

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



**2018-2019
BUDGET
SUBMISSION**

Subject to approval by the Ministry of Education

June 19, 2018

Factors Impacting Revenues

Provincial Operating Grant:

- Provincial pool increased by \$30.0M (or 1.6%) based on school board fiscal year (55% recovery of last year's \$54.2M reduction).
- Allocations based on September/18 projected enrolments.
- Elimination of conditionality on certain expenditures introduced in 2017-18.
- Effective January 1, 2018, education property taxes are submitted directly to government (GRF) thus eliminating tax collections in 2018-19. Ministry payments reflect both operating grants and Education Property Taxes.

Preventative Maintenance and Renewal (PMR) Allocation: Increase of \$815,153.

Other Revenues:

- Reduction in Tuition Fee Receipts and Reimbursements.
- Increase in Investment Returns.
- New Program Funding — Early Learning Intensive Supports and Following Their Voices.

Provincial Major Capital Grants: None.

(Note: One relocatable classroom transfer approved in Provincial budget.)

Budgeted Revenues – June 19, 2018

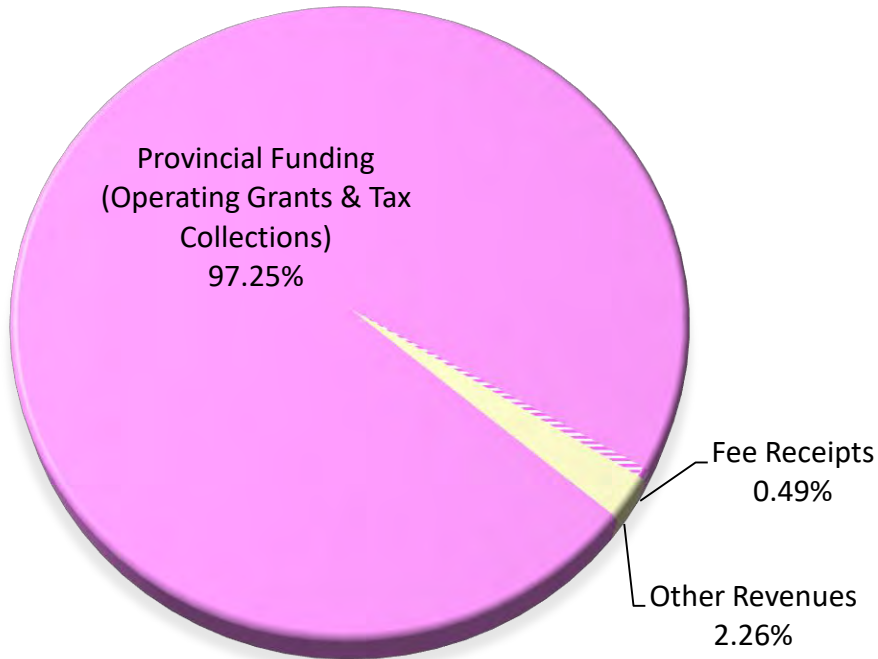
<u>Revenues</u>	Final 2017-2018 <u>Budget</u>	Final 2018-2019 <u>Budget</u>	Difference	
			\$	%
Tax Levy	\$32,788,757*	Ø	(\$32,788,757)	
Provincial Operating Grants	\$191,524,940	\$230,230,897**	\$38,705,957	20.21%
Tuition Fee Receipts	\$1,450,000	\$1,150,000	(\$300,000)	-20.69%
School Funds	\$4,120,000	\$4,120,000		
Other Revenues	\$947,000	\$1,247,000	\$300,000	31.68%
<u>Operating Revenues</u>	\$230,830,697	\$236,747,897		
			\$5,917,200	2.56%
Provincial Capital Grants	\$1,437,366	Ø	(\$1,437,366)	
Debt Repayment Principal	\$1,099,669	\$1,145,280	\$45,611	4.15%
<u>Total Revenues</u>	\$233,367,732	\$237,893,177		
			\$4,525,445	1.94%

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

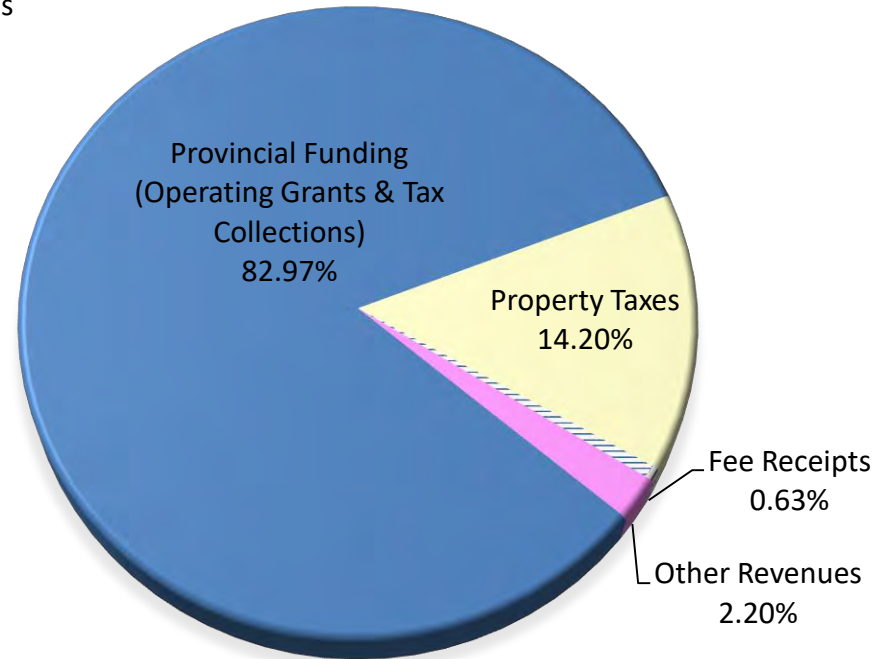
** Includes:

- ♦ \$4.9M increase in recognized provincial funding (\$1.4M of which relates to Associate Schools)
- ♦ Full year of property tax collections
- ♦ Increase in PMR funding
- ♦ Increase in P3 Schools Maintenance and Lifecycle costs allocation
- ♦ Other Grant changes from 2017-18 estimates

**2018-19
Operating Revenues
(excluding Capital)**



**2017-18
Operating Revenues
(excluding Capital)**



Major Program & Staffing Adjustments

A) Staffing:

- Classroom Teachers (Net increase of 23.5 FTEs)
 - Accommodate projected enrolment growth of 450 students
 - Maintains 2017-18 increase in Pupil-Teacher Ratio
 - Additional FIAP and Behavioural Programs to address enrolment increase and student needs
 - One additional Indigenous Advocate position
 - Elimination of 0.5 CREATE Facilitator
 - Phase-out of DPS programs
- Professional Support (0.5 FTE)
- Educational Assistants (16.5 FTEs)
 - Enrolment increase
 - Phase-out of DPS program and implementation of PreK Intensive Supports
 - Additional FIAP and Behavioural programs
- Division Office (-1.7 FTE)
 - Administrative (-0.7)
 - Facilities (-1.0)

FTEs = full-time equivalents

B) Other:

- Absorption of Inflationary Pressures
- Plainsview School Transportation Zone implementation
- Reduction in SSBA Membership fees
- Utility cost reduction associated with efficiencies

Year-to-Year Comparisons

1) Total Expenditures

	<u>2017-18</u>		<u>2018-19</u>
PSAB compliant	\$239,547,688		\$246,662,616
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	\$7,114,928		
	2.97%		
Cash Basis	\$233,003,519		\$238,190,417
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	\$5,186,898		
	2.22%		

2) Salaries & Benefits

<u>2017-18</u>		<u>2018-19</u>	
<u>FTEs</u>	\$	<u>FTEs</u>	\$
2262.56 *	\$183,946,804 **	2304.66 *	\$188,637,538 ***
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	\$4,690,734		
	2.55%		

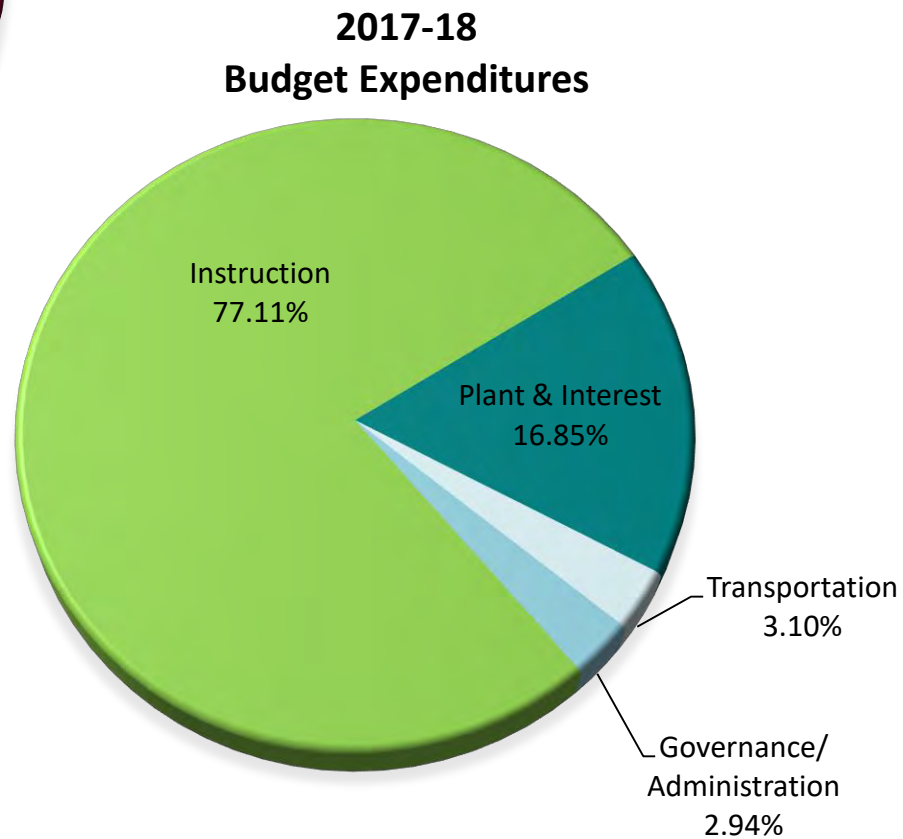
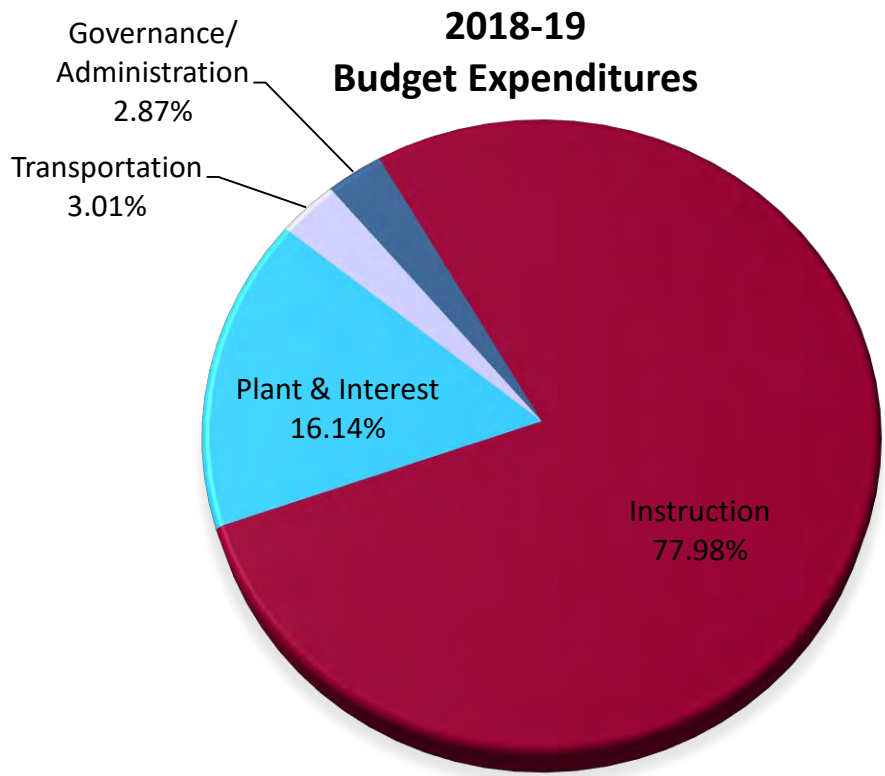
* includes Associate Schools

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

*** does not include provision for settlement of the provincial teachers' agreement

Budgeted Expenditures – June 19, 2018

<u>Expenditures</u>	Final 2017-2018 Budget	Final 2018-2019 Budget	Difference	
			\$	%
Governance	\$539,833	\$561,947	\$22,114	4.10%
Administration	\$6,503,198	\$6,510,310	\$7,112	0.11%
Instruction	\$180,509,513	\$188,036,898	\$7,527,385	4.17%
School Funds	\$3,748,328	\$3,696,998	(\$51,330)	-1.37%
Plant	\$39,242,176	\$38,785,731	(\$456,445)	-1.16%
Transportation	\$7,418,440	\$7,444,534	\$26,094	0.35%
Other	\$464,500	\$609,000	\$144,500	31.11%
Debt Repayment Interest	\$1,121,700	\$1,017,198	(\$104,502)	-9.32%
<u>Total Expenditures</u>	\$239,547,688	\$246,662,616	\$7,114,928	2.97%



Explanatory Note

Revenues	\$	237,893,177
Expenditures		<u>246,662,616</u>
Deficit (PSAB compliant)	\$	(8,769,439)
Non-Cash Items:		
Amortization expense		12,211,365
Provision for Future Employee Benefits		85,700
Expected Capital Grants from Ministry		Ø *
Net Capital Account Expenditures		<u>(3,824,866)</u>
Projected Deficit on a Cash Basis (funded from designated reserves)	\$	(297,240)**

* No major capital projects are anticipated to be in progress during 2018-19.

** Estimated savings associated with Division Office amalgamation of Student Achievement and School Services planned for 2019-20.

