

# Saskatoon Public Schools Budget Report September 1, 2011 to August 31, 2012



**Prepared on Behalf of the  
Saskatoon Board of Education**

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## Proposed Resolution

That the Board approve its annual operating and capital budget estimates for the fiscal year September 1, 2011 to August 31, 2012 as detailed in the *Budget Report* September 1, 2011 to August 31, 2012.

## Highlights of the Strategic Plan and Budget

The Saskatoon Board of Education's 2011-2012 Strategic Plan and Budget advance the priorities of the Board and the Ministry of Education's Continuous Improvement Framework. The Board's two main strategic initiatives are *Literacy for Life* and *Collegiate Renewal* and the four priorities of the Continuous Improvement Framework are:

- Higher levels of literacy and achievement;
- Equitable opportunities for all students;
- Smooth transitions into and through the system; and,
- Strong system-wide accountability and governance.

This budget presents the anticipated revenues and expenditures required to achieve the outcomes associated with the Board's priorities, the Continuous Improvement Framework, and an increased student population.

The Board of Education's commitment to provide a quality education to students in a fiscally responsible manner is enhanced in the 2011-2012 Budget and Plan through the following actions.

### Higher Literacy and Achievement

1. After an extensive consultation process with major stakeholders, the Board has decided to refresh its two learning priorities Early Learning and Literacy (*Literacy for Life*) and *Collegiate Renewal*. Both priorities will include an emphasis on the Ministry of Education's Curriculum Renewal Strategy, a focus on powerful instructional and assessment strategies, and our students' skill development for the 21<sup>st</sup> Century. Both priorities will also focus on culturally responsive learning environments.
  - The eighth year of the early learning and literacy initiative (*Literacy for Life*) will continue to enhance the literacy development of Pre-Kindergarten to Grade 8 students, as well as students in Grades 3-8 who have struggled to learn to read. The Just Read initiative will also continue to promote reading beyond the school day for all K-12 students. In addition, *Literacy for Life* will emphasize the professional development of school-based leaders, and will gain increased capacity in delivering powerful instructional strategies through the use of technology. This priority is a multi-year initiative with the intended learning outcome of all students K-12 reading and writing at or above grade level in multiple subject areas.
  - The *Collegiate Renewal* learning priority has focused upon improving our collegiate students' learning through student engagement activities and developing new and innovative approaches to how and what our collegiate students learn. This initiative will focus upon smooth transitions and the coordination and support of present and future innovative educational programming within our collegiates. Staff development is also a crucial and ongoing aspect of this priority. To this end, resources will be directed toward professional development in new teaching and assessment for learning strategies, interventions for struggling readers, and the effective use of technology in our students' learning. This is a multi-year priority that is directed toward making our students' learning increasingly relevant, challenging and applicable to the 21<sup>st</sup> Century knowledge-based society.

2. Continuation and addition of several strategic initiatives related to our students' learning.
  - Literacy enhanced full day Kindergarten will continue at thirteen schools and four new pre-Kindergarten programs will be established.
  - The continuation of the Data Warehousing project will increase the ability to utilize data from large scale assessments (i.e. Canadian Achievement Tests, Ministry of Education Assessment for Learning protocols) in order to advance the Board's two priorities.
  - Increased technology support for the 21st Century will strengthen student learning outcomes for *Literacy for Life* and *Collegiate Renewal*.
  - Implementation of the Ministry of Education's Curriculum Renewal Strategy will be supported with student resources, staff development and leadership support.
  - The Board's two learning priorities will be strengthened by a continued focus on Assessment of and for Learning practices Pre K-12. The Canadian Achievement Testing protocol will be added at the Grade 10 level.
  - New student learning reports will be implemented in Grades 9-12.
  - Enhanced English as an Additional Language (EAL) programming will be introduced to Kindergarten and Grade Twelve students. In addition, the Newcomer Student Centre will be developed in order to better serve the needs of our EAL students. Additional staff, professional development and technology will be provided.
  - Late French Immersion programming will continue to meet the needs of students seeking a second opportunity to learn the French language and a third program is scheduled to open at River Heights School.
  - A focus on the implementation of Promising Practices in Mathematics (staff development, programming, external support, resources) will be enhanced through the Board's learning priorities.
  - Community consultation and parent engagement associated with *Collegiate Renewal* and *Literacy for Life* will continue.

### Equitable Opportunities For All Students

- There will be resources provided to eliminate basic student fees in our elementary schools.
- The ongoing development and implementation of culturally responsive schools will proceed through the support of the Okicīyapi Partnership and the First Nations, Métis and Inuit Education Unit. Curriculum renewal initiatives will enhance the focus on First Nations, Métis and Inuit perspectives and Ways of Knowing, and Treaty Education.
- An increased focus on the learning agenda in Community Schools (Community Education Action Plan) as part of the Board's Early Learning and Literacy (*Literacy for Life*) priority will be continued.
- An enhanced emphasis on safe and caring schools will be undertaken (Codes of Conduct, risk assessment training).

- The Restorative Action Worker Support, a joint project with the Rotary Club of Saskatoon, will be enhanced by adding support to Tommy Douglas and Walter Murray Collegiate.
- Special Education programming will be enhanced in the areas of personnel, instructional technology and staff development.
- A continued focus on the Intensive Needs Support Initiative will provide additional opportunities to support students who require increased intervention with their learning.

### Smooth Transitions Into and Through the System

- An enhanced focus on the development of Early Learning Care Centres, additional leadership support, and programming will provide seamless early learning care environments for our youngest children.
- New Career Education initiatives will be developed and implemented in alignment with Ministry of Education curriculum renewal recommendations, the work of the Industry Education Council, and the Saskatoon Skills and Trades Centre at Mount Royal Collegiate.
- The historical educational partnership with the Whitecap Dakota First Nation Council and school will be strengthened. A new comprehensive agreement will facilitate transitions for Whitecap Dakota First Nations students into Saskatoon Public Schools.

### Governance, Facilities and Accountability

- A fiscally responsible budget will be established.
- An annual audited financial statement will be presented to the Board.
- Public Accounts will be presented to the Board in accordance with Section 283(1) of the Education Act.
- A performance audit of the Information Systems area will be conducted. This is part of the Board's four-year plan which was initiated to ensure the School Division's operations are effective, efficient and economical.
- The contribution to capital for facility improvement projects at schools, when combined with facilities operating, and other partner funded capital projects such as Mount Royal and Nutana Collegiate renovation projects, as well as cost-shared project such as roofing replacements at various schools, will assist in reducing the prioritized deferred maintenance backlog. This backlog should not increase significantly, relative to inflation and current construction market costs, because of these actions.
- The Fiscal Leadership Report that highlights investments, managing expenditures and revenue initiatives will be presented annually to the Board.
- Development of the PotashCorp Eco Science Centre at Brightwater will be undertaken as part of the Saskatoon Public Schools Foundation initiatives for 2011-2012.
- It is anticipated that new Willowgrove Elementary School will be announced and under construction with an expected completion in August 2013.

- The New Community Garden projects will be initiated at four schools in 2011, with further development and expansion expected in 2012.

<b>SASKATOON PUBLIC SCHOOLS STRATEGIC PLAN 2011-2012 BUDGET</b>	
<b>HIGHER LITERACY AND ACHIEVEMENT</b>	
<b>BOARD PRIORITIES</b>	
<b>Literacy for Life (Early Learning and Literacy)</b>	
1	Continue and Expand the Components of <i>Literacy for Life</i> to support renewed curricula. Continue Just Read, Read to Succeed, Early Learning, Pre-Kindergarten - Grade 8 Literacy programming, and Leadership Development
2	Continue Literacy Enhanced Full Day Kindergarten and implement four new Pre-Kindergarten programs
3	Continue Community Education Action Plan
4	Develop Early Learning Care Leadership Position
<b>Collegiate Renewal</b>	
5	Continue and Strengthen the Components of <i>Collegiate Renewal</i> : Assessment of and for Learning, Student Voice, Student Advisory Groups, Innovative Programming, Leadership Development, Career Education and culturally responsive learning environments.
6	Expand Focus on Mathematical and Technological Learning
7	Continue the implementation of Student Learning Reports for Grades 9-12
8	Implement New Large Scale Assessment Protocols (CAT 4 at Grade 10 level)
<b>Initiatives Within Both Learning Priorities</b>	
9	Provide Technology Support for 21st Century Learning (Pre K-12)
10	Implementation of Provincial Curriculum Renewal Strategy
11	Continue Assessment of and for Learning Staff Development and Practices K-12
12	Enhance English as an Additional Language (EAL) support in Grades K-12
13	Develop and Implement the Newcomer Student Centre
14	Continue Community Engagement Associated with <i>Collegiate Renewal</i> and <i>Literacy for Life</i>
<b>Other Strategic Literacy and Achievement Initiatives</b>	
15	Implement French Late Immersion Programming at River Heights
16	Continue to Implement Promising Practices in Mathematics
<b>EQUITABLE OPPORTUNITIES AND OUTCOMES FOR ALL</b>	
<b>First Nations, Inuit and Métis Education</b>	
17	Refresh First Nations, Inuit and Métis Education Partnerships
18	Continue to Develop Cultural Responsiveness Models and Support Treaty Education
19	Continue the historical educational partnership with the Whitecap Dakota First Nation Council and School.
<b>Special Education</b>	
20	Enhance Special Education Technology
21	Continue with Intensive Needs Support Initiative
22	Continue Focus on Response To Intervention Framework
23	Develop Mental Health/Wellness Support Position
<b>Safe and Caring Schools</b>	
24	Continue Risk Assessment Training and implement community protocol
25	Develop Codes of Conduct in all schools
26	Enhance Restorative Action Worker Support (at Tommy Douglas and Walter Murray Collegiates)

<b>SMOOTH TRANSITIONS INTO AND THROUGH THE DIVISION</b>	
27	Continue Advocacy for Blended Early Learning Care
28	Enhance Career Education Initiatives leading to development of employment skills
29	Continue Partnership work with various post-secondary institutions (Saskatoon Trades and Skills Centre (STSC) and Royal West)
30	Enhance Health Partnerships in our schools
<b>GOVERNANCE, FACILITIES AND ACCOUNTABILITY</b>	
<b>Facilities for Learning</b>	
31	Implement Annual Capital Plan
32	Continue to monitor and verify energy savings for the Energy Smart Program
33	Continue Future of our Schools Process and Develop Five Year Capital Plan
34	Update Facility Audits and Implement FAME Software
35	Develop Four Community Gardens at Existing School Sites
36	Design and Start Construction of anticipated Willowgrove Elementary School
37	Complete Nutana Collegiate Renovations
38	Develop PotashCorp Eco Science Centre at Brightwater (through the SPS Foundation)
<b>Fiscal Management</b>	
39	Conduct Performance Audit to Ensure Operations are Effective, Efficient and Economical
40	Eliminate Basic Elementary Student Fees
41	Continue Fiscal Leadership Report
<b>School Community Councils</b>	
42	Continue to Develop Capacity of School Community Councils

## Fiscal Issues That Need To Be Worked On With The Ministry of Education

1. To ensure adequate funding of the Board's strategic priorities of *Literacy for Life* and *Collegiate Renewal* within the Continuous Improvement Framework. These priorities will continue to require sufficient funding in future budgets.
2. To be certain that increased costs associated with significant enrolment increase at the start of the school year are adequately funded by the Ministry of Education in the year that it occurs.
3. To continue to work with the Ministry of Education during the transition period to achieve a new funding mechanism for school divisions that adhere to the following principles:
  - a. Mutual Responsibility – The Ministry and boards of education will be guided by sustainable programs and services that support the broad range of factors required for student achievement.
  - b. Accountability – The Ministry and boards of education will maintain a respectful collaborative working relationship, and ensure that the principles are reflected in their actions and decisions and demonstrate their responsibility to stakeholders and the public.
  - c. Transparency – The Ministry and boards of education will make decisions that are supported by evidence-based written policies that are consistently applied and easily understood.
  - d. Equity – The Ministry and boards of education will make decisions that support all students in reaching their full potential.
  - e. Stability – The Ministry and the boards of education will make decisions that endeavour to provide the flexibility to deal with periods of economic stability, growth and decline.
4. To secure long term sustainable funding of the Capital Budget to address the backlog of work identified in the facility audits.
5. To ensure that existing locally negotiated collective agreements are fully funded from the Ministry of Education, as the School Board no longer has the ability to set the mill rate.
6. To be certain that technology which supports the four areas in the Continuous Improvement Framework (Higher Literacy and Achievement, Equitable Opportunities and Outcomes For All, Smooth Transitions Into and Through The System, and Governance, Facilities and Accountability) is adequately addressed and funded by the Ministry of Education.
7. To ensure adequate funding to support special needs students.
8. To ensure adequate funding is in place to provide English as an Additional Language (EAL) supports as immigration levels and in-province migration to Saskatoon continues to increase.

## Financial Assumptions

The following are the most significant assumptions:

1. The Ministry will approve the 2011-12 Budget and provide the necessary funding required by Saskatoon Public Schools.
2. Any additional costs associated with the Local Implementation Negotiations Committee Agreement (LINC) will be funded by the Ministry of Education. This agreement is currently being negotiated.
3. The additional costs to Saskatoon Public Schools associated with increased enrolment will be funded using the Unrestricted Accumulated Surplus. The 2011-12 Budget includes an estimated increase in enrolment of 175 students when comparing the actual enrolment for September 2010 to the projected enrolment for September 2011. Currently, the Ministry of Education has a one year delay in funding school divisions that experience an enrolment increase.
4. As indicated by the Ministry when the Provincial Budget was announced, the salary increases for the teachers on September 1, 2010 and September 1, 2011 are not included in the Budget. It is assumed that the Ministry will fund the additional costs associated with the salary increases.
5. The mill rates in 2012 will be the same as the rates in 2011. The mill rate levels do not impact the amount of funding received by Saskatoon Public Schools: it only has an effect on the proportion of funding from property taxes and the province.
6. The Ministry will approve and provide 65% of the funding for the construction of the Willowgrove Elementary School.
7. Any surplus in 2010-11 (compared to budget) will not reduce the funding received from the Ministry in 2011-12.

## Financial Information

### Introduction

#### Saskatoon Public Schools Statement of Operations

	Budget 2011-12	Budget 2010-11
<u>Revenues</u>		
Property taxes	\$ 92,600,000	\$ 91,000,000
Provincial grants (Note 1)	103,871,175	99,281,390
Tuition and related fees	1,125,000	1,060,000
Complementary services	3,830,000	-
External services	3,676,000	3,007,000
School-based	4,955,000	5,500,000
Other	1,058,500	1,154,500
<b>Total revenues</b>	<b>211,115,675</b>	<b>201,002,890</b>
<u>Expenses</u>		
Governance	749,461	785,125
Administration	4,119,266	3,717,879
Instruction	151,403,562	148,976,866
Plant	31,485,145	30,418,177
School-based	4,955,000	5,500,000
Transportation	5,225,355	4,440,540
Tuition and related fees	260,000	275,000
Complementary services	4,170,180	2,364,629
External services	3,529,087	2,876,194
Interest	1,269,000	1,346,500
<b>Total expenses</b>	<b>207,166,056</b>	<b>200,700,910</b>
<b>Surplus</b>	<b>3,949,619</b>	<b>301,980</b>

#### Notes:

1. The revenue for capital projects is recognized as the capital project progresses. The same capital asset only has amortization expense recognized in the financial statement (after the capital project is completed). Budget 2011-12 includes \$8.0 million in revenues from the Ministry of Education for capital projects and Budget 2010-11 included \$6.5 million.

### Saskatoon Public Schools Cash Flow Requirements

	Budget 2011-12	Budget 2010-11
Total revenues	211,115,675	201,002,890
Total expenses	207,166,056	200,700,910
Surplus (Note 1)	3,949,619	301,980
<i>Tangible Capital Assets:</i>		
Purchases	(14,306,619)	(13,351,321)
<i>Long-term Debt:</i>		
Debt issued	6,681,500	1,855,000
Debt repayments	(4,654,000)	(4,830,000)
<i>Non-cash Items:</i>		
Amortization expense	11,006,000	10,300,000
Employee future benefits expenses	330,000	330,000
<i>Reserves:</i>		
Capital (Note 2)	(3,681,500)	1,579,341
Other reserves	(75,000)	(185,000)
Deficit (Note 3)	(750,000)	(4,000,000)

#### Notes:

- Budget 2011-12 includes \$8.0 million in revenues from the Ministry of Education for capital projects and Budget 2010-11 included \$6.5 million.
- If a new school for the Willowgrove area is announced this fall, a loan totalling approximately \$6.8 million will be issued for the construction of the new Willowgrove Elementary School. Budget 2011-12 includes estimated expenditures of \$3.0 million from this loan for the construction of the Willowgrove Elementary School and the remainder of the money from the loan will be available for future costs associated with the construction of the school.
- The additional costs to Saskatoon Public Schools associated with increased enrolment will be funded using the Unrestricted Accumulated Surplus. The 2011-12 Budget includes an estimated increase in enrolment of 175 students when comparing the actual enrolment for September 2010 to the projected enrolment for September 2011. Currently, the Ministry of Education has a one year delay in funding school divisions that experience an enrolment increase.

## Revenues

Total 2011-12 revenues are estimated at \$211,115,675, an increase of 4.05% compared to the previous year.

	Budget		\$ Change	% Change
	2011-12	2010-11		
<u>Revenues</u>				
Property taxes	\$ 92,600,000	\$ 91,000,000	\$ 1,600,000	1.76%
Provincial grants	103,871,175	101,181,390	2,689,785	2.66%
Tuition and related fees	1,125,000	1,060,000	65,000	6.13%
Complementary services (Note 1)	3,830,000	-	3,830,000	-
External services	3,676,000	3,007,000	669,000	22.25%
School-based	4,955,000	5,500,000	(545,000)	0.00%
Other	1,058,500	1,154,500	(96,000)	-8.32%
<b>Total Revenues</b>	<b>\$ 211,115,675</b>	<b>\$ 202,902,890</b>	<b>\$ 8,212,785</b>	<b>4.05%</b>

Total 2011-12 revenues for operations (and not capital) are estimated at \$202,153,846, an increase of 2.92% compared to the previous year.

	Budget		\$ Change	% Change
	2011-12	2010-11		
<u>Revenues</u>				
Property taxes	\$ 92,600,000	\$ 91,000,000	\$ 1,600,000	1.76%
Provincial grants	95,909,346	94,706,450	1,202,896	1.27%
Tuition and related fees	1,125,000	1,060,000	65,000	6.13%
Complementary services	2,830,000	-	2,830,000	-
External services	3,676,000	3,007,000	669,000	22.25%
School-based	4,955,000	5,500,000	(545,000)	0.00%
Other	1,058,500	1,154,500	(96,000)	-8.32%
<b>Total Revenues</b>	<b>\$ 202,153,846</b>	<b>\$ 196,427,950</b>	<b>\$ 5,725,896</b>	<b>2.92%</b>

### Notes:

1. The Pre-Kindergarten funding from the Ministry of Education is restricted revenue in 2011-12. In 2010-11, it was not restricted by the Ministry and was included with the provincial grant revenues. Complementary services also include the donation of \$1.0 million to Saskatoon Public Schools Foundation from PotashCorp for the new Eco-Centre at Brightwater.

## Expenses

In 2011-12, expenses are estimated to be \$207,166,056, an increase of 3.22% compared to the previous year's budget.

	Budget		\$ Change	% Change
	2011-12	2010-11		
<u>Expenses</u>				
Governance (Note 1)	\$ 749,461	\$ 785,125	\$ (35,664)	-4.54%
Administration (Note 2)	4,119,266	3,717,879	401,387	10.80%
Instruction (Note 3)	151,403,562	148,976,866	2,426,696	1.63%
Plant (Note 4)	31,485,145	30,418,177	1,066,968	3.51%
School-based (Note 5)	4,955,000	5,500,000	(545,000)	-9.91%
Transportation (Note 6)	5,225,355	4,440,540	784,815	17.67%
Tuition and related fees	260,000	275,000	(15,000)	-5.45%
Complementary services (Note 7)	4,170,180	2,364,629	1,805,551	76.36%
External services (Note 8)	3,529,087	2,876,194	652,893	22.70%
Interest/allowances (Note 9)	1,269,000	1,346,500	(77,500)	-5.76%
Total expenses	<u>\$ 207,166,056</u>	<u>\$ 200,700,910</u>	<u>\$ 6,465,146</u>	<u>3.22%</u>

### Notes:

1. In the 2011-12 Budget, the marketing budget has been adjusted to assist in funding a 0.5 full time equivalent webmaster position due to the importance of this website in Saskatoon Public Schools marketing.
2. The 2010-11 Budget was the first year for the amortization expense to be reported. The 2010-11 Budget did not include any amortization expense in the administration category. The 2011-12 Budget includes \$206,000 for amortization. The benefit premium costs have increased at a rate greater than inflation. The audit fees for 2011-12 are also estimated to be higher than in 2010-11 because the Public Sector Accounting Board accounting guidelines require more audit work.
3. The enrolment in September 2011 is expected to be higher than September 2010. The additional teachers deployed as a result of this enrolment increase are included. There are additional LINC agreement costs for the 2011-12 school year that were not part of the 2010-11 Budget. There are also additional estimated salary costs in the 2011-12 Budget associated with the new CUPE agreement. At the direction of the Ministry of Education, there are no additional costs included in the 2011-12 Budget for the estimated increase in salary costs due to the new provincial agreement that has not been settled.
4. The 2010-11 Budget (the first budget to report amortization) included an estimated amortization expense of \$7.3 million. The actual amortization expense in 2009-10 was \$7.9 million. Budget 2011-12 reflects a better estimate at \$8.0 million. If the amortization expense was removed from both budgets, the plant expenses would have increased by 1.6%. Plant expense includes estimated additional costs due to the new CUPE agreement being negotiated as of June, 2011.
5. Budget 2011-12 accurately reflects the \$545,000 reduction in student fees that has been implemented over the past six years.

6. The transportation costs have increased because the rates are higher in the new contract with the supplier and there are increased transportation demands due to the new neighbourhoods in the city that do not have schools.
7. There are four pre-kindergarten programs added (for a total of 32) in the 2011-12 Budget. All programs are funded by the Ministry of Education. The 2011-12 Budget is the first year to report the alternate expenses (PSAB requires the reporting of these expenses that are funded by a third party). The alternate expenses and revenues are expected to be approximately \$750,000.
8. The external services include costs for the associate schools. The associate schools are experiencing increases in enrolment which results in more expenses.
9. In July 2011, the loan for Silverspring School will have been repaid. A new loan has been added in anticipation of the construction of the Willowgrove Elementary School being approved by the Ministry of Education.

### Salaries and Benefits

In 2011-12, salaries and benefits are expected to cost \$156,665,338, an increase of approximately \$4.1 million or 2.7% compared to the 2010-11 Budget. These costs account for 75.6% of total expenses.

The benefit costs have increased by 7.5% when compared to the 2011-12 Budget. The premiums for most of the benefits have increased at rates that are greater than inflation. Many of the premium increases include two components: the benefit provider's increase in premium costs and the increase due to salary increases of the employees. In addition, the 2011-12 Budget includes an estimate for the additional costs associated with the Actual Valuation Report as of December 2010 for the Pension Plan for the Non-Teaching Employees of the Saskatoon Board of Education that will be completed by Aon (our pension consultants) and submitted to the Superintendent of Pensions by September 30, 2011. After this phase-in period, these additional costs will be funded by the employees in Budget 2012-13.

### Capital Expenditures

Capital grants will be provided by the Ministry of Education for the completion of the renovations at Nutana Collegiate, roof replacements at various schools and the construction of a new elementary school in the Willowgrove neighbourhood. The capital grants are recognized in the financial statements as the work progresses. The grants are not recognized as the cash is received.

- Capital projects totalling approximately \$14.3 million include:
  - Continuation of the renovations at Nutana Collegiate.
  - Construction costs for the anticipated Willowgrove Elementary School.
  - Construction costs for the new Eco-Science Centre at Brightwater.
  - Roof replacements at various schools.
  - Completion of the renovations in the media lab and auditorium of Walter Murray Collegiate.
  - Completion of the theatre upgrades at Evan Hardy Collegiate.
  - Technology for the classrooms.
- Interest payments totalling \$1.3 million (included in the interest expense budget).

The capital debt issued totalling \$6.7 million is for the anticipated costs associated with the announcement of and the construction of the anticipated Willowgrove Elementary School. The debt will be repaid over a 20 year time period. The repayments will be funded by the Ministry of Education.

Repayment of the long-term debt is estimated to be \$4.7 million in the 2011-12 Budget. This is for the debt repayment of the following projects:

- Construction and land costs for Tommy Douglas and Centennial Collegiates.
- Construction costs for the anticipated new Willowgrove Elementary School.
- Energy Smart Program.
- Montgomery School Renovations.
- Technology for the Classrooms.

The capital projects will be funded as follows:

Funding from the Ministry of Education	\$ 7,961,829
Funding from PotashCorp for the Construction of the new Eco-Science Centre at Brightwater	\$ 1,000,000
Allocation to Capital Projects by Saskatoon Public Schools	\$ 2,344,790
Capital Debt Issued for the anticipated new Willowgrove Elementary School	\$ 3,000,000
	\$ 14,306,619
Total Capital Projects	\$ 14,306,619

## Saskatoon Public Schools Capital Plan

	Total Project Costs	Funding from SPS		Total Costs in 2011-12
		2010-11 (Note 1)	2011-12	
Nutana Collegiate - Renovations (Note 2)	\$ 12,100,000	\$ -	\$ 1,140,000	\$ 2,850,000
Anticipated New Willowgrove School (Note 3)	19,000,000	-	-	8,571,429
Brightwater Eco-Science Centre (Note 4)	1,000,000	-	-	1,000,000
Various Roofing Projects	2,835,000	680,400	453,600	1,134,000
Emergency Roofing Projects	100,000	-	100,000	100,000
Relocatables				
River Heights/Brownell Schools to Tommy Douglas Collegiate	492,000	177,300	19,700	19,700
Hugh Cairns/James Alexander Schools to Dundonald School	492,000	177,300	19,700	19,700
Montgomery School to Lakeview School (Note 5)	356,000	112,140	12,460	12,460
Walter Murray Collegiate - Media Lab & Auditorium	340,000	306,000	34,000	34,000
Evan Hardy Collegiate - Theatre Upgrades	150,000	135,000	15,000	15,000
Vehicle Replacements	35,000	-	35,000	35,000
Driver Simulators	32,500	-	32,500	32,500
Technology	482,830	-	482,830	482,830
<b>Total Capital Projects</b>	<b>\$ 37,415,330</b>	<b>\$ 1,588,140</b>	<b>\$ 2,344,790</b>	<b>\$ 14,306,619</b>

### Notes:

1. The Ministry of Education provided capital grants (that were not included in Budget 2010-11) during the 2010-11 fiscal year for various roofing projects and the relocatable moves to Tommy Douglas Collegiate and Dundonald School. On April 12, 2011, the Board approved \$1,588,140 in additional capital spending during the 2010-11 fiscal year.
2. The Nutana Collegiate project is expected to be \$1.4 million under budget for a total cost of \$12.1 million (compared to the original estimate of \$13.5 million). This project was a multi-year project and is expected to be completed during the 2011-12 school year.
3. The expected completion date of the anticipated new Willowgrove School is August 2013.
4. PotashCorp has provided Saskatoon Public Schools Foundation a donation of \$1 million to complete an Eco-Science Centre at Brightwater. The expected completion date is August 2012.
5. The relocatable project for Lakeview School is pending the receipt of a capital grant from the Ministry of Education.

**Reserve Transfers**

	Operating Reserves	Other Reserves
Reserve transfers from the Operating Reserves:		
To the System Application Reserve	(75,000)	75,000
To the Secondary Security Camera Reserve	(10,000)	10,000
From Capital Reserves for Technology Professional Development	100,000	(100,000)
To the Reserve for Facility Repairs Related to Rentals (net)	(15,000)	15,000
To the Reserve for Civic Elections	(75,000)	75,000
Total transfers	\$ (75,000)	\$ 75,000

**Actual Reserve Funds and Long Term Debt**

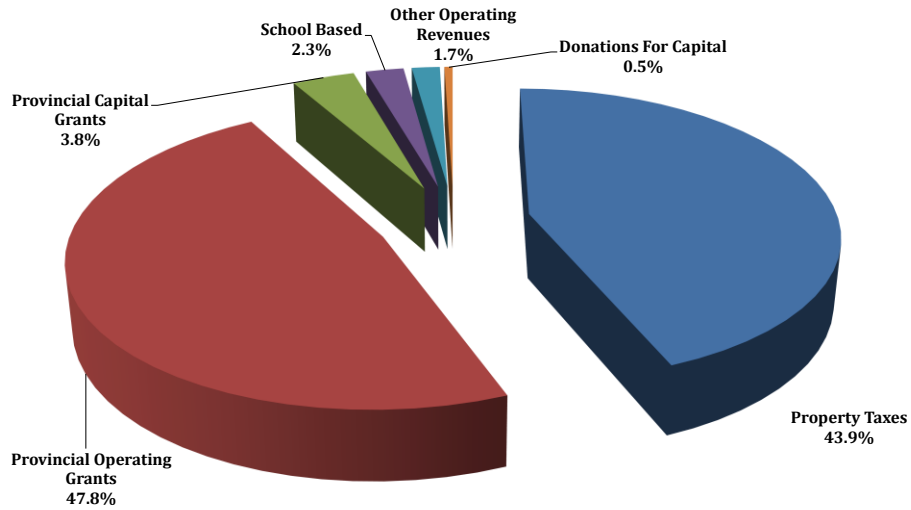
The Board's reserves from the Operating and Reserve Funds totalled approximately \$15.7 million as at August 31, 2010.

At August 31, 2010, capital loans of the Board totalled approximately \$26.9 million (compared to \$29.1 million at August 31, 2009):

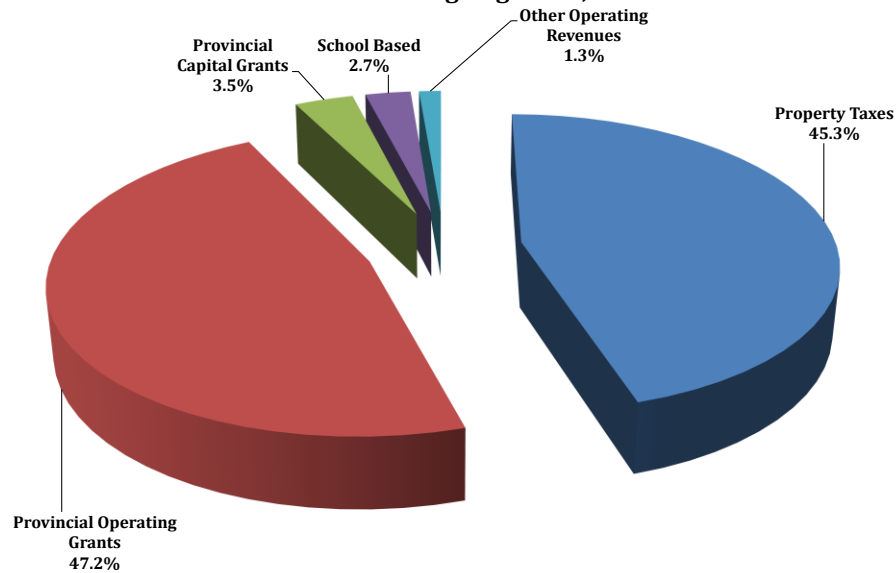
Tommy Douglas Collegiate - construction and land costs	\$8.6 million
Energy Efficiency Program	\$8.0 million
Centennial Collegiate - construction and land costs	\$6.9 million
Debt for Technology	\$2.4 million
Silverspring School - construction costs	\$0.5 million
Montgomery School - renovations	\$0.4 million
Voice Over Internet Protocol Capital Lease	\$0.1 million

Appendix – Additional Financial Information

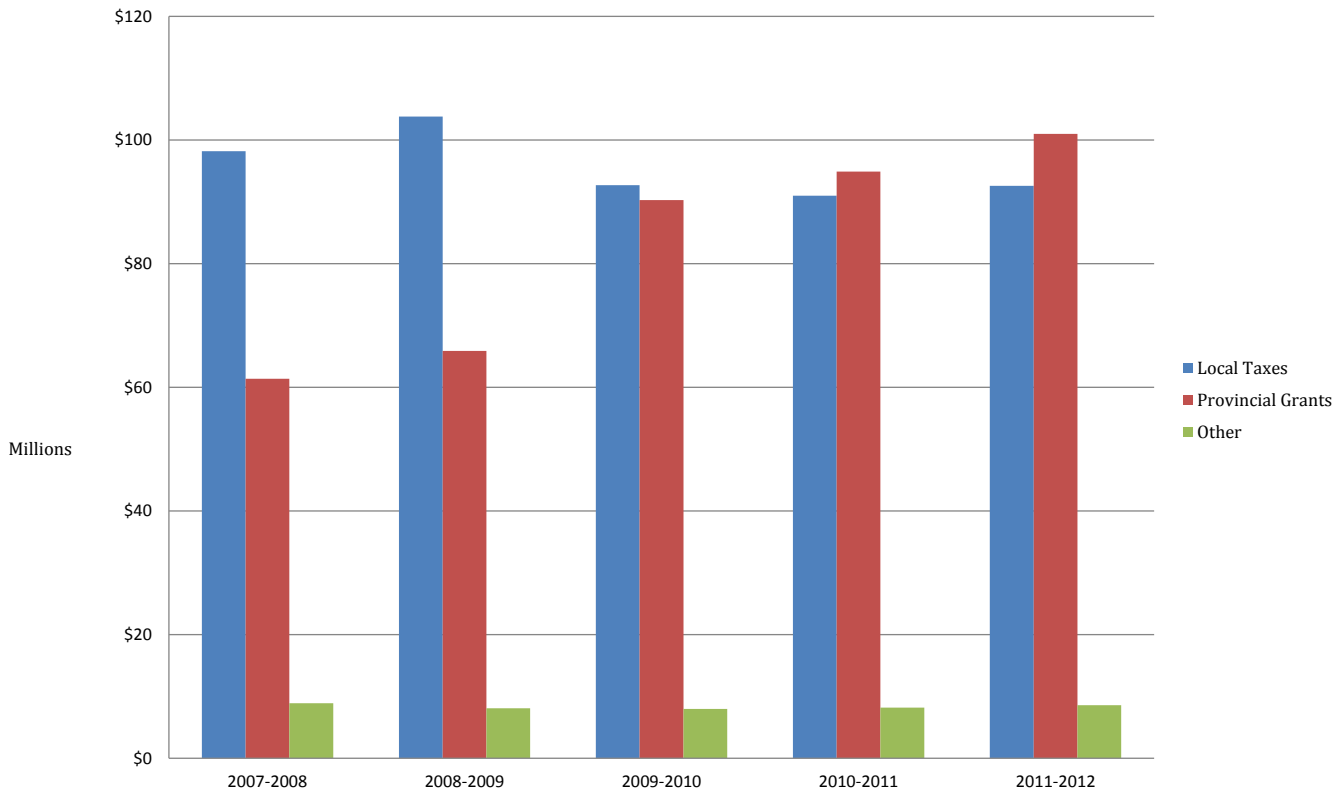
**Total Revenue Sources  
for the Year Ending August 31, 2012**



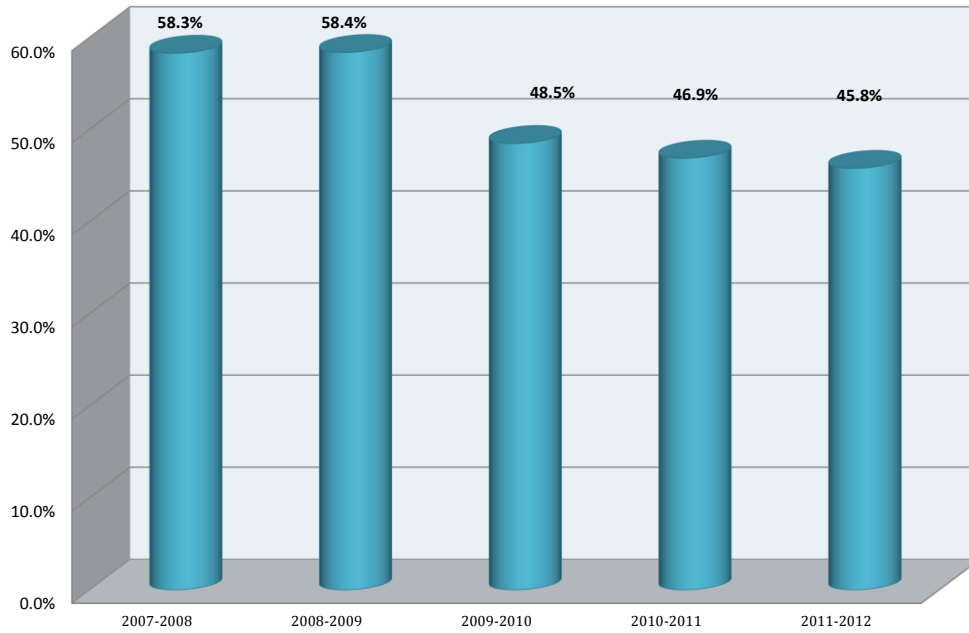
**Total Revenue Sources  
for the Year Ending August 31, 2011**



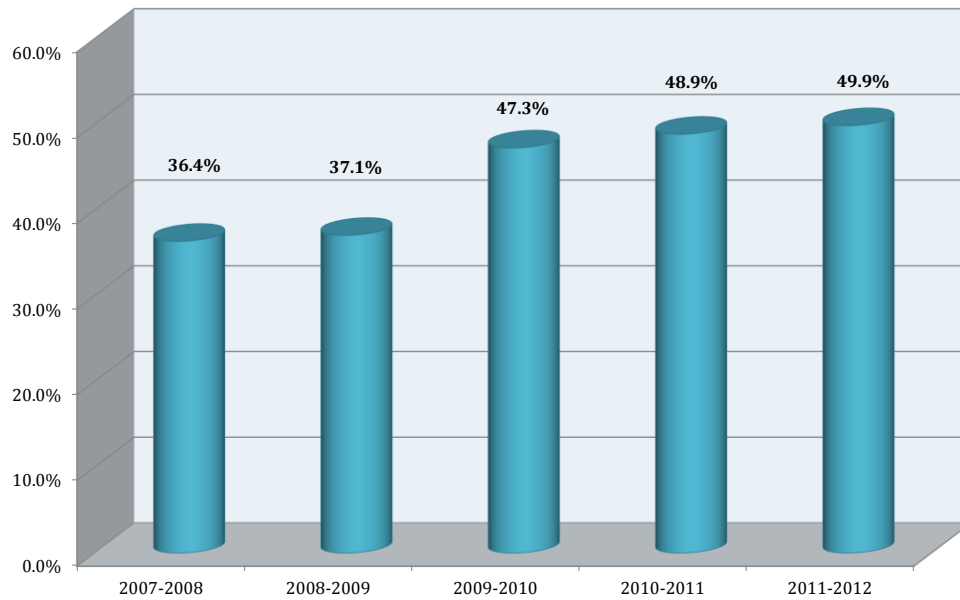
### Operating Revenues by Source 2007 - 2012



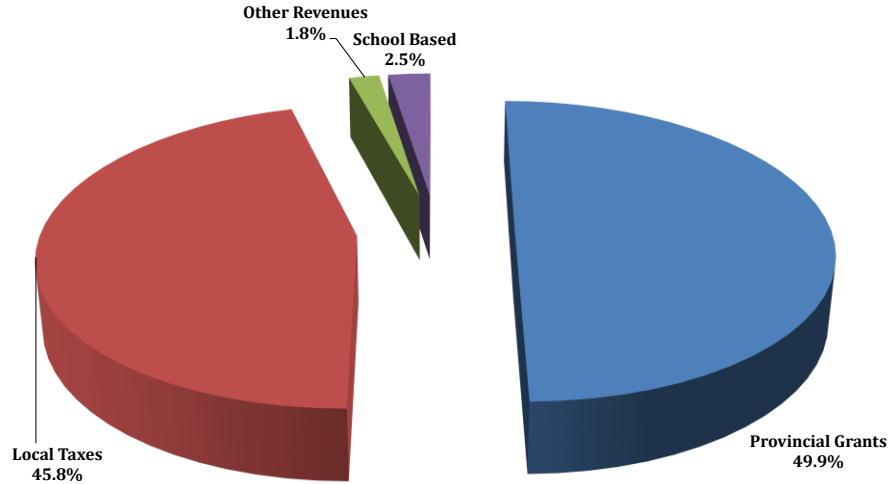
**Local Taxes as a Percentage of Operating Revenue  
2007-2012**



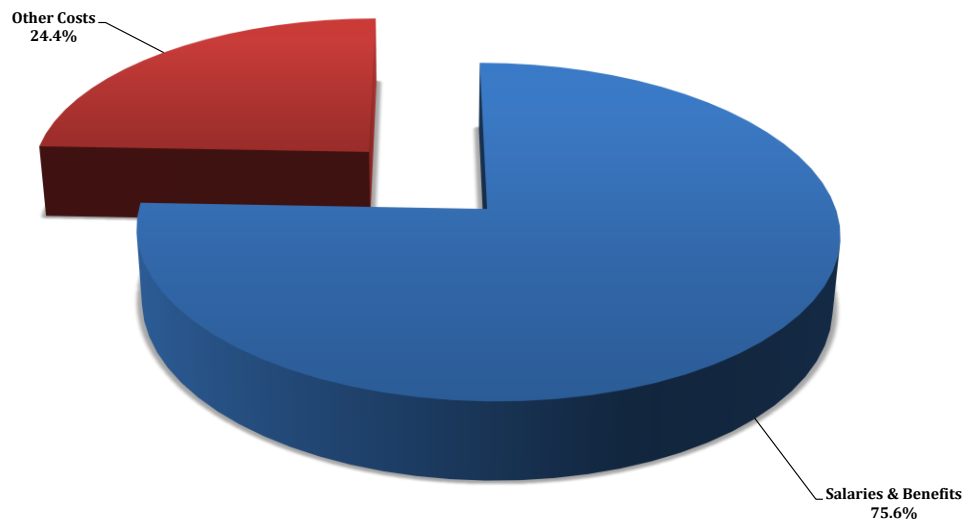
**Provincial Operating Grants  
as a Percentage of Operating Revenue  
2007-2012**



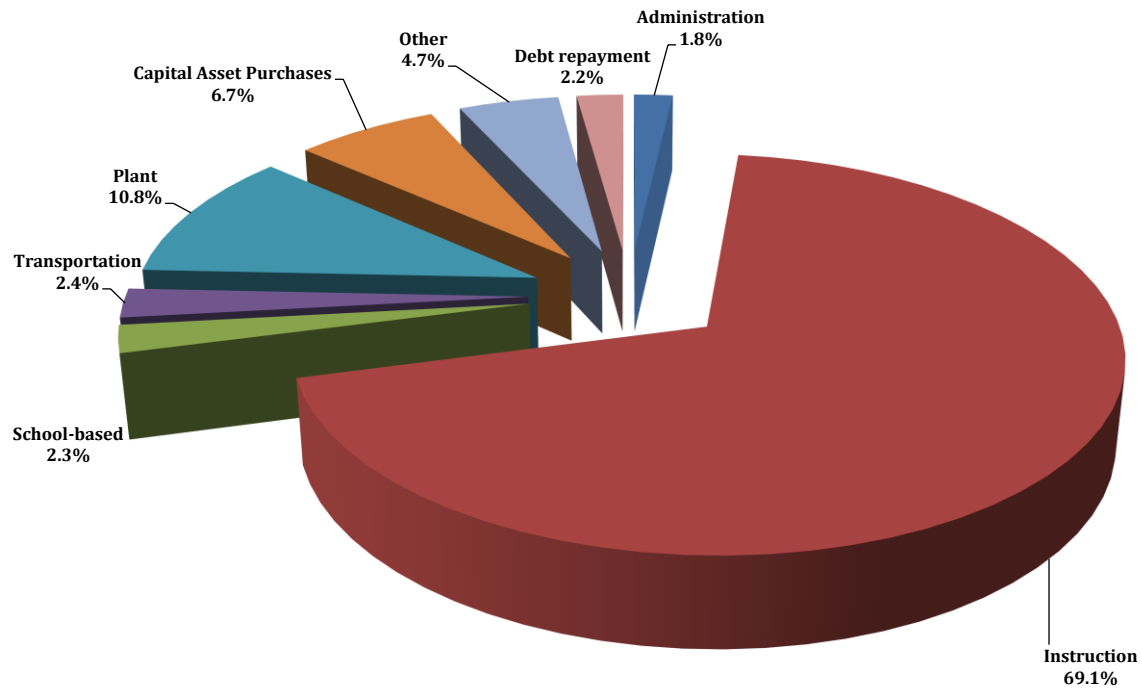
**Operating Revenues By Source  
for the Year Ending August 31, 2012**



**Expenses for the Year  
for the Period Ending August 31, 2012**



### Cash Outflows by Category for the Year Ending August 31, 2012



### Student Enrolment 2001-2010

