

1245 Northern Lights School Division No. 69

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	\$77,927,364	\$76,354,242	\$1,573,122	2.1%
Other - Government of Alberta	\$1,017,347	\$889,501	\$127,846	14.4%
Federal Government and First Nations	\$2,734,038	\$2,606,706	\$127,332	4.9%
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	\$884,296	\$1,091,213	(\$206,917)	-19.0%
Other sales and services	\$1,744,169	\$1,345,069	\$399,100	29.7%
Investment income	\$85,782	\$83,000	\$2,782	3.4%
Gifts and donation	\$534,602	\$382,735	\$151,867	39.7%
Rental of facilities	\$146,351	\$146,348	\$3	0.0%
Fundraising	\$655,545	\$385,000	\$270,545	70.3%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$325,489	\$325,489	\$0	0.0%
Total revenues	\$86,054,983	\$83,609,303	\$2,445,680	2.9%
Expenses By Program				
Instruction - Early Childhood Services	\$4,712,323	\$4,492,323	\$220,000	4.9%
Instruction - Grades 1 - 12	\$62,556,066	\$59,776,738	\$2,779,328	4.6%
Plant operations and maintenance	\$12,816,257	\$12,816,258	(\$1)	0.0%
Transportation	\$5,862,587	\$5,718,844	\$143,743	2.5%
Board & system administration	\$3,106,484	\$3,200,179	(\$93,695)	-2.9%
External services	\$918,088	\$919,984	(\$1,896)	-0.2%
Total Expenses	\$89,971,805	\$86,924,326	\$3,047,479	3.5%
Annual Surplus (Deficit)	(\$3,916,822)	(\$3,315,023)	(\$601,799)	-18.2%
Expenses by Object				
Certificated salaries & wages	\$37,565,507	\$36,815,655	\$749,852	2.0%
Certificated benefits	\$8,134,623	\$7,972,246	\$162,377	2.0%
Non-certificated salaries & wages	\$13,801,407	\$13,415,000	\$386,407	2.9%
Non-certificated benefits	\$3,780,003	\$3,674,172	\$105,831	2.9%
Services, contracts and supplies	\$21,363,432	\$19,720,420	\$1,643,012	8.3%
Amortization expense - supported	\$4,191,339	\$4,191,339	\$0	0.0%
Amortization expense - unsupported	\$1,112,203	\$1,112,203	\$0	0.0%
Interest on capital debt - supported	\$16,547	\$16,547	\$0	0.0%
Interest on capital debt - unsupported	\$6,744	\$6,744	\$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	\$89,971,805	\$86,924,326	\$3,047,479	3.5%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2017	\$6,180,466	\$5,648,001	\$532,465	9.4%
Accumulated Surplus from Operations - August 31, 2018	\$2,729,481	\$3,331,280	(\$601,799)	-18.1%
Capital Reserves - August 31, 2017	\$1,138,200	\$1,259,026	(\$120,826)	-9.6%
Capital Reserves - August 31, 2018	\$1,138,200	\$1,259,026	(\$120,826)	-9.6%
Certificated Staff FTE's				
School based	362.1	354.3	7.8	2.2%
Non-school based	16.0	16.0	-	0.0%
Total Certificated Staff FTE's	378.1	370.3	7.8	2.1%
Non-Certificated Staff FTE's				
Instructional	246.0	230.0	16.0	7.0%
Plant operations & maintenance	27.0	25.8	1.2	4.7%
Transportation	5.1	6.9	(1.8)	-26.1%
Other non-instructional	37.7	36.2	1.5	4.1%
Total Non-Certificated Staff FTE's	315.8	298.9	16.9	5.7%

Attestation of Secretary-Treasurer/Treasurer:

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

November 29, 2017

1245 Northern Lights School Division No. 69

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	\$0	\$0	\$0	0.0%
Basic instruction supplies	\$115,553	\$102,598	\$12,955	12.6%
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	\$64,200	\$192,797	(\$128,597)	-66.7%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Activity fees	\$0	\$0	\$0	0.0%
Other fees to enhance education	\$98,920	\$295,818	(\$196,898)	-66.6%
Extra-curricular fees	\$355,623	\$300,000	\$55,623	18.5%
Non-curricular supplies, materials, and services	\$0	\$0	\$0	0.0%
Non-curricular travel	\$250,000	\$200,000	\$50,000	25.0%
Other fees	\$0	\$0	\$0	0.0%
Total fees	\$884,296	\$1,091,213	(\$206,917)	-19.0%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$675,000	\$500,000	\$175,000	35.0%
Special events	\$78,100	\$10,000	\$68,100	681.0%
Sales or rentals of other supplies / services	\$156,000	\$15,000	\$141,000	940.0%
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	\$420,000	\$420,000	\$0	0.0%
Child care & before and after school care	\$400,069	\$400,069	\$0	0.0%
Lost item replacement fees	\$0	\$0	\$0	0.0%
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%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Total other sales	\$1,729,169	\$1,345,069	\$384,100	28.6%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	3,884.0	3904.0	(20.0)	-0.5%
Eligible funded students - Grades 10 to 12	1,330.0	1325.0	5.0	0.4%
Other students	237.0	242.0	(5.0)	-2.1%
Home ed and blended program students	9.0	11.0	(2.0)	-18.2%
Total Enrolled Students, Grades 1-12	5,460.0	5,482.0	(22.0)	-0.4%
Early Childhood Services (ECS)				
Eligible funded children - ECS	492.0	454.0	38.0	8.4%
Other children	18.0	14.0	4.0	28.6%
Program hours	950.0	950.0	-	0.0%
ECS FTE's Enrolled	510.0	468.0	42.0	9.0%

Attestation of Secretary-Treasurer/Treasurer:

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

November 29, 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	1245 Northern Lights School Division No. 69															
2	School Jurisdiction Code and Name															
3																
4	FALL 2017 UPDATE TO THE 2017/2018 BUDGET															
5	Comments/Explanations of changes from original Spring 2017/2018 Budget Report:															
6	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):															
7	Other government of Alberta revenue increase due to securing some funding from EERCSD															
8	Other sales and service, gifts and donations and fundraising all increased due to better estimating of SGF revenues															
9																
10																
11																
12																
13																
14																
15																
16	Explain any changes in program expenses >5% (any highlighted items in cells S27-S32 on Page 1):															
17																
18	Program expenditures in Gr-12 has increased due to enrolment numbers being higher than in the spring budget. Also there may be small correction to assignable time for certificated staff, given that schedules are finalized in light of enrolment changes.															
19																
20																
21																
22																
23																
24																
25																
26	Explain any changes in expenses by object >5% (any highlighted items in cells S37 - S48 of Page 1):															
27																
28																
29	Of the increase in contracted services and supplies, \$500,000 was due to timing issues related to intended purchases for the 2016-17 year that needed to be added to 2017-18 as a result, but were originally intended for 2016-17. The remaining increase is due to improved planning of our school generated fund purchases .															
30																
31																
32																
33																
34																
35	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):															
36																
37	Accumulated surplus at August 31, 2017 is higher than projected due to expenditures occurring after year end resulting in a lower deficit than projected (noted above)															
38	Decrease in projected accumulated surplus at August 31, 2018 is due to increased deficit for the year as describe in the program expenditures section.															
39	We are not planning for a change in capital reserves in the 2017-2018 year.. The decrease as at August 31, 2017 is due to capital asset purchases funded from reserves, mainly 4 vehicles for the maintenance department.															
40																
41																
42																
43																
44																
45																
46																
47																
48	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):															
49																
50	For all staff in this section, an alignment was made to payroll in terms of the employee group. For instance, FTE was adjusted for 6.5, 7 or 8 hour work days and 181, 192 or 260 days/year based on the employee group. This caused a change in the budgeted FTE.															
51																
52																
53	As noted above, since staffing is the largest component of program delivery, given the increase in enrolment over the spring projection, staffing relative to that enrolment also increased. Our schools have commented that they feel that , especially in elementary, that behavioural issues have increased significantly this year and, as a result, needed to hire additional support staff to assist.															
54																
55																
56																
57																
58																
59																
60																
61																
62																
63																
64	Attestation of Secretary-Treasurer/Treasurer:															
65	This information was formally received by the Board of Trustees at the meeting held on : <u>November 29, 2017</u>															
66																
67																