

**2245 Black Gold Regional Division No. 18**

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  |
|--|--|-------------------------------------|--------------------|-------------|
| <b>OPERATIONS (SUMMARY)</b>                            |  |                                     |                    |             |
| <b>Revenues</b>  |  |                                     |                    |             |
| Alberta Education                                      | \$119,488,462                            | \$116,438,701                       | \$3,049,761        | 2.6%        |
| Other - Government of Alberta                          | \$380,726                                | \$380,726                           | \$0                | 0.0%        |
| Federal Government and First Nations                   | \$0                                      | \$0                                 | \$0                | 0.0%        |
| Other Alberta school authorities                       | \$4,805                                  | \$18,405                            | (\$13,600)         | -73.9%      |
| 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   | \$3,410,670                              | \$3,781,901                         | (\$371,231)        | -9.8%       |
| Other sales and services                               | \$1,750,219                              | \$2,064,263                         | (\$314,044)        | -15.2%      |
| Investment income                                      | \$272,850                                | \$262,782                           | \$10,068           | 3.8%        |
| Gifts and donation                                     | \$260,000                                | \$318,000                           | (\$58,000)         | -18.2%      |
| Rental of facilities                                   | \$110,000                                | \$110,000                           | \$0                | 0.0%        |
| Fundraising  | \$825,000                                | \$683,000                           | \$142,000          | 20.8%       |
| Gain on disposal of capital assets                     | \$0                                      | \$0                                 | \$0                | 0.0%        |
| Other revenue  | \$0                                      | \$0                                 | \$0                | 0.0%        |
| <b>Total revenues</b>                                  | <b>\$126,502,732</b>                     | <b>\$124,057,778</b>                | <b>\$2,444,954</b> | <b>2.0%</b> |
| <b>Expenses By Program</b>                             |  |                                     |                    |             |
| Instruction - Early Childhood Services                 | \$8,345,818                              | \$7,737,457                         | \$608,361          | 7.9%        |
| Instruction - Grades 1 - 12                            | \$93,953,734                             | \$92,468,296                        | \$1,485,438        | 1.6%        |
| Plant operations and maintenance                       | \$15,971,018                             | \$16,276,600                        | (\$305,582)        | -1.9%       |
| Transportation   | \$4,418,787                              | \$4,383,611                         | \$35,176           | 0.8%        |
| Board & system administration                          | \$4,333,181                              | \$4,185,287                         | \$147,894          | 3.5%        |
| External services                                      | \$455,942                                | \$500,022                           | (\$44,080)         | -8.8%       |
| <b>Total Expenses</b>                                  | <b>\$127,478,480</b>                     | <b>\$125,551,273</b>                | <b>\$1,927,207</b> | <b>1.5%</b> |
| Annual Surplus (Deficit)                               | (\$975,748)                              | (\$1,493,495)                       | \$517,747          | 34.7%       |
| <b>Expenses by Object</b>                              |  |                                     |                    |             |
| Certificated salaries & wages                          | \$61,164,143                             | \$59,699,069                        | \$1,465,074        | 2.5%        |
| Certificated benefits                                  | \$13,546,444                             | \$13,325,349                        | \$221,095          | 1.7%        |
| Non-certificated salaries & wages                      | \$19,348,096                             | \$18,449,921                        | \$898,175          | 4.9%        |
| Non-certificated benefits                              | \$5,038,167                              | \$4,821,316                         | \$216,851          | 4.5%        |
| Services, contracts and supplies                       | \$23,061,849                             | \$23,271,475                        | (\$209,626)        | -0.9%       |
| Amortization expense - supported                       | \$4,455,462                              | \$5,131,185                         | (\$675,723)        | -13.2%      |
| Amortization expense - unsupported                     | \$804,969                                | \$793,608                           | \$11,361           | 1.4%        |
| 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                     | \$59,350                                 | \$59,350                            | \$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>\$127,478,480</b>                     | <b>\$125,551,273</b>                | <b>\$1,927,207</b> | <b>1.5%</b> |
| <b>Accumulated Surplus from Operations (Projected)</b> |  |                                     |                    |             |
| Accumulated Surplus from Operations - August 31, 2016  | \$8,226,402                              | \$7,629,355                         | \$597,047          | 7.8%        |
| Accumulated Surplus from Operations - August 31, 2017  | \$7,135,654                              | \$6,135,860                         | \$999,794          | 16.3%       |
| Capital Reserves - August 31, 2016                     | \$2,834,383                              | \$2,931,304                         | (\$96,921)         | -3.3%       |
| Capital Reserves - August 31, 2017                     | \$2,979,352                              | \$3,141,412                         | (\$162,060)        | -5.2%       |
| <b>Certificated Staff FTE's</b>                        |  |                                     |                    |             |
| School based   | 620.9                                    | 604.4                               | 16.5               | 2.7%        |
| Non-school based                                       | 16.3                                     | 16.6                                | (0.4)              | -2.1%       |
| <b>Total Certificated Staff FTE's</b>                  | <b>637.2</b>                             | <b>621.0</b>                        | <b>16.2</b>        | <b>2.6%</b> |
| <b>Non-Certificated Staff FTE's</b>                    |  |                                     |                    |             |
| Instructional  | 372.2                                    | 342.8                               | 29.4               | 8.6%        |
| Plant operations & maintenance                         | 76.1                                     | 76.2                                | (0.1)              | -0.1%       |
| Transportation   | 2.0                                      | 2.0                                 | -                  | 0.0%        |
| Other non-instructional                                | 24.2                                     | 23.0                                | 1.2                | 5.0%        |
| <b>Total Non-Certificated Staff FTE's</b>              | <b>474.5</b>                             | <b>444.0</b>                        | <b>30.5</b>        | <b>6.9%</b> |

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

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

November 23, 2016

**2245 Black Gold Regional Division No. 18**

School Jurisdiction Code and Name

**FALL 2016 UPDATE TO THE 2016/2017 BUDGET: Page 2**

|   | Fall 2016 Update to<br>the Budget<br>2016/2017 | Spring 2016 Budget<br>Report 2016/2017 | Variance           | % Variance   |
|---|--|--|--------------------|--------------|
| <b>FEE &amp; SALES TO PARENTS &amp; STUDENTS</b>  |  |  |                    |              |
| <b>Fees</b>                                       |  |  |                    |              |
| Transportation                                    | \$292,500                                      | \$292,500                              | \$0                | 0.0%         |
| Basic instruction supplies                        | \$757,315                                      | \$730,401                              | \$26,914           | 3.7%         |
| Technology user-fees                              | \$0  | \$0                                    | \$0                | 0.0%         |
| Alternative program fees                          | \$130,000                                      | \$122,000                              | \$8,000            | 6.6%         |
| Fees for optional courses                         | \$360,000                                      | \$365,000                              | (\$5,000)          | -1.4%        |
| Activity fees                                     | \$615,855                                      | \$590,000                              | \$25,855           | 4.4%         |
| ECS enhanced program fees                         | \$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%         |
| 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                             | \$295,000                                      | \$295,000                              | \$0                | 0.0%         |
| Non-curricular travel                             | \$930,000                                      | \$1,336,000                            | (\$406,000)        | -30.4%       |
| Lunch supervision fees                            | \$0  | \$0                                    | \$0                | 0.0%         |
| Non-curricular supplies and materials             | \$30,000                                       | \$51,000                               | (\$21,000)         | -41.2%       |
| 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%         |
| Other non-curricular fees (describe here)         | \$0  | \$0                                    | \$0                | 0.0%         |
| <b>Total fees</b>                                 | <b>\$3,410,670</b>                             | <b>\$3,781,901</b>                     | <b>(\$371,231)</b> | <b>-9.8%</b> |
| <b>Other Sales to Parents &amp; Students</b>      |  |  |                    |              |
| Cafeteria sales, hot lunch, milk programs         | \$200,000                                      | \$166,000                              | \$34,000           | 20.5%        |
| Special events                                    | \$235,000                                      | \$215,000                              | \$20,000           | 9.3%         |
| Sales or rentals of other supplies / services     | \$220,000                                      | \$218,000                              | \$2,000            | 0.9%         |
| Out of district student revenue                   | \$0  | \$0                                    | \$0                | 0.0%         |
| International and out of province student revenue | \$36,000                                       | \$0                                    | \$36,000           | 100.0%       |
| Adult education revenue                           | \$0  | \$12,000                               | (\$12,000)         | -100.0%      |
| Preschool   | \$107,920                                      | \$140,000                              | (\$32,080)         | -22.9%       |
| Child care & before and after school care         | \$135,000                                      | \$131,000                              | \$4,000            | 3.1%         |
| Lost item replacement fees                        | \$14,000                                       | \$14,000                               | \$0                | 0.0%         |
| Concession/Vending                                | \$130,000                                      | \$153,000                              | (\$23,000)         | -15.0%       |
| Library and book fairs                            | \$101,000                                      | \$0                                    | \$101,000          | 100.0%       |
| 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>\$1,178,920</b>                             | <b>\$1,049,000</b>                     | <b>\$129,920</b>   | <b>12.4%</b> |
| <b>Grades 1 - 12</b>                              |  |  |                    |              |
| Eligible funded students - Grades 1 to 9          | 7,324.0  | 7,114.0                                | 210.0              | 3.0%         |
| Eligible funded students - Grades 10 to 12        | 2,817.0  | 2,745.0                                | 72.0               | 2.6%         |
| Other students                                    | -  | -                                      | -                  | 0.0%         |
| Home ed and blended program students              | 9.0  | 9.0                                    | -                  | 0.0%         |
| <b>Total Enrolled Students, Grades 1-12</b>       | <b>10,150.0</b>                                | <b>9,868.0</b>                         | <b>282.0</b>       | <b>2.9%</b>  |
| <b>Early Childhood Services (ECS)</b>             |  |  |                    |              |
| Eligible funded children - ECS                    | 1,119.0  | 1,028.0                                | 91.0               | 8.9%         |
| Other children                                    | 142.0  | 200.0                                  | (58.0)             | -29.0%       |
| Program hours                                     | 485.6  | 484.0                                  | 1.6                | 0.3%         |
| ECS FTE's Enrolled                                | 644.5  | 625.6                                  | 18.9               | 3.0%         |

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

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

November 23, 2016

## 2245 Black Gold Regional Division No. 18

School Jurisdiction Code and Name

### 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):

#### Changes in revenue items:

**Other Alberta School Authorities** - shared service with Parkland SD support for Teacher of Visually Impaired removed from Fall Budget

**Other Sales & Services** - double counted \$271,000 in Spring Budget

**Gifts and Donations** - playground fundraising increased donations in prior year; more conservative estimate

**Fundraising** - increased budget based on prior year actual. Variable revenue difficult to budget.

#### Fees -

**-Alternate Program Fees** - fee increase due to prior year deficit in the Beaumont Hockey Academy

**-Non-Curricular Travel** -revised budget based on trips planned; International travel prohibited by Board commencing October , 2016 except for Vimy Ridge trip already planned

**-Non-Curricular Supplies** - Student's Union fee payment now optional

**-Cafeteria Sales** - restatement of \$18,000 from concession to cafeteria sales

**-Special Events** - graduation ticket price increase due to prior year deficit; more students graduating

**-International and Out of Province Student Revenue** - not budgeted in Spring; revised based on revenue received

**-Adult Education Revenue** -

**-Preschool** - more children in program qualified for PUF funding

**-Concession/Vending** - restatement of \$18,000 to hot lunch sales

**-Library and Book Fairs** - reclassified from Spring Budget from Other Sales and Services to Other Sales & Services (Parent)

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

#### Instruction - Early Childhood Services

-additional children in ECS; corresponding increase in children identified for PUF funding

#### External Services

-reduction of \$44,080 in Pre-K fees for community children due to more children being identified as qualified for PUF funding

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

#### Amortization Expense - supported

-amortization expense for Calmar modernization removed due to project delay

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 from Operations (Projected)

-operating deficit for 2015-2016 \$182,000 under budget

-operating deficit for 2016-2017 \$517,000 less than Spring budget

(total explains majority of variance)

#### Capital Reserves

-additional unsupported capital expenses in 2015-2016

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):

#### Instructional Non-Certificated

-increase in PUF and regular program EAs

#### Other Non-Instructional Non-Certificated

-Before and After School Care - additional 1.153 EA

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

#### ECS FTEs Enrolled

-more Community children have been coded mild and moderate or severely disabled

#### Attestation of Secretary-Treasurer/Treasurer:

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November 23, 2016