



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

**Meeting Date:**  
June 21, 2022

## BOARD REPORT

**Public**  **In-Camera**

**PRESENTED FOR:** Information  Approval

**PRESENTED BY:** Senior Administration

**SUBMITTED BY:** Emelda Byrne, Director of Education  
Penny King, Executive Superintendent of Business  
Melissa Farrand, Executive Superintendent of Student Achievement K-12  
John Ulicny, Executive Superintendent of Education/Human Resources

**SUBJECT:** **2022-23 FINAL BUDGET APPROVAL**

### RECOMMENDATION:

**That the 2022-23 Final Budget Estimates be approved and that administration be directed to submit the Budget Estimates to the Ministry of Education by the June 30, 2022 submission deadline.**

**That the In-Year Deficit Elimination Plan be approved and that administration be directed to submit the Plan to the Ministry of Education by the June 30, 2022 submission deadline.**

### SYNOPSIS:

The purpose of this report is to recommend approval of the 2022-23 Final Budget Estimates and related In-Year Deficit Elimination Plan, and to receive direction for submission of both items to the Ministry of Education by the June 30, 2022 submission deadline.

### BACKGROUND COMMENTS:

The 2022-23 Draft Budget Estimates were tabled for the Board's review and consideration on June 14, 2022. The draft document was tabled at that time for a 1 week period to allow for further stakeholder and broader community consultation on the recommended budget. No additional comments were received during this further consultation period and, as a result, no changes have been made to the previous draft budget.

On the evening of June 14<sup>th</sup>, the Ministry of Education emailed a notification to all district school boards indicating that the EFIS system had been updated to trigger an error if boards did not submit an In-Year Deficit Elimination Plan (IYDEP). According to the Ministry, this plan is required for any in-year deficit, even within the 1% compliance

limitations. The IYDEP is to identify the reasons for the deficit, and the measures the board will take to balance its budget and eliminate the in-year deficit within a two-year period.

With an \$843,933 planned in-year deficit in 2022-23, WECDSB is therefore required to complete this plan in EFIS in order to submit its Budget Estimates to the Ministry of Education by the June 30, 2022 deadline. Further, the plan must be approved by the Board of Trustees.

The recommended plan is identified in Appendix B to this report, and proposes to eliminate the in-year deficit in 2023-24 with a reduction to the provision for contingency expense in that year. With a provision for contingency of \$1,247,730 inherent in the board budget, a reduction of \$843,933 to the contingency will satisfy the requirements of the IYDEP, and still leave \$403,797 contingency remaining in 2023-24.

### **FINANCIAL IMPLICATIONS:**

The 2022-23 Final Budget Estimates as presented comply with 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 14, 2022 2022-23 Draft Budget was tabled for a 1 week review/consultation period.
- June 21, 2022 2022-23 Final Budget Estimates and IYDEP are to be formally approved.
- June 30, 2022 Approved 2022-23 Budget Estimates and In-Year Deficit Elimination Plan are to be submitted to the Ministry of Education.

### **APPENDICES:**

- Appendix A: 2022-23 Final Budget
- Appendix B: In-Year Deficit Elimination Plan

### **REPORT REVIEWED BY:**

<input type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	--
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	June 15, 2022
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	June 15, 2022

# Windsor-Essex Catholic District School Board



## 2022-2023 Final Budget

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Prepared by: Board Administration  
Presented to Trustees: June 21, 2022



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# Board of Trustees

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

Fulvio Valentinis, Board Chair ..... Wards 1 & 10 Windsor

Lisa Soulliere, Board Vice-Chair ..... 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

Maya Mikhael ..... Assumption College Catholic High School

Adrian Yonan ..... St. Joseph's Catholic High School

## Board Chaplain

Father Larry Brunet



### 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*

# Senior Administration

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.



## DIRECTOR OF EDUCATION

Emelda Byrne

## SUPERVISORY OFFICERS

- Melissa Farrand ..... Executive Superintendent of 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
- Joumana Tawil ..... Superintendent of Education - Student Achievement K-12
- Kelly-Ann Bull ..... Superintendent of Education - Student Achievement K-12

**KNOW**

To welcome, embrace and educate every student in our care

**INSPIRE**

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

**EMPOWER**

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

# Board Profile



32 Elementary Schools  
3 Middle Schools  
8 Secondary Schools  
1 Adult Education Centre



78 ECEs  
1,240 Teachers  
339 EAs & CYWs



266 School Support Staff  
42 Board Administration Staff  
181 Facility Services Staff



\$ 282.4M Operating Budget  
\$ 26.5M Capital Budget

## ENROLMENT DAY SCHOOL

13,200  
Elementary

7,175  
Secondary

## OTHER LEARNERS

250  
Over Age 21

7  
High Credit

110  
International



# Financial Summary

The Windsor-Essex Catholic District School Board is presenting a \$282.4M expenditure budget for the 2022-23 school year, to be funded with \$281.6M of grant revenues and \$0.8M of accumulated surplus.



Section 232 of the Education Act requires boards to adopt balanced budgets. In doing so, boards can use accumulated surplus, (formerly known as reserves) as part of balancing revenue and expenditures. According to the Education Act, balanced budgets are defined as:

- (1) Budgets not showing in-year deficits; or
- (2) Budgets showing in-year deficits if the deficits are not greater than the lesser of the following:
  - (a) the accumulated surplus for the previous year = \$27.1M projected for WECD SB
  - (b) 1% of the Boards operating revenue for the fiscal year = \$2.5M for WECD SB

Given the criteria above, item (1) does not apply as the 2022-23 budget is showing an in-year deficit. Moving to item (2), the lesser of items (a) and (b) for WECD SB is item (b) at \$2.5M.

Therefore, since the planned 2022-23 in-year deficit of \$844K is not greater than item (b) or \$2.5M, the Board is in compliance with the Education Act and considered to have a balanced budget.

With an Accumulated Surplus of \$26.1M at the end of 2020-21 that is projected to remain at a healthy level of \$27.1M at the end of 2021-22, Administration is recommending to use \$844K of reserves to balance the budget in 2022-23 -- less than the maximum allowable amount of \$2.5M.

This strategy will enable the Board to make important investments to support our most vulnerable students with special needs, and ensure stability and sustainability of programs and services in 2022-23.

While it is always prudent to expend slightly less than that provided in grants, it is WECD SB's responsibility to use all funds available to 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.

Section 13:05 of the Board By-Laws states that the Board shall include in its budget an annual contingency amount to be set at no less than 0.5% of the Board's operating allocation for the budget year being approved. As such, the 2022-23 Budget Estimates contains a provision for contingency of \$1.25M, as shown in the summary of financial results on the next page.

(\$ Thousands)

	2020-21 Financial Statements (\$000)	2021-22 Budget Estimates (\$000)	2022-23 Budget Estimates (\$000)	Change (2021-22 Budget to 2022-23 Budget)	
				\$	%
<b>Revenue</b>					
Operating	238,543	241,452	251,081	9,628	4.0%
Capital	22,659	22,859	23,698	839	3.7%
Other	11,181	6,610	6,799	190	2.9%
<b>TOTAL REVENUE</b>	<b>272,383</b>	<b>270,921</b>	<b>281,578</b>	<b>10,657</b>	<b>3.9%</b>
<b>Expenses</b>					
Instruction	200,715	203,672	210,313	6,641	3.3%
Administration	7,010	7,047	7,022	(26)	(0.4%)
Transportation	9,153	9,726	10,393	667	6.9%
Pupil Accommodation & Other	51,889	49,971	51,444	1,473	2.9%
Provision for Contingency	-	2,804	3,250	445	15.9%
<b>TOTAL EXPENSES</b>	<b>268,767</b>	<b>273,222</b>	<b>282,422</b>	<b>9,200</b>	<b>3.4%</b>
<b>In-Year Surplus/(Deficit)</b>	<b>3,616</b>	<b>(2,301)</b>	<b>(844)</b>	<b>1,457</b>	<b>63.3%</b>

includes \$1.2M contingency or 0.5% of 2022-23 operating revenue

As shown in the table above and mentioned previously, the recommended budget, with an in-year deficit of \$844K, plans to use accumulated surplus in addition to current year revenues to offset expenses in 2022-23. 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 surplus of \$404K as shown below.

	Amount (\$)
Current expenses in 2022-23 budget	282,421,898
Less: Contingency reserve in budget	(1,247,730)
<b>Total Expenses <u>without</u> contingency reserve</b>	<b>281,174,168</b>
Current revenues in 2022-23 budget	281,577,965
<b>Total expenses <u>without</u> contingency reserve</b>	<b>(281,174,168)</b>
<b>IN-YEAR SURPLUS WITHOUT CONTINGENCY</b>	<b>403,797</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 February 17, 2022, the Ministry of Education advised that total GSN funding to all school boards across the sector is projected to be \$26.1 billion in 2022-23, an average of \$13,059 per pupil. This compares to a provincial investment of \$25.6 billion or \$12,686 per pupil in 2021-22.

## The following items highlight the changes announced by the Ministry of Education for the 2022-23 budget:



### Supports for Student Learning Needs

Flexible time-limited funding will continue in the following areas:

- ▶ \$212.7M Supports for Students Fund to support the learning needs of students consistent with central agreement obligations. **(WECD SB amount = \$2,094,474)**
- ▶ \$304.0M COVID-19 Learning Recovery Fund to support temporary additional teachers, ECE's, EA's and other education workers to address learning recovery, the implementation of the first year of fully de-streamed Grade 9, the delivery of remote learning, support for special education and maintaining enhanced cleaning standards. **(WECD SB amount = \$3,191,047)**
- ▶ \$134.4M Recent Immigrant Supplement to address the temporary decline in recent immigrant enrolment as a result of the COVID-19 pandemic. **(WECD SB amount = \$1,715,511)**

### Priority Investments

- ▶ \$38.3M Student Mental Health Investment to foster the continued learning and well-being of students. **(WECD SB amount = \$448,847)**
- ▶ \$16.3M Local Special Education Priorities amount to enhance support for students with special education needs. **(WECD SB amount = \$193,741)**
- ▶ \$7.4M to increase the Special Equipment Per-Pupil Amount to support more assistive technology for students with special education needs. **(WECD SB amount = \$78,460)**
- ▶ \$39.9M for Broadband Network Operations to help meet the increasing network demand for digital learning in the classroom and increased network capacity. **(WECD SB amount = \$394,052)**

### Labour-Related Changes

- ▶ 1% increase to salary benchmarks for principals and vice-principals to reflect the recently negotiated memorandum of settlement.
- ▶ Unification of the salary benchmark for elementary and secondary principals, vice-principals and office support staff.
- ▶ 1% provision for salary benchmark increases for all other union and non-union staff (excluding Directors and Supervisory Officers) subject to the outcome and conclusion of labour negotiations for contracts expiring August 31, 2022.
- ▶ Adjustment to central employer bargaining agency fees allocation to better reflect trustees' associations' cost structures.

## Keeping Up With Costs



- ▶ Cost benchmark increases of 5.45% are being added to the non-staff portion of the School Operations Allocation which consists of 2.3% to assist school boards in managing the increases in commodity prices and 3.15% to support the increased costs related to the need to run ventilation systems longer and replace filters more frequently.
- ▶ A student transportation cost update of 2.0% has been included in the GSN provincially, but has not been allocated board-by-board at this time.

## PPF Transfers to the GSN

The following allocations will be transferred into the GSN beginning in 2022-23:

- ▶ Parents Reaching Out (PRO) Grants which supports school boards in working with their Parent Involvement Committees (PICs) in order to lead initiatives that address local parent needs, will be transferred to the Parent Engagement Allocation. **(WECD SB amount = \$23,500)**
- ▶ Other Languages in Education (OLE) which supports the additional costs of FSL initiatives and activities undertaken by English-language school boards, will be enveloped as a new "FSL Areas of Intervention" component of the FSL Allocation within the Language Grant. **(WECD SB amount = \$105,832)**
- ▶ Well-Being and Mental Health Bundle which supports well-being and inclusive education and positive school climates, will be moving to the Mental Health and Well-Being Grant. **(WECD SB amount = \$342,993)**
- ▶ Learning and Innovation Fund for Teachers (LIFT) which supports teacher collaboration, responsive learning and sharing of effective practices within schools, school boards and across the province, will be moving into the Teacher Qualifications and Experience Grant. **(WECD SB amount = \$45,000)**

## Enhanced Accountability

- ▶ Secondary class size compliance frameworks are being introduced to support the government's commitment to improving public education and advancing student achievement.



## Ongoing Implementation & Other Changes

- ▶ The online and in-person learning credit load benchmarks are being updated for the second year of a multi-year trajectory.
- ▶ 0.167% reduction to benefits benchmarks due to phase-out of retirement gratuities.
- ▶ Continued phase-in of updates to the Supplementary Area Factor (SAF) for base school facility operations to reflect a secondary class size of 23.

# 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.

## Assumptions Governing Budget Development

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.



## Other Budget assumptions that are key to understanding the context of the 2022-23 budget development include:

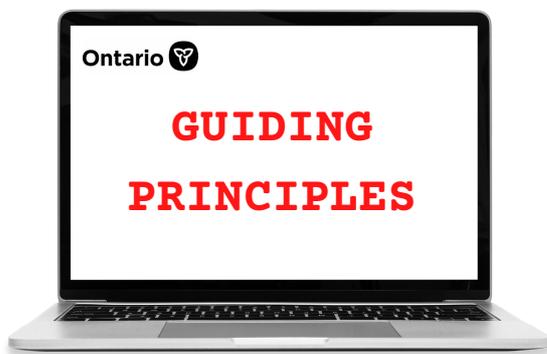


- ▶ Forecasted labour rate increases, are reflected on the "Provision for Contingency" line of the budget, as directed by the Ministry of Education.
- ▶ The budget assumes a return to a pre-COVID learning environment, with the exception of the requirement to provide the option for remote learning in the 2022-23 school year.

## 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.
- ▶ 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.

# 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 24, 2022. Key elements for each of the respective stages of the budget process are depicted below.



As can be seen, 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.

## FIVE-STAGE STRATEGIC BUDGET DEVELOPMENT PROCESS



# Budget Consultation



The Board is committed to ensuring that sufficient communication and consultation with the community exists regarding 2022-23 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 January 31, 2022. 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 4, 2022 were compiled and summarized in a report to the Board at its meeting of March 29, 2022. Overall responses to the 2022-23 Budget Consultation Survey are summarized in Appendix II.**

**The Board received a total of 4,785 survey responses, down slightly from the total 4,932 responses received to last year’s survey.**

## WHAT WE HEARD

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

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

## WHAT WE ARE DOING

1. WECD SB will use Ministry Funding to deliver targeted, culturally appropriate programming for students, including a comprehensive tutoring support program.
2. Mental Health Funding will be used to hire additional staff to support resilience and mental well-being.



# 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 2022-23 budget are highlighted below.

## RISKS

- ▶ COVID-19 related health, well-being and safety.
- ▶ Enrolment projections may vary from actual results.
- ▶ International education revenues at risk if political climate/major incident deters students from travelling abroad.
- ▶ Uncertainty of the outcome of labour agreement negotiations.
- ▶ Cyber security vulnerability and potential impact on privacy information.
- ▶ Unforeseen activity and events (i.e. pandemic, weather, government policy changes).
- ▶ Innovative programming - ensuring financial feasibility of programs.
- ▶ Labour market shortages.
- ▶ Inflationary pressures in excess of funding.
- ▶ Commodity prices expected to increase at rates greater than inflation (i.e. utility costs).
- ▶ Risk of fluctuation in actuarial assumptions.
- ▶ Claims, grievances and legal settlements difficult to predict.
- ▶ Unanticipated students with special needs.



## PRESSURES & CHALLENGES

- ▶ Increased demand for goods and services resulting in supply chain challenges.
- ▶ Managing increased payroll costs impacted by increased EI, CPP and OMERS contributions.
- ▶ Building capacity of system leaders in absence of Board Leadership Development funds.
- ▶ Funding the gap that results from salary benchmarks lagging industry averages.
- ▶ Supporting an increasing proportion of students with special education needs in an inclusive environment with available funding.
- ▶ Transportation driver and equipment shortages.
- ▶ Cost of phasing-in post age 65 retirement benefit liability.
- ▶ Capital deficit crowds out spending that could be used for other initiatives.
- ▶ Limited sources of funding for renewal of administrative assets.
- ▶ Upgrading hardware and software.
- ▶ Supporting faith initiatives with no direct source of funding.
- ▶ Controlling staffing costs (78% of total budget).
- ▶ Managing sick leave usage and forecasting replacement costs.
- ▶ Balancing the budget with a contingency using available funding.
- ▶ Aligning funding received with Ministry and Board priorities.
- ▶ Lack of discretionary funds.



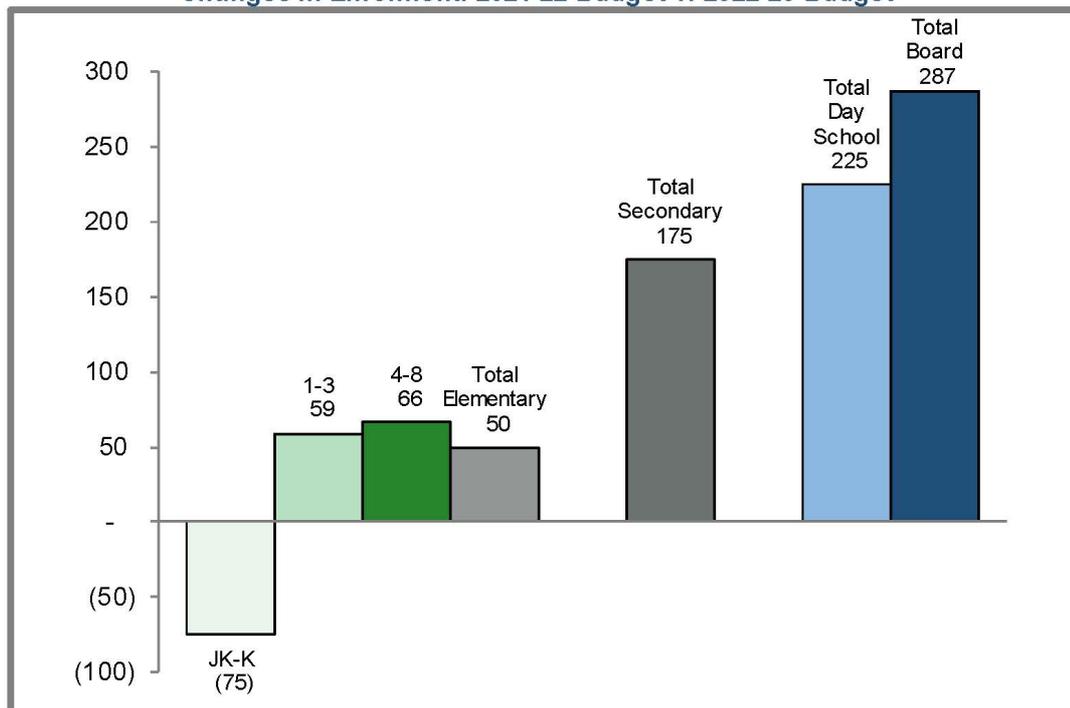
# Enrolment Highlights

Funding is based on the Average Daily Enrolment (ADE), which is calculated by the full-time equivalent (FTE) of students enrolled at each school as of October 31st and March 31st.

Enrolment projections for the 2022-23 Budget are conservative in nature, and were established based on historical data, updated for current circumstances. The Board’s projected day school enrolment for 2022-23 is expected to be 20,375. This is an increase of 225 students compared to the 2021-22 Budget Estimates. With approximately two-thirds of education funding based on enrolment, the 2022-23 increase in enrolment equates to approximately \$1.6M in additional grant revenue for the Board. The projected full-time equivalent (FTE) average daily enrolment for 2022-23 is as follows:

	2020-21 Financial Statements	2021-22 Budget Estimates	2022-23 Budget Estimates	Change (2021-22 Budget to 2022-23 Budget)	
				#	%
<b>Elementary</b>					
JK-K	2,298	2,403	2,328	(75)	(3.1%)
1-3	3,883	3,851	3,910	59	1.5%
4-8	6,942	6,896	6,962	66	1.0%
<b>Total Elementary</b>	<b>13,122</b>	<b>13,150</b>	<b>13,200</b>	<b>50</b>	<b>0.4%</b>
<b>Secondary &lt; 21</b>					
Grade 9 to 12	7,169	7,000	7,175	175	2.5%
<b>Total Secondary &lt; 21</b>	<b>7,169</b>	<b>7,000</b>	<b>7,175</b>	<b>175</b>	<b>2.5%</b>
<b>TOTAL DAY SCHOOL</b>	<b>20,291</b>	<b>20,150</b>	<b>20,375</b>	<b>225</b>	<b>1.1%</b>
Secondary > 21	266	212	250	38	18.0%
High Credit	2	9	7	(2)	(19.0%)
Visa (Tuition Paying)	61	85	110	25	29.4%
<b>TOTAL BOARD</b>	<b>20,620</b>	<b>20,456</b>	<b>20,742</b>	<b>287</b>	<b>1.4%</b>

Changes in Enrolment: 2021-22 Budget v. 2022-23 Budget



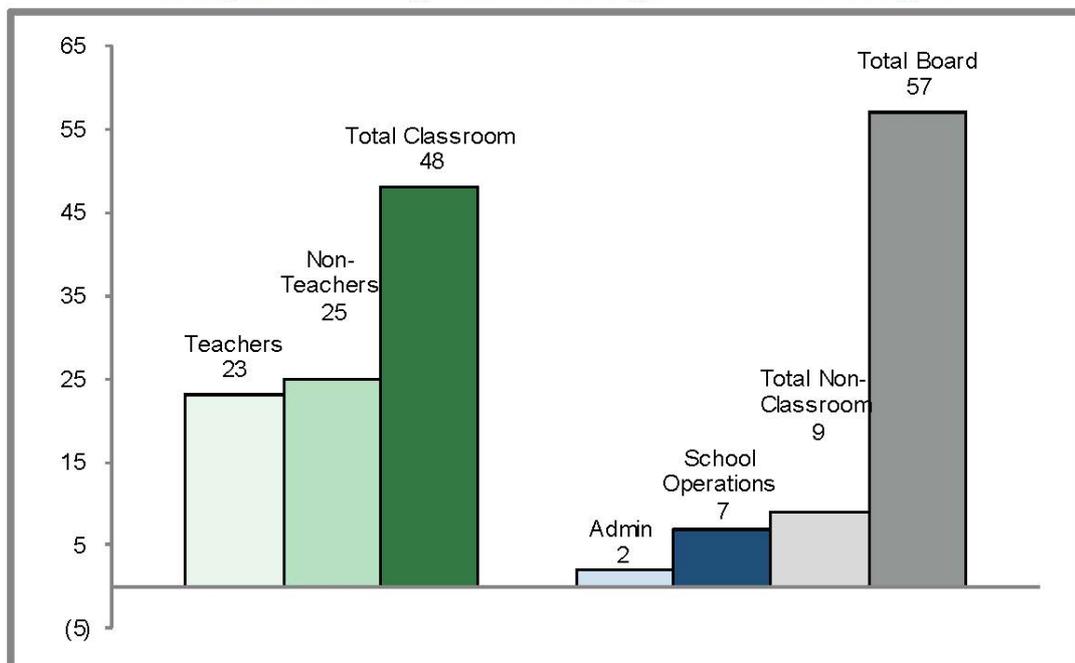
# Staffing Highlights

Staffing is the largest expenditure of the Board and comprises 78% 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 2022-23 fiscal year are \$220.5M compared to \$215.3M for 2021-22. A summary of staffing is presented below:

	2020-21 Financial Statements (FTE)	2021-22 Budget Estimates (FTE)	2022-23 Budget Estimates (FTE)	Change (2021-22 Budget to 2022-23 Budget) #	%
<b>Classroom</b>					
Teachers	1,219	1,217	1,240	23	1.9%
Non-Teachers	656	658	683	25	3.8%
<b>Total Classroom</b>	<b>1,874</b>	<b>1,875</b>	<b>1,923</b>	<b>48</b>	<b>2.6%</b>
<b>Non-Classroom</b>					
Admin, Governance & Transportation*	52	51	53	2	3.9%
School Operations	221	174	181	7	4.0%
<b>Total Non-Classroom</b>	<b>273</b>	<b>225</b>	<b>234</b>	<b>9</b>	<b>4.0%</b>
<b>TOTAL BOARD</b>	<b>2,147</b>	<b>2,100</b>	<b>2,157</b>	<b>57</b>	<b>2.7%</b>

\* Includes 9 Trustees + 2 Student Trustees

Changes in Staffing: 2021-22 Budget v. 2022-23 Budget



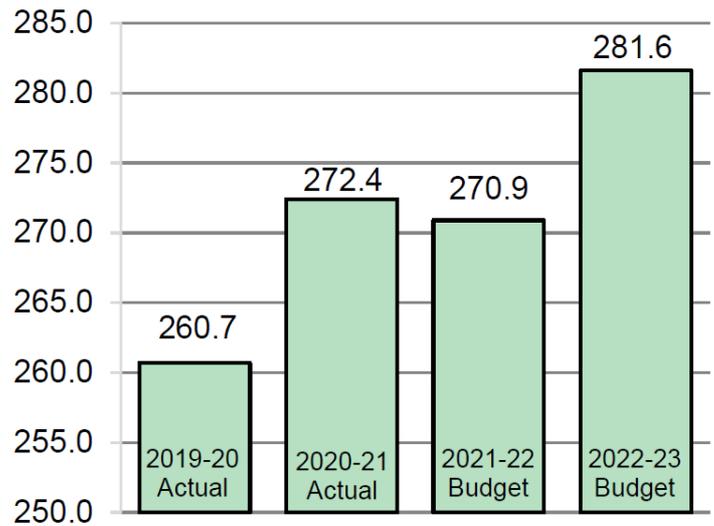
The Classroom Teachers category increased 23.0 FTE from 2021-22 Estimates mainly due to increased enrolment, as well as additional staffing to support ESL and COVID-19 learning recovery. The Non-Teachers category reflected an increase of 25.0 FTE mainly relating to educational assistants, ECEs, child youth workers, school administration support and technology support positions added to support Board priorities and Ministry initiatives. The Administration category increased 2.0 FTE due to an increase in HR and payroll staffing, while the School Operations category increased 7.0 FTE mainly due to additional positions for temporary cleaners.

# 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.



**In-Year Revenues**



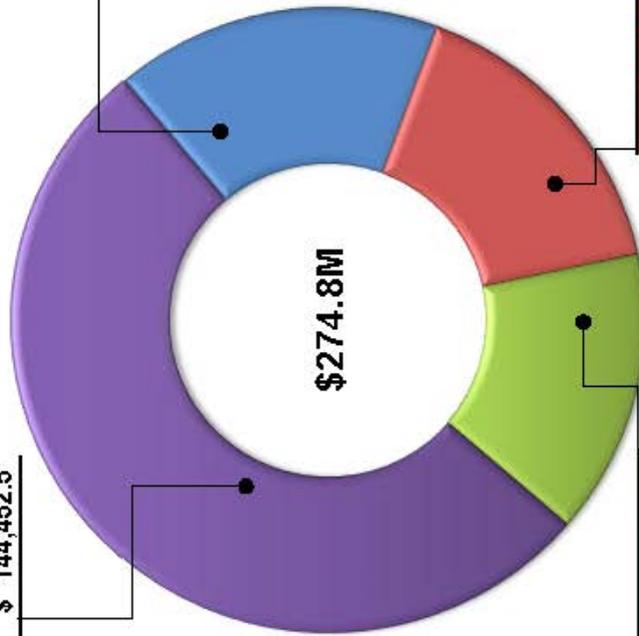
The Board’s total estimated funding for the 2022-23 fiscal year is \$281.6M as compared to \$270.9M for 2021-22, an increase of \$10.7M. A reconciliation of revenue between the 2021-22 Budget Estimates and the 2022-23 Budget is summarized below:

	Amount (\$M)
<b>2021-22 Budget Estimates</b>	<b>270.9</b>
New funding investments (i.e. COVID Learning Recovery, Tutoring allocation etc.)	2.90
Increase in funding benchmarks, mainly relating to forecasted 1% salary increase	2.30
Increase in grant revenue due to increase in enrolment	1.57
Increase in gross VISA tuition revenue	0.32
Other net increases in funding (ie. Temporary Accommodation, School Operations, etc.)	0.72
Increase in DCC revenue (to be offset by increase in amortization expense)	1.28
Decrease in capital debt funding (to be offset by a decrease in debenture interest expense)	(0.44)
Increase in MGCS PPE in-kind revenue (to be offset by increase in MGCS PPE in-kind expense)	0.94
Other net revenue (i.e. mTCA allocation etc.)	1.07
<b>2022-23 Budget Estimates</b>	<b>281.6</b>

# WHAT DOES THE 2022-23 GSN AT WECDSB SUPPORT?

Funding for classrooms		\$000
Pupil Foundation Grant	\$	116,776.0
Continuing Education and Other Programs Grant	\$	1,719.1
Cost Adjustment & Teacher/ECE Qual. & Exp. Grant	\$	25,800.3
New Teacher Induction Program (NIP)	\$	157.1
<b>TOTAL</b>	<b>\$</b>	<b>144,452.5</b>

Funding for schools		\$000
School Foundation Grant	\$	15,696.5
School Facility Operations and Renewal Grant	\$	24,130.5
Temporary Accommodation Allocation	\$	514.6
<b>TOTAL</b>	<b>\$</b>	<b>40,341.6</b>



Funding for specific education priorities		\$000
Special Education Grant	\$	29,363.9
Language Grant	\$	7,743.5
Indigenous Education Grant	\$	823.3
Learning Opportunities Grant	\$	4,507.9
Mental Health & Well Being Grant	\$	1,587.4
<b>TOTAL</b>	<b>\$</b>	<b>44,026.1</b>

Funding for a locally managed system		\$000
Rural and Northern Education / Remote & Rural Funds	\$	132.1
Supports for Students Fund	\$	2,094.5
Program Leadership Grant	\$	1,000.5
COVID-19 Learning Recovery Fund	\$	3,191.0
School Board Administration and Governance Grant	\$	6,516.5
Debt Service	\$	23,697.8
Student Transportation Grant	\$	9,505.3
Other	\$	(179.3)
<b>TOTAL</b>	<b>\$</b>	<b>45,958.4</b>

# Detailed Revenues

A detailed comparison of revenues for the 2020-21, 2021-22 and 2022-23 fiscal years is provided below:

REVENUES	2020-21	2021-22	2022-23	Increase(Decrease)	
	Financial Statements (\$000)	Budget Estimates (\$000)	Budget Estimates (\$000)	(2021-22 Budget to 2022-23 Budget) \$	(2021-22 Budget to 2022-23 Budget) %
<b>Operating Grants</b>					
Pupil Foundation	113,935	114,186	116,776	2,590	2.3%
School Foundation	15,245	15,202	15,697	494	3.3%
Special Education	28,589	28,812	29,364	552	1.9%
French as a Second Language	3,031	3,027	3,273	246	8.1%
English as a Second Language	3,693	4,429	4,471	42	1.0%
Remote and Rural Allocation	20	33	34	1	1.7%
Rural and Northern Education	129	100	98	(1)	(1.1%)
Learning Opportunities	3,950	4,424	4,508	84	1.9%
Continuing Ed., Summer School, International Languages, High Credit	689	774	815	42	5.4%
Adult Education	945	761	904	143	18.8%
Teacher Qualification & Experience	23,084	25,415	24,706	(709)	(2.8%)
ECE Qualification & Experience	893	1,048	1,094	47	4.5%
Transportation	9,132	9,464	9,505	42	0.4%
Admin and Governance	6,376	6,227	6,460	233	3.7%
School Operations	20,894	21,159	22,068	909	4.3%
Trustees' Association Fee	43	55	56	1	1.2%
Indigenous Education	427	400	823	423	105.8%
Mental Health & Well Being	995	1,128	1,587	459	40.7%
Community Use of Schools	280	282	287	5	1.8%
New Teacher Induction Program	126	124	157	33	26.8%
Declining Enrolment	613	249	-	(249)	(100.0%)
Temporary Accommodation	195	155	515	359	231.0%
School Renewal - Operating Portion	1,170	1,645	1,775	130	7.9%
Supports for Students Fund	2,051	2,051	2,094	43	2.1%
Program Leadership	906	999	1,000	1	0.1%
Restraint Savings	(89)	(89)	(89)	-	0.0%
Adjustment for mTCA	(319)	(608)	(90)	518	(85.2%)
COVID Stabilization	1,266	-	-	-	0.0%
COVID Outbreak/ Learning Recovery	271	-	3,191	3,191	0.0%
<b>Total Operating Grants</b>	<b>238,542</b>	<b>241,452</b>	<b>251,081</b>	<b>9,628</b>	<b>4.0%</b>
<b>Debt Servicing Grants</b>					
Permanent Financing of NPF	1,613	1,613	1,613	-	0.0%
Amortization of DCC	15,681	16,302	17,584	1,283	7.9%
Capital Debt Support Payment - Interest	5,366	4,944	4,501	(444)	(9.0%)
Short Term Interest	-	-	-	-	0.0%
<b>Total Debt Servicing Grants</b>	<b>22,659</b>	<b>22,859</b>	<b>23,698</b>	<b>839</b>	<b>3.7%</b>
<b>Total Legislative Grants</b>	<b>261,202</b>	<b>264,311</b>	<b>274,779</b>	<b>10,467</b>	<b>4.0%</b>
<b>Other (PPFs &amp; Non-Grant Revenue)</b>	<b>11,181</b>	<b>6,610</b>	<b>6,799</b>	<b>190</b>	<b>2.9%</b>
<b>TOTAL REVENUES</b>	<b>272,383</b>	<b>270,921</b>	<b>281,578</b>	<b>10,657</b>	<b>3.9%</b>

# Funding for Ministry Initiatives

As shown in the table below, the Ministry targets additional funding to school boards for specific provincial initiatives. These are PPFs (Priorities and Partnerships Funding grants). These grants are provided outside of the regular operating grants and are often tied to separate agreements that require specific reporting on expenditures within set timelines. School boards are required to spend these grants for their intended purposes and the Ministry takes back unspent funds.

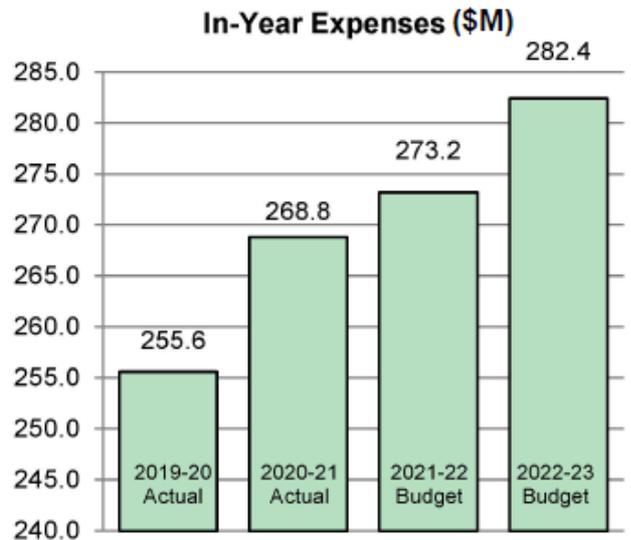
## PRIORITIES AND PARTNERSHIPS FUNDING (PPF) REVENUE

<b>2022-23 Program</b>	<b>Budget \$</b>
Connectivity at Schools Program (CASP)	507,670
De-streaming Implementation Supports	36,900
Early Intervention in Math for Students with Special Education Needs	111,300
Entrepreneurship Education Pilot Projects	20,000
Graduation Coach Program for Black Students	113,202
Health Resources, Training and Supports	11,700
Math Strategy	277,000
Menstrual Products Initiative	21,621
Skilled Trades Bursary Program	13,000
Special Education Additional Qualification (AQ) Subsidy for Educators	11,800
Specialist High Skills Majors Expansion Funds	180,000
Summer Learning Special Education Supports	120,900
Tutoring Supports	872,250
MGCS In-kind PPE/CSE/HEPA Funding	938,222
Placeholder for PPFs forecast but not yet announced (has matching expenses with no impact to budget)	400,000
<b>Total PPF Grants</b>	<b>3,635,565</b>



# Expense Highlights

The Board’s total estimated expenses for the 2022-23 fiscal year are \$282.4M as compared to \$273.2M for 2021-22, an increase of \$9.2M.



A reconciliation of expenses between the 2021-22 Budget Estimates and the 2022-23 Budget is summarized below:

	Amount (\$M)
<b>2021-22 Budget Estimates</b>	<b>273.22</b>
Increase in PPF and protected program expenses (to be offset by increase in revenue)	3.09
Net forecasted/negotiated increase in salaries (to be offset by increased benchmark funding)	2.30
Increased staffing, mainly due to increased enrolment	1.38
Decrease in PSAB benefit expense	(0.96)
Expenditure additions	2.19
Expenditure reductions	(0.72)
Increase in amortization expense (to be offset by increase in DCC revenue)	1.28
Decrease in debenture interest expense (to be offset by decrease in capital debt funding)	(0.44)
Increase in MGCS PPE in-kind expenses (to be offset by increase in PPE in-kind revenue)	0.94
Other net expenses	0.14
<b>2022-23 Budget Estimates</b>	<b>282.42</b>

As shown in the table above, the main factors contributing to the \$9.2M increase in expenditures are increased PPF and protected program expenses, and increased staffing costs due to the forecasted higher enrolment.

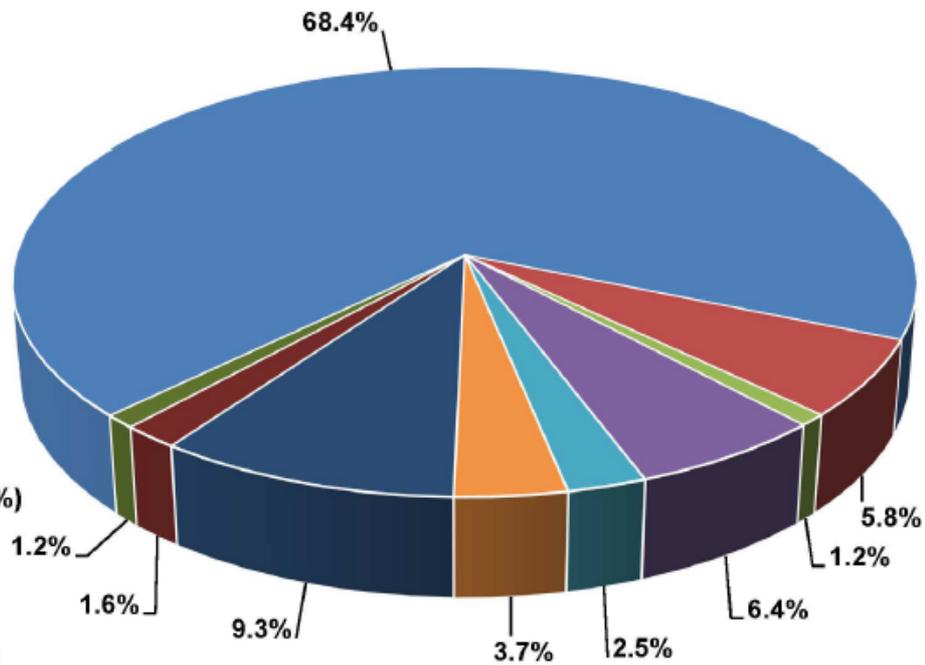
Other expenditures changed through the normal course of budget development, included reduced PSAB (Public Sector Accounting Board) benefit expenses resulting from actuarial rate changes, as well as reduced debenture interest and increased amortization expense.

The table also reflects expenditure reductions of \$0.72M, which consists of savings to various line-by-line accounts. In order to allow for implementation of Board priorities, \$2.19M of expenditure additions were added to the 2022-23 budget including additional ESL staff, mental health staff, school administration support, student information system costs and other IT support. These investments are critical to foster the learning recovery and well-being of students.

## Expenses by Category

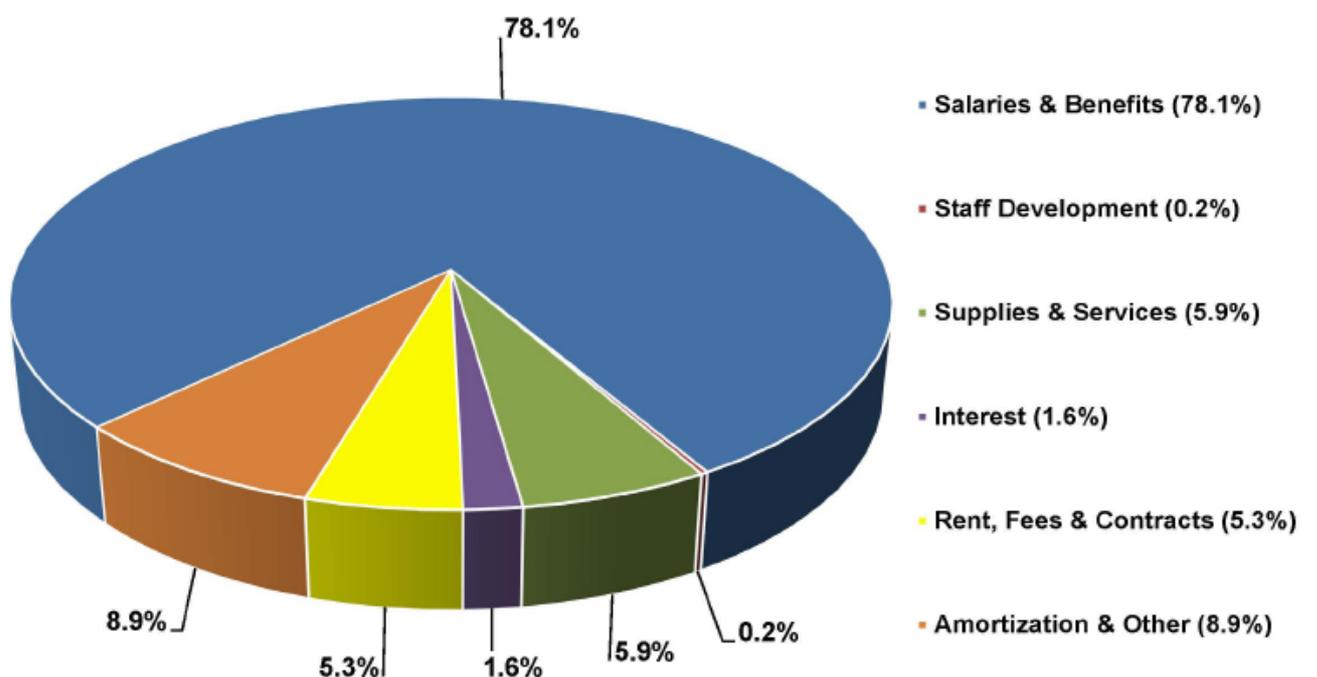
WECDSB's central administration costs are 2.5% of the Board's total expenses.

- **Instructional Support (68.4%)**
- **In-School Administration (5.8%)**
- **Other Non-Operating (1.2%)**
- **Amortization of TCA (6.4%)**
- **Board Administration (2.5%)**
- **Transportation (3.7%)**
- **School Operations & Renewal (9.3%)**
- **Interest on Capital (1.6%)**
- **Provision for Contingencies (1.2%)**



## Expenses by Object

WECDSB's expenses are largely comprised of labour related costs (salaries and benefits) for staff, which represent about 78.1% of total expenses in 2022-23.



# Detailed Expenses

A detailed comparison of expenses for the 2020-21, 2021-22 and 2022-23 fiscal years is provided below:

EXPENSES	2020-21	2021-22	2022-23	Increase(Decrease)	
	Financial	Budget	Budget	(2021-22 Budget	
	Statements	Estimates	Estimates	to 2022-23 Budget)	
	(\$000)	(\$000)	(\$000)	\$	%
<b>Instruction</b>					
Teachers	133,006	135,946	137,636	1,690	1.2%
Supply Staff	6,582	5,832	6,467	635	10.9%
Educational Assistants	18,041	18,651	19,263	612	3.3%
Early Childhood Educators	4,327	4,147	4,363	216	5.2%
Classroom Computers	989	918	1,438	520	56.7%
Textbooks and Supplies	4,663	5,657	5,854	197	3.5%
Professionals and Paraprofessionals	6,924	7,233	8,977	1,744	24.1%
Library and Guidance	2,698	2,572	2,440	(132)	(5.1%)
Staff Development	523	1,180	1,114	(66)	(5.6%)
Department Heads	673	698	698	-	0.0%
Principal and Vice-Principals	9,610	9,286	9,942	656	7.1%
School Office	7,327	6,822	6,569	(253)	(3.7%)
Co-ordinators and Consultants	3,952	3,877	4,368	491	12.7%
Continuing Education	469	394	432	38	9.7%
Amortization and Write-downs	930	457	751	294	64.2%
<b>Total Instruction</b>	<b>200,714</b>	<b>203,672</b>	<b>210,313</b>	<b>6,641</b>	<b>3.3%</b>
<b>Administration</b>					
Trustees	108	132	132	(0)	(0.0%)
Director/Supervisory Officers	810	817	789	(28)	(3.4%)
Board Administration	5,975	5,932	6,055	123	2.1%
Amortization and Write-downs	116	166	46	(121)	(72.6%)
<b>Total Administration</b>	<b>7,009</b>	<b>7,047</b>	<b>7,022</b>	<b>(26)</b>	<b>(0.4%)</b>
<b>Transportation</b>	<b>9,153</b>	<b>9,726</b>	<b>10,393</b>	<b>667</b>	<b>6.9%</b>
<b>Pupil Accommodation</b>					
School Operations & Maintenance	26,799	25,089	24,972	(117)	(0.5%)
School Renewal - Operating Portion	655	1,130	1,260	130	11.5%
Other Pupil Accommodation	5,371	4,949	4,506	(443)	(8.9%)
Amortization and Write-downs	15,371	16,367	17,334	966	5.9%
<b>Total Pupil Accommodation</b>	<b>48,196</b>	<b>47,535</b>	<b>48,072</b>	<b>537</b>	<b>1.1%</b>
Other Non-Operating	3,693	2,436	3,372	936	38.4%
Provision for Contingencies	-	2,804	3,250	445	15.9%
<b>TOTAL EXPENSES</b>	<b>268,765</b>	<b>273,222</b>	<b>282,422</b>	<b>9,200</b>	<b>3.4%</b>

2022-23 expenses by category and object are detailed below:

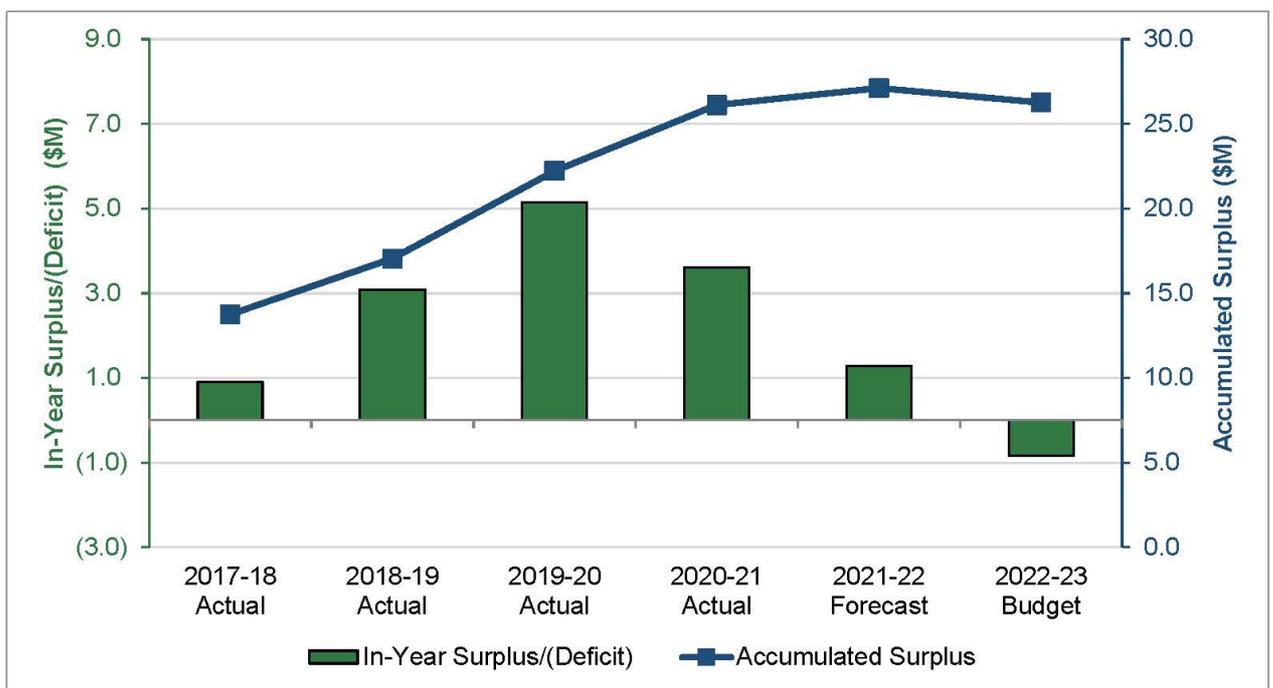
Expense Categories	Salaries & Wages	Employee Benefits	Staff Development	Supplies & Services	Interest Charges on Capital	Rent, Fees & Contractual Services	Amortization & Other	Total Expenses \$
<b>INSTRUCTION</b>								
Classroom Teachers	121,252,050	16,337,767	-	46,476	-	-	-	137,636,293
Supply Staff	5,881,825	585,400						6,467,225
Teacher Assistants	14,524,483	4,738,230						19,262,713
Early Childhood Educators	3,281,498	1,081,168						4,362,666
Computers				1,438,363				1,438,363
Textbooks/Supplies				5,632,033		209,119	13,000	5,854,152
(Para)Prof/Technicians	6,890,174	1,784,929		241,635		60,153		8,976,891
Library/Guidance	2,023,723	416,071						2,439,794
Staff Development	703,533	22,290	372,234				16,000	1,114,057
Department Heads	698,322							698,322
Principals/Vice-Principals	8,689,609	1,086,292	162,138	4,450				9,942,489
School Office	4,363,108	1,833,337		240,187		131,994		6,568,626
Coord. and Consultants	3,686,980	574,395		80,059		26,480		4,367,914
Continuing Education	389,848	13,428		28,878				432,154
Amortization/Write-downs							751,234	751,234
<b>Instruction Subtotal</b>	<b>172,385,153</b>	<b>28,473,307</b>	<b>534,372</b>	<b>7,712,081</b>	<b>-</b>	<b>427,746</b>	<b>780,234</b>	<b>210,312,893</b>
<b>ADMINISTRATION</b>								
Trustees	102,544	5,033	13,500	11,000	-	-	-	132,077
Director/Supervisory Officers	650,651	97,444	33,758	7,042				788,895
Board Administration	2,862,302	1,082,260	15,825	328,141		1,523,786	242,720	6,055,034
Amortization/Write-downs							45,664	45,664
<b>Administration Subtotal</b>	<b>3,615,497</b>	<b>1,184,737</b>	<b>63,083</b>	<b>346,183</b>	<b>-</b>	<b>1,523,786</b>	<b>288,384</b>	<b>7,021,670</b>
<b>TRANSPORTATION</b>								
Pupil Transportation	104,767	21,485	-	1,300	-	10,255,429	10,248	10,393,229
<b>Transportation Subtotal</b>	<b>104,767</b>	<b>21,485</b>	<b>-</b>	<b>1,300</b>	<b>-</b>	<b>10,255,429</b>	<b>10,248</b>	<b>10,393,229</b>
<b>PUPIL ACCOMMODATION</b>								
School Oper./Maintenance	10,527,931	4,245,100	4,495	8,642,912	-	1,549,664	2,000	24,972,102
School Renewal-Operating					87,373	1,172,629		1,260,002
Other Pupil Accommodation					4,501,365	5,000		4,506,365
Amortization/Write-downs							17,333,580	17,333,580
<b>Pupil Accommod. Subtotal</b>	<b>10,527,931</b>	<b>4,245,100</b>	<b>4,495</b>	<b>8,642,912</b>	<b>4,588,738</b>	<b>2,727,293</b>	<b>17,335,580</b>	<b>48,072,049</b>
<b>OTHER</b>								
Other Non-Operating							3,372,383	3,372,383
Provision for Contingencies							3,249,674	3,249,674
<b>Other Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,622,057</b>	<b>6,622,057</b>
<b>TOTAL EXPENSES</b>	<b>186,633,348</b>	<b>33,924,629</b>	<b>601,950</b>	<b>16,702,476</b>	<b>4,588,738</b>	<b>14,934,254</b>	<b>25,036,503</b>	<b>282,421,898</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 2021-22 and the projection for 2022-23.

As depicted in the chart below, the Board ended the 2020-21 fiscal year with an in-year surplus of \$3.62M, and is currently forecasting an in-year surplus in 2021-22 of \$1.28M. The 2022-23 budget reflects an in-year deficit of (\$0.8M), therefore resulting in a drawdown of accumulated surplus.



The actual components of the accumulated surplus available for compliance for 2020-21, along with projections for 2021-22 and 2022-23 are detailed below.

	2020-21 Actual (\$000)	2021-22 Forecast (\$000)	2022-23 Budget (\$000)	
Operating surplus	11,593	12,701	12,095	unrestricted
Amortization of Employee Future Benefit Expenses	5,000	5,000	5,000	restricted
School Renewal	172	172	172	restricted
Benefit Plan	1,051	1,051	1,051	restricted
Sinking fund interest	902	838	775	restricted
Committed Capital Projects	2,253	2,204	2,029	restricted
Unfunded Post Age 65 Retirement Benefit Liability Phase-In (2012-13 to 2015-16)	5,145	5,145	5,145	restricted
<b>TOTAL</b>	<b>26,115</b>	<b>27,111</b>	<b>26,267</b>	

# Faith Centered Learning

Funding for the following items in the 2022-23 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:

	Amount (\$)
Campus Ministers and Board Chaplain	705,086
Faith Consultant	123,903
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>1,019,689</b>

Although Faith Development is 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.

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.



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

**Micah 6:8**

# 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.



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.

As shown in the chart below, grant revenues in 2022-23 are projected to increase slightly due to increases in the per-pupil benchmark funding rates. In addition, the introduction of new GSN funding for Local Special Education Priorities Amount within the DSENA, and additional funding for Assistive Technology within SEA also contributed to the increase.

	2020-21 Actual (\$000)	2021-22 Budget (\$000)	2022-23 Budget (\$000)	Change (2021-22 Budget to 2022-23 Budget)	
				\$	%
<b>GRANT</b>					
SEPPA	15,683	15,765	16,034	269	1.7%
SEA	848	900	938	37	4.1%
DSENA	11,604	11,552	11,834	282	2.4%
SIP	93	157	115	(42)	(26.5%)
BEA	362	438	443	6	1.3%
Other Revenue	906	1,098	1,377	279	25.4%
<b>Total Funding</b>	<b>29,496</b>	<b>29,910</b>	<b>30,741</b>	<b>831</b>	<b>2.8%</b>
<b>EXPENSES</b>					
Salaries and Wages	25,528	27,008	27,255	246	0.9%
Employee Benefits	6,268	6,346	6,672	326	5.1%
Staff Development	11	8	8	0	0.0%
Supplies and Services	482	504	623	120	23.8%
Fees and Contract Services	2	8	8	-	0.0%
<b>Total Expenses</b>	<b>32,292</b>	<b>33,873</b>	<b>34,565</b>	<b>692</b>	<b>2.0%</b>
Less: Self-Contained Class Allocation	(160)	(488)	(163)	325	(66.5%)
<b>Net Expenses</b>	<b>32,132</b>	<b>33,385</b>	<b>34,402</b>	<b>1,017</b>	<b>3.0%</b>
<b>In-Year Surplus/(Deficit)</b>	<b>(2,637)</b>	<b>(3,475)</b>	<b>(3,661)</b>	<b>(185)</b>	<b>5.3%</b>

# 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):

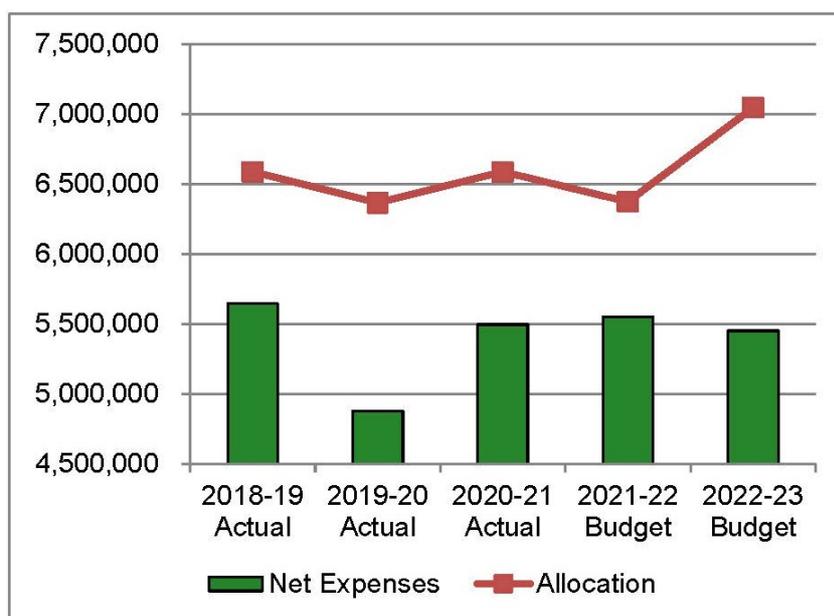
- ▶ Trustees Allocation
- ▶ Reporting Entity Project Allocation
- ▶ Board Administration Allocation
- ▶ Executive Compensation Allocation for 2017-18 Increases
- ▶ Curriculum and Assessment Implementation Allocation
- ▶ Central Employer Bargaining Agent Fees Allocation
- ▶ Managing Information for Student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

## NEW FOR 2022-23:

The Central Employer Bargaining Agency Fees Allocation was revised in 2021-22 to better reflect the trustees' association's cost structures since the introduction of the School Boards Collective Bargaining Act, 2014 (SBCBA). Starting in 2022-23, funding amounts for district school boards will be adjusted based on changes to the GSN benchmarks and their respective trustees' association's total 2021-22 annual expenses.

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.

**Board Administration Enveloping Compliance**



**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.**



# Capital Budget

The Board is required to distinguish between operating and capital budgets since the sources of funding are separate and distinct. The Capital Budget is developed in conjunction with the Facilities Services and Information Technology departments who assist in determining the Board's future capital needs.

Requested projects from schools and departments are prioritized and capital budgets are developed taking into account available funding, departmental priorities, asset management principles, previous funding allocations, and Board priorities.



A portion of the funding for each year of the capital budget is left unallocated to allow for some level of flexibility to address changing priorities, unanticipated projects and/or changes to currently approved capital projects.

## Asset Additions

The 2022-23 Budget reflects planned asset additions of \$26.5M summarized in the table to the right:

	Amount (\$)
Buildings	18,372,945
Land Improvements	7,995,060
Vehicles	90,000
<b>TOTAL PLANNED ASSET ADDITIONS</b>	<b>26,458,005</b>

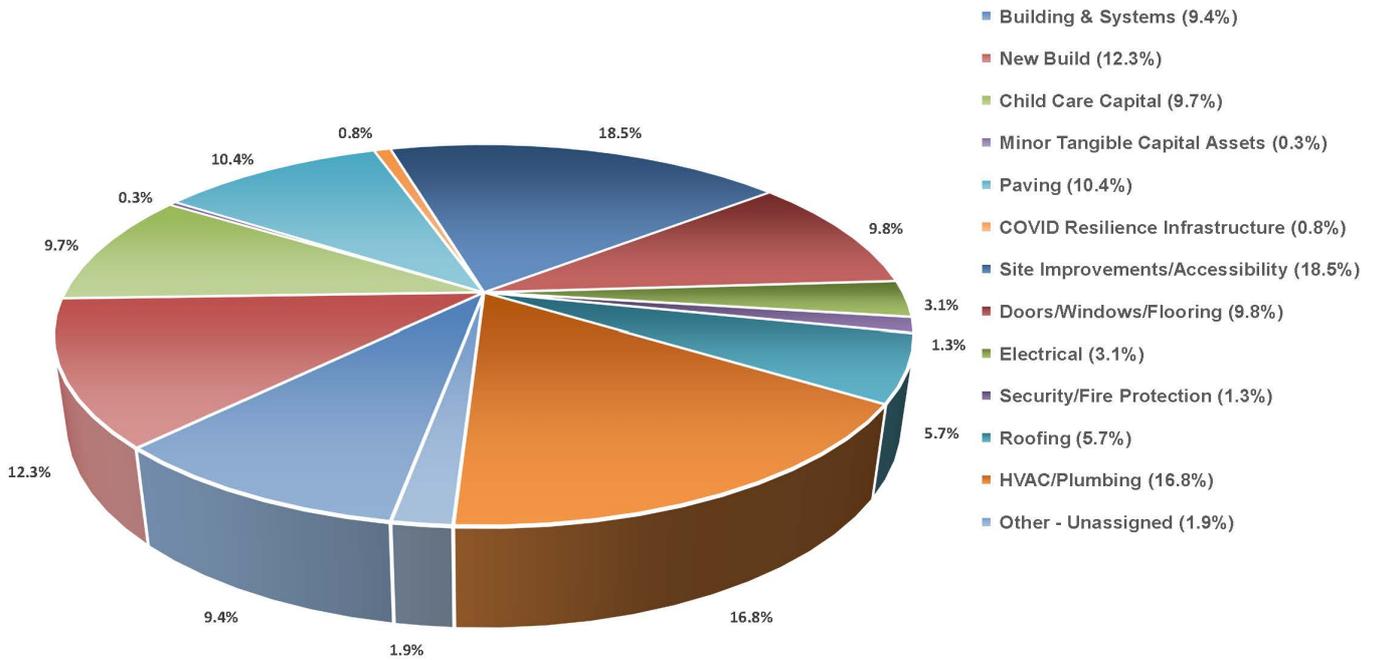
## Capital Funding Sources

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.

The \$26.5M of capital expenditures have been balanced against available Ministry funding, as follows:

Category	2021-22	2022-23	Change
	Budget	Budget	
	\$	\$	\$
Early Years Capital	4,730,619	2,553,587	(2,177,032)
Capital Priorities Grant – Major Capital	24,120,615	3,242,733	(20,877,882)
School Condition Improvement Allocation	12,469,000	14,773,000	2,304,000
School Renewal Allocation	3,571,649	5,595,060	2,023,411
COVID-19 Resilience Infrastructure	2,699,050	203,625	(2,495,425)
Proceeds of Disposition	2,015,687	-	(2,015,687)
Minor Tangible Capital Assets	608,000	90,000	(518,000)
<b>TOTAL EXPENDITURES</b>	<b>50,214,620</b>	<b>26,458,005</b>	<b>(23,756,615)</b>

# Capital Additions by Category



While the Board plans to spend \$26.5M on capital asset additions as discussed previously, these costs do not get recorded in the Board's expenditure budget. It is the annual amortization expense on the capital assets, combined with interest payments on capital debt obligations that forms part of the Board's projected \$282.4M expenditure budget.

Therefore, the capital expense in the 2022-23 budget is comprised of:

	Amount (\$)
Interest on long term debt	4,501,365
Amortization of capital assets	18,337,434
<b>TOTAL CAPITAL EXPENSE</b>	<b>22,838,799</b>

## Capital Deficit

The capital deficit is projected to be \$7.5M at the end of 2022-23, after being reduced by another year of unsupported amortization expense in the amount of \$752,073. School Renewal and internally appropriated Accumulated Surplus fund this unsupported expense in 2022-23.



## School Renewal Allocation 2022-23

The School Renewal Allocation (SRA), which addresses the costs of repairing and renovating schools, is \$3,545,615 in 2022-23, an increase of \$41,279 from the 2021-22 funding level of \$3,504,336. With \$3,837,068 projected to be carried over from 2021-22 year-end, the total available to spend in 2022-23 is projected to be \$7,382,683 as shown below:

Project / School	Project Description	Projected Cost (\$)
<b>SITE IMPROVEMENTS:</b>		
All Schools	Landscaping	80,000
Various Schools	Field Maintenance	50,000
Catholic Central High School	Sports Field	1,500,000
Elementary	Based on project list & VFA assessments	1,000,000
Secondary	Based on project list & VFA assessments	1,000,000
<b>FLOORING:</b>		
Various Schools	Carpet replacement, floor finishes	100,000
<b>FENCING:</b>		
Various Schools	Replace fencing	100,000
<b>PAVING:</b>		
Various Schools	Paving	1,000,000
<b>ACCESSIBILITY:</b>		
Various Schools	Address accessibility issues	300,000
<b>SECURITY:</b>		
Elementary	Security upgrades	50,000
Secondary	Security upgrades	50,000
<b>OTHER:</b>		
Various Schools	Power Distribution Units	25,000
Villanova	Water sewage treatment services	150,000
Various Schools	Portable Moves & Repairs	700,000
Unassigned	Additional projects to be determined	662,689
Provision for Unsupported Debt		602,464
<b>TOTAL PROJECTS</b>		<b>7,370,153</b>
Amount remaining in Deferred Revenue		12,530
<b>TOTAL</b>		<b>7,382,683</b>



## School Condition Improvement 2022-23

WECDSB's SCI allocation is \$10,374,674 for 2022-23, an increase of \$1,107,445 from the 2021-22 funding level of \$9,267,229. With \$6,806,402 projected to be carried over from 2021-22 year-end, the total available to spend in 2022-23 is projected to be \$17,181,076 as shown below.

Project / School	Project Description	Projected Cost (\$)
<b>PAVING:</b>		
Assumption HS	Parking Lot Repaving	500,000
St. Thomas of Villanova	Parking Lot Repaving	750,000
F.J. Brennan	Parking Lot Repaving	500,000
<b>SITE IMPROVEMENTS:</b>		
Various Schools	Based on project lists and VFA assessments	1,000,000
<b>DOORS / WINDOWS:</b>		
Holy Names HS	Exterior & Interior Door Replacement	300,000
Sacred Heart	Window Replacements	500,000
St. Joseph Elementary	Exterior Door Replacement	200,000
Cardinal Carter	Window Replacements	750,000
Elementary	Replace exterior/interior doors/windows	500,000
Secondary	Replace exterior/interior doors/windows	250,000
<b>FIRE PROTECTION:</b>		
Elementary	Fire panel replacements	100,000
Secondary	Fire panel replacements	100,000
Notre Dame	Fire panel replacements	50,000
<b>ELECTRICAL:</b>		
St. Teresa of Calcutta	LED Retrofit	95,000
St. Louis	LED Retrofit	78,000
Various Schools	Switchgear Replacement	550,000
Various Schools	Electrical Panel Upgrades	100,000
<b>MECHANICAL - PLUMBING:</b>		
Various Schools	Washroom renovations	500,000
Various Schools	Hot Water Tank Replacement	200,000
<b>ROOFING:</b>		
St. Thomas of Villanova	Partial roof replacement/restoration	240,000
Immaculate Conception	Partial roof replacement/restoration	244,000
Cardinal Carter	Partial roof replacement/restoration	464,000
F.J. Brennan	Partial roof replacement/restoration	552,000
<b>HVAC:</b>		
Sacred Heart	HVAC System Upgrade	600,000
Notre Dame	BMS Upgrade & Boiler Replacement	500,000
St. Anne French Immersion	HVAC System Upgrade	500,000
Various Schools	Roof Top Unit Replacement	650,000
Various Schools	Boiler Replacement	500,000
Various Schools	HVAC System Upgrade	1,000,000
<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>14,773,000</b>
Amount remaining in Deferred Revenue		2,408,076
<b>TOTAL</b>		<b>17,181,076</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.

# Due Dates and Accountability

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, legislation, and funding envelopes.



## 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
- ✔ direct boards to take measures to become compliant.



**The Ministry has established the following dates for submission of financial reports in 2022–2023:**

DATE	FINANCIAL REPORT
June 30, 2022	Board Estimates for 2022–23
November 15, 2022	Board Financial Statements for 2021–22
December 15, 2022	Board Revised Estimates for 2022–23
May 15, 2023	Board Financial Report for September 1, 2022 to March 31, 2023

# Appendix I: Compliance Report

Submission Version: Board Working Version  
 School Board Name: Windsor-Essex Catholic DSB  
 School Year: 2022-23  
 Cycle: Estimates

## Compliance Report

### Administration and Governance

Compliance - Gross Expenses Excluding Internal Audit	6,976,006
Compliance - Other Revenues	1,525,577
Compliance - Net Expenses Excluding Internal Audit	5,450,429
Compliance - Funding Allocation Excluding Internal Audit	7,045,446
Compliance - 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 (Schedule 9, item 10.0 - item 4.4)	281,577,965
1.1.1	In-year revenues for land (Schedule 5.6, items 1.2 + 1.3 + 1.3.1 - 1.4 - 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1 - Sch 5.1 item 2.30, col. 6)	0
1.2	In-year expenses for compliance purposes (Schedule 10ADJ, item 90, col. 20)	282,421,898
1.3	In-year surplus/(deficit) for compliance purposes .....Item 1.1 - item 1.1.1 - Item 1.2	-843,933
1.4	If item 1.3 is greater or equal to zero, the board is in compliance. Otherwise, see calculation below.	REQUIRES FURTHER COMPLIANCE CALCULATION / REQUIERT DES CALCULS COMPLÉMENTAIRES AUX FINS DE CONFORMITÉ

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

1.5	Operating allocation to be used in compliance calculation (Section 1A, item 1.92)	250,534,755
1.6	1% of item 1.5	2,505,348
1.7	Prior year accumulated surplus available for compliance (Schedule 5, item 3, col. 1)	27,110,977
1.8	Lesser of item 1.6 and item 1.7	2,505,348
1.9	If the amount of deficit at item 1.3 is less than item 1.8, then the board is in compliance. If the board is not in compliance, see the calculation below. (Note 1)	COMPLIANT / CONFROME

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

1.10	Total amount of minister approved in-year deficit	-
1.12	If the amount of deficit at item 1.3 is less than item 1.10, then the board is in compliance.	COMPLIANT / CONFORME

Note 1: The school board must seek Minister's approval for the deficit unless item 1.9 indicates Compliance

Note 2: In Estimates, item 1.10 equals the Approval Amount from Section V of the Deficit Approval report. In Revised Estimates, item 1.10 is loaded from current year Estimates cycle's Compliance Report item 1.10, unless a new Deficit Approval report is filled out in the current cycle. In Financial Statements cycle, item 1.10 is loaded from current year Revised Estimates cycle's Compliance Report item 1.10

# Appendix II: Budget Consultation Survey Results

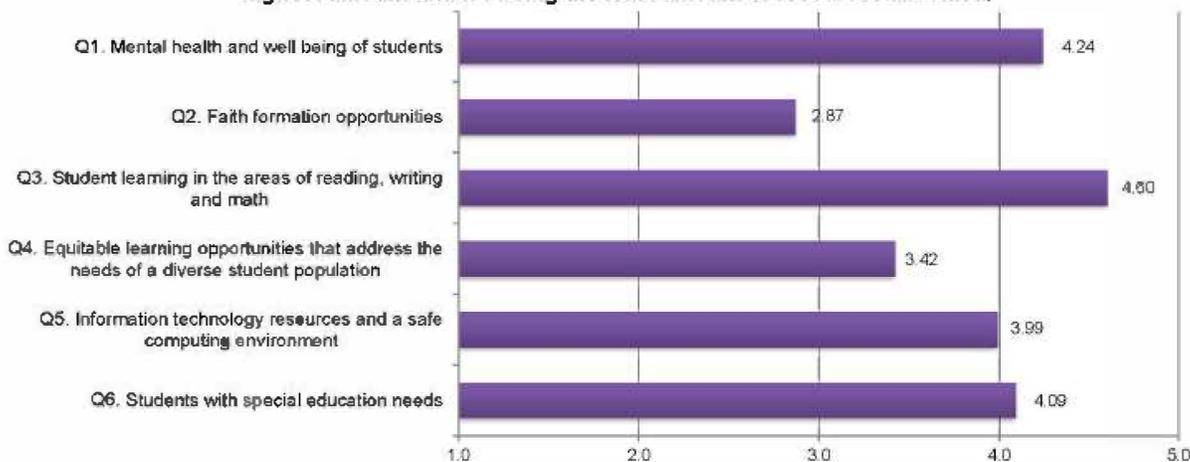
The Board is committed to ensuring that sufficient communication and consultation with the community exists regarding 2022-23 budget development. The community was invited to provide input at an early stage of budget development through a formal budget consultation survey. The intent of the survey was 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 4, 2022 submission deadline, 4,785 survey responses were received. By comparison, 4,932 survey responses were received for the 2021-22 Budget Consultation Survey.

Overall responses to the 2022-23 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 in the areas of reading, writing and math”, as well as, “Mental health & well-being of students” as being most important for resource allocation.

## Appendix III: Abbreviations

ADE	Average Daily Enrolment
AQ	Additional Qualifications
BEA	Behaviour Expertise Amount
BMS	Building Management System
CASP	Connectivity at Schools Program
CPP	Canada Pension Plan
CSE	Critical Supplies and Equipment
CYW	Child Youth Worker
DCC	Deferred Capital
DSB	District School Board
DSENA	Differentiated Special Education Needs Amount
EA	Educational Assistant
ECE	Early Childhood Educator
EI	Employment Insurance
ESL	English as a Second Language
FSL	French as a Second Language
FTE	Full-Time Equivalent
GSN	Grants for Student Needs
HEPA	High-Efficiency Particulate Air (filter)
HS	High School
JK	Junior Kindergarten
K	Kindergarten
LED	Light Emitting Diode (LED lighting)
LIFT	Learning and Innovation Fund for Teachers
MGCS	Ministry of Government and Consumer Services
MISA	Managing Information for Student Achievement
mTCA	Minor Tangible Capital Assets
NPF	Not Permanently Financed
OLE	Other Languages in Education
OMERS	Ontario Municipal Employees Retirement Systems
PIC	Parent Involvement Committee
PPA	Per-Pupil Amount
PPE	Personal Protective Equipment
PPF	Priorities and Partnerships Funding
PRO	Parents Reaching Out
PSAB	Public Sector Accounting Board
Q&E	Qualifications and Experience
SAF	Supplementary Area Factor
SBCBA	School Boards Collective Bargaining Act, 2014
SCI	School Condition Improvement
SEA	Special Equipment Amount
SEPPA	Special Education Per-Pupil Amount
SIP	Special Incidence Portion
SRA	School Renewal Allocation
TBD	To Be Determined
TCA	Tangible Capital Assets
VFA	VFA.database (related to capital planning assessments)
WECD SB	Windsor-Essex Catholic District School Board
WSIB	Workplace Safety and Insurance Board





*WE'RE WITH YOU ALL THE WAY!*

*For more information  
about the 2022-23 Budget, please contact:*

**PENNY KING**

**Executive Superintendent of Business**

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