

1245 Northern Lights School Division No. 69

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	\$71,856,254	\$73,610,772	(\$1,754,518)	-2.4%
Alberta Infrastructure	\$3,507,121	\$3,602,390	(\$95,269)	-2.6%
Other - Government of Alberta	\$1,036,631	\$1,031,433	\$5,198	0.5%
Federal Government and First Nations	\$3,352,012	\$3,514,885	(\$162,873)	-4.6%
Other Alberta school authorities	\$14,000	\$14,000	\$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	\$563,679	\$561,629	\$2,050	0.4%
Other sales and services	\$1,386,000	\$1,486,200	(\$100,200)	-6.7%
Investment income	\$20,815	\$20,815	\$0	0.0%
Gifts and donation	\$728,059	\$390,957	\$337,102	86.2%
Rental of facilities	\$99,768	\$96,094	\$3,674	3.8%
Fundraising	\$473,000	\$473,000	\$0	0.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$0	\$0	\$0	0.0%
Total revenues	\$83,037,339	\$84,802,175	(\$1,764,836)	-2.1%
Expenses By Program				
Instruction - Early Childhood Services	\$4,614,844	\$4,644,032	(\$29,188)	-0.6%
Instruction - Grades 1 - 12	\$58,602,201	\$58,972,846	(\$370,645)	-0.6%
Plant operations and maintenance	\$12,415,881	\$12,041,389	\$374,492	3.1%
Transportation	\$5,965,772	\$5,854,385	\$111,387	1.9%
Board & system administration	\$3,285,712	\$3,349,691	(\$63,979)	-1.9%
External services	\$730,597	\$716,780	\$13,817	1.9%
Total Expenses	\$85,615,007	\$85,579,123	\$35,884	0.0%
Annual Surplus (Deficit)	(\$2,577,668)	(\$776,948)	(\$1,800,720)	-231.8%
Expenses by Object				
Certificated salaries & wages	\$35,268,980	\$36,213,181	(\$944,201)	-2.6%
Certificated benefits	\$7,658,211	\$7,863,232	(\$205,021)	-2.6%
Non-certificated salaries & wages	\$14,116,559	\$13,888,414	\$228,145	1.6%
Non-certificated benefits	\$3,912,252	\$3,849,024	\$63,228	1.6%
Services, contracts and supplies	\$19,769,395	\$19,100,857	\$668,538	3.5%
Amortization expense - supported	\$3,955,704	\$3,905,883	\$49,821	1.3%
Amortization expense - unsupported	\$931,355	\$755,481	\$175,874	23.3%
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	\$2,551	\$3,051	(\$500)	-16.4%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$85,615,007	\$85,579,123	\$35,884	0.0%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2019	\$4,523,734	\$3,741,189	\$782,545	20.9%
Accumulated Surplus from Operations - August 31, 2020	\$1,946,066	\$3,189,722	(\$1,243,656)	-39.0%
Capital Reserves - August 31, 2019	\$1,710,710	\$1,797,250	(\$86,540)	-4.8%
Capital Reserves - August 31, 2020	\$1,827,250	\$1,827,250	\$0	0.0%
Certificated Staff FTE's				
School based	343.0	355.0	(12.0)	-3.4%
Non-school based	14.0	13.0	1.0	7.7%
Total Certificated Staff FTE's	357.0	368.0	(11.0)	-3.0%
Non-Certificated Staff FTE's				
Instructional	263.2	194.5	68.7	35.3%
Plant operations & maintenance	27.5	32.0	(4.6)	-14.2%
Transportation	8.8	6.5	2.3	35.4%
Other non-instructional	24.9	29.0	(4.1)	-14.1%
Total Non-Certificated Staff FTE's	324.4	262.0	62.4	23.8%

Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on : January 15, 2020

****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.**

1245 Northern Lights School Division No. 69

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	\$0	\$0	\$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	\$0	\$0	\$0	0.0%
Fees for optional courses	\$59,124	\$57,074	\$2,050	3.6%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Activity fees	\$47,555	\$47,555	\$0	0.0%
Other fees to enhance education	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$457,000	\$457,000	\$0	0.0%
Non-curricular supplies, materials, and services	\$0	\$0	\$0	0.0%
Non-curricular travel	\$0	\$0	\$0	0.0%
Other fees	\$0	\$0	\$0	0.0%
Total fees	\$563,679	\$561,629	\$2,050	0.4%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$498,000	\$510,000	(\$12,000)	-2.4%
Special events	\$80,000	\$80,000	\$0	0.0%
Sales or rentals of other supplies / services	\$31,800	\$20,000	\$11,800	59.0%
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	\$757,000	\$757,000	\$0	0.0%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$200	\$200	\$0	0.0%
Bulk Supply Sales	\$0	\$0	\$0	0.0%
Other (Describe)	\$0	\$0	\$0	0.0%
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	\$1,367,000	\$1,367,200	(\$200)	0.0%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	3,822.0	3,881.0	(59.0)	-1.5%
Eligible funded students - Grades 10 to 12	1,369.0	1,397.0	(28.0)	-2.0%
Other students	249.0	250.0	(1.0)	-0.4%
Home ed and blended program students	14.0	4.0	10.0	250.0%
Total Enrolled Students, Grades 1-12	5,454.0	5,532.0	(78.0)	-1.4%
Early Childhood Services (ECS)				
Eligible funded children - ECS	441.0	440.0	1.0	0.2%
Other children	15.0	15.0	-	0.0%
Program hours	950.0	950.0	-	0.0%
ECS FTE's Enrolled	456.0	455.0	1.0	0.2%

Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on : January 15, 2020

****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):

Sales or Rentals of other supplies & services: More detailed and accurate information available at Fall Budget Update preparation.

In the spring, based upon governmental regulations surrounding the MELT program, we had planned to offer the MELT training to our CBOs and other local contractors, which at the time of the spring budget was estimated to bring in revenue of \$100,000. The MELT extension has essentially eliminated the associated revenue source for this year.

Gifts and donations now includes \$298,000 of amortization of deferred capital contributions. In the spring budget this was included with Alberta Infrastructure revenue.

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

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

Board funded capital acquisitions now includes a bus, 3 passenger vehicles, office furniture and a running track. Hence, there is now an increased amortization calculation.

The interest calculation is insignificant, but as a percentage requires a response. Interest is reduced by \$500 due to correction of an adjustment to correct long-term debt from what was reported in the spring budget.

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):

Actual revenue for 2018-19 decreased from budget projections by approximately \$500,000. Expenditures also decreased, but not by the same percentage. Overall, expenditures, even after accounting for the decrease in revenue, were down by \$600,000. Therefore, the bottom line in the prior year's actuals came in slightly better than anticipated. Most of the decreased spending was in contracted services and supplies, mostly at the school level.

Projected ASO for August 2020 has decreased due to increased insurance costs and decreased provincial revenue and the planned use of reserves to address the increase in insurance.

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):

School based certificated staff have decreased as a result of the spring budget assumption of receiving CIF dollars not coming to fruition. The FTE calculated for this grant was 7.3 FTE. Reductions in enrolment resulted in fewer certificated staff for the 2019-2020 year.

Non-school based certificated staff have increased by one due to staff member being reported in the school based staff count.

Instructional support staff increased due to a number of reasons, but was also calculated incorrectly in the spring; it should have read 248.8 FTE (which would be a 6% increase). NLPS received grant funding for the MHC expansion grant and hired additional staffing. As well, and additional 12.5 FTE of Educational Assistants were hired to assist with school based needs (PUF and such).

PO&M is reducing staff as a result of increased insurance costs, but should have read 29 FTE in the spring budget.

Transportation increased due to increasing the FTE of existing staff. The spring budgeted FTE was not reported correctly, as the spring budgeted number should have read 8.3 FTE.

Other non-instructional staff were also miscalculated in the spring budget and should have read 26.6 FTE. There is a reduction due to realigning positions to adjust to the new financial reality and to stay within the allowable maximum for Board & System.

The Total Support Staff should have read 312.6 FTE in the spring, compared to 324.4 FTE in the fall budget update.

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

Attestation of Secretary-Treasurer/Treasurer:

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

January 15, 2020