

VISION

The Regina Catholic School Division will provide a quality Catholic education that is faith-based, student-centered, and results-oriented.



**Regina
Catholic Schools**
www.rcsd.ca

MISSION

The Regina Catholic School Division will work with the community and local church to provide a quality Catholic education that fosters academic excellence and the development of informed, responsible citizens.

VALUES

ACCOUNTABILITY

COLLABORATION

HONESTY

INTEGRITY

RESPECT

WELLNESS

2018-19 Budget

June 20, 2018



INTRODUCTION

The April 10, 2018 Provincial Budget resulted in the Pre-Kindergarten – Grade 12 Budget being increased by \$30.0 Million from \$1.84 Billion to \$1.87 Billion representing a 1.6% increase compared to 2017/18 funding levels. The \$30.0 Million increase is welcomed in light of last year's \$54.2 Million funding reduction. Regina Catholic's September 2018 enrolment is projected to be 12,140 students representing an increase of 365 students, or 3.10%, as compared to the September 2017 enrolment of 11,775 students.

The projected school division's enrolment of 12,140 students reflects an all-time high. To address this enrolment growth, the following staff supports are included:

- 20.00 Teacher FTE's
- 2.60 Education Support Professional (ESP) FTE

In addition to addressing enrolment growth, the school division has a number of Instructional needs and pressures. Additional support has been provided as follows:

- 1.50 Teacher FTE's for the English as an Additional Language (EAL) Program
- 1.00 Teacher FTE for an Elementary Counsellor
- 1.00 Teacher FTE for the Learning Resource Program
- 1.00 Teacher FTE for the Band Program
- 1.00 Teacher FTE for a Grade 1 Literacy Intervention Pilot at Sacred Heart Community School
- 0.25 Teacher FTE for Practical & Applied Arts support
- 5.00 ESP FTE's for the Early Learning Intensive Support Pilot
- 1.00 ESP FTE for the Aspen student information system (SIS) implementation
- Goods & Services support for the First Nations Métis & Inuit (FNMI) Treaty Education/Reading support, Help Me Tell My Story, Classroom Consultation Collaborative Planning Model support, Volunteer Criminal Record Check fees, and software acquisition to facilitate on-line payments.

Expenditure reductions will be implemented in the following areas:

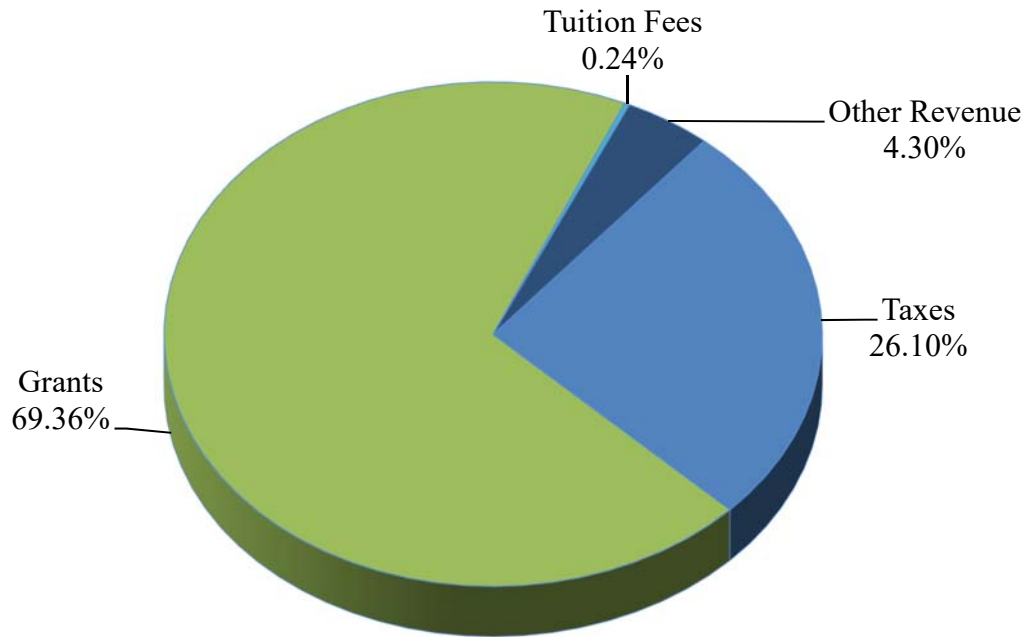
- 1.00 Teacher FTE for the Sunshine Program
- 0.50 Teacher FTE for the Practical & Applied Arts consultancy
- 3.00 ESP FTE's for the Sunshine Program
- \$87,000 in reduced instructional operational budgets

In addition, Education Property Tax will be remitted by the City of Regina to the school division effective January 1, 2019. For the 2018 calendar year, Education Property Tax is being received from the Ministry of Education.

In order to meet infrastructure challenges the school division has requested rebuilds for both École St. Mary and École St. Pius X schools. Both of these rebuilds have been included in the Ministry of Education's 2018 Top 10 Major Capital Requests list. In 2018-19, continued capital support will be realized through Preventative Maintenance & Renewal funding of \$2.15 Million.

With the financial challenges currently being experienced by Saskatchewan school divisions, the students of Regina Catholic Schools will continue to benefit in maintaining their strong academic performance and standing.

2018-19 REVENUES



	2017-18	2018-19	\$ Variance	% Variance
Taxes	\$14,714,865	\$30,546,880	\$15,832,015	107.59%
Grants	93,187,570	81,190,180	-11,997,390	-12.87%
Tuition Fees	152,700	285,640	132,940	87.06%
Other Revenue	4,807,125	5,027,530	220,405	4.58%
Total	\$112,862,260	\$117,050,230	\$4,187,970	3.71%

- **Total Revenues:** \$117,050,230 representing an increase of \$4,187,970 or 3.71% as compared to the 2017-18 budget of \$112,862,260.

TAXES			
2017-18 Budget	\$14,714,865	2018-19 Budget	\$30,546,880

- Represents an increase of \$15,832,015 or 107.59% as compared to 2017-18.
- 2018 is a property tax reassessment year. Provided is a summary of the 2018 Mill Rates.

Property Class	2018 Mill Rate
Residential	4.12
Commercial	6.27
Resource	9.68
Agricultural	1.43

- Catholic school divisions have the ability to set mill rates that vary from the provincial mill rates. If the mill rate is set higher, foundation operating grants are reduced. If the mill rate is set lower, there is no offsetting foundation operating grant increase. The Board exercised their constitutional right to establish their mill rate effective January 1, 2019.

GRANTS			
2017-18 Budget	\$93,187,570	2018-19 Budget	\$81,190,180

- Represents a decrease of \$11,997,390 or 12.87% as compared to 2017-18.
- Provincial funding pool increases by \$30.0 Million from \$1.84 Billion to \$1.87 Billion representing a 1.60% increase compared to 2017-18 funding levels.
- Funding is based on our projected September 2018 enrolment and is summarized as follows:

	Sept 30/17 Actual	Sept 30/18 Projected	Variance	% Variance
Pre-Kindergarten	310	321	11	3.55%
K-8	8,122	8,375	253	3.11%
9-12	3,238	3,339	101	3.12%
Home Based / Mother Teresa Middle School	105	105	0	0.00%
Total	11,775	12,140	365	3.10%

- *Other Grants* primarily represents funding for P3 Schools Maintenance and Life Cycle Costs and Child Nutrition program.

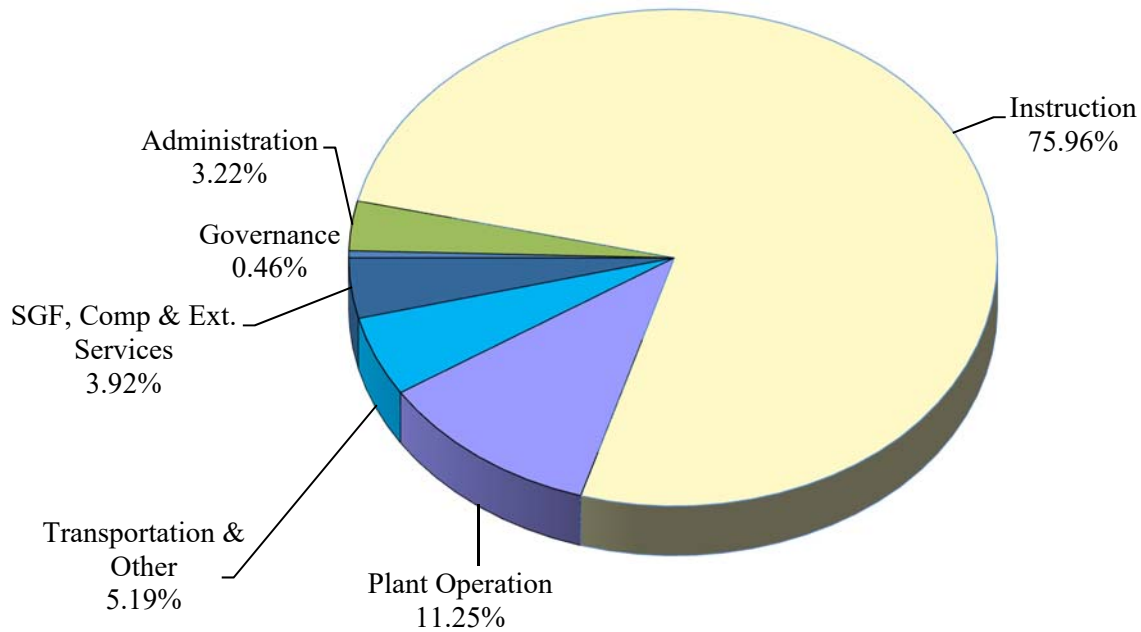
TUITION FEES			
2017-18 Budget	\$152,700	2018-19 Budget	\$285,640

- Represents an increase of \$132,940 or 87.06%.
- *Tuition Fees* revenue primarily reflects revenue from foreign students.
- New for 2018-19 is the Holocaust Education Program.

OTHER REVENUE			
2017-18 Budget	\$4,807,125	2018-19 Budget	\$5,027,530

- Represents an increase of \$220,405 or 4.58% as compared to 2017-18.
- Reserve utilization of \$354,600 used to support the Instruction Budget.
- GST Rebates and Reimbursements revenue were adjusted to reflect historical revenue patterns. Reimbursements revenue includes Saskatchewan Government Insurance (SGI) funding of the school division's driver training program.
- Rental revenue from the lease of École St. Andrew is incorporated within the 2018-19 Budget.

2018-19 EXPENDITURES



	2017-18	2018-19	\$ Variance	% Variance
Governance	\$ 330,890	\$ 535,870	\$ 204,980	61.95%
Administration	3,775,230	3,768,605	(6,625)	-0.18%
Instruction	85,326,555	88,916,030	3,589,475	4.21%
Plant Operation	12,967,480	13,163,245	195,765	1.51%
Transportation & Other	5,892,300	6,080,445	188,145	3.19%
SGF, Complementary & External Services	4,569,805	4,586,035	16,230	0.36%
Total	\$112,862,260	\$117,050,230	\$ 4,187,970	3.71%

- **Total Expenditures: \$117,050,230** representing an increase of **\$4,187,970** or **3.71%** as compared to the 2017-18 Budget of **\$112,862,260**.

GOVERNANCE

2017-18 Budget	\$330,890	2018-19 Budget	\$535,870
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- Represents an increase of \$204,980 or 61.95% as compared to 2017-18.
- The Ministry of Education implemented conditionality for the 2017-18 Budget. Conditionality has been removed for the 2018-19 Budget.

ADMINISTRATION

2017-18 Budget	\$3,775,230	2018-19 Budget	\$3,768,605
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- Represents a decrease of \$6,625 or 0.18% as compared to 2017-18.
- Projected September 2018 FTE's = 34.40; reflects a reallocation of 1.20 FTE's from the 2017-18 budget of 35.60 FTE's. The 1.20 FTE reallocation has moved to the Transportation budget.
- Salaries adjustments are determined in accordance with the Education Support Professionals Policy.
- New initiatives for 2018/19 include the acquisition of the software to facilitate on-line payments (KEV Software), enterprise risk management support and the implementation of an asset protection hotline.

INSTRUCTION

2017-18 Budget	\$85,326,555	2018-19 Budget	\$88,916,030
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- Represents an increase of \$3,589,475 or 4.21% as compared to 2017-18.
- Projected September 2018 Instructional Staff FTE's = 744.00; reflects an increase of 24.25 FTE's from the current budgeted staffing allocation of 719.75 FTE's. A total of 20.00 FTE's will be school based and utilized to respond to the projected enrolment increase of 365 students.
- An additional 5.75 FTE's have been included to address needs for the English as an Additional Language program, counselling services, learning resource program, band program, and practical and applied arts program. A Grade 1 Literacy Intervention Pilot will be supported as well.
- Instructional staff reductions of 1.50 FTE's were effected in the Sunshine Program and PAA Consultant position.
- Projected September 2018 Education Support Professionals FTE's = 212.45; reflects an increase of 5.60 FTE's from the current budgeted staffing allocation of 206.85 FTE's. A total of 2.60 FTE's will be added to address enrolment growth.
- An additional 6.00 FTE's have been included to address needs for the Early Learning Intensive Support Pilot and the Aspen student information system implementation.
- Education Support Professional staff reductions of 3.00 FTE's were effected in the Sunshine Program.

- Other Instructional program supports include FNMI Treat Education/Reading support, Help Me Tell My Story, Classroom Consultation Collaborative Planning Model support and Volunteer Criminal Record Check fees.

PLANT OPERATION			
2017-18 Budget	\$12,967,480	2018-19 Budget	\$13,163,245

- Represents an increase of \$195,765 or 1.51% as compared to 2017-18.
- Projected September 2018 FTE's = 92.06; reflects no change as compared to 2017-18.
- The Ministry of Education has removed conditionality for Minor Renovations expenditures.
- The Ministry of Education provides funding for the three new P3 schools maintenance expenditures of \$826,305 representing an increase of \$196,605 as compared to 2017-18.

TRANSPORTATION AND OTHER			
2017-18 Budget	\$5,892,300	2018-19 Budget	\$6,080,445

- Represents an increase of \$188,145 or 3.19% as compared to 2017-18.
- The projected number of routes for September 2018 is 84 routes; 37 piggyback runs, 6 blended runs, and 53 Kindergarten runs.
- Transportation costs are determined in compliance with contracts with Regina Cabs, Paratransit and LP3 Transportation Solutions.
- 1.20 FTE's have been reallocated from Administration to Transportation.
- *Tuition and Related Fees* reflect the acquisition of education services from the Ranch Ehrlo Society.

SCHOOL GENERATED FUNDS; COMPLEMENTARY & EXTERNAL SERVICES			
2017-18 Budget	\$4,569,805	2018-19 Budget	\$4,586,035

- Represents an increase of \$16,230 or 0.36% as compared to 2017-18.
- *Complementary Services* includes costs associated with the school division's Prekindergarten programs. New for the 2018-19 is the Early Learning Intensive Support Pilot.
- *External Services* includes Miller Cafeteria operations and costs associated with the Mother Teresa Middle School (\$501,505).
- *School Based Funds Expenditures* were adjusted to reflect projected student enrolments and historical budget variances.

CAPITAL BUDGET & CAPITAL ASSET AMORTIZATION

- The following capital projects are part of the 2018-19 Capital Budget:

\$2,145,705	-	Preventative Maintenance & Renewal (PMR)
<u>\$2,145,705</u>	-	TOTAL

- Compliance with Public Sector Accounting Board requirements requires that the following amounts for amortization be reported to the Ministry of Education:

\$ 640	-	Administration
1,556,425	-	Instruction
4,443,210	-	Plant Operation
19,735	-	School Generated Funds
<u>\$6,020,010</u>	-	TOTAL

1	REVENUES	2017/18	2018/19	\$ Variance	% Variance
2					
3	PROPERTY TAXATION				
4	Tax Levy	\$13,752,510	\$28,549,110	\$14,796,600	107.59%
5	Grants-in-Lieu of Taxes	1,055,055	2,190,210	1,135,155	107.59%
6	Other Tax Revenues - Treaty Land Entitlement	4,295	8,915	4,620	107.57%
7	Additions to Levy	151,685	314,885	163,200	107.59%
8	Deletions From Levy	(248,680)	(516,240)	-267,560	107.59%
9	TOTAL TAXES	\$14,714,865	\$30,546,880	\$15,832,015	107.59%
10					
11	GRANTS.				
12	K-12 Operating Grants	\$90,310,955	\$78,014,380	-\$12,296,575	-13.62%
13	Pre-Kindergarten Operating Grants	1,392,925	1,417,370	24,445	1.75%
14	Associate School Operating Grants MTMS	456,410	501,505	45,095	9.88%
15	Other Ministry Grants	1,027,280	1,256,925	229,645	22.35%
16	TOTAL GRANTS	\$93,187,570	\$81,190,180	-\$11,997,390	-12.87%
17					
18	TUITION AND RELATED FEES				
19	School Boards	\$18,290	\$19,375	\$1,085	5.93%
20	Individuals and Other	134,410	266,265	131,855	98.10%
21	TOTAL TUITION FEES	\$152,700	\$285,640	\$132,940	87.06%
22					
23	SCHOOL GENERATED FUNDS	\$2,320,860	\$2,170,885	-\$149,975	-6.46%
24					
25	EXTERNAL SERVICES	\$151,215	\$160,320	\$9,105	6.02%
26					
27	OTHER REVENUE				
28	Miscellaneous Revenue	\$1,793,245	\$1,853,550	\$60,305	3.36%
29	Sales & Rentals	184,475	291,515	107,040	58.02%
30	Investments	157,330	196,660	39,330	25.00%
31	Reserve Utilization	200,000	354,600	154,600	77.30%
32	TOTAL OTHER REVENUE	\$2,335,050	\$2,696,325	\$361,275	15.47%
33					
34					
35	GRAND TOTAL REVENUE	\$112,862,260	\$117,050,230	\$4,187,970	3.71%
36					
37	% OF REVENUES				
38	TAXES	13.04%	26.10%		
39	GRANTS	82.57%	69.36%		
40	TUITION FEES	0.14%	0.24%		
41	SCHOOL GENERATED FUNDS	2.06%	1.85%		
42	EXTERNAL SERVICES & OTHER REVENUE	2.20%	2.44%		
43	TOTAL REVENUES	100.00%	100.00%		

44	EXPENDITURES	2017/18	2018/19	\$ Variance	% Variance
45					
46	GOVERNANCE				
47	Board Members Expense	\$102,480	\$202,475	\$99,995	97.58%
48	Conventions - Board Members	21,910	41,000	19,090	87.13%
49	Elections	0	12,200	12,200	#DIV/0!
50	Other Governance Expenses	206,500	280,195	73,695	35.69%
51	TOTAL GOVERNANCE	\$330,890	\$535,870	\$204,980	61.95%
52					
53	ADMINISTRATION				
54	Salaries & Benefits	\$3,515,305	\$3,390,560	-\$124,745	-3.55%
55	Supplies & Services	149,950	268,295	118,345	78.92%
56	Non-Capital Furniture & Equipment	525	525	0	0.00%
57	Communications	29,635	29,185	-450	-1.52%
58	Travel	12,695	13,940	1,245	9.81%
59	Professional Development	67,120	66,100	-1,020	-1.52%
60	TOTAL ADMINISTRATION	\$3,775,230	\$3,768,605	-\$6,625	-0.18%
61					
62	INSTRUCTION				
63	Instructional Salaries & Benefits	\$66,391,285	\$69,373,840	\$2,982,555	4.49%
64	Education Support Professionals Salaries & Benefits	11,624,350	11,921,235	296,885	2.55%
65	Instructional Aids	1,842,540	1,920,675	78,135	4.24%
66	Supplies & Services	1,679,310	1,750,525	71,215	4.24%
67	Non-Capital Furniture & Equipment	2,188,645	2,281,460	92,815	4.24%
68	Communications	290,945	303,285	12,340	4.24%
69	Travel	96,210	100,290	4,080	4.24%
70	Professional Development	400,920	417,920	17,000	4.24%
71	Student Related Expense	812,350	846,800	34,450	4.24%
72	TOTAL INSTRUCTION	\$85,326,555	\$88,916,030	\$3,589,475	4.21%
73					
74	PLANT OPERATION & MAINTENANCE				
75	Salaries & Benefits	\$6,512,455	\$6,523,245	\$10,790	0.17%
76	Supplies & Services	84,600	84,600	0	0.00%
77	Non-Capital Furniture & Equipment	225,000	225,000	0	0.00%
78	Building Operating Expenses	5,964,580	6,149,555	184,975	3.10%
79	Communications	15,845	15,845	0	0.00%
80	Travel	145,000	145,000	0	0.00%
81	Professional Development	20,000	20,000	0	0.00%
82	TOTAL PLANT OPERATION & MAINTENANCE	\$12,967,480	\$13,163,245	\$195,765	1.51%
83					
84	STUDENT TRANSPORTATION				
85	Salaries & Benefits	\$0	\$124,960	\$124,960	#DIV/0!
86	Special Events Student Transportation	302,880	304,005	1,125	0.37%
87	Contracted Student Transportation	5,509,310	5,571,180	61,870	1.12%
88	TOTAL STUDENT TRANSPORTATION	\$5,812,190	\$6,000,145	\$187,955	3.23%
89					
90	TUITION & RELATED FEES				
91	Tuition Fees	\$54,030	\$58,440	\$4,410	8.16%
92	Transportation Fees	6,920	7,490	570	8.24%
93	TOTAL TUITION & RELATED FEES	\$60,950	\$65,930	\$4,980	8.17%

94		2017/18	2018/19	\$ Variance	% Variance
95					
96	SCHOOL GENERATED FUNDS	2,250,865	2,105,405	-145,460	-6.46%
97					
98	COMPLEMENTARY SERVICES				
99	Complementary Services - Salaries & Benefits (Teachers)	\$1,287,895	\$1,226,530	-\$61,365	-4.76%
100	Complementary Services - Salaries & Benefits (ESPs)	365,770	540,835	175,065	47.86%
101	Complementary Services - Goods & Services	24,515	23,600	-915	-3.73%
102	TOTAL COMPLEMENTARY SERVICES	1,678,180	1,790,965	112,785	6.72%
103					
104	EXTERNAL SERVICES				
105	External Services - Salaries & Benefits (Teachers)	456,410	501,505	45,095	9.88%
106	External Services - Salaries & Benefits (ESPs)	87,810	92,195	4,385	4.99%
107	External Services - Goods & Services	96,540	95,965	-575	-0.60%
108	TOTAL EXTERNAL SERVICES	\$640,760	\$689,665	\$48,905	7.63%
109					
110	INTEREST & BANK CHARGES	\$19,160	\$14,370	-\$4,790	-25.00%
111					
112	GRAND TOTAL EXPENDITURES	\$112,862,260	\$117,050,230	\$4,187,970	3.71%
113					
114	SURPLUS/(DEFICIT)	\$0	\$0		
115					
116	% OF EXPENDITURES				
117	GOVERNANCE	0.29%	0.46%		
118	ADMINISTRATION	3.34%	3.22%		
119	INSTRUCTION	75.60%	75.96%		
120	PLANT OPERATION & MAINTENANCE	11.49%	11.25%		
121	STUDENT TRANSPORTATION	5.15%	5.13%		
122	TUITION & RELATED FEES	0.05%	0.06%		
123	SCHOOL GENERATED FUNDS	1.99%	1.80%		
124	COMPLEMENTARY & EXTERNAL SERVICES	2.05%	2.12%		
125	INTEREST & BANK CHARGES	0.02%	0.01%		
126	TOTAL EXPENDITURES	100.00%	100.00%		

127	ENROLMENT	Sep30/17 Actual	Sep30/18 Projected	Variance	% Variance
128	Pre-Kindergarten	310	321	11	3.55%
129	K-8	8,122	8,375	253	3.11%
130	9-12	3,238	3,339	101	3.12%
131	Home Based	46	46	0	0.00%
132	Mother Teresa Middle School	59	59	0	0.00%
133	TOTAL	11,775	12,140	365	3.10%
134					
135	FULL-TIME EQUIVALENTS	2017/18	2018/19	Variance	% Variance
136					
137	Administration	35.60	34.40	-1.20	-3.37%
138	Instruction - Teachers (School Based)	697.70	722.20	24.50	3.51%
139	Instruction - Supportive Professional (CEC)	22.05	21.80	-0.25	-1.13%
140	Instruction - Education Support Professionals	206.85	212.45	5.60	2.71%
141	Plant Operation	92.06	92.06	0.00	0.00%
142	Transportation	0.00	1.20	1.20	#DIV/0!
143	TOTAL FTE's	1054.26	1084.11	29.85	2.83%
144					
145	SALARIES & BENEFITS	2017/18	2018/19	Variance	% Variance
146	Administration	\$3,515,305	\$3,390,560	-\$124,745	-3.55%
147	Instruction - Teachers & Supportive Professional	66,391,285	69,373,840	2,982,555	4.49%
148	Education Support Professionals	11,624,350	11,921,235	296,885	2.55%
149	Plant Operation	6,512,455	6,523,245	10,790	0.17%
150	Transportation	0	124,960	124,960	#DIV/0!
151	Complementary Services - Teachers & ESP's	1,653,665	1,767,365	113,700	6.88%
152	External Services - Salaries & Benefits (ESPs)	544,220	593,700	49,480	9.09%
153	TOTAL SALARIES & BENEFITS	\$90,241,280	\$93,694,905	\$3,453,625	3.83%
154					
155	GOODS & SERVICES	2017/18	2018/19	Variance	% Variance
156	Governance	\$330,890	\$535,870	\$204,980	61.95%
157	Administration	259,925	378,045	118,120	45.44%
158	Instruction	7,310,920	7,620,955	310,035	4.24%
159	Plant Operation	6,455,025	6,640,000	184,975	2.87%
160	Student Transportation	5,812,190	5,875,185	62,995	1.08%
161	Tuition & Related Fees	60,950	65,930	4,980	8.17%
162	School Generated Funds	2,250,865	2,105,405	-145,460	-6.46%
163	Complementary & External Services	121,055	119,565	-1,490	-1.23%
164	Interest & Bank Charges	19,160	14,370	-4,790	-25.00%
165		\$22,620,980	\$23,355,325	\$734,345	3.25%
166					
167	TOTAL EXPENDITURES	\$112,862,260	\$117,050,230	\$4,187,970	3.71%

168		2017/18	2018/19		
169	2018/19 Surplus/Reserve Utilization			Variance	% Variance
170	Instruction Costs (2017/18); \$0 (2018/19)	200,000	354,600	154,600	77.30%
171					
172	2017/18 & 2018/19 PREVENTATIVE MAINTENANCE & RENEWAL				
173	Preventative Maintenance & Renewal (PMR)	1,860,000	2,145,705	285,705	15.36%
174	TOTAL	1,860,000	2,145,705	285,705	15.36%
175					
176	AMORTIZATION OF TANGIBLE CAPITAL ASSETS	2017/18	2018/19		
177	Amortization - Administration	240	640	400	166.67%
178	Amortization - Instruction	1,295,015	1,556,425	261,410	20.19%
179	Amortization - Plant Operation	2,016,660	4,443,210	2,426,550	120.33%
180	Amortization - School Generated Funds	20,480	19,735	-745	-3.64%
181	TOTAL CAPITAL ASSET AMORTIZATION	\$3,332,395	\$6,020,010	\$2,687,615	80.65%
182					
183	ACCUMULATED SURPLUS/RESERVES	as of Aug 31/18	as of Aug 31/19		
184	Preventative Maintenance & Renewal (PMR) Reserve	4,209,836	4,209,836	0	0.00%
185	Tangible Capital Asset Reserve	3,021,730	3,021,730	0	0.00%
186	School Generated Funds Reserve	1,115,757	1,115,757	0	0.00%
187	Contingency Reserve	15,798,943	15,444,343	-354,600	-2.24%
188	TOTAL ACCUMULATED SURPLUS/RESERVES	\$24,146,266	\$23,791,666	-\$354,600	-1.47%
189					
190	Surplus/Reserves as % of budget	21.39%	20.33%		