

**2255 Palliser Regional Division No. 26**

School Jurisdiction Code and Name

**FALL 2018 UPDATE TO THE 2018/2019 BUDGET**

**Comments/Explanations of changes from original Spring 2018/2019 Budget Report:**

**Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S24 on Page 1 or cells S10 - S22 and S26 - S40 on Page 2):**

Investment income increase to reflect increase experienced in actual income received in 2017/2018.

Other revenue - Preliminary budget did not reflect rebillable salaries to our school societies as they were unknown at the time. Actual numbers now reflect agreed staffing increases to be repaid by societies and external organizations.

Fees for optional courses - Sites are being conservative on collection rates in the revised budget due to lower than anticipated collection achieved in the 2017/2018 year.

Activity fees - CIS schools in Calgary are now charging activity fees which will be recognized in Palliser books as opposed to society reports.

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

External services - Included in revised budget is staffing for South West RCSD which was not included in preliminary and is rebillable to their organization.

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

Amortization expense - supported - Preliminary budget had supported capitalized IMR reported in unsupported incorrectly.

Amortization expense - unsupported - Preliminary budget had supported capitalized IMR reported in unsupported incorrectly.

**Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2018 or August 31, 2019 by >5% (any highlighted items in cells S52 - S55 on Page 1):**

Accumulated Surplus from Operations - August 31, 2018 - Updated for actual reported on Audited Financial Statements

Accumulated Surplus from Operation - August 31, 2019 - To reflect balanced budget projected for 2018/2019 with actual Aug 31, 2018 balance

Capital Reserves - August 31, 2018 - Updated for actual reported on Audited Financial Statements

Capital Reserves - August 31, 2019 - To reflect the proposed purchase of \$100,000 of capital technology, \$100,000 of POM equipment and the use of all Admin reserves for administration building modernization.

**Explain change in total certificated staff >3% (if cell S58 or S59 on Page 1 is highlighted) or non-certificated staff >3% (any highlighted items in cells S63 - S66 on Page 1):**

Cert Staff - Non-school based - 1 Director position was not replaced with the promotion of Director to Associate Superintendent position

Non Cert Staff - Instructional - Reflective of actual staffing levels which includes increased instructors and educational assistant at our Calgary Islamic schools due to increased enrollment

Non Cert Staff - Other non instructional - Positions eliminated at head office

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

ECS - FTE's enrolled - Increased enrollment above projections in 2 of our communities

**Attestation of Secretary-Treasurer/Treasurer:**

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

November 22, 2018

**2255 Palliser Regional Division No. 26**

School Jurisdiction Code and Name

**FALL 2018 UPDATE TO THE 2018/2019 BUDGET: Page 1**

	Fall 2018 Update to the Budget 2018/2019	Spring 2018 Budget Report 2018/2019	Variance	% Variance
<b>OPERATIONS (SUMMARY)</b>				
<b>Revenues</b>				
Alberta Education	\$91,768,492	\$91,348,229	\$420,263	0.5%
Other - Government of Alberta	\$321,651	\$310,652	\$10,999	3.5%
Federal Government and First Nations	\$450,000	\$450,000	\$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	\$1,408,059	\$1,312,585	\$95,474	7.3%
Other sales and services	\$1,398,667	\$1,398,667	\$0	0.0%
Investment income	\$85,000	\$75,000	\$10,000	13.3%
Gifts and donation	\$111,500	\$111,500	\$0	0.0%
Rental of facilities	\$153,900	\$153,900	\$0	0.0%
Fundraising	\$525,000	\$525,000	\$0	0.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$1,155,307	\$669,993	\$485,314	72.4%
<b>Total revenues</b>	<b>\$97,377,576</b>	<b>\$96,355,526</b>	<b>\$1,022,050</b>	<b>1.1%</b>
<b>Expenses By Program</b>				
Instruction - Early Childhood Services	\$3,622,442	\$3,590,911	\$31,531	0.9%
Instruction - Grades 1 - 12	\$75,592,935	\$74,754,046	\$838,889	1.1%
Plant operations and maintenance	\$10,698,003	\$10,595,322	\$102,681	1.0%
Transportation	\$3,983,594	\$3,995,000	(\$11,406)	-0.3%
Board & system administration	\$3,150,760	\$3,154,453	(\$3,693)	-0.1%
External services	\$329,842	\$265,794	\$64,048	24.1%
<b>Total Expenses</b>	<b>\$97,377,576</b>	<b>\$96,355,526</b>	<b>\$1,022,050</b>	<b>1.1%</b>
<b>Annual Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses by Object</b>				
Certificated salaries & wages	\$47,961,174	\$47,294,150	\$667,024	1.4%
Certificated benefits	\$10,994,892	\$10,871,751	\$123,141	1.1%
Non-certificated salaries & wages	\$15,321,869	\$15,224,158	\$97,711	0.6%
Non-certificated benefits	\$3,552,174	\$3,525,500	\$26,674	0.8%
Services, contracts and supplies	\$16,745,393	\$16,648,250	\$97,143	0.6%
Amortization expense - supported	\$1,888,708	\$1,717,000	\$171,708	10.0%
Amortization expense - unsupported	\$912,366	\$1,073,717	(\$161,351)	-15.0%
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	\$1,000	\$1,000	\$0	0.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
<b>Total Expenses</b>	<b>\$97,377,576</b>	<b>\$96,355,526</b>	<b>\$1,022,050</b>	<b>1.1%</b>
<b>Accumulated Surplus from Operations (Projected)</b>				
Accumulated Surplus from Operations - August 31, 2018	\$1,669,918	\$2,325,702	(\$655,784)	-28.2%
Accumulated Surplus from Operations - August 31, 2019	\$1,669,918	\$2,325,702	(\$655,784)	-28.2%
Capital Reserves - August 31, 2018	\$522,550	\$417,279	\$105,271	25.2%
Capital Reserves - August 31, 2019	\$542,838	\$848,996	(\$306,158)	-36.1%
<b>Certificated Staff FTE's</b>				
School based	486.5	475.3	11.2	2.4%
Non-school based	9.0	10.0	(1.0)	-10.0%
<b>Total Certificated Staff FTE's</b>	<b>495.5</b>	<b>485.3</b>	<b>10.2</b>	<b>2.1%</b>
<b>Non-Certificated Staff FTE's</b>				
Instructional	312.9	300.8	12.1	4.0%
Plant operations & maintenance	27.0	26.9	0.1	0.5%
Transportation	36.5	37.0	(0.5)	-1.4%
Other non-instructional	26.7	28.3	(1.7)	-5.8%
<b>Total Non-Certificated Staff FTE's</b>	<b>403.1</b>	<b>393.0</b>	<b>10.1</b>	<b>2.6%</b>

**Attestation of Secretary-Treasurer/Treasurer:**

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

November 22, 2018

**\*\*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.**

**2255 Palliser Regional Division No. 26**

School Jurisdiction Code and Name

**FALL 2018 UPDATE TO THE 2018/2019 BUDGET: Page 2**

	Fall 2018 Update to the Budget 2018/2019	Spring 2018 Budget Report 2018/2019	Variance	% Variance
<b>FEE &amp; SALES TO PARENTS &amp; STUDENTS</b>				
<b>Fees</b>				
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	\$228,231	\$230,585	(\$2,354)	-1.0%
Alternative program fees	\$105,000	\$105,000	\$0	0.0%
Fees for optional courses	\$167,828	\$185,000	(\$17,172)	-9.3%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Activity fees	\$337,000	\$222,000	\$115,000	51.8%
Other fees to enhance education	\$15,000	\$15,000	\$0	0.0%
Extra-curricular fees	\$305,000	\$305,000	\$0	0.0%
Non-curricular supplies, materials, and services	\$45,000	\$45,000	\$0	0.0%
Non-curricular travel	\$185,000	\$185,000	\$0	0.0%
Other fees	\$20,000	\$20,000	\$0	0.0%
<b>Total fees</b>	<b>\$1,408,059</b>	<b>\$1,312,585</b>	<b>\$95,474</b>	<b>7.3%</b>
<b>Other Sales to Parents &amp; Students</b>				
Cafeteria sales, hot lunch, milk programs	\$147,375	\$147,375	\$0	0.0%
Special events	\$106,056	\$106,056	\$0	0.0%
Sales or rentals of other supplies / services	\$92,728	\$92,728	\$0	0.0%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$316,500	\$316,500	\$0	0.0%
Adult education revenue	\$0	\$0	\$0	0.0%
Preschool	\$155,200	\$155,200	\$0	0.0%
Child care & before and after school care	\$195,000	\$195,000	\$0	0.0%
Lost item replacement fees	\$3,808	\$3,808	\$0	0.0%
Bulk Supply Sales	\$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%
<b>Total other sales</b>	<b>\$1,016,667</b>	<b>\$1,016,667</b>	<b>\$0</b>	<b>0.0%</b>
<b>Grades 1 - 12</b>				
Eligible funded students - Grades 1 to 9	6,480.0	6479.0	1.0	0.0%
Eligible funded students - Grades 10 to 12	1,164.0	1145.0	19.0	1.7%
Other students	60.0	64.0	(4.0)	-6.3%
Home ed and blended program students	3.0	5.0	(2.0)	-40.0%
<b>Total Enrolled Students, Grades 1-12</b>	<b>7,707.0</b>	<b>7,693.0</b>	<b>14.0</b>	<b>0.2%</b>
<b>Early Childhood Services (ECS)</b>				
Eligible funded children - ECS	738.0	670.0	68.0	10.1%
Other children	-	0.0	-	0.0%
Program hours	480.0	480.0	-	0.0%
<b>ECS FTE's Enrolled</b>	<b>372.9</b>	<b>338.5</b>	<b>34.4</b>	<b>10.1%</b>

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