

4105 Lakeland Roman Catholic Separate School District No. 150

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	\$31,586,896	\$33,818,349	(\$2,231,453)	-6.6%
Alberta Infrastructure	\$1,511,171	\$0	\$1,511,171	100.0%
Other - Government of Alberta	\$0	\$8,400	(\$8,400)	-100.0%
Federal Government and First Nations	\$1,426,248	\$1,153,368	\$272,880	23.7%
Other Alberta school authorities	\$0	\$0	\$0	0.0%
Out of province authorities	\$7,500	\$7,500	\$0	0.0%
Alberta municipalities - special tax levies	\$0	\$0	\$0	0.0%
Property taxes	\$2,240,232	\$2,400,000	(\$159,768)	-6.7%
Fees	\$654,936	\$507,500	\$147,436	29.1%
Other sales and services	\$626,988	\$590,000	\$36,988	6.3%
Investment income	\$5,000	\$5,000	\$0	0.0%
Gifts and donation	\$70,000	\$70,000	\$0	0.0%
Rental of facilities	\$12,000	\$50,000	(\$38,000)	-76.0%
Fundraising	\$150,000	\$150,000	\$0	0.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$0	\$0	\$0	0.0%
Total revenues	\$38,290,971	\$38,760,117	(\$469,146)	-1.2%
Expenses By Program				
Instruction - Early Childhood Services	\$1,823,228	\$1,866,981	(\$43,753)	-2.3%
Instruction - Grades 1 - 12	\$26,731,870	\$27,403,756	(\$671,886)	-2.5%
Plant operations and maintenance	\$4,077,216	\$4,665,012	(\$587,796)	-12.6%
Transportation	\$2,772,277	\$2,722,843	\$49,434	1.8%
Board & system administration	\$1,242,512	\$1,286,226	(\$43,714)	-3.4%
External services	\$662,123	\$524,687	\$137,436	26.2%
Total Expenses	\$37,309,226	\$38,469,505	(\$1,160,279)	-3.0%
Annual Surplus (Deficit)	\$981,745	\$290,612	\$691,133	237.8%
Expenses by Object				
Certificated salaries & wages	\$15,902,430	\$15,846,561	\$55,869	0.4%
Certificated benefits	\$3,189,012	\$3,411,000	(\$221,988)	-6.5%
Non-certificated salaries & wages	\$4,250,072	\$4,431,987	(\$181,915)	-4.1%
Non-certificated benefits	\$1,039,695	\$1,042,409	(\$2,714)	-0.3%
Services, contracts and supplies	\$10,747,739	\$11,499,987	(\$752,248)	-6.5%
Amortization expense - supported	\$1,669,216	\$1,667,410	\$1,806	0.1%
Amortization expense - unsupported	\$511,062	\$570,151	(\$59,089)	-10.4%
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	\$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	\$37,309,226	\$38,469,505	(\$1,160,279)	-3.0%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2019	(\$1,373,910)	(\$1,089,994)	(\$283,916)	26.0%
Accumulated Surplus from Operations - August 31, 2020	(\$392,165)	(\$799,382)	\$407,217	-50.9%
Capital Reserves - August 31, 2019	\$207,947	\$350,551	(\$142,604)	-40.7%
Capital Reserves - August 31, 2020	\$698,520	\$520,702	\$177,818	34.1%
Certificated Staff FTE's				
School based	165.1	165.3	(0.2)	-0.1%
Non-school based	9.5	10.0	(0.5)	-4.7%
Total Certificated Staff FTE's	174.6	175.3	(0.6)	-0.4%
Non-Certificated Staff FTE's				
Instructional	75.1	76.0	(0.8)	-1.1%
Plant operations & maintenance	20.4	22.1	(1.7)	-7.9%
Transportation	0.8	1.8	(1.0)	-55.6%
Other non-instructional	6.9	7.2	(0.3)	-4.2%
Total Non-Certificated Staff FTE's	103.2	107.1	(3.9)	-3.6%

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.**

4105 Lakeland Roman Catholic Separate School District No. 150

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	\$5,000	\$5,000	\$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	\$40,000	\$40,000	\$0	0.0%
Fees for optional courses	\$50,000	\$50,000	\$0	0.0%
ECS enhanced program fees	\$147,436	\$0	\$147,436	100.0%
Activity fees	\$80,000	\$80,000	\$0	0.0%
Other fees to enhance education	\$2,500	\$2,500	\$0	0.0%
Extra-curricular fees	\$130,000	\$130,000	\$0	0.0%
Non-curricular supplies, materials, and services	\$120,000	\$120,000	\$0	0.0%
Non-curricular travel	\$15,000	\$15,000	\$0	0.0%
Other fees	\$65,000	\$65,000	\$0	0.0%
Total fees	\$654,936	\$507,500	\$147,436	29.1%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$90,000	\$90,000	\$0	0.0%
Special events	\$150,000	\$150,000	\$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	\$1,000	\$1,000	\$0	0.0%
Child care & before and after school care	\$1,000	\$1,000	\$0	0.0%
Lost item replacement fees	\$0	\$0	\$0	0.0%
Bulk Supply Sales	\$0	\$0	\$0	0.0%
Extracurricular	\$33,000	\$33,000	\$0	0.0%
Miscellaneous such as fundraising, french immersion, class incentives	\$240,000	\$240,000	\$0	0.0%
Fieldtrips	\$55,000	\$55,000	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Total other sales	\$570,000	\$570,000	\$0	0.0%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	1,806.0	1,842.0	(36.0)	-2.0%
Eligible funded students - Grades 10 to 12	478.0	471.0	7.0	1.5%
Other students	95.0	88.0	7.0	8.0%
Home ed and blended program students	-	-	-	0.0%
Total Enrolled Students, Grades 1-12	2,379.0	2,401.0	(22.0)	-0.9%
Early Childhood Services (ECS)				
Eligible funded children - ECS	213.0	222.0	(9.0)	-4.1%
Other children	3.0	3.0	-	0.0%
Program hours	835.0	835.0	-	0.0%
ECS FTE's Enrolled	189.9	197.8	(7.9)	-4.0%

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December 16, 2019

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School Jurisdiction Code and Name

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):

S10- Less than budgeted in the spring as we budgeted the same funding rates for 2018/19, and class size, school fees, etc funding was removed; further, I budgeted for AI revenue in the AE row in the spring, but have appropriately put the AI revenue in the correct row for the fall update.

S11- Higher than the spring budget, as I had included AI revenue in AE row in the spring budget, but have separated it properly.

S12- Budgeted for STEP funding in the spring, but we are no longer planning to hire summer students for the 2019/20 year due to budget constraints.

S13- 91 federally funded students were budgeted for in the spring, but we have 98 students as at Sept 30th resulting in the increase

S17- Budgeted for \$2.4M in spring, which was based on what we had received in the 2016/17 year (\$2,377,892); fall update budget based on what we collected in the 2018/19 year-end.

S19- Increase of \$147k due to budgeting for expected preschool fees to be collected; did not budget for this in the spring

S22- Expected to have higher occupancy in our teacher housing unit when spring budget was prepared; fall update based on actual rents expected, based on current tenants.

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

S30- Spring budget assumed full IMR allocations would be spent on IMR projects, but fall update allows our board to use IMR funds for operations purposes, as approved by the Minister. Resulting in the lower expenses for POM.

S33- Spring budget did not include estimates for preschool program; increase is due to expected wages for preschool educators

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

S39- Fewer substitute's budgeted for than in the spring, due to reduced PD as a result of budgetary restrictions. As well, average certificated salary/benefits estimated at \$95,480/teacher in spring, fall update average \$94,251/teacher; and actual principal/vice principal costs included.

S42- Reductions to services and contracts applied where possible due to budgetary restrictions and needing to reduce our ADO

S44- Spring budget based on 2018/19 amortization amount; fall update includes updates to amortization for assets that will be fully amortized in year, resulting in a lower amortization amount for the 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):

S53- Our 2018/19 fall update planned a \$157k surplus, which would have brought our ADO to \$1,089,994; however, actual 2018/19 results were a deficit of \$126,169, resulting in a total ADO of \$1,373,910.

S54- Previous funding manual permitted 5 years to eliminate ADO's, but new manual released Oct 24/19 prohibits ADO's. We were planning in the spring to eliminate our ADO over the 5 year time, frame. Since the new manual released, we must eliminate within the year. However, we have received Ministerial approval, to carry a portion of our ADO to the next school year, at which point we will eliminate the remaining balance.

S55- Ending capital reserves was based on actual capital expenditure to end of May, but more capital expenditures occurred over the summer, resulting in the lower actual ending capital reserve balance.

S56- Higher capital reserve balance expected at the end of 2019/20, as we are anticipating minimal to no capital expenditures for the remainder of the year. Spring budget was planning a potential Division office expansion which has been halted.

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):

S60- Spring budget assumed a full 1.0 FTE for our ESL coordinator, but this position was filled at a 0.533 FTE, resulting in the decline

S65- Spring budget assumed 2 STEP students, but we are no longer planning to retain STEP summer students due to budgetary restraints.

S66- We reduced transportation staff by 1.0 FTE

S67- We reduced 1.0 FTE central office FTE, which was presented under Instructional/Non-instructional; resulting in the 0.8 instructional decline, and 0.3 non-instructional decline

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December 16, 2019