

4077 Greater St. Albert Roman Catholic Separate School District No. 734

School Jurisdiction Code and Name

FALL 2017 UPDATE TO THE 2017/2018 BUDGET: Page 1

	Fall 2017 Update to the Budget 2017/2018	Spring 2017 Budget Report 2017/2018	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$57,287,728	\$56,854,344	\$433,384	0.8%
Other - Government of Alberta	\$95,010	\$0	\$95,010	100.0%
Federal Government and First Nations	\$95,662	\$135,868	(\$40,206)	-29.6%
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	\$8,115,000	\$8,115,000	\$0	0.0%
Fees	\$1,971,235	\$2,641,476	(\$670,241)	-25.4%
Other sales and services	\$1,101,908	\$868,108	\$233,800	26.9%
Investment income	\$59,500	\$59,500	\$0	0.0%
Gifts and donation	\$60,000	\$60,000	\$0	0.0%
Rental of facilities	\$240,600	\$229,144	\$11,456	5.0%
Fundraising	\$260,000	\$265,000	(\$5,000)	-1.9%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$244,803	\$80,000	\$164,803	206.0%
Total revenues	\$69,531,446	\$69,308,440	\$223,006	0.3%
Expenses By Program				
Instruction - Early Childhood Services	\$5,720,563	\$5,501,266	\$219,297	4.0%
Instruction - Grades 1 - 12	\$50,007,279	\$50,067,082	(\$59,803)	-0.1%
Plant operations and maintenance	\$8,258,499	\$8,419,532	(\$161,033)	-1.9%
Transportation	\$3,069,186	\$2,675,902	\$393,284	14.7%
Board & system administration	\$2,520,779	\$2,512,750	\$8,029	0.3%
External services	\$629,594	\$622,070	\$7,524	1.2%
Total Expenses	\$70,205,900	\$69,798,602	\$407,298	0.6%
Annual Surplus (Deficit)	(\$674,454)	(\$490,162)	(\$184,292)	-37.6%
Expenses by Object				
Certificated salaries & wages	\$32,570,594	\$32,558,396	\$12,198	0.0%
Certificated benefits	\$7,710,385	\$7,718,397	(\$8,012)	-0.1%
Non-certificated salaries & wages	\$9,885,053	\$9,748,783	\$136,270	1.4%
Non-certificated benefits	\$2,718,389	\$2,680,915	\$37,474	1.4%
Services, contracts and supplies	\$15,220,222	\$15,007,071	\$213,151	1.4%
Amortization expense - supported	\$1,562,620	\$1,562,620	\$0	0.0%
Amortization expense - unsupported	\$494,070	\$477,853	\$16,217	3.4%
Interest on capital debt - supported	\$44,567	\$44,567	\$0	0.0%
Interest on capital debt - unsupported	\$0	\$0	\$0	0.0%
Other interest and finance charges	\$0	\$0	\$0	0.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$70,205,900	\$69,798,602	\$407,298	0.6%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2017	\$1,792,644	\$1,068,938	\$723,706	67.7%
Accumulated Surplus from Operations - August 31, 2018	\$1,346,043	\$856,629	\$489,414	57.1%
Capital Reserves - August 31, 2017	\$425,796	\$419,119	\$6,677	1.6%
Capital Reserves - August 31, 2018	\$425,796	\$419,119	\$6,677	1.6%
Certificated Staff FTE's				
School based	316.4	315.4	1.0	0.3%
Non-school based	12.7	12.2	0.5	4.1%
Total Certificated Staff FTE's	329.1	327.6	1.5	0.5%
Non-Certificated Staff FTE's				
Instructional	165.0	165.0	-	0.0%
Plant operations & maintenance	10.7	9.7	1.0	10.3%
Transportation	2.0	1.9	0.2	8.1%
Other non-instructional	11.8	11.8	-	0.0%
Total Non-Certificated Staff FTE's	189.5	188.4	1.2	0.6%

Attestation of Secretary-Treasurer/Treasurer:

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

November 27, 2017

4077 Greater St. Albert Roman Catholic Separate School District No. 734

School Jurisdiction Code and Name

FALL 2017 UPDATE TO THE 2017/2018 BUDGET: Page 2

	Fall 2017 Update to the Budget 2017/2018	Spring 2017 Budget Report 2017/2018	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$230,000	\$229,770	\$230	0.1%
Basic instruction supplies	\$0	\$0	\$0	0.0%
Lunchroom Supervision & Activity Fees	\$96,000	\$93,803	\$2,197	2.3%
Technology user-fees	\$147,000	\$153,247	(\$6,247)	-4.1%
Alternative program fees	\$463,000	\$455,000	\$8,000	1.8%
Fees for optional courses	\$275,000	\$271,912	\$3,088	1.1%
ECS enhanced program fees	\$323,050	\$326,950	(\$3,900)	-1.2%
Activity fees	\$119,836	\$462,701	(\$342,865)	-74.1%
Other fees to enhance education	\$20,000	\$20,641	(\$641)	-3.1%
Extra-curricular fees	\$143,663	\$187,188	(\$43,525)	-23.3%
Non-curricular supplies, materials, and services	\$66,806	\$270,554	(\$203,748)	-75.3%
Non-curricular travel	\$75,000	\$137,460	(\$62,460)	-45.4%
Other fees	\$11,880	\$32,250	(\$20,370)	-63.2%
Total fees	\$1,971,235	\$2,641,476	(\$670,241)	-25.4%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$186,500	\$186,500	\$0	0.0%
Special events	\$165,000	\$165,000	\$0	0.0%
Sales or rentals of other supplies / services	\$175,000	\$175,000	\$0	0.0%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$21,500	\$32,250	(\$10,750)	-33.3%
Adult education revenue	\$0	\$0	\$0	0.0%
Preschool	\$65,408	\$57,700	\$7,708	13.4%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$0	\$0	\$0	0.0%
Student travel (international, recognition trips, non-curricular)	\$50,000	\$50,000	\$0	0.0%
Clubs & Teams: Fees, Tournaments, Wrapups	\$195,000	\$195,600	(\$600)	-0.3%
Other sales (describe here)	\$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	\$858,408	\$862,050	(\$3,642)	-0.4%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	4,024.0	4021.0	3.0	0.1%
Eligible funded students - Grades 10 to 12	1,321.0	1317.0	4.0	0.3%
Other students	29.0	35.0	(6.0)	-17.1%
Home ed and blended program students	2.0	1.0	1.0	100.0%
Total Enrolled Students, Grades 1-12	5,376.0	5,374.0	2.0	0.0%
Early Childhood Services (ECS)				
Eligible funded children - ECS	443.0	431.0	12.0	2.8%
Other children	56.0	25.0	31.0	124.0%
Program hours	581.6	585.0	(3.4)	-0.6%
ECS FTE's Enrolled	305.5	280.8	24.7	8.8%

Attestation of Secretary-Treasurer/Treasurer:

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November 27, 2017

FALL 2017 UPDATE TO THE 2017/2018 BUDGET

Comments/Explanations of changes from original Spring 2017/2018 Budget Report:

Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S24 on Page 1 or cells S10 - S21 and S25 - S38 on Page 2):

Other - Government of Alberta includes \$95,010 in the Fall Update vs. \$0 in the Spring Budget for 100% variance - this is a reclassification of Supported Interest from the amount previously being included in **Alberta Education** Funding.

First Nations Funding was based on 17 students in the Spring Budget and the updated APPROVED students are 12 for 17-18, which is the reason for the variance of (29.6%).

Reclassification of **Fees and Other Sales & Services** accounts for the reciprocal variances of (25.4%) and 26.9% respectively.

Other Revenue includes \$121,695 from ALARIE Distribution. as well as EXTERNAL secondments (non GOA) which were not included in the Spring Budget accounting for the 206% variance.

Explain any changes in program expenses >5% (any highlighted items in cells S27-S32 on Page 1):

The Gov't Grant for Transportation Fees, as a result of Bill 1 of \$407, 022 was not properly applied to Transportation in the Spring Budget - reclassification account for the variance

Explain any changes in expenses by object >5% (any highlighted items in cells S37 - S48 of Page 1):

Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2017 or August 31, 2018 by >5% (highlighted items in cell S52 to S55):

The District realized a small surplus of \$105,510 as opposed to the planned deficit of \$558,357, which would directly impact the Reserves, both in 2017 and the planned balance in 2018.

Explain change in total certificated staff >3% (if cell S58 or S59 on Page 1 is highlighted) or non-certificated staff >3% (if cell S63 - S66 on Page 1 is highlighted):

Due to a change in FTE .2 for Technology and .3 for French Coordination, the NON-SCHOOL staff increased by .5, resulting in a variance of 4.1% (due to small numbers in the first place)

A new position, Facilities Coordinator, has been created as of Sept 1, 2017 to assist with the workload in Operations and Maintenance. The extra position and low numbers to begin with, account for the variance of 10.3%. Similarly in Transportation, due to an unexpected change in personnel, an opportunity existed to increase the FTE for the assistant in Transportation to Full-Time, which accounts for the variance of 8.1% (which relates to a change of .2 FTE).

NOTE: This budget does not contain the anticipated \$736,000 in Classroom Improvement Funds expected for the District in 2017-18

Explain change in enrolment >3% (if cell S47 or cell S53 on Page 2 is highlighted):

There was an increase of 31 community children (not funded by AB ED) which was the most significant contribution to the variance of the 8.8% increase in the overall ECS enrollment.

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November 27, 2017