

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

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	\$52,288,822	\$54,084,306	(\$1,795,484)	-3.3%
Alberta Infrastructure	\$2,921,422	\$3,071,059	(\$149,637)	-4.9%
Other - Government of Alberta	\$339,809	\$317,000	\$22,809	7.2%
Federal Government and First Nations	\$190,000	\$167,884	\$22,116	13.2%
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	\$8,487,922	\$8,500,000	(\$12,078)	-0.1%
Fees	\$3,001,719	\$3,063,658	(\$61,939)	-2.0%
Other sales and services	\$1,125,461	\$1,142,750	(\$17,289)	-1.5%
Investment income	\$0	\$94,500	(\$94,500)	-100.0%
Gifts and donation	\$101,000	\$125,000	(\$24,000)	-19.2%
Rental of facilities	\$276,316	\$246,739	\$29,577	12.0%
Fundraising	\$175,000	\$230,000	(\$55,000)	-23.9%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$278,379	\$116,633	\$161,746	138.7%
Total revenues	\$69,185,850	\$71,159,529	(\$1,973,679)	-2.8%
Expenses By Program				
Instruction - Early Childhood Services	\$5,235,918	\$5,901,150	(\$665,232)	-11.3%
Instruction - Grades 1 - 12	\$49,879,008	\$51,023,268	(\$1,144,260)	-2.2%
Plant operations and maintenance	\$9,780,708	\$8,737,683	\$1,043,025	11.9%
Transportation	\$2,657,312	\$2,762,977	(\$105,665)	-3.8%
Board & system administration	\$2,215,188	\$2,561,235	(\$346,047)	-13.5%
External services	\$535,455	\$540,907	(\$5,452)	-1.0%
Total Expenses	\$70,303,589	\$71,527,220	(\$1,223,631)	-1.7%
Annual Surplus (Deficit)	(\$1,117,739)	(\$367,691)	(\$750,048)	-204.0%
Expenses by Object				
Certificated salaries & wages	\$32,036,285	\$32,758,604	(\$722,319)	-2.2%
Certificated benefits	\$7,241,027	\$7,812,700	(\$571,673)	-7.3%
Non-certificated salaries & wages	\$9,228,903	\$10,130,260	(\$901,357)	-8.9%
Non-certificated benefits	\$2,414,794	\$2,760,496	(\$345,702)	-12.5%
Services, contracts and supplies	\$16,010,561	\$14,729,442	\$1,281,119	8.7%
Amortization expense - supported	\$3,088,787	\$3,071,059	\$17,728	0.6%
Amortization expense - unsupported	\$278,723	\$260,150	\$18,573	7.1%
Interest on capital debt - supported	\$4,509	\$4,509	\$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	\$70,303,589	\$71,527,220	(\$1,223,631)	-1.7%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2019	\$1,117,739	\$1,245,496	(\$127,757)	-10.3%
Accumulated Surplus from Operations - August 31, 2020	\$0	\$1,037,955	(\$1,037,955)	-100.0%
Capital Reserves - August 31, 2019	\$436,717	\$425,796	\$10,921	2.6%
Capital Reserves - August 31, 2020	\$436,717	\$425,796	\$10,921	2.6%
Certificated Staff FTE's				
School based	307.2	320.1	(12.9)	-4.0%
Non-school based	9.5	9.5	-	0.0%
Total Certificated Staff FTE's	316.7	329.6	(12.9)	-3.9%
Non-Certificated Staff FTE's				
Instructional	153.8	161.9	(8.1)	-5.0%
Plant operations & maintenance	9.7	10.5	(0.8)	-7.6%
Transportation	2.0	2.0	-	0.0%
Other non-instructional	8.6	11.1	(2.5)	-22.3%
Total Non-Certificated Staff FTE's	174.1	185.5	(11.4)	-6.1%

Attestation of Secretary-Treasurer/Treasurer:

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

December 16, 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.**

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

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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	\$658,850	\$292,563	\$366,287	125.2%
Basic instruction supplies	\$0	\$0	\$0	0.0%
Lunchroom Supervision & Activity Fees	\$85,033	\$85,623	(\$590)	-0.7%
Technology user-fees	\$75,108	\$148,831	(\$73,723)	-49.5%
Alternative program fees	\$674,100	\$554,200	\$119,900	21.6%
Fees for optional courses	\$281,290	\$446,525	(\$165,235)	-37.0%
ECS enhanced program fees	\$393,900	\$325,325	\$68,575	21.1%
Activity fees	\$265,566	\$577,591	(\$312,025)	-54.0%
Other fees to enhance education	\$25,640	\$78,546	(\$52,906)	-67.4%
Extra-curricular fees	\$413,126	\$233,395	\$179,731	77.0%
Non-curricular supplies, materials, and services	\$47,265	\$161,453	(\$114,188)	-70.7%
Non-curricular travel	\$81,841	\$153,666	(\$71,825)	-46.7%
Other fees	\$0	\$5,940	(\$5,940)	-100.0%
Total fees	\$3,001,719	\$3,063,658	(\$61,939)	-2.0%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$150,607	\$234,231	(\$83,624)	-35.7%
Special events	\$239,773	\$205,974	\$33,799	16.4%
Sales or rentals of other supplies / services	\$24,952	\$65,600	(\$40,648)	-62.0%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$10,750	\$21,500	(\$10,750)	-50.0%
Adult education revenue	\$0	\$0	\$0	0.0%
Preschool	\$54,150	\$71,327	(\$17,177)	-24.1%
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%
Clubs & Teams: Fees, Tournaments, Wrapups	\$645,229	\$50,000	\$595,229	1190.5%
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	\$1,125,461	\$648,632	\$476,829	73.5%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	4,006.0	4,041.0	(35.0)	-0.9%
Eligible funded students - Grades 10 to 12	1,478.9	1,552.0	(73.1)	-4.7%
Other students	19.0	30.0	(11.0)	-36.7%
Home ed and blended program students	2.0	8.0	(6.0)	-75.0%
Total Enrolled Students, Grades 1-12	5,505.9	5,631.0	(125.1)	-2.2%
Early Childhood Services (ECS)				
Eligible funded children - ECS	476.0	473.0	3.0	0.6%
Other children	38.0	50.0	(12.0)	-24.0%
Program hours	593.0	593.0	-	0.0%
ECS FTE's Enrolled	320.8	326.5	(5.6)	-1.7%

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December 16, 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):

- Other Gov't of Alberta revenue increase is attributed to Healthy School Initiative grant previously included in Alberta Education revenue.
- Federal Gov't and First Nations revenue increase is due to more students enrolled in our schools.
- No investment income counted on due to budget cuts projecting to eliminate all reserves and high insurance costs resulting in temporary borrowing rather than savings.
- Gifts and Donations as well as fundraising revenues are estimated based on last year's results and offset by the same expense.
- Rental income reflects an increase due to more before and after school care programs offered in our schools.
- Other revenue increase is attributed to higher secondment (non Alberta Education).

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

- ECS program expenses decrease reflects is mainly attributed to a spring budget estimation of more PUF children (a budget based on a ceiling rather than actual costs).
- Plant Operations and Maintenance increase reflects a 274% increase in property insurance, higher operating costs for a new school and lastly due to higher IMR operational expenses from the spring budget.
- Board and system administration expenses decrease is a result of reductions due to in year budget cuts. The Division office reduced non teaching staff as well as discretionary costs (such as PD, resources, travel and subsistence and services).

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

- Certificated salaries and benefits decreased due to reductions in temporary staffing for the second term (equivalent of 13 FTEs). These reductions needed to be considered in addition to all non essential services and lack of reserves to accommodate the significant reduction of instructional revenues .
- The non certificated salaries and benefits decrease in costs reflects a reduction of approximately 12.4 FTEs as a result of the provincial budget cuts announced on October 24, 2019.
- Amortization expenses increased for non supported capital assets.

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):

- It is anticipated that there will be no operating reserves at the end of the 2019-2020 school year given the funding shortfall of \$2.4 million and drastic increase in insurance costs (\$800K).

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):

- Decreases in both certificated and non-certificated staffing is a direct result of lost funding (\$2.4 million) announced on October 24, 2019. The Division significantly reduced non school staffing, considered using all operating reserves and IMR dollars for the remaining shortfall (\$693K). After considering all of these measures, the Division regrettably have to reduce supports in classroom in the estimated amount of \$950K. These reductions are planned to occur in the second part of the school year. In order to minimize impact to students, Division consultants, learning support facilitators, chaplains and pedagogy leads will be redeployed to the classrooms.

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

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December 16, 2019