to 2025–26
December 15, 2021	Board Revised Estimates for 2021–22
May 13, 2022	Board Financial Report for September 1, 2021 to March 31, 2022

## School Board Compliance

Some of the measures that the Ministry has taken to ensure compliance by school boards include:

- ✓ withholding grants when a board is not in compliance,
- ✓ requiring boards to prepare and submit deficit management plans when necessary, and
- ✓ directing boards to take measures to become compliant.



# Appendix I: Compliance Report

Submission Version: Board Working Version  
 School Board Name: Windsor-Essex Catholic DSB  
 School Year: 2021-22  
 Cycle: Estimates

## Compliance Report

### Administration and Governance

Gross Expenses excluding internal audit	6,881,115
Other incomes	1,332,991
Net Expenses excluding internal audit	5,548,124
Funding allocation excluding internal audit	6,552,731
Overspending on Administration and Governance	0
Compliant /Non-compliant	COMPLIANT / CONFORME

### Is the board in a Multi-Year recovery Plan?

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

### Balanced Budget Determination

1.1	In-year revenues (Sch 9, line 10.0 - Sch 9, line 4.4)	270,920,683
1.1.1	In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 + item 1.3.1 - item 1.4 - item 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1)	0
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	273,221,603
1.3	In-year surplus/(deficit) for compliance purposes .....Item 1.1 - item 1.1.1 - Item 1.2	-2,300,920

REQUIRES FURTHER  
COMPLIANCE  
CALCULATION /  
REQUIERT DES  
CALCULS  
COMPLÉMENTAIRES  
AUX FINS DE  
CONFORMITÉ

1.4 If item 1.3 is greater or equal to zero, board is in compliance. Otherwise, see calculation below.

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

1.5	Operating Allocation to be used in Compliance Calculation (From section 1A, item 1.92)	241,787,682
1.6	1% of item 1.5	2,417,877
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	20,918,920
1.8	Lesser of item 1.6 and item 1.7	2,417,877
1.9	If the amount of deficit on at item 1.3 is less than item 1.8, then the board is in compliance. If the board is not in compliance, see the calculation below. (Note 1)	COMPLIANT / CONFROME

### Compliance Calculation After Ministry Approval Amount (Education Act 231 (1) (b))

1.10	Amount of Ministerial approval received allowing in-year deficit to exceed item 1.8	-
1.11	Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10	2,417,877
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance.	COMPLIANT / CONFORME

Note 1: School boards will need to seek ministry approval if line 1.9 of the Board Active Compliance Report indicates "Not Compliant". The Stabilization COVID-19 Support funding and the Supplemental COVID-19 Support funding will be calculated after the school boards' 2021-22 Estimates submission, and will be loaded by the ministry into Schedule 9.1, line 2.01 and line 2.02, respectively, of the FO Active version.

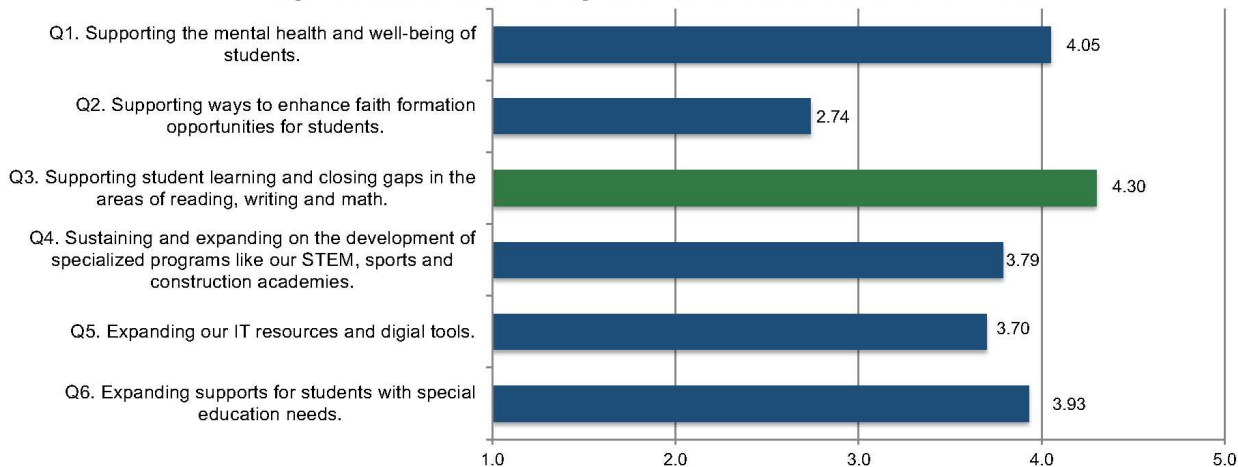
# Appendix II: Budget Consultation Survey Results

The Board is committed to ensuring that sufficient communication and consultation with the community exists regarding 2021-22 budget development. The community was invited to provide input at an early stage of budget development through a formal budget consultation survey. The intent of the survey was to inform the Board’s budget development and assist in formulating and affirming Board priorities as the Board works to promote excellence in education within a Faith-centered learning environment.

As of the original March 5, 2021 submission deadline, 4,932 survey responses were received. By comparison, 2,049 survey responses were received for the 2020-21 Budget Consultation Survey. Overall responses to the 2021-22 Budget Consultation Survey are summarized below.

## Budget Consultation Survey – Overall Results

**Windsor-Essex Catholic District School Board’s Vision statement “Building communities of faith, hope and service” continues to identify the beliefs, principles and core purpose of the Board. This Vision is incorporated into all aspects of our organization. In order to align the Board’s resources fully with our Vision, please rate the following in terms of how much of the Board’s limited resources should be allocated to these areas: a 5 being the highest amount and a 1 being the least amount of resources allocated.**



Results are representative of an average rating of importance.

### Consideration for budget

Stakeholders identified supporting “student learning and closing gaps in the areas of reading, writing and math”, as well as, “the mental health & well-being of students” as being most important for resource allocation.

# Appendix III: Abbreviations

ADE	Average Daily Enrolment
ASSD	After-School Skills Development
BAS	Building Automation Systems
BEA	Behaviour Expertise Amount
CYW	Child Youth Worker
DCC	Deferred Capital Contributions
DSENA	Differentiated Special Education Needs Amount
EA	Educational Assistant
ECE	Early Childhood Educator
ESL	English as a Second Language
ELD	English Literacy Development
FTE	Full-Time Equivalent
GSN	Grants for Student Needs
HS	High School
HVAC	Heating, Ventilation and Air Conditioning
JK	Junior Kindergarten
K	(Senior) Kindergarten
LED	Light Emitting Diode (LED lighting)
LOG	Learning Opportunities Grant
M	Million
MISA	Managing Information for Student Achievement
mTCA	Minor Tangible Capital Assets
NPF	Not Permanently Financed
NTIP	New Teacher Induction Program
PLAR	Prior Learning Assessment and Recognition
PPF	Priorities and Partnerships Fund
PSAB	Public Sector Accounting Board
SAF	Supplementary Area Factor
SCI	School Condition Improvement
SEA	Special Equipment Amount
SEPPA	Special Education Per-Pupil Amount
SHSM	Specialist High Skills Major
SIP	Special Incidence Portion
SRA	School Renewal Allocation
TBD	To Be Determined
VFA	VFA.database (relates to capital planning assessments)
WECD SB	Windsor-Essex Catholic District School Board
WSIB	Workplace Safety and Insurance Board







WINDSOR-ESSEX CATHOLIC  
DISTRICT SCHOOL BOARD

WE'RE WITH YOU ALL THE WAY!

*For more information  
about the 2021-22 Budget, please contact:*

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