

2255 Palliser Regional Division No. 26

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	\$87,584,000	\$87,843,101	(\$259,101)	-0.3%
Other - Government of Alberta	\$358,900	\$366,000	(\$7,100)	-1.9%
Federal Government and First Nations	\$408,600	\$408,600	\$0	0.0%
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	\$2,166,934	\$1,977,999	\$188,935	9.6%
Other sales and services	\$1,213,596	\$1,445,400	(\$231,804)	-16.0%
Investment income	\$50,000	\$50,000	\$0	0.0%
Gifts and donation	\$70,000	\$70,000	\$0	0.0%
Rental of facilities	\$299,400	\$299,400	\$0	0.0%
Fundraising	\$550,000	\$550,000	\$0	0.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$837,700	\$82,500	\$755,200	915.4%
Total revenues	\$93,539,130	\$93,093,000	\$446,130	0.5%
Expenses By Program				
Instruction - Early Childhood Services	\$4,450,000	\$4,300,000	\$150,000	3.5%
Instruction - Grades 1 - 12	\$71,214,130	\$70,826,640	\$387,490	0.5%
Plant operations and maintenance	\$9,750,000	\$10,150,034	(\$400,034)	-3.9%
Transportation	\$3,925,000	\$3,871,582	\$53,418	1.4%
Board & system administration	\$3,300,000	\$3,233,939	\$66,061	2.0%
External services	\$900,000	\$710,805	\$189,195	26.6%
Total Expenses	\$93,539,130	\$93,093,000	\$446,130	0.5%
Annual Surplus (Deficit)	\$0	\$0	\$0	0.0%
Expenses by Object				
Certificated salaries & wages	\$46,080,000	\$45,050,152	\$1,029,848	2.3%
Certificated benefits	\$10,582,000	\$11,074,679	(\$492,679)	-4.4%
Non-certificated salaries & wages	\$15,083,700	\$15,114,324	(\$30,624)	-0.2%
Non-certificated benefits	\$3,555,100	\$3,906,233	(\$351,133)	-9.0%
Services, contracts and supplies	\$16,186,830	\$15,896,162	\$290,668	1.8%
Amortization expense - supported	\$1,374,000	\$1,374,120	(\$120)	0.0%
Amortization expense - unsupported	\$625,500	\$625,330	\$170	0.0%
Interest on capital debt - supported	\$50,000	\$50,000	\$0	0.0%
Interest on capital debt - unsupported	\$0	\$0	\$0	0.0%
Other interest and finance charges	\$2,000	\$2,000	\$0	0.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$93,539,130	\$93,093,000	\$446,130	0.5%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2016	\$4,615,103	\$4,025,727	\$589,376	14.6%
Accumulated Surplus from Operations - August 31, 2017	\$4,355,000	\$4,026,057	\$328,943	8.2%
Capital Reserves - August 31, 2016	\$407,800	\$218,776	\$189,024	86.4%
Capital Reserves - August 31, 2017	\$78,000	\$68,776	\$9,224	13.4%
Certificated Staff FTE's				
School based	462.9	460.1	2.8	0.6%
Non-school based	12.0	12.0	-	0.0%
Total Certificated Staff FTE's	474.9	472.1	2.8	0.6%
Non-Certificated Staff FTE's				
Instructional	314.5	317.2	(2.7)	-0.9%
Plant operations & maintenance	26.0	26.8	(0.8)	-3.0%
Transportation	36.5	65.5	(29.0)	-44.3%
Other non-instructional	47.7	54.4	(6.7)	-12.3%
Total Non-Certificated Staff FTE's	424.7	463.9	(39.2)	-8.5%

Attestation of Secretary-Treasurer/Treasurer:

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

November 24, 2016

2255 Palliser Regional Division No. 26

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	\$8,000	\$32,000	(\$24,000)	-75.0%
Basic instruction supplies	\$184,300	\$184,528	(\$228)	-0.1%
Technology user-fees	\$252,030	\$232,776	\$19,254	8.3%
Alternative program fees	\$433,900	\$416,727	\$17,173	4.1%
Fees for optional courses	\$323,704	\$206,968	\$116,736	56.4%
Activity fees	\$125,000	\$125,000	\$0	0.0%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
After school program	\$240,000	\$180,000	\$60,000	33.3%
Field trips (curricular)	\$220,000	\$0	\$220,000	100.0%
Other enhancement fees (describe here)	\$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	\$380,000	\$600,000	(\$220,000)	-36.7%
Non-curricular travel	\$0	\$0	\$0	0.0%
Lunch supervision fees	\$0	\$0	\$0	0.0%
Non-curricular supplies and materials	\$0	\$0	\$0	0.0%
After School Program	\$0	\$0	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Total fees	\$2,166,934	\$1,977,999	\$188,935	9.6%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$50,000	\$0	\$50,000	100.0%
Special events	\$60,000	\$0	\$60,000	100.0%
Sales or rentals of other supplies / services	\$65,000	\$80,000	(\$15,000)	-18.8%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$285,600	\$108,800	\$176,800	162.5%
Adult education revenue	\$0	\$0	\$0	0.0%
Preschool	\$155,200	\$101,600	\$53,600	52.8%
Child care & before and after school care	\$0	\$0	\$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	\$615,800	\$290,400	\$325,400	112.1%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	6,184.0	6,171.0	13.0	0.2%
Eligible funded students - Grades 10 to 12	1,226.0	1,203.0	23.0	1.9%
Other students	79.0	70.0	9.0	12.9%
Home ed and blended program students	2.0	11.0	(9.0)	-81.8%
Total Enrolled Students, Grades 1-12	7,491.0	7,455.0	36.0	0.5%
Early Childhood Services (ECS)				
Eligible funded children - ECS	710.0	623.0	87.0	14.0%
Other children	10.0	-	10.0	100.0%
Program hours	480.0	480.0	-	0.0%
ECS FTE's Enrolled	363.8	314.8	49.0	15.6%

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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):

Fees increase tied to After School Program and Optional Course fee revenues based on 2015/16 actuals, plus changes to reflect actual results in 2015/16.

Other Sales and Services decrease tied reclass of some items to other revenues.

Other Revenues increase tied to reclass from Sales and Services, and based on 2015/16 actuals.

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

External Services increase tied to Banker board services and other expanded services.

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

Non Certificated benefits decrease tied to 2015/16 actuals and slightly reduced staff complement.

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):

Accumulated Surplus increase for August 2016 tied to a restatement for 2014/15 and an unplanned surplus in 2015/16, partially offset by higher than planned 'board funded' capital asset acquisitions.

Accumulated Surplus decrease for August 2017 tied to comment above, and a planned draw on O & M reserves and unrestricted net assets tied to the need to replace one of the admin building roof top units (\$200,000), and the purchase of a secondary portable generator (\$60,000) to provide coverage during a power outage.

Capital Reserves increase at August 2016 tied to the sales of certain board funded capital assets, and the planned draw on capital reserves in 2015/16 not required due to surplus.

Capital Reserves decrease at August 2017 reflects additional board funded capital asset acquisitions in 2016/17 (additional bus \$105,000 plus replace the bus lost in accident \$75,000),.

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):

Decrease in Transportation staff reflects bus drivers now being counted as 0.5 FTE instead of 1.0 FTE

Decrease in External Services staff reflects revised needs in 2016/17.

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

Higher than planned number of ECS children enrolled (some schools were conservative in their projections).

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