

The Board of Education of the
Regina School Division No. 4
of Saskatchewan



2017-2018 BUDGET SUBMISSION

Subject to approval by the Ministry of Education

June 13, 2017

Factors Impacting Revenues

Provincial Operating Grant:

- Provincial pool decreased by \$54.2M (or 2.9%) based on school board fiscal year
- Proposed changes to the Funding Distribution Model implemented with no transition provision
- Increased conditionality associated with specified funding factors and expenditures
- Effective January 1, 2018, education property taxes to be submitted directly to government (GRF) thus reducing tax collections and increasing grants for 2017-18

Preventative Maintenance and Renewal (PMR) Allocation: Increase of \$525,805

Other Revenues:

- Reduction in Tuition Fee Receipts
- Increase in Noon Hour Supervision Fee Collections

Provincial Major Capital Grants:

- Mâdawêyatitân Centre – \$700,366
 - École Connaught School – \$737,000
- \$1,437,366

(Note: No relocatable classrooms approved for 2017-18.)

Regina Public Schools

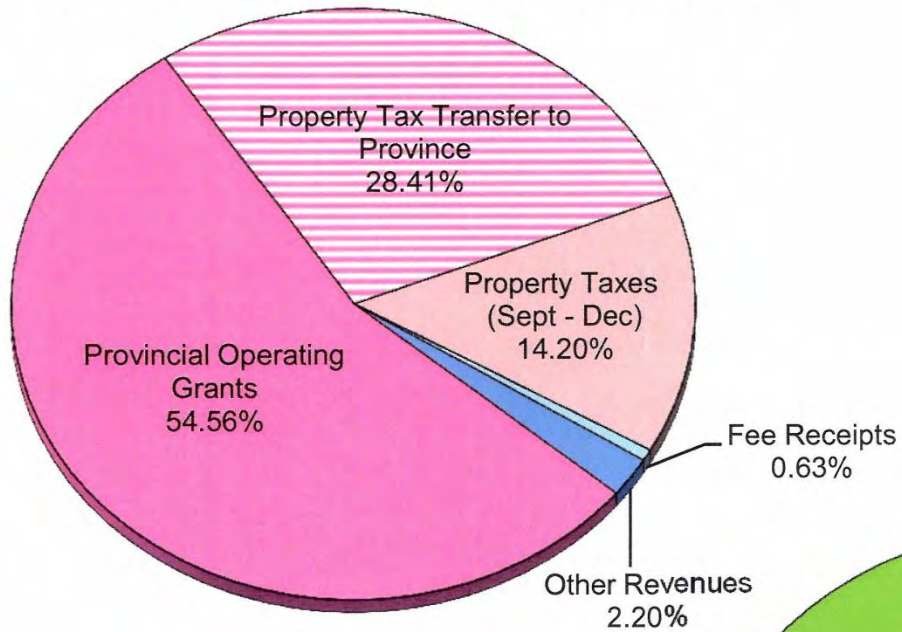
Operating Budget – June 13, 2017

<u>Operating Revenues</u>	Final 2016-2017 Budget	Final 2017-2018 Budget	Difference	
			\$	%
Tax Levy	\$85,336,440	\$32,788,757*	(\$52,547,683)	-61.58%
Provincial Operating Grants	\$142,127,655	\$191,524,940**	\$49,397,285	34.76%
Tuition Fee Receipts	\$1,630,000	\$1,450,000	(\$180,000)	-11.04%
School Funds	\$3,900,000	\$4,120,000	\$220,000	5.64%
Other Revenues	\$947,239	\$947,000	(\$239)	-0.03%
<u>Total Operating Revenues</u>	\$233,941,334	\$230,830,697		
			(\$3,110,637)	-1.33%
Provincial Capital Grants	\$69,877,984	\$1,437,366	(\$68,440,618)	-97.94%
Debt Repayment Principal	\$1,055,864	\$1,099,669	\$43,805	4.15%
<u>Net Operating Revenues</u>	\$304,875,182	\$233,367,732		
			(\$71,507,450)	-23.45%

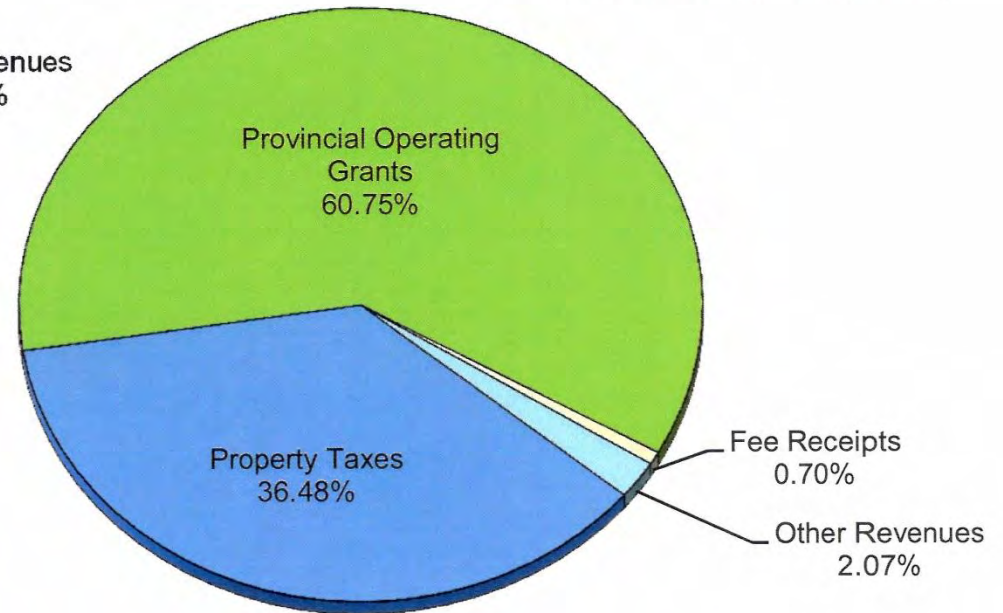
* Collections relate to September 1-December 31, 2017 period only

- ** Includes:
- ♦ \$5.1M reduction in recognized provincial funding
 - ♦ January 1-August 31, 2018 property tax collections (\$65.6M)
 - ♦ Increase in PMR Funding (\$525K)
 - ♦ P3 Schools Maintenance & Life Cycle Costs Allocation (\$940K)
 - ♦ Other Grants not included in 2016-17 estimates (\$508K)

2017-18 Operating Revenues (excluding Capital)



2016-17 Operating Revenues (excluding Capital)



Major Program & Staffing Adjustments

A) Approved April 4, 2017 & Previously Communicated

- Phase-out Non-Ministry Designated Early Entrance Programs
- Implement Full Day/Alternate School Day Kindergarten
- Implement Transportation Zones based on changes to Ministry Funding Distribution Model

B) Staffing:

- Classroom Teachers (-22.05 FTEs)
 - Increase contact time with students for identified positions
 - Accommodate new schools and projected enrolment growth of 576 students
 - Overall projected 0.48 increase in Pupil-Teacher Ratio
- Educational Assistants (1.0 FTE)
 - Reassign Assistants from Non-Ministry Designated programs
 - Additional High School FIAP
- Administrative (-3.75 FTEs)
 - Division Office (-5.75 FTEs)
 - School-based (2.0 FTEs)
 - 3 new joint schools
 - High School offices
- Facilities (4.0 FTEs)
 - Staff 3 new joint schools
 - Elimination of Apprenticeship Program Allotment
 - Reduction in Division Office

C) Other:

FTEs = full-time equivalents

- Relocation of Adult Campus
- Reduction in Professional Development
- Elimination of Supplemental Physical Activity Programming
- 2.5% Reduction in Decentralized School Budgets
- Absorption of:
 - Inflationary Pressures
 - Changes in PST rate and applicability

Year-to-Year Comparisons

1) Total Expenditures (PSAB compliant)

2016-17

\$240,790,199

2017-18

\$239,547,688

(\$1,242,511)

-0.52%

2) Salaries & Benefits

2016-17

FTEs

2277.07*

\$

\$185,858,828

2017-18

FTEs

2262.56*

\$

\$183,946,804**

(\$1,912,024)

-1.03%

* includes Associate Schools

** includes an extra school day falling within 2017-18 fiscal year

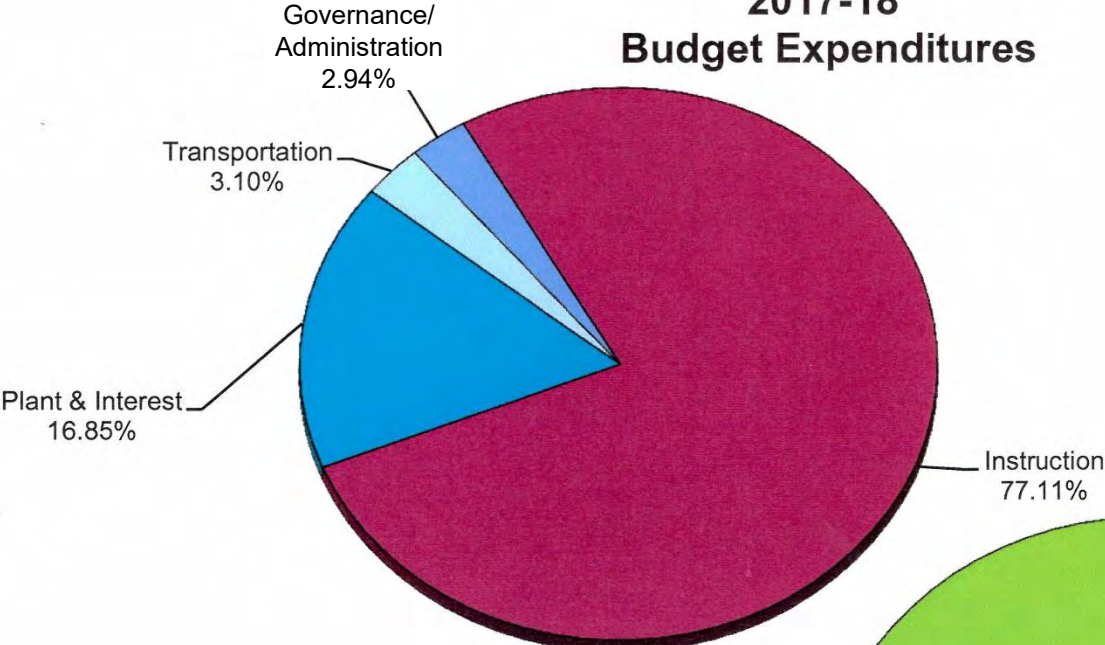
Regina Public Schools

Operating Budget – June 13, 2017

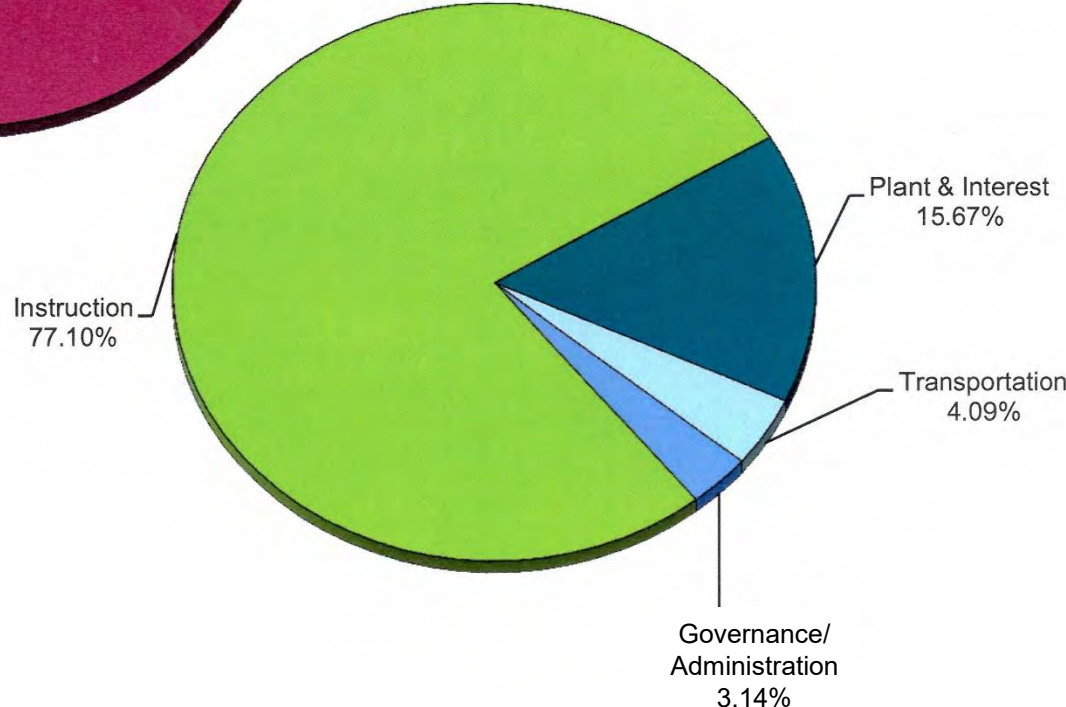
<u>Operating Expenditures</u>	Final	Final	Difference	
	2016-2017	2017-2018	\$	%
	<u>Budget</u>	<u>Budget</u>		
Governance	\$898,910	\$539,833	(\$359,077)	-39.95%
Administration	\$6,657,532	\$6,503,198	(\$154,334)	-2.32%
Instruction	\$181,338,435	\$180,509,513	(\$828,922)	-0.46%
School Funds	\$3,723,423	\$3,748,328	\$24,905	0.67%
Plant	\$36,547,150	\$39,242,176	\$2,695,026 *	7.37%
Transportation	\$9,843,911	\$7,418,440	(\$2,425,471)	-24.64%
Other	\$605,673	\$464,500	(\$141,173)	-23.31%
Debt Repayment Interest	\$1,175,165	\$1,121,700	(\$53,465)	-4.55%
<u>Net Operating Expenditures</u>	\$240,790,199	239,547,688	(\$1,242,511)	-0.52%

* Amortization increased \$2.6M over 2016-17 due to opening of 5 new school buildings. Also includes \$940,624 provision for maintenance and life cycle costs associated with new P3 schools.

2017-18 Budget Expenditures



2016-17 Budget Expenditures



Explanatory Note

Revenues	\$	233,367,732
Expenditures		<u>239,547,688</u>
Deficit (PSAB compliant)	\$	(6,179,956)
Non-Cash Items:		
Amortization expense		11,556,961
Provision for Future Employee Benefits		43,700
Expected Capital Grants from Ministry		(1,437,366)*
Net Capital Account Expenditures		(5,056,492)
Projected Deficit on a Cash Basis (funded from designated reserves)	\$	(1,073,153)

* The revenue for major capital projects is recognized as the projects progress, while the amortization expense associated with the capital asset is recognized after the project is completed.

