



2023-24 Budget

Faith
based

Student-
centered

Results-
oriented

June 26, 2023

2023-24 Budget

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2023-24 Budget

INTRODUCTION

The 2023-24 Budget for the Regina Catholic School Division (RCSD) is presented in this document, outlining our financial plan to support the educational needs of our students in the upcoming year. With a focus on delivering a high-quality Catholic education, we have considered the challenges and opportunities we face, while remaining mindful of the fiscal realities and funding allocations from the provincial government.

Under the theme "All Belong - Welcome, Embrace, Celebrate," we are committed to ensuring that every student, staff member, and parent works together to make a positive difference. Our 33 schools, including the newly rebuilt École St. Pius X, offer a variety of educational experiences, including French Immersion programs, special education schools, and online learning options.

The budget highlights various key elements, including enrolment projections, funding increases, initiatives, reductions/savings, areas of financial pressure, reserves, and capital plans. We remain committed to responsible financial management, making strategic decisions to allocate resources effectively.

The Board of Education and the administration of RCSD extend our gratitude for the continued support and partnership from our stakeholders. We invite you to review this budget document and engage with us as we work together to provide an exceptional Catholic education to our students.



BOARD OF TRUSTEES

Regina Catholic School Division (RCSD) is governed by a seven-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to govern the school division.

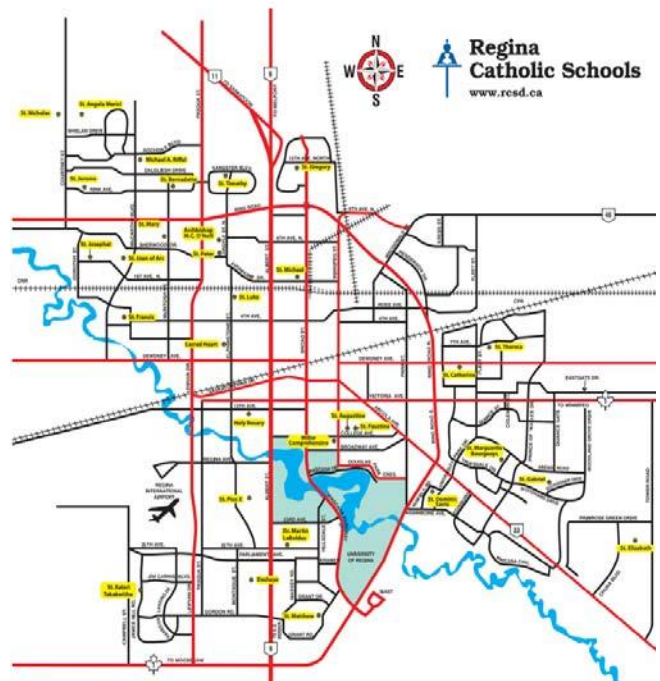
The current Board of Education was elected on November 13, 2020, and will serve a four-year term. Board of Education members are:

						
Shauna Weninger, Board Chair	Ryan Bast, Deputy Chair	Vicky Bonnell, Trustee	Rob Bresciani, Trustee	Juliet Bushi, Trustee	Bob Kowalchuk, Trustee	Darren Wilcox, Trustee

The Division currently serves over 13,000 Prekindergarten to Grade 12 students, making us the fourth largest school division in the province. Our student population is steadily growing and diversifying, a reality that presents many opportunities.

We serve our students in 33 schools, including the division's newest school, the Ecole St. Pius X rebuild welcoming students and staff at the start of the 2023-24 school year.

We have 26 elementary schools, including five French Immersion schools and one Special Education school for medically fragile students. We have four high schools, three which offer French Immersion. We also have one Kindergarten to Grade 12 alternative school, the only one of its kind in Regina. Additionally, we offer a unique educational experience through Learning Online, which offers over 70 grade 9 to 12 courses and an elementary program. Over 1,300 dedicated people work together as the staff of Regina Catholic, including teachers, education support professionals, and CUPE employees who manage our facilities. We are governed by a seven-member Board of Trustees that works with the Division administration to develop and implement policies based on ever-evolving student and school needs.



WELCOME, EMBRACE, CELEBRATE

The Division's new three-year theme (2023-24 to 2025-26+) is "**All Belong**" **Welcome, Embrace, Celebrate**. In the first year of the theme, "With open arms we **Welcome** all peoples inspired to journey with us".



Our students, staff, and parents work together to make a difference. Every month, we publish our Director's Communique on the Division website. These publications are always filled with countless examples of students and staff members reaching out to others in our local, national, and international communities to put our Division's Theme into action.



SCHOOLS

Deshaye Catholic School	St. Francis Community School	St. Nicholas School
École St. Angela Merici *	St. Gabriel School	St. Peter School
École St. Elizabeth *	St. Gregory School	St. Theresa School
École St. Mary *	St. Jerome School	St. Timothy School
École St. Pius X *	St. Joan of Arc School	Archbishop M.C. O'Neill Catholic High School **
Holy Rosary Community School	St. Josaphat School	Dr. Martin LeBoldus Catholic High School **
Sacred Heart Community School	St. Kateri Tekakwitha School **	Michael A. Riffel Catholic High School
St. Augustine Community School	St. Maria Faustina School	Miller Comprehensive Catholic High School**
St. Bernadette School	St. Marguerite Bourgeoys School	St. Luke School
St. Catherine Community School	St. Matthew School	Mother Teresa Middle School ***
St. Dominic Savio School	St. Michael Community School	Online Learning

* French Immersion

** English and French Immersion

*** Associate School



BUDGETARY IMPACTS

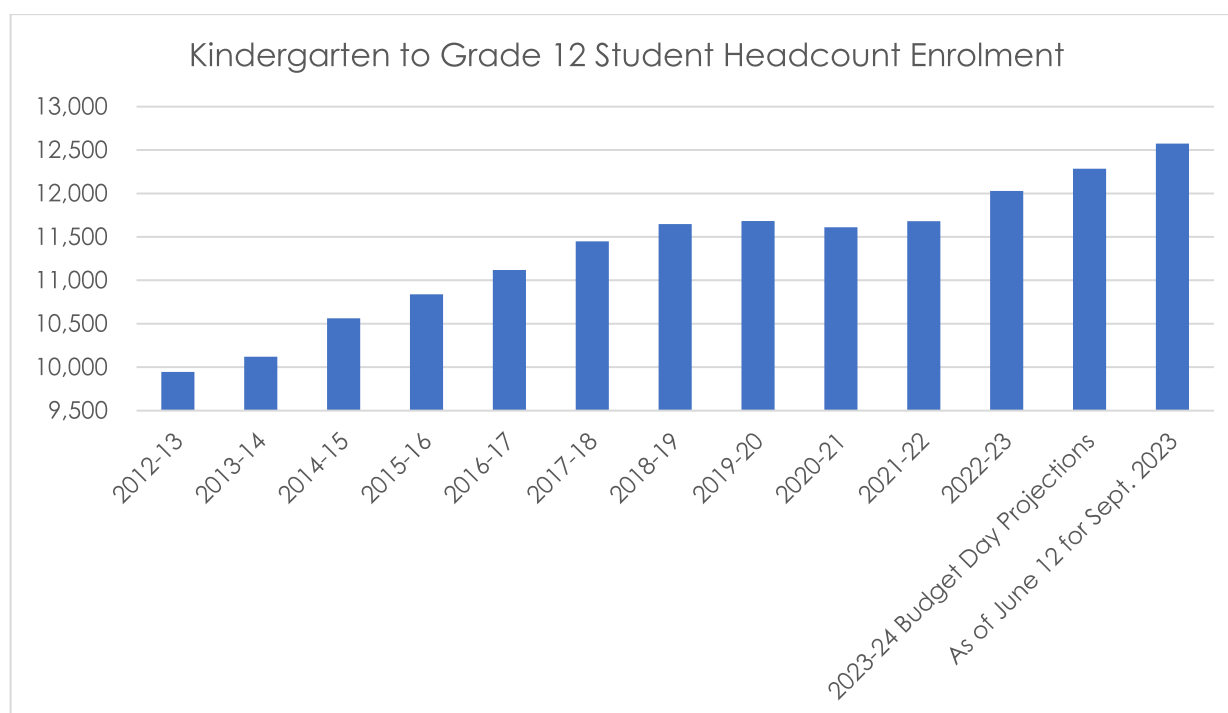
- Saskatchewan's 27 school divisions will receive \$2.04 billion in school operating funding for the 2023-24 school year. This is an increase of \$49.4 million or 2.5 per cent over last year's Budget Day allocation.
- The \$49.4 million or 2.5 per cent operating grant increase announced in the provincial budget includes some funding adjustments that have already been made, therefore, the real impact of this budget compared to 2022-23 actual revenues is considerably less.
 - Of the \$49.4 million:
 - \$20.0 million was announced in July 2022 for last year's inflationary increases and is included in school divisions' 2022-23 Ministry approved budgets.
 - \$15.5 million was provided in December 2022 for September 30 enrolment increases that exceeded projections by 3,840 students province wide.
 - The remaining **\$13.9 million** is for enrolment increases and amounts **to a real increase of 0.7 per cent in 2023-24.**
- Budget Day funding increase fell short of status quo requirements considering support staff collective agreements, teacher salary increments and local agreement costs, statutory benefit increases and other payroll related costs, fuel, insurance, and utility increases as well as other general inflation, unprecedented enrolment growth and continuing need for specialized programming to meet student needs.

- On June 1, 2023, the Government announced an additional \$40 Million funding boost to school divisions to support enrolment growth and classroom complexity.
 - \$20 million to guarantee that September 30th enrolment will be fully funded.
 - \$20 million to hire classroom and other supports to respond to challenges of classroom complexity.

KEY BUDGET ELEMENTS FOR RCSD

- Regina Catholic Schools will receive \$121.3 million in school operating funding for the 2023-24 school year. This is an increase of \$2.47 million or 2.1 per cent over last year's Funding Update allocation.
- RCSD received \$1.215 million in Classroom Complexity funding (announced June 1, 2023).
- Funding is based on 2023-24 projected September 30, 2023, enrolment of 12,641 Prekindergarten to Grade 12 student.
- Projected budget day enrolment increase was 271 PreK to Grade 12 or 2.2 per cent.
- RCSD has exceeded budget day enrolment projections by 303 students or 2.4 per cent as of June 12th and is projecting \$928,000 more in grant revenue.
- Funding will be adjusted up or down once student enrolment actuals are known as of September 30, 2023.

ENROLMENT



EDUCATION PROPERTY TAX (EPT) MILL RATE

- At the April 3, 2023 meeting, the Board approved exercising its constitutional right to set the education property tax mill rate for 2023. The mill rates will follow the rates set by the provincial government at its March 22, 2023, budget address.

INCREASES /INITIATIVES

- Implementation of a new Elementary Functionally Academic Program (EFAP) at St. Dominic School with 1.0 Teacher and 5.0 Instructional Aids, providing specialized support for students with unique learning needs.
- Addition of 18.3 full-time equivalent (FTE) Classroom teachers to maintain student-teacher ratios.
- Allocation of 4.25 FTE English as an Additional Language (EAL) teachers to support students whose first language is not English, ensuring they have the necessary language skills to succeed academically.
- Hiring of 3.0 FTE Teacher Assistants to provide additional classroom support and assist teachers in delivering individualized instruction.
- Establishment of 1.5 FTE High School Student Support Specialists to provide guidance and resources for high school students facing academic, social, or emotional challenges.
- Creation of a 1.0 FTE Diversity Equity and Inclusion Lead position to foster an inclusive and culturally responsive educational environment.
- Enhancement of support services through the addition of 0.5 FTE Education Psychologist and \$40,000 of contracted educational assessments, promoting the holistic development and well-being of students.
- Addition of 0.5 FTE Elementary Student Support Specialists to provide targeted assistance and intervention strategies for elementary school students in need.
- Hiring of a 0.3 FTE Elementary Counselor to offer student support services.
- Introduction of a 0.2 FTE Elementary Learning Resource Teacher to provide specialized support and resources to students with diverse learning needs.
- Allocation of a 0.2 FTE Elementary Catalyst Teacher to promote innovation and creative teaching approaches in elementary classrooms.
- Allocation of \$50,000 for classroom furniture to ensure a conducive and modern learning environment for students.
- Allocation of \$40,000 for an Elementary Athletics/Physical Education Commissioner to enhance athletic programs and physical education opportunities for elementary school students.
- Increase of \$17,000 to the Land-based Facilitator position to further support land-based and Indigenous education initiatives.

REDUCTIONS/SAVINGS

- Implementation of a targeted 1 per cent reduction in Catholic Education Centre (CEC) budgets, resulting in a streamlined allocation of resources and a substantial cost reduction of \$436,000.
- Implementation of transportation double runs before and after school at five schools, resulting in \$385,000 in savings.
- Reduction of a 1.0 FTE Executive Assistant position at CEC to align staffing with organizational needs.
- Reduction of a 0.25 FTE Religious Consultant position while maintaining essential support for religious education programs.
- Increase of \$101,000 in investment revenue through strategic financial management and investment activities.
- Implementation of a 5.0 per cent increase to facility rentals for community users and Before and After/Preschool/Childcare service providers, aligning with rising caretaking and utility costs.

PRESSURES

RCSD faced several financial pressures totaling \$2.3 million during the budget development process. Some of the notable pressures included:

- \$609,000 increase in non-teacher salaries to account for contractual obligations.
- \$343,000 increase in Employment Insurance/Canada Pension Plan (EI/CPP) contributions in accordance with revised rates.
- \$286,000 increase in fuel and contract costs in transportation due to rising fuel prices and contractual obligations.
- \$226,000 increase in utilities expenses driven by rate hikes.
- \$146,000 reduction in rent revenue resulting from selling St. Andrew School.
- \$135,000 adjustment to lunchtime fee revenue due to revised estimate.
- \$80,000 increase in tuition costs.
- \$39,000 increase in insurance costs due to inflation.
- \$26,000 increase in software licensing agreements.

RESERVES

- After adjusting for the Education Property Tax timing difference, \$28.739 million is the ongoing amount in externally restricted, internally restricted, and unrestricted reserves.
 - Of the \$28.739 million, only \$2.578 million is designated as unrestricted and is for emergencies.
 - Externally restricted reserves of \$11.305 million, include Preventative Maintenance and Renewal, head-office, and school generated funds.
 - Internally restricted reserves of \$14.856 million is for non-school buildings (e.g., warehouse, workshop, and division-office), Information Technology (IT) renewal, portables, and vehicles.
- To balance the budget, RCSD will use \$9.57 million of externally and internally restricted reserves:
 - to purchase student computers.
 - to purchase and renovate a new Catholic Education Centre (CEC). It will be funded through the sale of other buildings RCSD owns, including the current CEC building, and the former St. Anne and St. Andrew Schools. The Ministry of Education has supported this financial strategy, sharing the commitment that operational dollars will NOT be used.
 - to fund the development of an Early Years Resource Family Centre with funds provided by the Ministry of Education.

CAPITAL

- No new major or minor school capital projects.
- Continued funding for:
 - a new joint-use school to replace St. Peter, St. Michael, Imperial and McDermid elementary schools; and,
 - a new joint-use school in West Harbour Landing neighborhood.
- Regina Catholic Schools continues to have two schools on the Top 10 Major Capital Priorities list, a new south-east elementary school, and a new south-east high school to address growth.
- Preventative Maintenance and Renewal Program funding for Regina Catholic Schools will be reduced by \$246,900 to \$2.488 million; a 9.0 per cent decrease.

- \$8.5 million to purchase and renovate a new CEC. It will be funded through the sale of other buildings RCSD owns, including the current Catholic Education Centre (CEC) building, and the former St. Anne and St. Andrew Schools. No operational dollars will be used.



FINANCIALS

REVENUES

	(\$000s)			
Revenues	2022-23 Budget	2023-24 Budget	\$ Variance	% Variance
Property Taxation	46,037	46,203	166	0%
Operating Grants	69,748	76,024	6,276	9%
Capital Grants	14,688	11,626	(3,062)	-21%
Other Grants	5,077	5,591	514	10%
Tuition and Related Fees	128	84	(44)	-34%
School Generated Funds	1,523	1,915	393	26%
Complementary Services (PreK)	1,507	1,512	5	0%
External Services	632	611	(21)	-3%
Other Revenue	1,870	1,858	(12)	-1%
Total Revenues	141,209	145,424	4,215	3%

Notes

1. Budget day increase, classroom complexity funding, and projected enrolment increase, all adjusted by property tax.
2. Decrease due to the nearing of completion of St. Pius/Argyle Joint-use Schools and decrease to Preventative Maintenance and Renewal Program funding.
3. Increases for Federal/Provincial French Grant, French teacher recruitment and retention funding, Early Years Family Resource Centre funding and Following Their Voices funding.
4. Decrease to tuition paying students.
5. Based on historical activity.

EXPENSES

Expenses	(\$000s)		\$ Variance	% Variance	
	2022-23 Budget	2023-24 Budget			
Governance	645.61	660.79	15	2%	
Administration	4,437	4,609	172	4%	1
Instruction	98,544	103,712	5,167	5%	2
Plant	19,372	22,395	3,022	16%	3
Transportation	5,731	6,065	334	6%	4
Tuition and Related Fees	65	144	79	122%	5
School Generated Funds	1,564	1,956	393	25%	6
Complementary Services (PreK)	1,173	1,231	57	5%	7
External Services	696	686	(10)	-1%	
Other Expenses	10	10	-	0%	
Total Expenses	132,238	141,469	9,230	7%	

Notes

1. Increase to salaries and insurance.
2. Additional teacher and support positions added; and computers and furniture budget increased. Offset by division office budget reductions.
3. Increase for renovations for the new CEC, salaries, utilities, and amortization.
4. Increase due to fuel, contracted
5. Increase to division paying tuition students.
6. Based on historical activity.
7. Increase for early learning intensive supports.

SURPLUS / (DEFICIT)

	(\$000s)		
	2022-23	2023-24	\$
Surplus (Deficit)	Budget	Budget	Variance
Total Revenues	141,209	145,424	4,215
Total Expenses	132,238	141,469	9,230
Surplus (Deficit)	8,970	3,955	(5,015)
Tangible Capital Assets	(14,904)	(19,091)	(4,187) ¹
Amortization	4,917	5,573	656
Employee Future Benefits	218	(7)	(226)
Adjusted Surplus (Deficit)	(799)	(9,570)	(8,771) ²

Notes

1. Tangible Capital Assets are "purchases". In 2023-24, it's the new CEC, ministry capital grants, and other division expected capitalized items.

2. To balance the 2023-24 budget, Regina Catholic Schools will use \$9.570 million of externally and internally restricted reserves.

