

1280 Northland School Division No. 61

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET: Page 1

	Fall 2019 Update to the Budget 2019/2020	Spring 2019 Budget Report 2019/2020	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$39,814,697	\$45,334,267	(\$5,519,570)	-12.2%
Alberta Infrastructure	\$3,487,014	\$0	\$3,487,014	100.0%
Other - Government of Alberta	\$1,007,913	\$1,007,913	\$0	0.0%
Federal Government and First Nations	\$15,349,464	\$15,481,768	(\$132,304)	-0.9%
Other Alberta school authorities	\$0	\$0	\$0	0.0%
Out of province authorities	\$0	\$0	\$0	0.0%
Alberta municipalities - special tax levies	\$0	\$0	\$0	0.0%
Property taxes	\$0	\$0	\$0	0.0%
Fees	\$0	\$0	\$0	0.0%
Other sales and services	\$595,785	\$498,627	\$97,158	19.5%
Investment income	\$40,000	\$40,000	\$0	0.0%
Gifts and donation	\$450,000	\$450,000	\$0	0.0%
Rental of facilities	\$688,831	\$583,050	\$105,781	18.1%
Fundraising	\$0	\$0	\$0	0.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$0	\$0	\$0	0.0%
Total revenues	\$61,433,704	\$63,395,625	(\$1,961,921)	-3.1%
Expenses By Program				
Instruction - Early Childhood Services	\$1,800,469	\$2,057,584	(\$257,115)	-12.5%
Instruction - Grades 1 - 12	\$38,401,520	\$40,234,871	(\$1,833,351)	-4.6%
Plant operations and maintenance	\$10,095,519	\$9,693,183	\$402,336	4.2%
Transportation	\$4,593,906	\$4,073,019	\$520,887	12.8%
Board & system administration	\$3,120,077	\$3,448,388	(\$328,311)	-9.5%
External services	\$5,074,213	\$5,114,937	(\$40,724)	-0.8%
Total Expenses	\$63,085,704	\$64,621,982	(\$1,536,278)	-2.4%
Annual Surplus (Deficit)	(\$1,652,000)	(\$1,226,357)	(\$425,643)	-34.7%
Expenses by Object				
Certificated salaries & wages	\$18,428,197	\$19,148,186	(\$719,989)	-3.8%
Certificated benefits	\$3,838,191	\$4,490,250	(\$652,059)	-14.5%
Non-certificated salaries & wages	\$12,544,601	\$12,953,872	(\$409,271)	-3.2%
Non-certificated benefits	\$3,341,862	\$3,353,555	(\$11,693)	-0.3%
Services, contracts and supplies	\$20,316,713	\$20,756,161	(\$439,448)	-2.1%
Amortization expense - supported	\$3,527,079	\$2,908,958	\$618,121	21.2%
Amortization expense - unsupported	\$1,078,061	\$1,000,000	\$78,061	7.8%
Interest on capital debt - supported	\$0	\$0	\$0	0.0%
Interest on capital debt - unsupported	\$0	\$0	\$0	0.0%
Other interest and finance charges	\$11,000	\$11,000	\$0	0.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$63,085,704	\$64,621,982	(\$1,536,278)	-2.4%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2019	\$2,947,144	\$2,846,322	\$100,822	3.5%
Accumulated Surplus from Operations - August 31, 2020	\$2,295,144	\$1,714,010	\$581,134	33.9%
Capital Reserves - August 31, 2019	\$1,775,291	\$294,045	\$1,481,246	503.7%
Capital Reserves - August 31, 2020	\$975,291	\$0	\$975,291	100.0%
Certificated Staff FTE's				
School based	153.6	154.0	(0.4)	-0.3%
Non-school based	16.0	21.5	(5.5)	-25.6%
Total Certificated Staff FTE's	169.6	175.5	(5.9)	-3.4%
Non-Certificated Staff FTE's				
Instructional	114.8	114.8	(0.0)	0.0%
Plant operations & maintenance	50.5	48.5	2.0	4.1%
Transportation	34.6	34.6	-	0.0%
Other non-instructional	50.0	52.6	(2.6)	-5.0%
Total Non-Certificated Staff FTE's	249.9	250.5	(0.6)	-0.3%

Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on :

November 22, 2019

****Please complete the attached Comment Sheet to provide information regarding any material (>5% for revenues, expenses, fees, reserves, and surpluses, or >3% for staffing & enrolment) changes from the Spring Budget to the Fall forecast as identified in yellow above as well as any other pertinent information.**

1280 Northland School Division No. 61

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET: Page 2

	Fall 2019 Update to the Budget 2019/2020	Spring 2019 Budget Report 2019/2020	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$0	\$0	\$0	0.0%
Basic instruction supplies	\$0	\$0	\$0	0.0%
Lunchroom Supervision & Activity Fees	\$0	\$0	\$0	0.0%
Technology user-fees	\$0	\$0	\$0	0.0%
Alternative program fees	\$0	\$0	\$0	0.0%
Fees for optional courses	\$0	\$0	\$0	0.0%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Activity fees	\$0	\$0	\$0	0.0%
Other fees to enhance education	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$0	\$0	\$0	0.0%
Non-curricular supplies, materials, and services	\$0	\$0	\$0	0.0%
Non-curricular travel	\$0	\$0	\$0	0.0%
Other fees	\$0	\$0	\$0	0.0%
Total fees	\$0	\$0	\$0	0.0%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0	0.0%
Special events	\$0	\$0	\$0	0.0%
Sales or rentals of other supplies / services	\$0	\$0	\$0	0.0%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$0	\$0	\$0	0.0%
Adult education revenue	\$0	\$0	\$0	0.0%
Preschool	\$0	\$0	\$0	0.0%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$0	\$0	\$0	0.0%
Bulk Supply Sales	\$0	\$0	\$0	0.0%
Other (Describe)	\$0	\$0	\$0	0.0%
Other (Describe)	\$0	\$0	\$0	0.0%
Other (Describe)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Total other sales	\$0	\$0	\$0	0.0%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	997.0	1,009.0	(12.0)	-1.2%
Eligible funded students - Grades 10 to 12	117.4	106.0	11.4	10.8%
Other students	622.0	711.0	(89.0)	-12.5%
Home ed and blended program students	-	-	-	0.0%
Total Enrolled Students, Grades 1-12	1,736.4	1,826.0	(89.6)	-4.9%
Early Childhood Services (ECS)				
Eligible funded children - ECS	129.0	115.0	14.0	12.2%
Other children	54.0	70.0	(16.0)	-22.9%
Program hours	997.0	997.0	-	0.0%
ECS FTE's Enrolled	192.1	194.2	(2.1)	-1.1%

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November 22, 2019

****Please complete the attached Comment Sheet to provide information regarding any material (>5% for revenues, expenses, fees, reserves, and surpluses, or >3% for staffing & enrolment) changes from the Spring Budget to the Fall forecast as identified in yellow above as well as any other pertinent information.**

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FALL 2019 UPDATE TO THE 2019/2020 BUDGET

Comments/Explanations of changes from original Spring 2019/2020 Budget Report:

Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S25 on Page 1 or cells S10 - S22 and S26 - S40 on Page 2):

In the Fall Budget update, capital revenues pertaining to Supported Assets has been reclassified to Alberta Infrastructure. In the Spring Budget, these revenues were included with Alberta Education revenues. If the Capital Revenues were included with Alberta Education revenues, then there would not be a material change to either Alberta Education or Alberta Infrastructure revenues.

Other Sales and Services is increased due to the inclusion of additional deferred grant revenues which will be earned during 2019-2020.

Rental of facilities has increased due to a change in the operation of certain housing facilities.

Explain any changes in program expenses >5% (any highlighted items in cells S28 - S33 on Page 1):

The decrease in ECS expenses pertains to the anticipated reduction in PUF expenses.

Transportation increase due to the substantial increase in insurance expenses for buses and fleet vehicles - roughly \$400,000. Plant operations and maintenance also incurred a substantial increase due to insurance increases - approximately \$360,000; however, the change as a % of total expenses was not over the 5% threshold.

The decrease in Board and Administration is comprised of approximately \$130,000 decrease in Training and Inservice. The remaining reduction pertains to Human Resources and Business Services

Explain any changes in expenses by object >5% (any highlighted items in cells S38 - S49 of Page 1):

The reduction in Certificated Benefits pertains to the reduction of ATRF expenses to the 2018-2019 actual expenses (\$600,000 reduction)

The increase in both Supported and Unsupported Amortization represents the adjustment to actual amortization amounts based on the previous fiscal year.

Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2019 or August 31, 2020 by >5% (any highlighted items in cells S53 - S56 on Page 1):

The increase in Accumulated Surplus from Operations is due primarily to an increase in Federal Revenues because of the Federal Calculation. Costs included in the Federal Calculation were higher than anticipated and, as a result, the tuition rate increased.

Capital Reserves have increased as some capital projects were either delayed to the 2019-2020 year, or did not proceed.

Explain change in total certificated staff >3% (if cell S59 or S60 on Page 1 is highlighted) or non-certificated staff >3% (any highlighted items in cells S64 - S67 on Page 1):

Non-School Based Certificated Staff FTE have been reduced as certain unfilled positions have been removed from the budget.

Plant Operation and maintenance uncertificated staff increased by 2 FTE and Other non-instructional uncertificated Staff decreased by 2 FTE. There were 2 staff positions which should have been included in Plant Operation and Maintenance in the spring budget which were included in Other Non-Instructional.

Explain change in enrolment >3% (if cell S48 or cell S54 on Page 2 is highlighted):

Fewer Grade 1-12 Federal Students enrolled than per spring budget.

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