



2023-2024 Budget

September 2023



Introduction

Regina School Division No. 4 of Saskatchewan (Regina Public Schools) is one of the largest school divisions in the province, serving the educational needs of more than 25,000 students in 44 public elementary schools, eight public high schools, three faith-based associate schools, as well as at Campus Regina Public and the Allan Blakeney Adult Campus. The School Division operates on Treaty 4 territory and the homeland of the Métis.

Regina Public Schools is governed by an elected board of seven Trustees, each representing one of seven subdivisions in the City of Regina. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division.” Trustees are elected for four-year terms and develop policies that guide the School Division.

Current Board members are:

Subdivision 1: Ted Jaleta

Subdivision 2: Tracey McMurchy

Subdivision 3: Adam Hicks

Subdivision 4: Cindy Anderson

Subdivision 5: Sarah Cummings Truszkowski (Vice-Chair)

Subdivision 6: Tara Molson (Chair)

Subdivision 7: Lacey Weekes

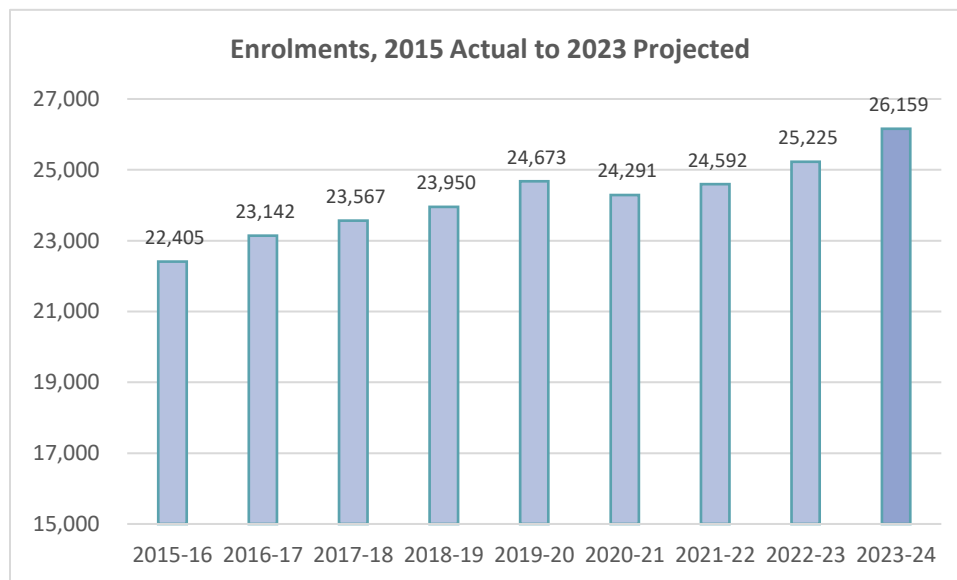
Strategic Plan

This year, Regina Public Schools is in the process of developing a new multi-year strategic plan that will guide the work of the School Division over the coming years and align with the Provincial Education Plan. The following budget priorities were established to bridge to the new strategic plan that will be rolled out in the Fall:

- Innovative Programming
- Early Years Growth
- Mental Health and Well-being
- Diversity, equity, and inclusion
- Infrastructure construction, renewal, and sustainability
- Targeted, transparent, and sustainable budget planning

Enrolments

Enrolments are the key driver of both revenues and expenses. Since 2015, enrolments have increased by more than 3,700 students, or 17%, putting pressure on the Division's human, financial and infrastructure resources.



In December 2022, the Division submitted enrolment projections to the Ministry of Education for Fall 2023 that projected a return to typical enrolment growth. Over the course of the 2022-23 school year, the Division experienced unprecedented in-year enrolment growth, so that actual counts as of June 1 exceeded our original September 2023 projections.

Updated enrolment projections for 2023-24 based on current registrations add more than 400 students to the Division's original projections and estimate an increase of 4.6% over last year's budgeted projection and 3.7% over September 2022 actuals.

Student numbers will continue to be monitored through the Summer and early Fall. The table below breaks down enrolments by grade level for 2022-23 and 2023-24:

Enrolment Summary by Grade	2022-23 Projection	September 30, 2022 Actual	2023-24 Original Projection	2023-24 Revised Projection	Variance to September 30 Actuals	Variance to 2023-24 Original Projection
PreK	613	593	605	615	22	10
Kindergarten	1,815	1,807	1,840	1,851	44	11
Grades 1-8	15,265	15,473	15,688	16,060	587	372
High School	7,314	7,352	7,595	7,633	281	38
Total	25,007	25,225	25,728	26,159	934	431

Provincial Funding

Provincial operating grants make up almost 90% of Regina Public Schools' operating budget. While operating funding has increased over time, funding increases have not kept pace with enrolment growth and inflation. For the period 2015 to 2022:

- Operating grants increased by \$27.6M or 12%
- Enrolments increased by 2,820 students or 13%
- Inflation increased by 14%.

Increases sufficient to cover both enrolment growth and inflation (for salary grid movement, collective agreements, statutory benefits, fuel, insurance, technology, utilities, etc.) would require about double the rate of funding increase that Regina Public Schools has received. This gradual erosion of funding has necessitated both reducing selected expense and drawing down financial reserves in successive budgets.

The March 2023 Provincial budget created a challenging circumstance for Regina Public Schools. While the Provincial K-12 Operating Grant increased by "\$49.4 million or 2.5 per cent compared to the 2022-23 budget", the impact compared to 2022-23 actual funding amounted to a real increase of less than 1% to cover all enrolment growth, inflationary pressures and programming needs. The initial increase for Regina Public Schools was \$2.5M or about 1% more than the Division is receiving this year and well short of what was needed for a status quo budget.

The March budget also announced continuation of the special fund for Targeted Classroom Supports to hire more educational assistants (EAs). This funding is provided outside of the regular Operating Grant structure and is conditional. In addition to the base operating funding above, Regina Public Schools is eligible for \$922K to sustain over 30 additional educational assistant FTE.

In addition, the provincial budget announced \$23M to support the startup and operation of the new Saskatchewan Distance Learning Corporation (DLC) for 2023-24 and identified amounts to be clawed back from school division Operating Grants and redirected to the DLC for tuition payments.

In terms of capital funding, the March budget committed to ongoing funding for capital projects in progress, five new capital projects, and three new minor capital projects. For Regina Public Schools, this confirmed previous

approvals for a second joint-use elementary school facility in Harbour Landing and a joint use school to replace St. Peter, St. Michael, Imperial and McDermid elementary schools, and provided a new approval to address foundation issues at Campbell Collegiate.

The Provincial budget did not approve any of the Division's top five capital projects:

- New joint-use elementary school in The Towns
- New joint-use high school in the southeast area of the City
- Re-life Lakeview School
- New school to consolidate Coronation Park School and Gladys McDonald School
- Rebuild-re-life Balfour Collegiate.

Lack of progress on our top priority, a new elementary school in The Towns to alleviate crowding and continued enrolment growth at Wascana Plains School, will be particularly challenging.

Province-wide, Preventive Maintenance and Renewal (PMR) funding decreased from \$54.9M to \$50M, with \$5.5M for Regina Public Schools, down \$500K from 2022-23. This reduction will put further pressure on infrastructure and delay plans to renew building systems such as school furnaces and boilers, roofs, and foundations.

Based on the operating funding announced in the March Provincial budget, Regina Public Schools was faced with difficult budget decisions. A 1% increase fell far short of covering enrolment increases, collective agreements with support staff, higher employee benefits, utility rates, transportation costs and other inflationary increases. In the weeks following the March Provincial budget, the Division developed a 2023-24 budget strategy that included a series of measures to manage within available funding, including:

- Increasing and expanding student fees for noon supervision
- Reducing spending on technology, learning resources and facility projects
- Reducing transportation costs
- Reducing positions in Division Office that support the delivery of education programs and services
- Reducing noon hour staff allocations at schools
- Reducing instructional positions in schools that would increase staff to student ratios.

Two significant changes were made after the March Provincial budget:

- In May, the Ministry of Education re-estimated projections for the DLC and modified the initial \$2M tuition claw back to \$840K and notified school divisions that billings would be based on actual (not estimated) enrolments for DLC students.
- In June, the Province announced an additional \$40M in funding for school divisions - \$20M for additional enrolment growth and \$20M to address class size and composition pressures. Regina Public Schools' share is \$2.375M for class size and composition and \$3.151M for additional enrolment growth. The

class size and composition funding requires submission of a plan for approval by the Ministry and is conditional funding for 2023-24; the estimated enrolment growth funding is based on a further 525 students beyond our original projection and will be reconciled to actuals based on September 30 actual enrolments. In addition, the budget submission deadline was extended to the end of July.

These changes were welcome developments and significantly changed the budget outlook for Regina Public Schools. However, because the additional funding is tied to specific purposes (enrolments and class size/composition) versus being a general, unconditional funding increase, it is not sufficient to reverse all planned budget measures. For example, none of the funding is targeted at inflationary increases for utilities, employee benefits, non-teacher collective agreements, and other uncontrollable cost increases. Certain planned budget measures, such as increasing noon supervision fees, reducing noon supervision expenses, and reducing light vehicle costs, are necessary for long-term sustainability and are not impacted by the additional funding.

In allocating the additional funds, the Division prioritized:

1. Achieving a sustainable base budget that provides stable and predictable programs and services for students, families, and staff.
2. Addressing enrolment increases and creating a school-based staffing contingency for the Fall.
3. Investing in the Division's strategic budget priorities, particularly: student success through innovative programming, early years growth and development, and diversity, equity, and inclusion.

The result was to mitigate the most significant planned reductions, particularly to school-based teaching staff, and make limited, targeted investments in certain priorities.

Budget Assumptions

- Expenses are budgeted on a projected enrolment of 26,159; the revised Provincial Operating Grant assumes 26,259 students, therefore, \$603K is set aside pending the September 30 grant recalculation. If enrolments reach the Ministry-projected level, the funding will be allocated to front-line school-based programs and services.
- All costs associated with future settlement of the provincial collective agreement with teachers will be funded by the Province.
- The Class Size and Composition plan prepared by the Division will be approved.
- The full \$922K for Targeted Classroom Supports will be approved.
- Other conditional grants (e.g., for in-hospital students, for early learning intensive supports and Following Their Voices) will be available as projected.

Financial Summary

Regina School Division No. 4 Statement of Operations (PSAB)

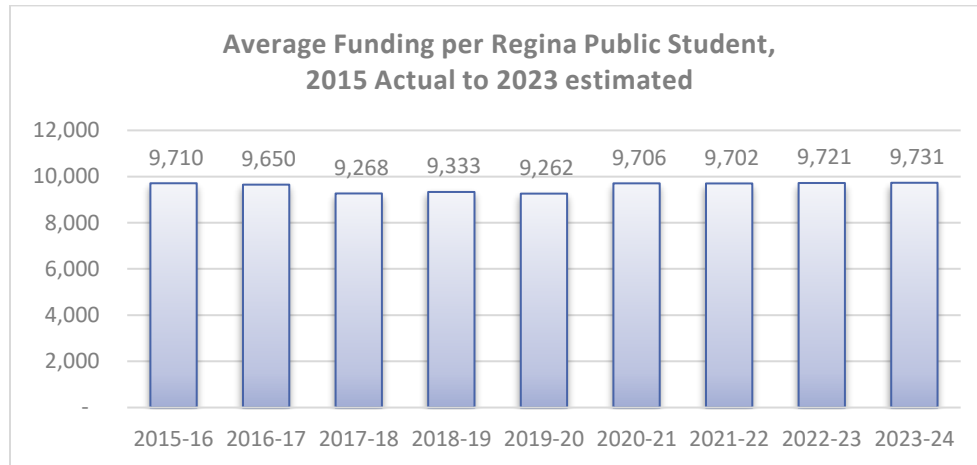
	2022-23 Budget	2023-24 Budget	\$ Variance	% Variance	Explanation
REVENUES					
Operating Grants	255,354,260	264,782,183	9,427,923	3.7%	Increase in Ministry operating grant, Class Size and Composition funding, increase in in-kind grants for Community Net offset by increase in expense, increase in capital grants for Campbell Collegiate, and decrease in PMR funding.
Tuition and Related Fees	969,000	969,000	0	0.0%	
School Generated Funds	4,120,000	4,786,000	666,000	16.2%	Increase in noon supervision fees.
Complementary Services	4,307,240	4,544,124	236,884	5.5%	Increase in Ministry grant funding for ELISP, DHH, YICC, and Hospital schools.
External Services	11,430,816	12,440,675	1,009,859	8.8%	Increase in Ministry operating grant to Associate Schools based on enrolment projections and reclass of SGI driver education services.
Other	1,898,400	2,546,400	648,000	34.1%	Increase in interest revenue and fee increase for facility rentals, childcare centres, and B&A programs.
Total Revenues	278,079,716	290,068,382	11,988,666	4.3%	
EXPENSES					
Governance	622,745	617,032	-5,713	-0.9%	Decrease in Board meeting costs.
Administration	7,555,914	7,401,014	-154,900	-2.1%	Decrease in vacant positions and equipment; increase for DEI leadership.
Instruction	192,376,593	200,301,017	7,924,424	4.1%	Increase in salaries related to: enrolment increases, programming increases, adjustments to base salary budget, support staff collective agreements, movement through salary grids, and additional positions for Classroom Size and Composition.
Plant	42,260,029	42,885,943	625,914	1.5%	Increase in utilities, movement through salary grids, and benefit rate increases, offset by reduction in PMR funding.
Transportation	8,849,392	9,749,624	900,232	10.2%	Inflationary increases for transportation contractors per contracts, enrolment/rider increases, and Harbour Landing boundary change, offset by budget reduction target.
Tuition and Related Fees	355,000	300,000	-55,000	-15.5%	Decrease in trades and skills tuition and out of province tuition.

	2022-23 Budget	2023-24 Budget	\$ Variance	% Variance	Explanation
School Generated Funds	3,686,906	3,701,000	14,094	0.4%	Decrease in capitalization of equipment and furniture.
Complementary Services	5,828,768	5,961,434	132,666	2.3%	Increase in grant funding for ELISP and realigning grant revenue and expenses.
External Services	11,430,816	12,440,675	1,009,859	8.8%	Increase in operating funding for Associate Schools due to enrolment projections and reclass of SGI driver education services.
Other Expenses	721,906	981,341	259,435	35.9%	Increase for accretion expense and reduction in online processing fees for School Cash and reduced loan payments.
Total Expenses	273,688,069	284,339,080	10,651,011	3.9%	
Operating Surplus	4,391,647	5,729,302	1,337,655		
PSAB Adjustments:					
Capital Purchases - Budget	-3,021,800	-2,217,300	804,500		
Capital Purchases - Capital Grants	-15,208,000	-15,921,000	-713,000		
Repayment Long-term Debt	-1,342,953	-1,398,519	-55,566		
Amortization of Capital Assets	12,725,740	13,232,280	506,540		
Accretion expense	0	360,000	360,000		
Employee Future Benefits	-89,100	-350,200	-261,100		
Total PSAB Adjustments	-6,936,113	-6,294,739	641,374		
(Deficit) Cash Basis	-2,544,466	-565,437	1,979,029		

Revenues

The budget development process begins with calculating base revenue growth, the key component of which is Ministry of Education Operating Grants.

- For 2023-24, provincial operating grants will increase budget to budget by \$9.5M (3.9%) and actual to budget by \$8.5M (3.5%). This includes increases in Operating Grants and in-kind grants for CommunityNet and MySchoolSask, offset by a \$500K decrease in PMR grant. The Ministry will, as usual, recalculate operating grants in the late Fall based on actual September 30 enrolments.
- The additional funding has made a significant difference to the 2023-24 budget picture for Regina Public Schools and we are hopeful that this is the first step towards sustainable, predictable and adequate operating funding moving forward. The chart below shows average per student funding for Regina Public Schools over time:



- Capital grants total \$15.2M for approved capital projects: Harbour Landing joint use elementary school, north Regina joint use elementary school, and Campbell Collegiate.
- Other grants are updated to reflect \$150K for the Michif Program grant through the Métis Nation of Saskatchewan and the increase to the Early Learning Intensive Supports (ELISP) grant received in 2022-23, as well as minor increases in funding for the Deaf and Hard of Hearing program, Youth in Custody, and Hospital School programs.
- School Generated Funds will increase due to the increase and expansion of noon supervision fees. Effective September 2023, noon supervision fees will apply to all elementary and high school students who stay at school for lunch, including students who are transported to school by the School Division. The same rates will apply to all students, regardless of how many days per week they stay at school for lunch. The annual fees are:

Kindergarten	\$55
Elementary	\$110
High School	\$55
Family maximum (2 or more students)	\$220

The fee has not been adjusted in the six years since it was introduced and now covers less than 20% of the cost of providing noon supervision. Families have been notified of the changes. Payment notifications will be sent out at the beginning of the school year through School Cash Online with reminders throughout the school year. Receipts provided to families can be used for childcare expenses for income tax purposes.

- Other Revenues increase due to interest income on cash reserves, higher rates for community use of school facilities to cover actual costs, and facility rental rates adjusted for inflation.
- Total revenues on a cash basis are \$274.1M, an increase of 4.3% over the 2022-23 budget.
- Total revenues on a Public Sector Accounting Board (PSAB) basis are \$290M, an increase of 4.3% over the 2022-23 budget.

Expenses

Key areas of expense changes are summarized below.

- The expense side of the budget starts with removing one-time items from the budget base, totaling \$651K and 7 FTE. These enhancements were extended through 2022-23 based on immediate post-pandemic student needs using reserves, but do not have an ongoing source of funding to make them sustainable over the long term. Per the plan developed and approved in last year's budget, these FTE will be eliminated in 2023-24.
- Salary and benefit adjustments total \$7.25M, including salary grid movement for all employees, collective agreement costs for support staff, adjustments to base salary allocations to reflect actual experience, particularly in substitute costs, and statutory and other benefit rate increases.
- The projected increase in enrolments (compared to last year's budget) requires \$4.3M and 43 FTE, assuming no change to student-teacher ratios, plus minor adjustments to support positions in some schools. This includes a small contingency to proactively address enrolment pressures in the Fall.
- Transportation costs increase by an estimated \$831K, consisting of \$531K for contractual and volume increases with the Division's service providers and \$300K for additional busing relating to Harbour Landing boundary changes for Fall 2023.
- Utility rate increases amount to \$411K and additional information technology security measures are estimated at \$196K.
- Preventive Maintenance and Renewal spending decreases by \$500K to match the reduction in Provincial funding.
- Offsetting reductions were found by examining operating spending and FTE reductions. The following measures are included in the 2023-24 budget:
 - Reduce noon supervision expense by \$500K by moving to a 1:60 supervisor to student ratio.
 - Manage technology renewal within a lower base budget amount by reducing the quantity and/or type of technology devices for student and staff for a saving of \$496K.
 - Reduce transportation spending by \$415K through routing efficiencies in bus and light vehicle transportation.
 - Miscellaneous other reductions totalling \$200K.
 - Reduce Division Office by 4 FTE (2%) via attrition.
 - Reduce school-based staffing by increasing teacher to student ratios. All FTE reductions will be managed by attrition, with no impacts for staff in continuing/permanent positions.
- Programming enhancements include a new Supportive Environment program to begin to address the need for more program spaces for students, continuation of the expanded Early Learning Intensive Support Program funded by the Ministry of Education, and support for land-based learning.

- Direct Class Size and Composition funding to create:
 - Early Years Intensive Supports Intervention Team – A specialized intervention team (intensive support consultants, occupational therapist, speech-language pathologist, school counsellor, psychologist, and educational assistants) will provide timely intervention using proven practices.
 - Instructional Coaches – Five teachers will provide targeted literacy supports.
 - Add one additional Psychologist position and add leadership capacity for diversity, equity, and inclusion.

Class Size and Composition Funding	2,375,000
PTR/Enrolment growth - 431 students (8 FTE)	727,900
Reinstate planned budget reductions (7.5 FTE)	746,500
New School-based Instructional Supports:	
Intensive Supports Early Years Team (3 FTE)	335,600
Instructional Coaches (5 FTE)	465,000
Psychologist (1 FTE)	100,000
Total	2,375,000

- Hold-back approximately \$603K in funding pending actual September 30 enrolments and the Ministry's annual funding recalculation. If enrolments exceed projections, this funding will be allocated to school-based staffing; if not, this funding will be clawed back.
- While the additional June funding allowed the Division to avoid significant reductions and make some targeted new investments in priority areas, the amount and type of additional funding was not sufficient to avoid budget reductions and FTE impacts.
 - Division-wide, full-time equivalents will increase by approximately 13 FTE with an enrolment increase over last year's budget of 1,152 students, more than 30 FTE short of typical enrolment adjustments. This translates into a PTR increase of approximately 0.5 student per teacher.
- Total expenses on a cash basis are \$274.7M, an increase of 3.5% over the 2022-23 budget.
- Total expenses on a Public Sector Accounting Board (PSAB) basis are \$284M, an increase of 3.9% over the 2022-23 budget.

Capital

Ministry-funded major capital grants continue for a second joint-use elementary school facility in Harbour Landing and construction of a school to replace St. Peter, St. Michael, Imperial and McDermid elementary schools; new funding is approved to address foundation issues at Campbell Collegiate.

	2023-24 Budget	2022-23 Budget	\$ Variance
Major Capital	15,921,000	15,208,000	713,000
Furniture and Equipment	575,300	879,800	(304,500)
Information Technology	1,642,000	2,142,000	(500,000)
Sub Total Capital	18,138,300	18,229,800	(91,500)
PMR	5,459,826	5,989,917	(530,091)
Total Infrastructure	23,598,126	24,219,717	(621,591)

Surplus/Deficit

On a PSAB basis, the 2023-24 Budget shows a surplus because Provincial capital grants are recorded as revenue in the year the grants are received. The corresponding expense will be recorded once the projects are complete and amortized over the useful life of the assets.

	2022-23 Budget	2023-24 Budget	\$ Variance	% Variance
Revenues	278,079,716	290,068,382	11,988,666	4.3%
Expenses	273,688,069	284,339,080	10,651,011	3.9%
Surplus/(Deficit)	4,391,647	5,729,302	1,337,655	

On a cash basis, the 2023-24 Budget shows a significant reduction in the estimated deficit for the year, putting the Division on a sound financial footing moving forward:

	2022-23 Budget	2023-24 Budget	\$ Variance	% Variance
Revenues	262,871,716	274,147,382	11,275,666	4.3%
Expenses	265,416,182	274,712,818	9,296,637	3.5%
Surplus/(Deficit)	(2,544,466)	(565,436)	1,979,029	

The cash deficit will be managed by accessing available reserve funds. Most reserve funds are either internally restricted with defined purposes (such as technology or facility renewal) or externally restricted (such as school generated funds and Ministry capital funding that has not yet been spent.

Reserve Funds as of August 31, 2022		
Jointly Administered Funds		
School generated funds	2,973,554	Unspent school generated funds account balances as at August 31, 2022.
Ministry of Education		
Designated for tangible capital assets expenditures	6,601,235	Carryover of capital grants for projects in progress.
Sale of school buildings	1,142,080	
Preventive Maintenance and Renewal	6,908,272	Funds received in 2021-22 and held in reserve for the 2022-23 year.
Federal capital tuition reserve	8,025	
Internal Sources		
Curriculum and student learning	354,686	For unspent programming and school operating budget carryover.
Facilities	5,970,715	For unanticipated and unfunded facility repairs and renovations.
Furniture and equipment	2,239,648	For annual furniture and equipment renewal.
Information technology renewal	5,764,739	For annual technology refreshes and purchases.
Operating	10,000,000	Contingency fund to cushion unexpected revenue shortfalls/over expenditures.
Vehicle renewal	663,404	
Unrestricted	4,021,873	
Total Restricted and Unrestricted	46,648,231	

Budget Highlights

As a result of the additional Provincial funding in June, the 2023-24 Budget demonstrates progress in most of the priority areas defined at the start of the budget process:

2023-24 Budget Highlights
Programming ✓ New Literacy Coaches ✓ Support land-based learning programs ✓ Add a Supportive Environment program ✓ Expand STEAM program - x Maintain classroom PTRs
Wahkotowin (interconnection of relationships, communities, and natural systems) ✓ Support land-based learning
Early Years Growth ✓ New Early Years Intensive Support Team ✓ Maintain expanded ELISP in all schools with Pre-K programs
Mental Health and Well-being ✓ Continue implementation of Mental Health and Well being Strategy ✓ Maintain full-time release for Guidance Counsellors and add an Indigenous Advocate
Strengthen diversity, equity, and inclusion ✓ Continue to define and develop an Equity Office ✓ Develop a workplace culture and engagement strategy that attracts, retains and engages employees
Infrastructure construction, renewal, and sustainability - x Begin planning and land searches for new southeast elementary school and high school ✓ Proceed with construction of North Regina Joint Use elementary school, Harbour Landing West elementary school and Campbell Collegiate foundation projects ✓ Complete a Division-wide Energy Sustainability Plan ✓ Implement additional technology security measures
Targeted, transparent, and sustainable budget planning ✓ Reduce the operating deficit and define a path to sustainable, balanced budgets ✓ Continue to review and strengthen business practices across the Division

Attachment 1 – Projected Enrolments by School

2023-24 Enrolment Projections by School																				
as of June 2023																				
School Name	September 2022	Ministry	Other	K	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6	Gr. 7	Gr. 8	Gr. 9	Gr. 10	Gr. 11	Gr. 12	+22	PreK-12		
	Actual	Designated	PreK/Preschool															Total	Chg	% Chg
	Enrolments	PreK Program	Programs & Supports																	
Albert School	273	24		30	26	33	30	26	27	25	26	18						265	-8	-2.9%
Arcola School	479	35		45	50	53	48	63	56	47	49	50						496	17	3.5%
Argyle School	321			60	72	58	51	39	54	53	59	37						483	162	50.5%
Coronation Park School	272	30		23	27	30	24	31	28	29	21	18						261	-11	-4.0%
Douglas Park School	334	27		28	28	34	35	35	38	30	43	36						334	0	0.0%
Dr. A.E. Perry School	467			55	67	62	52	67	52	60	45	53						513	46	9.9%
Dr. George Ferguson School	315	26	2	32	37	35	28	45	38	48	37	31						359	44	14.0%
Dr. L.M. Hanna School	487	34		47	47	44	73	57	51	61	49	50						513	26	5.3%
École Centennial School	288			34	39	35	36	47	27	25	29	36						308	20	6.9%
École Connaught School	484	27		55	54	61	49	53	64	58	41	44						506	22	4.5%
École Harbour Landing School	1,000			100	99	116	101	113	94	109	89	86						907	-93	-9.3%
École Massey School	324			38	34	48	34	31	29	36	35	28						313	-11	-3.4%
École W. S. Hawrylak School	713			65	80	91	73	76	73	87	68	91						704	-9	-1.3%
École Wascana Plains School	814			103	104	115	111	111	92	100	86	72						894	80	9.8%
École Wilfrid Walker School	386			45	42	46	52	52	45	33	26	38						379	-7	-1.8%
Elsie Mironuck School	502	26		63	55	69	37	67	51	52	50	54						524	22	4.4%
Ethel Milliken School	368			50	65	59	65	50	50	55	51	46						491	123	33.4%
George Lee School	366			28	32	28	36	43	65	45	52	47						376	10	2.7%
Gladys McDonald School	192			22	13	24	23	35	25	24	25	12						203	11	5.7%
Glen Elm School	335	30		29	33	24	38	36	27	38	27	29						311	-24	-7.2%
Grant Road School	417	36		32	46	38	38	45	34	53	39	48						409	-8	-1.9%
Henry Braun School	377			38	34	41	51	41	38	44	57	50						394	17	4.5%
Henry Janzen School	353	8	10	38	27	45	49	30	33	45	38	45						368	15	4.2%
Imperial School	295	15	7	35	36	43	32	24	36	29	21	27						305	10	3.4%
Jack MacKenzie School	449			46	45	44	49	62	44	57	59	60						466	17	3.8%
Judge Bryant School	411	28	4	38	44	44	49	39	44	37	44	46						417	6	1.5%
Kitchener School	220	14		20	21	24	26	29	26	24	15	19						218	-2	-0.9%
Lakeview School	250			23	25	28	27	33	30	34	31	32						263	13	5.2%
M.J. Coldwell School	169	16	2	15	20	14	22	19	16	24	17	16						181	12	7.1%
MacNeill School	369			30	29	41	26	54	35	63	45	50						373	4	1.1%
Marion McVeety School	376	32	4	45	46	45	38	51	40	44	27	28						400	24	6.4%
McDermid School	166	14	2	17	19	17	20	17	17	19	20	10						172	6	3.6%
McLurg School	511	28		35	46	51	45	48	57	67	63	71						511	0	0.0%
Plainsview School	525	13		51	51	61	62	76	46	52	64	64						540	15	2.9%
Rosemont School	229	24	2	18	12	25	16	26	21	22	32	28						226	-3	-1.3%
Ruth M. Buck School	411			37	43	47	41	50	40	38	41	53						390	-21	-5.1%
Ruth Pawson School	262			30	29	29	31	30	32	31	27	20						259	-3	-1.1%
Seven Stones School	244	32		32	36	28	27	30	28	18	23	18						272	28	11.5%
The Crescents School	250			36	39	33	31	30	32	25	30	36						292	42	16.8%
Thomson School	309	24		27	34	42	30	31	29	30	33	31						311	2	0.6%
W.F. Ready School	363			38	40	40	42	40	40	40	45	40						365	2	0.6%
W.H. Ford School	266	18		27	21	27	29	21	34	22	29	30						258	-8	-3.0%
Walker School	232	18	2	24	20	16	27	20	29	20	27	21						224	-8	-3.4%
Wilfred Hunt School	276			28	31	35	35	38	44	25	33	25						294	18	6.5%
Total Elementary	16,450	579	35	1,712	1,798	1,923	1,839	1,961	1,811	1,878	1,768	1,744	-	-	-	-	-	17,048	598	3.6%
Balfour Collegiate	766												190	180	190	178		738	-28	-3.7%
Campbell Collegiate	1,489												390	380	390	385		1,545	56	3.8%
F.W. Johnson Collegiate	542												162	163	135	127		587	45	8.3%
Martin Collegiate	757												230	223	203	161		817	60	7.9%
Scott Collegiate	322												77	77	88	73		315	-7	-2.2%
Sheldon-Williams Collegiate	702												197	222	180	181		780	78	11.1%
Thom Collegiate	727												202	189	188	172		751	24	3.3%
Winston Knoll Collegiate	855												208	233	218	219		878	23	2.7%
Total High School	6,160	0	-	-	-	-	-	-	-	-	-	-	1,656	1,667	1,592	1,496	-	6,411	251	4.1%
Online Learning	114				6	3	5	7	7	12	11	13	6	13	11	19		113	-1	-0.9%
Home-based School	304			25	25	31	22	32	31	29	24	29	14	17	8	17		304	0	0.0%
Other Programs	88										1	2	23	29	22	19	-	96	8	9.1%
Allan Blakeney Adult Campus	590															590		590	0	0.0%
Harvest City Christian Academy	287			18	20	26	25	26	25	28	16	20	25	26	27	20		302	15	5.2%
Regina Christian School	609			48	50	45	63	50	55	64	52	56	53	48	45	34		663	54	8.9%
Regina Huda School	623		24	48	48	50	50	50	50	52	52	52	50	45	36	25		632	9	1.4%
Total Other	2,615	0	24	139	149	155	165	165	168	185	156	172	171	178	149	724	-	2,700	85	3.3%
Grand Total	25,225	579	59	1,851	1,947	2,078	2,004	2,126	1,979	2,063	1,924	1,916	1,827	1,845	1,741	2,220	-	26,159	934	3.7%

Attachment 2 – Statement of Operations, Cash and PSAB

	PSAB				CASH		
REVENUES	2022-23 Budget	2023-24 Budget	Variance		2022-23 Budget	2023-24 Budget	Variance
Property Taxation							
Operating Grants	255,354,260	264,782,183	9,427,923		240,146,260	249,632,083	9,485,823
Tuition and Related Fees	969,000	969,000	-		969,000	969,000	-
School Generated Funds	4,120,000	4,786,000	666,000		4,120,000	4,786,000	666,000
Complementary Services	4,307,240	4,544,124	236,884		4,307,240	4,544,124	236,884
External Services	11,430,816	12,440,675	1,009,859		11,430,816	11,669,775	238,959
Other	1,898,400	2,546,400	648,000		1,898,400	2,546,400	648,000
Total Revenues	278,079,716	290,068,382	11,988,666		262,871,716	274,147,382	11,275,666
EXPENSES							
Governance	622,745	617,032	(5,713)		621,275	615,832	(5,443)
Administration	7,555,914	7,401,014	(154,900)		7,440,770	7,346,014	(94,756)
Instruction	192,376,593	200,301,017	7,924,424		191,519,726	199,726,150	8,206,424
Plant	42,260,029	42,885,942	625,913		33,772,245	33,978,159	205,914
Transportation	8,849,392	9,749,624	900,232		8,805,952	9,580,824	774,872
Tuition and Related Fees	355,000	300,000	(55,000)		355,000	300,000	(55,000)
School Generated Funds	3,686,906	3,701,000	14,094		3,600,000	3,550,000	(50,000)
Complementary Services	5,828,768	5,961,434	132,666		5,805,538	5,926,205	120,667
External Services	11,430,816	12,440,675	1,009,859		11,430,816	11,669,775	238,959
Other Expenses	721,906	981,341	259,435		2,064,860	2,019,860	(45,000)
Total Expenses	273,688,069	284,339,079	10,651,010		265,416,182	274,712,818	9,296,637
Operating Surplus (Deficit)	4,391,647	5,729,303	1,337,656		(2,544,466)	(565,436)	1,979,029