

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



**2015-2016
BUDGET
SUBMISSION**

Subject to approval by the Ministry of Education

June 16, 2015

2015-2016 Division Challenges

Major challenges include:

- Working with the Ministry of Education to deliver educational services in an era of changing operational and capital funding approaches
- Ensuring literacy and numeracy development that supports attainment of the targets and intents specified in the Education Sector Strategic Plan
- Delivering culturally relevant and engaging curriculum supported by high quality instruction and appropriate assessment practices
- Preparing students for a changing and increasingly technological society
- Meeting the needs of growing First Nations/Métis and English as an Additional Language populations
- Facilitating appropriate interventions to serve the needs of students who require intensive supports
- Preparing students to move successfully into education, employment, community and life beyond graduation
- Maintaining strong family, school and community partnerships
- Supporting program offerings and providing efficient and effective school facilities
- Focusing investment in targeted and relevant professional learning opportunities
- Achieving a balanced approach to adjustments necessitated by 2015-16 provincial budget allocation

Factors Impacting Revenues

Provincial Operating Grant:

- Elimination of Current Enrolment Factor (no recognition for 429 student enrolment increase projected for September, 2015)
- Costs associated with first 3 years of provincial teachers' agreement recognized BUT no provision for non-teaching salary/benefit adjustments in 2015-16
- No inflation factor for all non-salary costs (i.e., utilities, materials and supplies, transportation)
- Formula reductions associated with Transition Funding and Efficiency Quota
- Supplementary Employment Benefit and Internship Seminar costs included (previously reimbursed)

Other Revenues:

- Expiration of warehouse space lease at Division Office

Preventative Maintenance and Renewal (PMR) Allocation: \$2.9M.

Provincial Capital Grants:

- Bundled Joint Schools - \$50.3M
- Mâdawêyatitân Centre - \$10.3M
- École Connaught School - \$ 5.5M

Regina Public Schools – Operating Budget – June 16, 2015

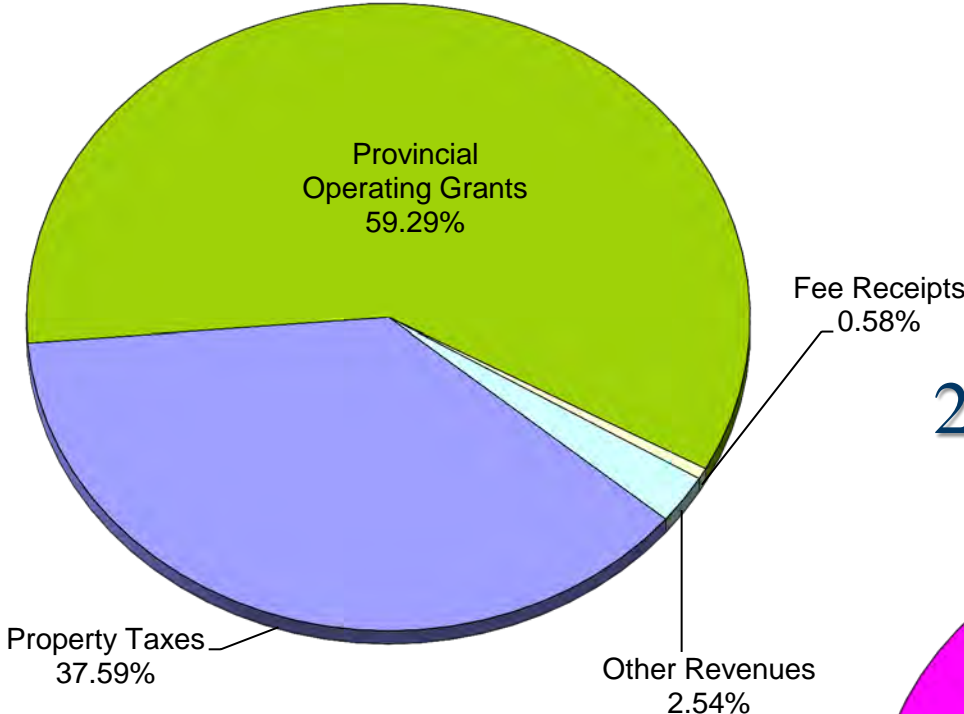
<u>Operating Revenues</u>	Final	Final	Difference	
	2014-2015 <u>Budget</u>	2015-2016 <u>Budget</u>	\$	%
Tax Levy	\$82,253,347	\$84,860,688	\$2,607,341	3.17%
Provincial Operating Grants	\$129,748,131	\$136,264,606	\$6,516,475	5.02%
Tuition Fee Receipts	\$1,260,000	\$1,830,000	\$570,000	45.24%
Other Educational Services				
School Funds	\$3,600,000	\$3,600,000		
Other Revenues***	\$1,957,000	\$1,382,000	(\$575,000)	-29.38%
<u>Total Operating Revenues</u>	\$218,818,478	\$227,937,294		
			\$9,118,816	4.17%
Provincial Capital Grants	\$8,345,000*	\$66,100,000**	\$57,755,000	
Debt Repayment Principal	\$849,767	\$1,013,844	\$164,077	
<u>Net Operating Revenues</u>	\$228,013,245	\$295,051,138		
			\$67,037,893	29.40%

* Capital Grants from the Ministry of Education relate to: 1) Phase II of Campbell Collegiate Foundation Remediation project; 2) the Learning Across the Community Project at Scott Collegiate; and 3) eight new portable classrooms.

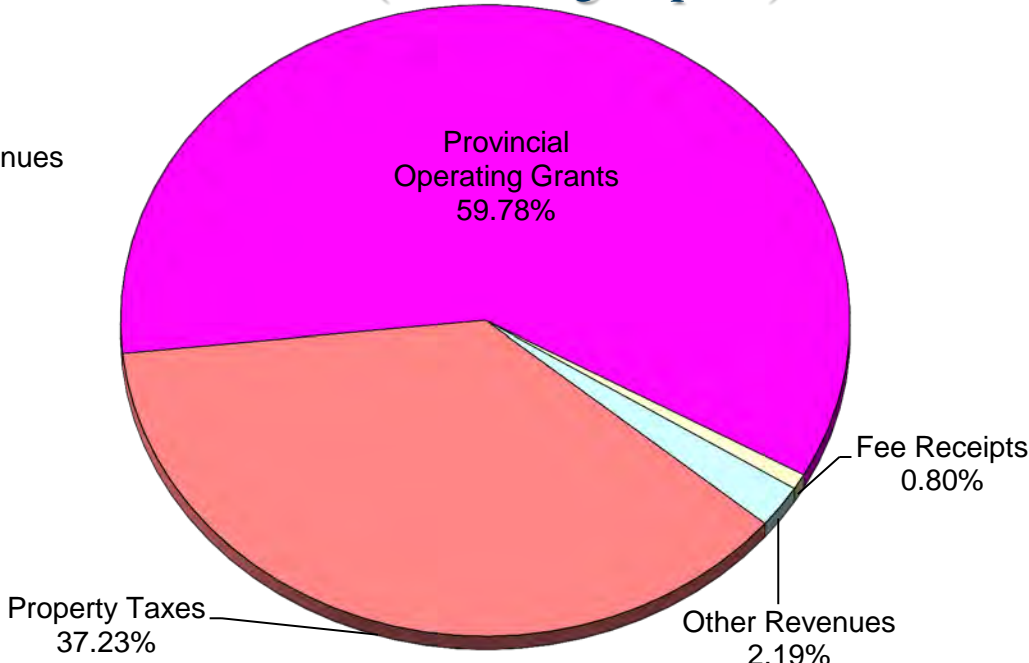
** Capital Grants from the Ministry of Education relate to: 1) Joint Bundled Schools; 2) École Connaught School; and 3) Mâdawêyatitân Centre.

*** Includes interest earned, rental proceeds, and reimbursements.

2014-15 Budget Revenues (excluding Capital)



2015-16 Budget Revenues (excluding Capital)



The Budget Dilemma

- Expenditure Estimate Shortfalls
 - Maintain Status Quo \$ 3.1M
 - Projected Enrolment Increase 3.0M
- Initial Projected Deficit Estimate (\$ 6.1M)


Major Program & Staffing Adjustments Associated with Funding Pressures

Centralized (Division Office):

- Elimination of 5 Consultant positions through attrition and conversion of remaining 16 positions to 0.5 Consultant/0.5 Teacher model
- Targeted non-contractual centralized budget line reductions
- Rationalization of IT Administrative support positions including the elimination of a Superintendent position through attrition
- Re-balance of internal vs. external facilities maintenance support (offset hiring of 4 apprentice tradespeople with more costly reliance on external contractors)
- Elimination of School Opening and Administrative Retreat events
- Reduction in Communications Budget
- Trustee Remuneration frozen at 2012-13 rates

Decentralized (School-based):

- 10% reduction in School-based budget accounts
- Reduction in decentralized Community School Funds (non-staffing)
- Elimination of:
 - 3 Transition Teachers
 - 5 EAL Teachers
 - 2 Cochrane High School Teachers
 - 1.8 Teachers associated with Second Language Delivery Rationalization



Shifted to
Support
Growth
Demands

Addition of:

20 Classroom Teachers
(maintains PTR) &
17 Educational Assistants
(supports increased diversity)

Reallocation of Existing Resources in Support of:

- Addressing growth demands (Teachers, Supports, Transportation)
- Improving High School Attendance and Credit Attainment through the establishment of a Grade 9 Attendance Program and a Transition Centre
- Supporting increasing Student Diversity through the establishment of additional Junior FIAP and High School Supportive Environment Programs

Notice of One-Time Backfill from Reserves for the Following Actions to Occur in 2016-17

- Elimination of Universal Noon Hour Supervision (in consultation with schools and School Community Councils)
- Increase of Grade 1 Walking Distance to 1200m from 600m (same as Grade 2)
- Reduction in Substitute Teacher Utilization for Professional Development (emphasis on web-based delivery model)
- PROJECTED SAVINGS = \$750,000
- Provides One Year's Notice of Changes

Utilization of Reserve Funds

- Support implementation of High School Strategy through Targeted Facility Improvements - \$2.8M

Year-to-Year Comparisons

1) Total Expenditures (PSAB compliant)

2014-15

\$228,953,571

2015-16

\$237,367,087

\$8,413,516

3.67%

2) Salary & Benefits

2014-15

2015-16

FTEs

\$

FTEs

\$

2222.92*

\$170,698,552

2252.45

\$180,798,962**

\$10,100,410

5.92%

Notes:

*Includes budget and post-budget conversions.

**Salaries & Benefits (excluding travel) comprise 76.17% of the total 2015-16 Budget Expenditures.

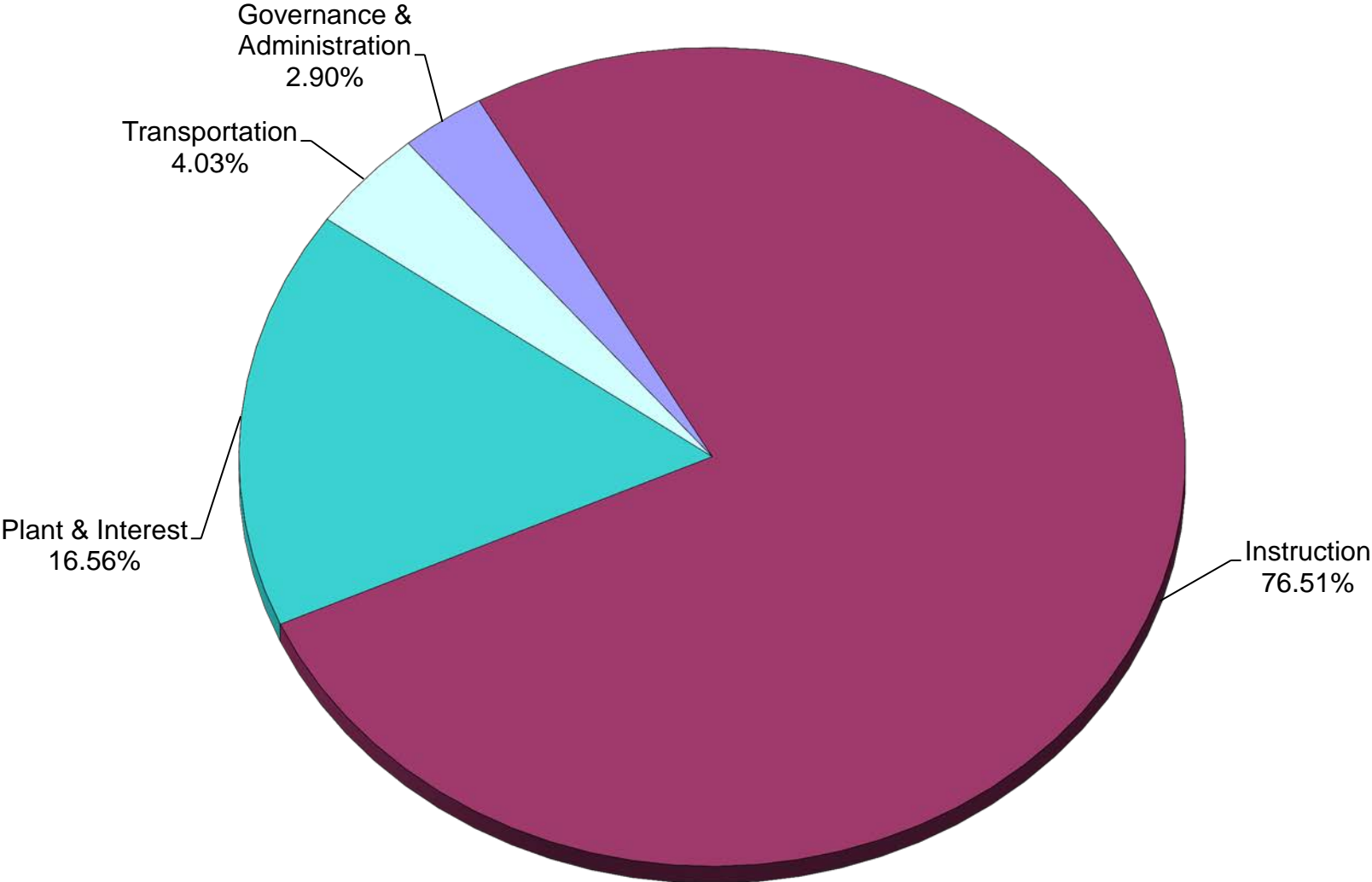
Note: 2014-15 Budget did not include 2013-14 (1.85%) and 2014-15 (1.9%) adjustments associated with settlement of the provincial teachers' agreement. 2015-16 Budget includes these retroactively and third adjustment (1.9%) under the provincial contract.

Regina Public Schools – Operating Budget – June 16, 2015

Strategic Plan Priorities

<u>Operating Expenditures</u>	Final 2014-2015 Budget	Final 2015-2016 Budget	Difference	
			\$	%
Governance	\$567,430	\$567,430		
Administration	\$6,527,220	\$6,304,486	(\$222,734)	-3.41%
Instruction	\$168,805,204	\$177,383,530	\$8,578,326	5.08%
School Funds	\$3,584,074	\$3,613,034	\$28,960	0.81%
Plant	\$38,945,432	\$38,107,466	(\$837,966)	-2.15%
Transportation	\$8,833,842	\$9,574,699	\$740,857	8.39%
Other	\$614,730	\$605,673	(\$9,057)	-1.47%
Debt Repayment Interest	\$1,075,639	\$1,210,769	\$135,130	12.56%
<u>Net Operating Expenditures</u>	\$228,953,571	\$237,367,087	\$8,413,516	
			3.67%	

2015-2016 Expenditures



Explanatory Note

Revenues	\$	295,051,138
Expenditures		<u>237,367,087</u>
Surplus (PSAB compliant)	\$	57,684,051
Non-Cash Items:		
Amortization expense		7,244,482
Provision for Future Employee Benefits		853,100
Expected Capital Grants from Ministry		(66,100,000)*
Net Capital Account Expenditures		(3,231,633)
Projected Deficit on a Cash Basis (for one-time backfills and renovation costs)	\$	(3,550,000)

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

