

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

School Jurisdiction Code and Name

FALL 2016 UPDATE TO THE 2016/2017 BUDGET: Page 1

	Fall 2016 Update to the Budget 2016/2017	Spring 2016 Budget Report 2016/2017	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$55,389,208	\$55,203,221	\$185,987	0.3%
Other - Government of Alberta	\$1,587,508	\$1,588,988	(\$1,480)	-0.1%
Federal Government and First Nations	\$135,868	\$146,566	(\$10,698)	-7.3%
Other Alberta school authorities	\$25,473	\$20,000	\$5,473	27.4%
Out of province authorities	\$0	\$0	\$0	0.0%
Alberta municipalities - special tax levies	\$0	\$0	\$0	0.0%
Property taxes	\$8,000,000	\$7,815,000	\$185,000	2.4%
Fees	\$2,772,675	\$2,681,875	\$90,800	3.4%
Other sales and services	\$78,245	\$80,000	(\$1,755)	-2.2%
Investment income	\$50,000	\$50,000	\$0	0.0%
Gifts and donation	\$60,000	\$60,000	\$0	0.0%
Rental of facilities	\$229,144	\$225,647	\$3,497	1.5%
Fundraising	\$250,000	\$200,000	\$50,000	25.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$1,051,923	\$1,020,583	\$31,340	3.1%
Total revenues	\$69,630,044	\$69,091,880	\$538,164	0.8%
Expenses By Program				
Instruction - Early Childhood Services	\$5,550,275	\$5,547,375	\$2,900	0.1%
Instruction - Grades 1 - 12	\$50,294,691	\$50,498,836	(\$204,145)	-0.4%
Plant operations and maintenance	\$8,299,919	\$8,094,888	\$205,031	2.5%
Transportation	\$3,025,358	\$2,924,048	\$101,310	3.5%
Board & system administration	\$2,506,446	\$2,507,408	(\$962)	0.0%
External services	\$623,187	\$77,682	\$545,505	702.2%
Total Expenses	\$70,299,876	\$69,650,237	\$649,639	0.9%
Annual Surplus (Deficit)	(\$669,832)	(\$558,357)	(\$111,475)	-20.0%
Expenses by Object				
Certificated salaries & wages	\$32,875,572	\$32,497,119	\$378,453	1.2%
Certificated benefits	\$7,758,825	\$7,714,695	\$44,130	0.6%
Non-certificated salaries & wages	\$9,824,338	\$9,914,770	(\$90,432)	-0.9%
Non-certificated benefits	\$2,691,869	\$2,676,988	\$14,881	0.6%
Services, contracts and supplies	\$14,976,412	\$14,673,351	\$303,061	2.1%
Amortization expense - supported	\$1,587,508	\$1,582,288	\$5,220	0.3%
Amortization expense - unsupported	\$490,342	\$461,571	\$28,771	6.2%
Interest on capital debt - supported	\$95,010	\$129,455	(\$34,445)	-26.6%
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	\$70,299,876	\$69,650,237	\$649,639	0.9%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2016	\$1,304,050	\$1,296,166	\$7,884	0.6%
Accumulated Surplus from Operations - August 31, 2017	\$904,218	\$1,199,380	(\$295,162)	-24.6%
Capital Reserves - August 31, 2016	\$419,119	\$219,119	\$200,000	91.3%
Capital Reserves - August 31, 2017	\$419,119	\$219,119	\$200,000	91.3%
Certificated Staff FTE's				
School based	319.8	316.8	3.0	0.9%
Non-school based	12.2	12.2	-	0.0%
Total Certificated Staff FTE's	332.0	329.0	3.0	0.9%
Non-Certificated Staff FTE's				
Instructional	164.7	161.5	3.2	2.0%
Plant operations & maintenance	8.7	7.7	1.0	13.0%
Transportation	1.7	1.7	(0.0)	-0.6%
Other non-instructional	11.2	11.2	(0.0)	-0.1%
Total Non-Certificated Staff FTE's	186.3	182.2	4.1	2.3%

Attestation of Secretary-Treasurer/Treasurer:

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

November 28, 2016

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

School Jurisdiction Code and Name

FALL 2016 UPDATE TO THE 2016/2017 BUDGET: Page 2

	Fall 2016 Update to the Budget 2016/2017	Spring 2016 Budget Report 2016/2017	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$640,000	\$650,000	(\$10,000)	-1.5%
Basic instruction supplies	\$344,000	\$560,000	(\$216,000)	-38.6%
Technology user-fees	\$73,000	\$0	\$73,000	100.0%
Alternative program fees	\$463,900	\$431,900	\$32,000	7.4%
Fees for optional courses	\$210,000	\$80,000	\$130,000	162.5%
Activity fees	\$355,000	\$300,000	\$55,000	18.3%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Summer School (Camp HELA)	\$13,000	\$20,000	(\$7,000)	-35.0%
Fees for students from other boards	\$0	\$0	\$0	0.0%
Fees for students from other boards	\$0	\$0	\$0	0.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$170,000	\$170,000	\$0	0.0%
Non-curricular travel	\$0	\$0	\$0	0.0%
Lunch supervision fees	\$50,000	\$50,000	\$0	0.0%
Non-curricular supplies and materials	\$120,000	\$120,000	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
All Day Every Day Kindergarten Fees	\$266,500	\$260,000	\$6,500	2.5%
Progressive Kindergarten Fees	\$67,275	\$39,975	\$27,300	68.3%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Total fees	\$2,772,675	\$2,681,875	\$90,800	3.4%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$192,000	\$200,000	(\$8,000)	-4.0%
Special events	\$180,000	\$100,000	\$80,000	80.0%
Sales or rentals of other supplies / services	\$340,000	\$350,000	(\$10,000)	-2.9%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$10,750	\$0	\$10,750	100.0%
Adult education revenue	\$0	\$0	\$0	0.0%
Preschool	\$59,000	\$0	\$59,000	100.0%
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	\$0	\$50,000	100.0%
Clubs & Teams: Fees, Tournaments, Wrapups	\$200,000	\$0	\$200,000	100.0%
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	\$1,031,750	\$650,000	\$381,750	58.7%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	4,082.0	4,193.0	(111.0)	-2.6%
Eligible funded students - Grades 10 to 12	1,369.0	1,381.7	(12.7)	-0.9%
Other students	37.0	40.0	(3.0)	-7.5%
Home ed and blended program students	-	-	-	0.0%
Total Enrolled Students, Grades 1-12	5,488.0	5,614.7	(126.7)	-2.3%
Early Childhood Services (ECS)				
Eligible funded children - ECS	533.0	533.0	-	0.0%
Other children	56.0	44.0	12.0	27.3%
Program hours	566.5	557.3	9.2	1.7%
ECS FTE's Enrolled	351.2	338.5	12.7	3.8%

Attestation of Secretary-Treasurer/Treasurer:

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

November 28, 2016

FALL 2016 UPDATE TO THE 2016/2017 BUDGET

Comments/Explanations of changes from original Spring 2016/2017 Budget Report:

Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S24 on Page 1 or cells S10 - S30 and S34 - S47 on Page 2):

Federal Government and First Nations - fewer students than expected but more grade 1-3 resulting in different distribution of funding

Other Alberta School Authorities - small value /variance of \$5,473 results in a 27.4% change (Spring was estimated and Fall Update is actual)

Fundraising - Hard to estimate; Fall Update is closer to actual reported @ Aug 31, 2016 at \$276,651 (2015-\$316,584) - \$200,000 reported now seems too conservative

Fee Revenues - While based on accurate student counts in the Fall Update, many Fees are still estimated as they have not yet been assessed so the distribution is still speculative

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

External Services - Secondments were not reflected in this line item in the Spring Budget, representing \$575,938 in Sal & Ben

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

Amortization Expense - Unsupported

Interest on Capital Debt - Supported

Both of the above items were adjusted to actual based on the 2016 Audited Financial Statement results

Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2016 or August 31, 2017 by >5% (highlighted items in cell S52 to S55):

Due to an unexpected, better than expected SURPLUS position at Aug 31, 2016, the District was able to contribute to Capital Reserves for renovations to the District Office as well as Legacy Projects for the 2 NEW SCHOOLS in progress.

In addition, the projected deficit will be \$109,479 larger than planned in the Spring due to increased transportation costs required as a result of Fall route adjustments.

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):

1 staff member in Operations & Maintenance was missed in the Spring, however numbers remain constant @ 8.7 in both periods (reporting error)

Explain change in enrolment >3% (if cell S55 or cell S61 on Page 2 is highlighted):

ECS Enrollments increased more than expected

Attestation of Secretary-Treasurer/Treasurer:

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November 28, 2016