

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

2021-22 Budget

June 21, 2021



INTRODUCTION

On April 6, 2021, the Government of Saskatchewan (GOS) released the 2021-22 Estimates, which are the government's spending plans for the coming year.

Overall, the Ministry of Education's 2021-22 expense is \$2.66 billion, an increase of \$60 million, or 2.3 per cent from 2020-21. Saskatchewan's 27 school divisions will receive \$1.96 billion in operating funding for the 2021-22 school year, a \$19.2 million increase over last year to address, in part, funding for the 2.0% salary increase as part of the Teachers' Collective Bargaining Agreement. The \$19.2 million increase did not address inflationary and operational pressures or other salary increases for non-teacher employees, including Teaching Assistants, Caretakers and other Support Staff.

For the Regina Catholic School Division (RCSD), this is an increase of \$1.4 million in total operating funding expected for 2021-22, which will be \$114.6 million. Overall, this represents a 1.3% increase in operating funding from GOS. Additionally, funding for preventative maintenance and repairs (PMR) also increased by \$260 thousand and is expected to be \$2.5 million in 2021-22. The province has announced that it intends to adjust the 2021-22 funding amount in December 2021, once the actual September 2021 enrolment is known.

During 2020-21, GOS provided almost \$1.4 million in one time funding to the RCSD to help the Division address specific students' educational needs when schools re-open in the fall. The government recognized that the 2020-21 school year was very challenging as the RCSD, students and families all followed strict protocols to help reduce the risk of COVID-19 transmission. The RCSD placed this funding in its reserves during 2020-21 and will fully expend it in 2021-22.

The 2021-22 budget has used a projected enrolment headcount of 11,913, a decrease of 86 students, or 0.7%, from the projected headcount of 11,999 used in the 2020-21 approved budget. Actual enrolment on September 30, 2020 was 11,869, however the provincial government did not adjust 2020-21 funding. The RCSD is budgeting to continue to offer on-line elementary education during 2021-22 to support eligible families and students who are not able to return to a classroom yet.

As noted above, the operational funding increase from GOS was only sufficient to address salary increases specified in the Teachers' Collective Bargaining Agreement. The RCSD has previously announced significant changes to its operations for 2021-22 to address all other operational expenditure pressures, including:

- Moving to full day, every other day kindergarten
- Re-allocating 3.0 Full Time Equivalent (FTE) Consultant positions
- Reducing 4.5 FTE to align the Caretaker staff complement with required amount of work
- Reducing 1.2 FTE in the Transportation office for the new outsourced service delivery model
- Moving the school walking boundaries from 1.0 km to 1.2 km reducing the number of school bus routes
- Increasing the maximum walking distance to school bus stops from 350 metres to 450 metres.
- Elimination of historic school bus eligibility exceptions, including providing transportation to cross abandoned rail tracks and a school with a walking distance boundary of 200 metres

All adjustments to staffing are through re-assignments and attrition; there are no terminations or lay offs.

The RCSD expects to receive funding from the provincial government as part of its relationship with the federal government through the Climate Action Incentive Fund for 2021-22. A matching expense has been included for 2021-22.

2021-22 REVENUES

	2020-21	2021-22	\$ Variance	% Variance
Taxes	\$ 46,453,221	\$ 45,321,115	\$ (1,132,106)	-2%
Grants	70,816,021	73,742,597	2,926,576	4%
Tuition Fees	212,674	152,848	(59,825)	-28%
Other Revenue	5,103,864	6,409,593	1,305,729	26%
TOTAL	\$ 122,585,780	\$ 125,626,153	\$ 3,040,373	2%

- **Total Revenues: \$125,626,153 representing an increase of \$3,040,373 or 2% as compared to the 2020-21 approved budget of \$122,585,780.**
- **Composition of total revenue by category remains relatively the same as the 2020-21 budget (differences explained below):**

	2020-21	2021-22
Taxes	37.9%	36.1%
Grants	57.8%	58.7%
Tuition Fees	0.2%	0.1%
Other Revenue	4.2%	5.1%
TOTAL	100.0%	100.0%

	(\$ millions)			%
	2020-21	2021-22	Variance	Variance
Taxes	46.5	45.3	(1.1)	-2%

- Represents a decrease of \$1.1 million or 2% as compared to 2020-21.
- Provided is a summary of the 2021 Mill Rates.

Property Class	2021 Mill Rate
Residential	4.46
Commercial	6.75
Resource	9.79
Agricultural	1.36

- 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 its constitutional right to establish its mill rate effective January 1, 2021 and adopted the provincial education tax property mills rates as set by the Lieutenant Governor in Council for the 2021 taxation year at its April 12, 2021 Public Board meeting.

	(\$ millions)			%
	2020-21	2021-22	Variance	Variance
Grants	70.8	73.7	2.9	4%

- Represents an increase of \$2.9 million or 4% as compared to 2020-21.
- As noted above, there is an interplay between taxes and grants such that the RCSD will receive total funding through taxes and grants so long as the mill rate set by the school division is equal to the provincial mill rates.
- Funding for 2021-22 fiscal year is based on our projected September 2021 student enrolment and is summarized as follows:

	Budget Enrolment Headcount			%
	2020-21	2021-22	Change	Change
Pre-Kindergarten	265	268	3	1.1%
K-8	8,301	8,086	(215)	-2.6%
9-12	3,333	3,458	125	3.8%
Home Based	45	45	-	0%
Mother Teresa Middle School	55	56	1	2%
TOTAL	11,999	11,913	(86)	-0.7%

- Grant for Preventative Maintenance and Repairs (PMR) increased by \$260 thousand, and is expected to be \$2.5 million in 2021-22
- *Other Grants* primarily represents funding for P3 Schools Maintenance and Life Cycle Costs and the Child Nutrition program.

	(\$ millions)			%
	2020-21	2021-22	Variance	Variance
Tuition Fees	0.2	0.2	(0.1)	-28%

- Represents a decrease of \$60 thousand or 28%.
- *Tuition Fees* revenue primarily reflects revenue from foreign students.
- 2021-22 budget based on three-year average, with the assumption that fewer foreign students will be able to attend RCSD schools in the 2021-22 school year.

	(\$ millions)			%
	2020-21	2021-22	Variance	Variance
Other Revenue	5.1	6.4	1.3	26%

- Represents an increase of \$1.3 million or 26% as compared to 2020-21.
- Reserve utilization of \$1,387,668 used to support students' post pandemic educational needs in 2021-22. 2020-21 reserve utilization included \$152 thousand to support the cost of conducting the Board of Trustees election

2021-22 EXPENDITURES

	2020-21	2021-22	\$ Variance	% Variance
Governance	\$ 746,935	\$ 626,692	\$ (120,243)	-16%
Administration	4,026,095	4,354,245	328,149	8%
Instruction	91,296,340	95,339,963	4,043,623	4%
Plant Operation	15,358,034	15,475,568	117,534	1%
Transportation & Other	7,011,129	6,038,304	(972,825)	-14%
SGF, Complementary & External Services	4,147,247	3,791,381	(355,866)	-9%
TOTAL	\$ 122,585,780	\$ 125,626,153	\$ 3,040,373	2%

- **Total Expenditures: \$125,626,153 representing an increase of \$3,040,373 or 2% as compared to the 2020-21 approved budget of \$122,585,780.**
- **Composition of total expenditure by category remains relatively the same as the 2020-21 budget (differences explained below):**

	2020-21	2021-22
Governance	0.6%	0.5%
Administration	3.3%	3.5%
Instruction	74.5%	75.9%
Plant Operation	12.5%	12.3%
Transportation & Other	5.7%	4.8%
SGF, Complementary & External Services	3.4%	3.0%
TOTAL	100.0%	100.0%

	(\$ millions)			%
	2020-21	2021-22	Variance	Variance
Governance	0.7	0.6	(0.1)	-16%

- Represents a decrease of \$120 thousand or 16% as compared to 2020-21.
- 2020 was an election year, and the 2020-21 budget included the expenses for conducting the election.
- Reflects Remuneration and Expense Allowances in accordance with Appendix B of Policy 8 – Board Operations.

	(\$ millions)			%
	2020-21	2021-22	Variance	Variance
Administration	4.0	4.4	0.3	8%

- Represents an increase of \$328 thousand.
- Salaries adjustments are determined in accordance with the Education Support Professionals Policy. 2021-22 budgeted salaries and benefits recalculated based on actual staff complement which includes two additional Saskatchewan League of Educational Administrators Directors & Superintendents (LEADS) FTE.

	(\$ millions)			%
	2020-21	2021-22	Variance	Variance
Instruction	91.3	95.3	4.0	4%

- Represents an increase of \$4.0 million as compared to 2020-21.
- 2021-22 instruction budget was developed using a projected enrolment headcount of 11,913 which is almost 1% lower than the projected enrolment headcount for September 2021.
- Increases to FTEs include:
 - 6.5 FTE for expanded On-Line Learning
 - 1.0 FTE for Michif Kindergarten
 - 9.4 FTE for Teachers to support students' post pandemic educational needs
 - 4.3 FTE Reclassification of Complementary Services FTE as Instruction FTE (no overall change to the Division)
 - 3.7 FTE for Support Staff and Instructional Assistants to support students' post pandemic educational needs
- Reductions to FTEs include:
 - 3.0 Consultant FTEs
 - 1.4 Instructional Assistant FTEs
- Reductions in FTEs are through attrition and re-assignment.
- Salary adjustments are determined in accordance with the Provincial Collective Bargaining Agreement with the Saskatchewan Teacher's Federation as well as the Education Support Professionals Conditions of Employment, Compensation and Benefits.
- 2021-22 expenditure includes \$212 thousand for non-salary expenditures including increased Indigenous Elder support time, professional development and resources to support literacy, numeracy and differentiation, to support students' post pandemic educational needs.

	(\$ millions)			%
	2020-21	2021-22	Variance	Variance
Plant Operation	15.4	15.5	0.1	1%

- Represents an increase of \$118 thousand as compared to 2020-21.
- Salaries in accordance with the collective bargaining agreement with CUPE Local #1125. 2021-22 budgeted salaries and benefits recalculated based on actual staff complement with a decrease of 4.5 FTEs. Decrease will be through attrition and re-assignment.
- 2021-22 budget includes an additional \$89 thousand for operation of the P3 schools. This is offset by increased funding.
- 2021-22 budget reflects the \$260 thousand increase for PMR, as the funding will be received in fiscal 2020-21. There is also the reduction of vehicle and equipment purchases, as well as to maintenance materials and supplies.

	(\$ millions)			%
	2020-21	2021-22	Variance	Variance
Transportation & Other	7.0	6.0	(1.0)	-14%

- Represents a decrease of \$1.0 million or 14% as compared to 2020-21.
- The Board of Trustees approved, by motion, changes to RCSD transportation, resulting in a decrease in the number of school buses required for the 2021-22 school year. The projected number of routes for September 2021 is 75 routes (92 budgeted for September 2020). There are no longer any Kindergarten runs with the school division moving to full day Kindergarten effective with the 2021-22 school year.
- Transportation costs are determined in compliance with contracts with service providers.
- Joint Transportation initiatives with another school division will not expand in the 2021-22 school year and remains with two school pairings.
- Salaries adjustments are determined in accordance with the Education Support Professionals Conditions of Employment, Compensation and Benefits. 2021-22 budgeted salaries and benefits recalculated based on expected staff complement. The number of FTEs is reduced by 1.2 FTE as customer service will now be delivered directly by the transportation service provider.
- *Tuition and Related Fees* primarily reflect the acquisition of education services from the Ranch Ehrlo Society.

	(\$ millions)			%
	2020-21	2021-22	Variance	Variance
SGF, Complementary & External Services	4.1	3.8	(0.4)	-9%

- Represents a decrease of 356 thousand or 9% as compared to 2020-21.
- *Complementary Services* includes costs associated with the school division's Prekindergarten programs and Early Learning Intensive Support Program (ELISP).
- Salary adjustments are determined in accordance with the Provincial Collective Bargaining Agreement with the Saskatchewan Teacher's Federation as well as the Education Support Professionals Condition of Employment Compensation and Benefits. 2021-22 budgeted salaries and benefits recalculated based on budget staff complement and includes a realignment of 4.3 FTE between Instruction and Complementary & External Services categories.
- *External Services* includes Miller Cafeteria operations and costs associated with the Mother Teresa Middle School (\$492,408).
- *School Based Funds Expenditures* were decreased to reflect projected student enrolments and historical budget variances.

CAPITAL BUDGET & CAPITAL ASSET AMORTIZATION

- The following capital projects are part of the 2021-22 Capital Budget:

Initiative	Funding
Joint Use St. Pius X/Argyle Schools	\$6,860,000
Regina Harbour Landing New Joint Use School	5,998,000
St. Peter / St. Michael / Imperial / McDermid Joint Use School	2,375,000
Total	\$15,233,000

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

Category	Amortization
Administration	\$ 1,055
Instruction	1,200,590
Plant Operation	3,554,292
School Generated Funds	41,134
Total	\$ 4,797,071

1	REVENUES	2020-21	2021-22	\$ Variance
2				
3	PROPERTY TAXATION			
4	Tax Levy	\$43,186,106	\$42,498,731	-\$687,375
5	Grants-in-Lieu of Taxes	2,960,494	2,707,145	-253,349
6	Other Tax Revenues - Treaty Land Entitlement	0	0	0
7	Additions to Levy	306,621	115,239	-191,382
8	Deletions From Levy	0	0	0
9	TOTAL TAXES	\$46,453,221	\$45,321,115	-\$1,132,106
10				
11	GRANTS.			
12	K-12 Operating Grants	\$64,791,890	\$67,286,869	\$2,494,979
13	Other Ministry Grants (Includes PMR in 2020-21)	4,113,796	4,481,380	367,584
14	Capital Grants - (PMR moved to operating 2020-21) & Renewal	0	0	0
15	Pre-Kindergarten Operating Grants	1,439,095	1,481,940	42,845
16	Associate School Operating Grants MTMS	471,240	492,408	21,168
17	TOTAL GRANTS	\$70,816,021	\$73,742,597	\$2,926,576
18				
19	TUITION AND RELATED FEES			
20	School Boards	\$4,775	\$2,848	-\$1,927
21	Individuals and Other	207,898	150,000	-57,898
22	TOTAL TUITION FEES	\$212,673	\$152,848	-\$59,825
23				
24	SCHOOL GENERATED FUNDS	\$2,163,729	\$1,953,848	-\$209,881
25				
26	EXTERNAL SERVICES	\$138,751	\$120,303	-\$18,448
27				
28	OTHER REVENUE			
29	Miscellaneous Revenue	\$1,966,811	\$2,294,101	\$327,291
30	Sales & Rentals	380,826	434,694	53,868
31	Investments	301,228	195,979	-105,249
32	Reserve Utilization	152,520	1,410,668	1,258,148
33	TOTAL OTHER REVENUE	\$2,801,385	\$4,335,442	\$1,534,057
34				
35				
36	GRAND TOTAL REVENUE	\$122,585,780	\$125,626,153	\$3,040,373
37				
38	% OF REVENUES			
39	TAXES	37.89%	36.08%	
40	GRANTS	57.77%	58.70%	
41	TUITION FEES	0.17%	0.12%	
42	SCHOOL GENERATED FUNDS	1.77%	1.56%	
43	EXTERNAL SERVICES & OTHER REVENUE	2.40%	3.55%	
44	TOTAL REVENUES	100.00%	100.00%	

45	EXPENDITURES	2020-21	2021-22	\$ Variance
46				
47	GOVERNANCE			
48	Board Members Expense	\$262,360	\$269,652	\$7,292
49	Conventions - Board Members	40,985	44,485	3,500
50	Elections	152,520	12,200	-140,320
51	Other Governance Expenses	291,070	300,355	9,285
52	TOTAL GOVERNANCE	\$746,935	\$626,692	-\$120,243
53				
54	ADMINISTRATION			
55	Salaries & Benefits	\$3,667,111	\$4,001,867	\$334,755
56	Supplies & Services	250,399	253,324	2,925
57	Non-Capital Furniture & Equipment	525	0	-525
58	Communications	29,337	23,373	-5,964
59	Travel	14,504	13,880	-624
60	Professional Development	64,219	61,801	-2,418
61	TOTAL ADMINISTRATION	\$4,026,095	\$4,354,245	\$328,149
62				
63	INSTRUCTION			
64	Instructional Salaries & Benefits	\$71,197,393	\$74,534,394	\$3,337,002
65	Education Support Professionals Salaries & Benefits	12,933,950	13,371,905	437,955
66	Instructional Aids	1,555,548	1,613,882	58,334
67	Supplies & Services	1,842,980	1,912,094	69,113
68	Non-Capital Furniture & Equipment	2,183,332	2,265,182	81,850
69	Communications	193,628	200,890	7,261
70	Travel	93,303	96,802	3,499
71	Professional Development	443,439	460,068	16,629
72	Student Related Expense	852,767	884,747	31,979
73	TOTAL INSTRUCTION	\$91,296,340	\$95,339,963	\$4,043,623
74				
75	PLANT OPERATION & MAINTENANCE			
76	Salaries & Benefits	\$6,264,228	\$6,150,433	-\$113,795
77	Supplies & Services	84,600	109,100	24,500
78	Non-Capital Furniture & Equipment	225,000	240,000	15,000
79	Building Operating Expenses	6,365,430	6,393,159	27,729
80	Preventative Maintenance & Renewal	2,237,171	2,478,036	240,865
81	Communications	15,845	31,000	15,155
82	Travel	145,760	58,840	-86,920
83	Professional Development	20,000	15,000	-5,000
84	TOTAL PLANT OPERATION & MAINTENANCE	\$15,358,034	\$15,475,568	\$117,534
85				
86	STUDENT TRANSPORTATION			
87	Salaries & Benefits	\$161,061	\$89,998	-\$71,062
88	Special Events Student Transportation	297,085	321,801	24,716
89	Contracted Student Transportation	6,441,053	5,518,195	-922,858
90	TOTAL STUDENT TRANSPORTATION	\$6,899,199	\$5,929,994	-\$969,205
91				
92	TUITION & RELATED FEES			
93	Tuition Fees	\$90,110	\$90,110	\$0
94	Transportation Fees	7,700	7,700	0
95	TOTAL TUITION & RELATED FEES	\$97,810	\$97,810	\$0

96		2020-21		2021-22	\$ Variance
97					
98	SCHOOL GENERATED FUNDS	2,163,729		1,953,848	-209,881
99					
100	COMPLEMENTARY SERVICES				
101	Complementary Services - Salaries & Benefits (Teachers)	\$1,015,898		\$999,332	-\$16,566
102	Complementary Services - Salaries & Benefits (ESPs)	280,647		128,069	-152,579
103	Complementary Services - Goods & Services	23,140		23,140	0
104	TOTAL COMPLEMENTARY SERVICES	1,319,685		1,150,541	-169,145
105					
106	EXTERNAL SERVICES				
107	External Services - Salaries & Benefits (Teachers)	471,240		492,408	21,168
108	External Services - Salaries & Benefits (ESPs)	97,213		99,205	1,992
109	External Services - Goods & Services	95,380		95,380	0
110	TOTAL EXTERNAL SERVICES	\$663,833		\$686,993	\$23,160
111					
112	INTEREST & BANK CHARGES	\$14,120		\$10,500	-\$3,620
113					
114	GRAND TOTAL EXPENDITURES	\$122,585,780		\$125,626,153	\$3,040,373
115					
116	SURPLUS/(DEFICIT)	\$0		\$0	
117					
118	% OF EXPENDITURES				
119	GOVERNANCE	0.61%		0.50%	
120	ADMINISTRATION	3.28%		3.47%	
121	INSTRUCTION	74.48%		75.89%	
122	PLANT OPERATION & MAINTENANCE	12.53%		12.32%	
123	STUDENT TRANSPORTATION	5.63%		4.72%	
124	TUITION & RELATED FEES	0.08%		0.08%	
125	SCHOOL GENERATED FUNDS	1.77%		1.56%	
126	COMPLEMENTARY & EXTERNAL SERVICES	1.62%		1.46%	
127	INTEREST & BANK CHARGES	0.01%		0.01%	
128	TOTAL EXPENDITURES	100.00%		100.00%	

129	ENROLMENT - Headcount	Sep30/20 (Budget)	Sep30/21 Projected	Variance
130	Pre-Kindergarten	265	268	3
131	K-8	8,301	8,086	-215
132	9-12	3,333	3,458	125
133	Home Based	45	45	0
134	Mother Teresa Middle School	55	56	1
135	TOTAL	11,999	11,913	-86
136				
137	FULL-TIME EQUIVALENTS (excludes MTMS)	2020-21 Restated	2021-22	Variance
138				
139	Administration	37.86	40.09	2.23
140	Instruction - Teachers (School Based)	728.89	745.29	16.40
141	Instruction - Supportive Professional (CEC)	21.75	18.75	-3.00
142	Instruction - Education Support Professionals	217.15	219.46	2.31
143	Plant Operation	83.50	79.00	-4.50
144	Transportation	2.20	1.00	-1.20
145	TOTAL FTE's	1,091.35	1,103.59	12.24
146				
147	SALARIES & BENEFITS	2020-21	2021-22	Variance
148	Administration	\$3,667,111	\$4,001,867	\$334,755
149	Instruction - Teachers & Supportive Professional	71,197,393	74,534,394	3,337,002
150	Education Support Professionals	12,933,950	13,371,905	437,955
151	Plant Operation	6,264,228	6,150,433	-113,795
152	Transportation	161,061	89,998	-71,062
153	Complementary Services - Teachers & ESP's	1,296,545	1,127,401	-169,145
154	External Services - Salaries & Benefits (ESPs)	568,453	591,613	23,160
155	TOTAL SALARIES & BENEFITS	\$96,088,741	\$99,867,611	\$3,778,870
156				
157	GOODS & SERVICES	2020-21	2021-22	Variance
158	Governance	\$746,935	\$626,692	-\$120,243
159	Administration	358,984	352,378	-6,606
160	Instruction	7,164,997	7,433,664	268,666
161	Plant Operation	9,093,806	9,325,135	231,329
162	Student Transportation	6,738,138	5,839,995	-898,142
163	Tuition & Related Fees	97,810	97,810	0
164	School Generated Funds	2,163,729	1,953,848	-209,881
165	Complementary & External Services	118,520	118,520	0
166	Interest & Bank Charges	14,120	10,500	-3,620
167		\$26,497,039	\$25,758,542	-\$738,497
168				
169	TOTAL EXPENDITURES	\$122,585,780	\$125,626,153	\$3,040,373

170		2020-21		2021-22	
171	2021-22 Surplus/Reserve Utilization				Variance
172	One time funding received in 2020-21 to support students post pandemic and Mental Health training	152,520		1,410,668	1,258,148
173					
174	AMORTIZATION OF TANGIBLE CAPITAL ASSETS				
175	Amortization - Administration	1,055		1,055	
176	Amortization - Instruction	1,328,691		1,200,590	
177	Amortization - Plant Operation	3,559,518		3,554,292	
178	Amortization - School Generated Funds	42,375		41,134	
179	TOTAL CAPITAL ASSET AMORTIZATION	\$4,931,639		\$4,797,071	-\$134,568
180					
181	ACCUMULATED SURPLUS/RESERVES	as of Aug 31/21		as of Aug 31/22	
182		(Forecast)		(Budget)	
183	Preventative Maintenance & Renewal (PMR) Reserve	5,281,972		5,281,972	0
184	Tangible Capital Asset Reserve	1,078,208		1,078,208	0
185	School Generated Funds Reserve	1,491,555		1,491,555	0
186	Contingency Reserve	14,290,801		12,880,133	-1,410,668
187	TOTAL ACCUMULATED SURPLUS/RESERVES	\$22,142,536		\$20,731,868	-\$1,410,668
188					
189	Surplus/Reserves as % of budget	18.06%		16.50%	

1	REVENUES	% Variance
2		
3	PROPERTY TAXATION	
4	Tax Levy	-1.59%
5	Grants-in-Lieu of Taxes	-8.56%
6	Other Tax Revenues - Treaty Land Entitlement	#DIV/0!
7	Additions to Levy	-62.42%
8	Deletions From Levy	#DIV/0!
9	TOTAL TAXES	-2.44%
10		
11	GRANTS.	
12	K-12 Operating Grants	3.85%
13	Other Ministry Grants (Includes PMR in 2020-21)	8.94%
14	Capital Grants - (PMR moved to operating 2020-21) & Renewal	#DIV/0!
15	Pre-Kindergarten Operating Grants	2.98%
16	Associate School Operating Grants MTMS	4.49%
17	TOTAL GRANTS	4.13%
18		
19	TUITION AND RELATED FEES	
20	School Boards	-40.36%
21	Individuals and Other	-27.85%
22	TOTAL TUITION FEES	-28.13%
23		
24	SCHOOL GENERATED FUNDS	-9.70%
25		
26	EXTERNAL SERVICES	-13.30%
27		
28	OTHER REVENUE	
29	Miscellaneous Revenue	16.64%
30	Sales & Rentals	14.15%
31	Investments	-34.94%
32	Reserve Utilization	824.91%
33	TOTAL OTHER REVENUE	54.76%
34		
35		
36	GRAND TOTAL REVENUE	2.48%
37		
38	% OF REVENUES	
39	TAXES	
40	GRANTS	
41	TUITION FEES	
42	SCHOOL GENERATED FUNDS	
43	EXTERNAL SERVICES & OTHER REVENUE	
44	TOTAL REVENUES	

45	EXPENDITURES	% Variance
46		
47	GOVERNANCE	
48	Board Members Expense	2.78%
49	Conventions - Board Members	8.54%
50	Elections	-92.00%
51	Other Governance Expenses	3.19%
52	TOTAL GOVERNANCE	-16.10%
53		
54	ADMINISTRATION	
55	Salaries & Benefits	9.13%
56	Supplies & Services	1.17%
57	Non-Capital Furniture & Equipment	-100.00%
58	Communications	-20.33%
59	Travel	-4.30%
60	Professional Development	-3.77%
61	TOTAL ADMINISTRATION	8.15%
62		
63	INSTRUCTION	
64	Instructional Salaries & Benefits	4.69%
65	Education Support Professionals Salaries & Benefits	3.39%
66	Instructional Aids	3.75%
67	Supplies & Services	3.75%
68	Non-Capital Furniture & Equipment	3.75%
69	Communications	3.75%
70	Travel	3.75%
71	Professional Development	3.75%
72	Student Related Expense	3.75%
73	TOTAL INSTRUCTION	4.43%
74		
75	PLANT OPERATION & MAINTENANCE	
76	Salaries & Benefits	-1.82%
77	Supplies & Services	28.96%
78	Non-Capital Furniture & Equipment	6.67%
79	Building Operating Expenses	0.44%
80	Preventative Maintenance & Renewal	10.77%
81	Communications	95.65%
82	Travel	-59.63%
83	Professional Development	-25.00%
84	TOTAL PLANT OPERATION & MAINTENANCE	0.77%
85		
86	STUDENT TRANSPORTATION	
87	Salaries & Benefits	-44.12%
88	Special Events Student Transportation	8.32%
89	Contracted Student Transportation	-14.33%
90	TOTAL STUDENT TRANSPORTATION	-14.05%
91		
92	TUITION & RELATED FEES	
93	Tuition Fees	0.00%
94	Transportation Fees	0.00%
95	TOTAL TUITION & RELATED FEES	0.00%

96		% Variance
97		
98	SCHOOL GENERATED FUNDS	-9.70%
99		
100	COMPLEMENTARY SERVICES	
101	Complementary Services - Salaries & Benefits (Teachers)	-1.63%
102	Complementary Services - Salaries & Benefits (ESPs)	-54.37%
103	Complementary Services - Goods & Services	0.00%
104	TOTAL COMPLEMENTARY SERVICES	-12.82%
105		
106	EXTERNAL SERVICES	
107	External Services - Salaries & Benefits (Teachers)	4.49%
108	External Services - Salaries & Benefits (ESPs)	2.05%
109	External Services - Goods & Services	0.00%
110	TOTAL EXTERNAL SERVICES	3.49%
111		
112	INTEREST & BANK CHARGES	-25.64%
113		
114	GRAND TOTAL EXPENDITURES	2.48%
115		
116	SURPLUS/(DEFICIT)	
117		
118	% OF EXPENDITURES	
119	GOVERNANCE	
120	ADMINISTRATION	
121	INSTRUCTION	
122	PLANT OPERATION & MAINTENANCE	
123	STUDENT TRANSPORTATION	
124	TUITION & RELATED FEES	
125	SCHOOL GENERATED FUNDS	
126	COMPLEMENTARY & EXTERNAL SERVICES	
127	INTEREST & BANK CHARGES	
128	TOTAL EXPENDITURES	

129	ENROLMENT - Headcount	% Variance
130	Pre-Kindergarten	1.13%
131	K-8	-2.59%
132	9-12	3.75%
133	Home Based	0.00%
134	Mother Teresa Middle School	1.82%
135	TOTAL	-0.72%
136		
137	FULL-TIME EQUIVALENTS (excludes MTMS)	% Variance
138		
139	Administration	5.89%
140	Instruction - Teachers (School Based)	2.25%
141	Instruction - Supportive Professional (CEC)	-13.79%
142	Instruction - Education Support Professionals	1.06%
143	Plant Operation	-5.39%
144	Transportation	-54.55%
145	TOTAL FTE's	1.12%
146		
147	SALARIES & BENEFITS	% Variance
148	Administration	9.13%
149	Instruction - Teachers & Supportive Professional	4.69%
150	Education Support Professionals	3.39%
151	Plant Operation	-1.82%
152	Transportation	-44.12%
153	Complementary Services - Teachers & ESP's	-13.05%
154	External Services - Salaries & Benefits (ESPs)	4.07%
155	TOTAL SALARIES & BENEFITS	3.93%
156		
157	GOODS & SERVICES	% Variance
158	Governance	-16.10%
159	Administration	-1.84%
160	Instruction	3.75%
161	Plant Operation	2.54%
162	Student Transportation	-13.33%
163	Tuition & Related Fees	0.00%
164	School Generated Funds	-9.70%
165	Complementary & External Services	0.00%
166	Interest & Bank Charges	-25.64%
167		-2.79%
168		
169	TOTAL EXPENDITURES	2.48%

170		
171	2021-22 Surplus/Reserve Utilization	% Variance
172	One time funding received in 2020-21 to support students post pandemic and Mental Health training	824.91%
173		
174	AMORTIZATION OF TANGIBLE CAPITAL ASSETS	
175	Amortization - Administration	
176	Amortization - Instruction	
177	Amortization - Plant Operation	
178	Amortization - School Generated Funds	
179	TOTAL CAPITAL ASSET AMORTIZATION	-2.73%
180		
181	ACCUMULATED SURPLUS/RESERVES	
182		
183	Preventative Maintenance & Renewal (PMR) Reserve	0.00%
184	Tangible Capital Asset Reserve	0.00%
185	School Generated Funds Reserve	0.00%
186	Contingency Reserve	-9.87%
187	TOTAL ACCUMULATED SURPLUS/RESERVES	-6.37%
188		
189	Surplus/Reserves as % of budget	