

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

2019-20 Budget

June 19, 2019



INTRODUCTION

The March 20, 2019 Provincial Budget resulted in the Pre-Kindergarten – Grade 12 Budget being increased by \$26.2 Million from \$1.872 Billion to \$1.900 Billion representing a 1.4% increase compared to 2018-19 funding levels. In essence, provincial funding has returned to 2016-17 funding levels of approximately \$1.89 Billion. Regina Catholic's September 2019 enrolment is projected to be 12,223 students representing an increase of 282 students, or 2.36%, as compared to the September 2018 enrolment of 11,951 students.

The projected school division's enrolment of 12,223 students reflects an all-time high. To address this enrolment growth, the following staff supports are included:

- 17.00 Teacher FTE's
- 5.00 Education Support Professional (ESP) FTE

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

- 1.00 ESP FTE for a First Nations Métis Inuit (FNMI) High School Advisor
- 0.50 Teacher FTE for English as an Additional Language
- 0.50 ESP FTE for Payroll support
- Technology Services restructuring
- Goods & Services support for Fountas & Pinnell Classroom Resources, Mentorship Strategy, IP Cameras and Software, Welding Booths and the Leading to Learn initiative.

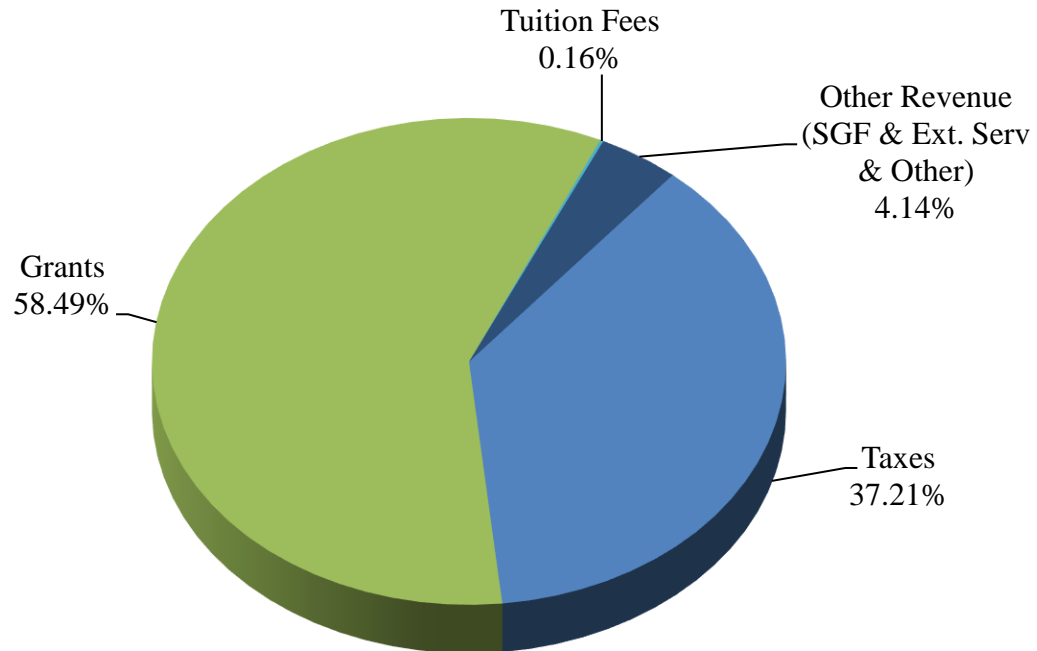
Expenditure reductions will be implemented in the following areas:

- 4.30 ESP FTE's from the Speech Language complement
- 3.00 Plant Operation FTE's from the Maintenance complement
- \$93,295 in reduced instructional operational budgets
- \$203,775 in reduced Plant Operation operational budgets

In order to meet infrastructure challenges the school division has received approval to proceed with planning for the École St. Pius X / Argyle School project.

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.

2019-20 REVENUES



	2018-19	2019-20	\$ Variance	% Variance
Taxes	\$ 30,546,880	\$ 45,173,090	\$14,626,210	47.88%
Grants	83,547,200	71,005,380	-12,541,820	-15.01%
Tuition Fees	285,640	190,935	-94,705	-33.16%
Other Revenue	7,135,830	5,027,145	-2,108,685	-29.55%
Total	\$121,515,550	\$121,396,550	-\$119,000	-0.10%

- **Total Revenues:** \$121,396,500 representing a decrease of \$119,000 or 0.10% as compared to the 2018-19 amended budget of \$121,515,550.

TAXES			
2018-19 Budget	\$30,546,880	2019-20 Budget	\$45,173,090

- Represents an increase of \$14,626,210 or 47.88% as compared to 2018-19.
- Provided is a summary of the 2019 Mill Rates.

Property Class	2019 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			
2018-19 Budget	\$81,190,180	2019-20 Budget	\$71,005,380

- Represents a decrease of \$12,541,820 or 15.01% as compared to 2018-19.
- Provincial funding pool increases by \$26.2 Million from \$1.872 Billion to \$1.900 Billion representing a 1.4% increase compared to 2018-19 funding levels.
- Funding is based on our projected September 2019 enrolment and is summarized as follows:

	Sept 30/18 Actual	Sept 30/19 Projected	Variance	% Variance
Pre-Kindergarten	301	291	-10	-3.32%
K-8	8,229	8,445	216	2.62%
9-12	3,312	3,388	76	2.29%
Home Based / Mother Teresa Middle School	109	109	0	0.00%
Total	11,951	12,233	282	2.36%

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

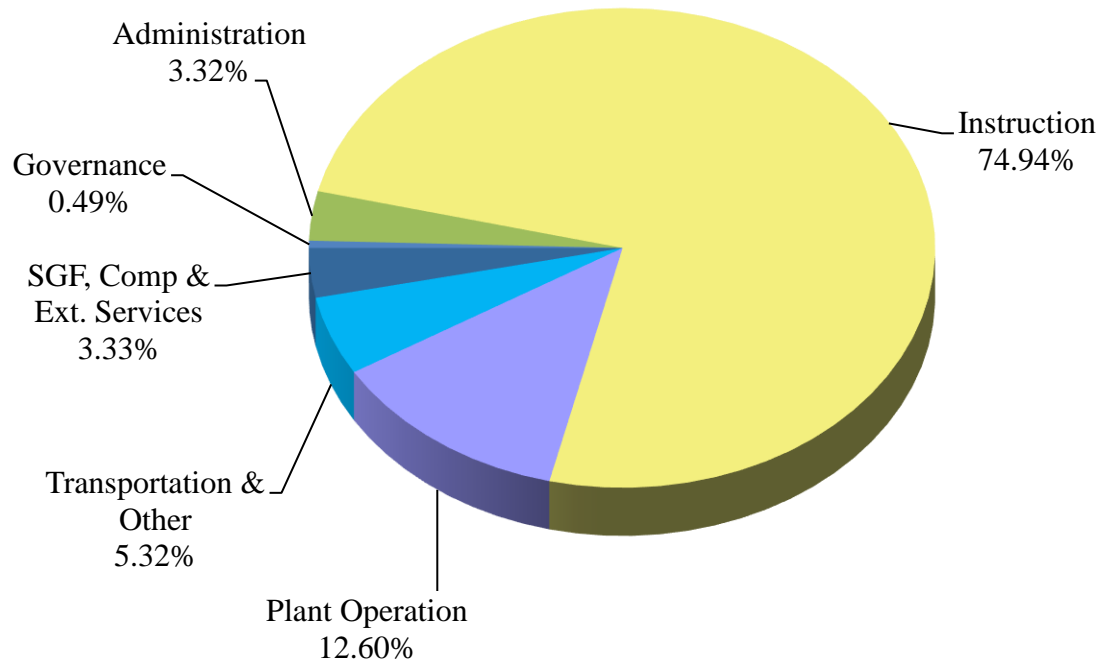
TUITION FEES			
2018-19 Budget	\$285,640	2019-20 Budget	\$190,935

- Represents a decrease of \$94,705 or 33.16%.
- *Tuition Fees* revenue primarily reflects revenue from foreign students.
- Revenues associated with the 2018-19 Holocaust Education Program drop off in 2019-20.

OTHER REVENUE			
2018-19 Budget	\$7,135,830	2019-20 Budget	\$5,027,145

- Represents a decrease of \$2,108,685 or 29.55% as compared to 2018-19.
- Reserve utilization of \$140,000 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.

2019-20 EXPENDITURES



	2018-19	2019-20	\$ Variance	% Variance
Governance	\$ 535,870	\$ 593,040	\$ 57,170	10.67%
Administration	3,773,775	4,031,145	257,370	6.82%
Instruction	91,230,475	90,977,435	-253,040	-0.28%
Plant Operation	15,308,950	15,294,660	-14,290	-0.09%
Transportation & Other	6,080,445	6,456,815	376,370	6.19%
SGF, Complementary & External Services	4,586,035	4,043,455	-542,580	-11.83%
Total	\$121,515,550	\$121,396,550	-\$119,000	-0.10%

- **Total Expenditures: \$121,396,550** representing a decrease of \$119,000 or 0.10% as compared to the 2018-19 amended budget of \$121,515,550.

GOVERNANCE			
2018-19 Budget	\$535,870	2019-20 Budget	\$593,040

- Represents an increase of \$57,170 or 10.67% as compared to 2018-19.
- Reflects Remuneration and Expense Allowances in accordance with Appendix B of Policy 8 – Board Operations.
- Represents 0.49% of the 2019-20 Budget.

ADMINISTRATION			
2018-19 Budget	\$3,773,775	2019-20 Budget	\$4,031,145

- Represents an increase of \$281,990 or 8.32% as compared to 2018-19.
- Projected September 2019 FTE's = 35.15; reflects an increase of 0.75 FTE's for Payroll and transitional support.
- Salaries adjustments are determined in accordance with the Education Support Professionals Policy.

INSTRUCTION			
2018-19 Budget	\$91,230,475	2019-20 Budget	\$90,977,435

- Represents a decrease of \$253,040 or 0.28% as compared to 2018-19.
- Projected September 2019 Instructional Staff FTE's = 754.65; reflects an increase of 17.45 FTE's from the current budgeted staffing allocation of 737.20 FTE's. A total of 17.00 FTE's will be added to the school based complement to respond to the projected enrolment increase of 282 students.
- An additional 0.50 FTE's has been included to address needs for the English as an Additional Language program.
- Instructional staff reductions of 0.05 FTE were effected in the PAA Consultant position.
- Projected September 2019 Education Support Professionals FTE's = 214.15; reflects an increase of 1.70 FTE's from the current budgeted staffing allocation of 212.15 FTE's. A total of 5.00 FTE's will be added to address enrolment growth.
- An additional 1.00 FTE has been included to the FNMI High School Advisors complement.
- Education Support Professional staff reductions of 4.30 FTE's were effected in the Speech Language Program.
- 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 Policy.
- Other Instructional program supports include Fountas & Pinnell Classroom Resources, Mentorship Strategy, IP Cameras, Welding Booths, and the Leading to Learn initiative.

PLANT OPERATION

2018-19 Budget	\$15,308,950	2019-20 Budget	\$15,294,660
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- Represents a decrease of \$14,290 or 0.09% as compared to 2018-19.
- Projected September 2019 FTE's = 89.06; reflects a decrease of 3.00 FTE's from the current budgeted staffing allocation of 92.06 FTE's.
- Carbon tax implications accommodated within the 2019-20 Budget (\$117,000).
- Salaries in accordance with the collective bargaining agreement with CUPE Local #1125.

TRANSPORTATION AND OTHER

2018-19 Budget	\$6,080,445	2019-20 Budget	\$6,456,815
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- Represents an increase of \$376,370 or 6.19% as compared to 2018-19.
- The projected number of routes for September 2019 is 84 routes; 36 piggyback runs, 5 blended runs, and 48 Kindergarten runs.
- Transportation costs are determined in compliance with contracts with Regina Cabs, Paratransit and LP3 Transportation Solutions.
- Joint transportation initiative expanded in 2019-20.
- *Tuition and Related Fees* primarily reflect the acquisition of education services from the Ranch Ehrlo Society.
- Salaries adjustment are determined in accordance with the Education Support Professionals Policy.

SCHOOL GENERATED FUNDS; COMPLEMENTARY & EXTERNAL SERVICES

2018-19 Budget	\$4,586,035	2019-20 Budget	\$4,043,455
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- Represents a decrease of \$542,580 or 11.83% as compared to 2018-19.
- *Complementary Services* includes costs associated with the school division's Prekindergarten programs and Early Learning Intensive Support Program.
- *External Services* includes Miller Cafeteria operations and costs associated with the Mother Teresa Middle School (\$488,205).
- *School Based Funds Expenditures* were adjusted to reflect projected student enrolments and historical budget variances.
- 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 Policy.

CAPITAL BUDGET & CAPITAL ASSET AMORTIZATION

- The Ministry of Education provides capital funding for the École St. Pius X/Argyle School capital project.
- Compliance with Public Sector Accounting Board requirements requires that the following amounts for amortization be reported to the Ministry of Education:

\$ 400	-	Administration
1,887,060	-	Instruction
5,285,630	-	Plant Operation
22,185	-	School Generated Funds
<u>\$7,195,275</u>	-	TOTAL

1	REVENUES	2018/19	2019/20	\$ Variance	% Variance
2		(Amended)			
3	PROPERTY TAXATION				
4	Tax Levy	\$28,549,110	\$42,729,755	\$14,180,645	49.67%
5	Grants-in-Lieu of Taxes	2,190,210	2,780,720	590,510	26.96%
6	Other Tax Revenues - Treaty Land Entitlement	8,915	0	-8,915	-100.00%
7	Additions to Levy	314,885	431,750	116,865	37.11%
8	Deletions From Levy	(516,240)	(769,135)	-252,895	48.99%
9	TOTAL TAXES	\$30,546,880	\$45,173,090	\$14,626,210	47.88%
10					
11	GRANTS.				
12	K-12 Operating Grants	\$78,014,380	\$65,063,715	-\$12,950,665	-16.60%
13	Other Ministry Grants	1,468,240	1,540,725	72,485	4.94%
14	Capital Grants - Preventative Maintenance & Renewal	2,145,705	2,481,180	335,475	15.63%
15	Pre-Kindergarten Operating Grants	1,417,370	1,431,555	14,185	1.00%
16	Associate School Operating Grants MTMS	501,505	488,205	-13,300	-2.65%
17	TOTAL GRANTS	\$83,547,200	\$71,005,380	-\$12,541,820	-15.01%
18					
19	TUITION AND RELATED FEES				
20	School Boards	\$19,375	\$8,070	-\$11,305	-58.35%
21	Individuals and Other	266,265	182,865	-83,400	-31.32%
22	TOTAL TUITION FEES	\$285,640	\$190,935	-\$94,705	-33.16%
23					
24	SCHOOL GENERATED FUNDS	\$2,170,885	\$2,220,600	\$49,715	2.29%
25					
26	EXTERNAL SERVICES	\$160,320	\$147,440	-\$12,880	-8.03%
27					
28	OTHER REVENUE				
29	Miscellaneous Revenue	\$1,908,850	\$1,742,930	-\$165,920	-8.69%
30	Sales & Rentals	291,515	407,100	115,585	39.65%
31	Investments	196,660	369,075	172,415	87.67%
32	Reserve Utilization	2,407,600	140,000	-2,267,600	-94.19%
33	TOTAL OTHER REVENUE	\$4,804,625	\$2,659,105	-\$2,145,520	-44.66%
34					
35					
36	GRAND TOTAL REVENUE	\$121,515,550	\$121,396,550	-\$119,000	-0.10%
37					
38	% OF REVENUES				
39	TAXES	25.14%	37.21%		
40	GRANTS	68.75%	58.49%		
41	TUITION FEES	0.24%	0.16%		
42	SCHOOL GENERATED FUNDS	1.79%	1.83%		
43	EXTERNAL SERVICES & OTHER REVENUE	4.09%	2.31%		
44	TOTAL REVENUES	100.00%	100.00%		

45	EXPENDITURES	2018/19	2019/20	\$ Variance	% Variance
46		(Amended)			
47	GOVERNANCE				
48	Board Members Expense	\$202,475	\$255,595	\$53,120	26.24%
49	Conventions - Board Members	41,000	40,985	-15	-0.04%
50	Elections	12,200	12,200	0	0.00%
51	Other Governance Expenses	280,195	284,260	4,065	1.45%
52	TOTAL GOVERNANCE	\$535,870	\$593,040	\$57,170	10.67%
53					
54	ADMINISTRATION				
55	Salaries & Benefits	\$3,390,560	\$3,672,550	\$281,990	8.32%
56	Supplies & Services	273,465	250,010	-23,455	-8.58%
57	Non-Capital Furniture & Equipment	525	525	0	0.00%
58	Communications	29,185	29,335	150	0.51%
59	Travel	13,940	14,500	560	4.02%
60	Professional Development	66,100	64,225	-1,875	-2.84%
61	TOTAL ADMINISTRATION	\$3,773,775	\$4,031,145	\$257,370	6.82%
62					
63	INSTRUCTION				
64	Instructional Salaries & Benefits	\$69,383,840	\$71,025,460	\$1,641,620	2.37%
65	Education Support Professionals Salaries & Benefits	12,020,710	12,439,650	418,940	3.49%
66	Instructional Aids	1,931,470	1,810,840	-120,630	-6.25%
67	Supplies & Services	1,770,365	1,697,380	-72,985	-4.12%
68	Non-Capital Furniture & Equipment	4,347,285	1,874,060	-2,473,225	-56.89%
69	Communications	304,990	304,830	-160	-0.05%
70	Travel	100,855	111,950	11,095	11.00%
71	Professional Development	459,400	493,180	33,780	7.35%
72	Student Related Expense	911,560	1,220,085	308,525	33.85%
73	TOTAL INSTRUCTION	\$91,230,475	\$90,977,435	-\$253,040	-0.28%
74					
75	PLANT OPERATION & MAINTENANCE				
76	Salaries & Benefits	\$6,523,245	\$6,291,230	-\$232,015	-3.56%
77	Supplies & Services	84,600	94,835	10,235	12.10%
78	Non-Capital Furniture & Equipment	225,000	225,000	0	0.00%
79	Building Operating Expenses	6,149,555	6,020,125	-129,430	-2.10%
80	Preventative Maintenance & Renewal	2,145,705	2,481,180	335,475	15.63%
81	Communications	15,845	16,530	685	4.32%
82	Travel	145,000	145,760	760	0.52%
83	Professional Development	20,000	20,000	0	0.00%
84	TOTAL PLANT OPERATION & MAINTENANCE	\$15,308,950	\$15,294,660	-\$14,290	-0.09%
85					
86	STUDENT TRANSPORTATION				
87	Salaries & Benefits	\$124,960	\$171,655	\$46,695	37.37%
88	Special Events Student Transportation	304,005	297,085	-6,920	-2.28%
89	Contracted Student Transportation	5,571,180	5,876,145	304,965	5.47%
90	TOTAL STUDENT TRANSPORTATION	\$6,000,145	\$6,344,885	\$344,740	5.75%
91					
92	TUITION & RELATED FEES				
93	Tuition Fees	\$58,440	\$90,110	\$31,670	54.19%
94	Transportation Fees	7,490	7,700	210	2.80%
95	TOTAL TUITION & RELATED FEES	\$65,930	\$97,810	\$31,880	48.35%

96		2018/19	2019/20	\$ Variance	% Variance
97		(Amended)			
98	SCHOOL GENERATED FUNDS	2,105,405	2,153,620	48,215	2.29%
99					
100	COMPLEMENTARY SERVICES				
101	Complementary Services - Salaries & Benefits (Teachers)	\$1,226,530	\$881,300	-\$345,230	-28.15%
102	Complementary Services - Salaries & Benefits (ESPs)	540,835	305,935	-234,900	-43.43%
103	Complementary Services - Goods & Services	23,600	23,140	-460	-1.95%
104	TOTAL COMPLEMENTARY SERVICES	1,790,965	1,210,375	-580,590	-32.42%
105					
106	EXTERNAL SERVICES				
107	External Services - Salaries & Benefits (Teachers)	501,505	488,205	-13,300	-2.65%
108	External Services - Salaries & Benefits (ESPs)	92,195	95,875	3,680	3.99%
109	External Services - Goods & Services	95,965	95,380	-585	-0.61%
110	TOTAL EXTERNAL SERVICES	\$689,665	\$679,460	-\$10,205	-1.48%
111					
112	INTEREST & BANK CHARGES	\$14,370	\$14,120	-\$250	-1.74%
113					
114	GRAND TOTAL EXPENDITURES	\$121,515,550	\$121,396,550	-\$119,000	-0.10%
115					
116	SURPLUS/(DEFICIT)	\$0	\$0		
117					
118	% OF EXPENDITURES				
119	GOVERNANCE	0.44%	0.49%		
120	ADMINISTRATION	3.11%	3.32%		
121	INSTRUCTION	75.08%	74.94%		
122	PLANT OPERATION & MAINTENANCE	12.60%	12.60%		
123	STUDENT TRANSPORTATION	4.94%	5.23%		
124	TUITION & RELATED FEES	0.05%	0.08%		
125	SCHOOL GENERATED FUNDS	1.73%	1.77%		
126	COMPLEMENTARY & EXTERNAL SERVICES	2.04%	1.56%		
127	INTEREST & BANK CHARGES	0.01%	0.01%		
128	TOTAL EXPENDITURES	100.00%	100.00%		

129	ENROLMENT	Sep30/18 Actual	Sep30/19 Projected	Variance	% Variance
130	Pre-Kindergarten	301	291	-10	-3.32%
131	K-8	8,229	8,445	216	2.62%
132	9-12	3,312	3,388	76	2.29%
133	Home Based	52	52	0	0.00%
134	Mother Teresa Middle School	57	57	0	0.00%
135	TOTAL	11,951	12,233	282	2.36%
136					
137	FULL-TIME EQUIVALENTS (excludes MTMS)	2018/19	2019/20	Variance	% Variance
138		(Amended)			
139	Administration	34.40	35.15	0.75	2.18%
140	Instruction - Teachers (School Based)	715.40	732.40	17.00	2.38%
141	Instruction - Supportive Professional (CEC)	21.80	22.25	0.45	2.06%
142	Instruction - Education Support Professionals	212.45	214.15	1.70	0.80%
143	Plant Operation	92.06	89.06	-3.00	-3.26%
144	Transportation	1.20	2.00	0.80	66.67%
145	TOTAL FTE's	1077.31	1095.01	17.70	1.64%
146					
147	SALARIES & BENEFITS	2018/19	2019/20	Variance	% Variance
148	Administration	\$3,390,560	\$3,672,550	\$281,990	8.32%
149	Instruction - Teachers & Supportive Professional	69,383,840	71,025,460	1,641,620	2.37%
150	Education Support Professionals	12,020,710	12,439,650	418,940	3.49%
151	Plant Operation	6,523,245	6,291,230	-232,015	-3.56%
152	Transportation	124,960	171,655	46,695	37.37%
153	Complementary Services - Teachers & ESP's	1,767,365	1,187,235	-580,130	-32.82%
154	External Services - Salaries & Benefits (ESPs)	593,700	584,080	-9,620	-1.62%
155	TOTAL SALARIES & BENEFITS	\$93,804,380	\$95,371,860	\$1,567,480	1.67%
156					
157	GOODS & SERVICES	2018/19	2019/20	Variance	% Variance
158	Governance	\$535,870	\$593,040	\$57,170	10.67%
159	Administration	383,215	358,595	-24,620	-6.42%
160	Instruction	9,825,925	7,512,325	-2,313,600	-23.55%
161	Plant Operation	8,785,705	9,003,430	217,725	2.48%
162	Student Transportation	5,875,185	6,173,230	298,045	5.07%
163	Tuition & Related Fees	65,930	97,810	31,880	48.35%
164	School Generated Funds	2,105,405	2,153,620	48,215	2.29%
165	Complementary & External Services	119,565	118,520	-1,045	-0.87%
166	Interest & Bank Charges	14,370	14,120	-250	-1.74%
167		\$27,711,170	\$26,024,690	-\$1,686,480	-6.09%
168					
169	TOTAL EXPENDITURES	\$121,515,550	\$121,396,550	-\$119,000	-0.10%

170		2018/19	2019/20		
171	2019/20 Surplus/Reserve Utilization			Variance	% Variance
172	Instruction Costs (2018/19); \$0 (2019/20)	2,407,600	140,000	-2,267,600	-94.19%
173					
174	AMORTIZATION OF TANGIBLE CAPITAL ASSETS				
175	Amortization - Administration	640	400		
176	Amortization - Instruction	1,556,425	1,887,060		
177	Amortization - Plant Operation	4,443,210	5,285,630		
178	Amortization - School Generated Funds	19,735	22,185		
179	TOTAL CAPITAL ASSET AMORTIZATION	\$6,020,010	\$7,195,275	\$1,175,265	19.52%
180					
181	ACCUMULATED SURPLUS/RESERVES	as of Aug 31/19	as of Aug 31/20		
182	Preventative Maintenance & Renewal (PMR) Reserve	4,818,725	4,818,725	0	0.00%
183	Tangible Capital Asset Reserve	3,591,172	3,591,172	0	0.00%
184	School Generated Funds Reserve	1,246,342	1,246,342	0	0.00%
185	Contingency Reserve	13,195,653	13,055,653	-140,000	-1.06%
186	TOTAL ACCUMULATED SURPLUS/RESERVES	\$22,851,892	\$22,711,892	-\$140,000	-0.61%
187					
188	Surplus/Reserves as % of budget	18.81%	18.71%		