

1045 Horizon School Division No. 67

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	\$40,155,112	\$42,851,399	(\$2,696,287)	-6.3%
Alberta Infrastructure	\$1,732,986	\$129,195	\$1,603,791	1241.4%
Other - Government of Alberta	\$597,578	\$594,643	\$2,935	0.5%
Federal Government and First Nations	\$0	\$0	\$0	0.0%
Other Alberta school authorities	\$25,000	\$25,000	\$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	\$806,701	\$806,701	\$0	0.0%
Other sales and services	\$598,482	\$600,300	(\$1,818)	-0.3%
Investment income	\$137,185	\$137,185	\$0	0.0%
Gifts and donation	\$250,000	\$250,000	\$0	0.0%
Rental of facilities	\$13,240	\$13,240	\$0	0.0%
Fundraising	\$400,000	\$400,000	\$0	0.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$4,000	\$4,000	\$0	0.0%
Total revenues	\$44,720,284	\$45,811,663	(\$1,091,379)	-2.4%
Expenses By Program				
Instruction - Early Childhood Services	\$1,209,176	\$1,407,396	(\$198,220)	-14.1%
Instruction - Grades 1 - 12	\$32,071,300	\$32,868,856	(\$797,556)	-2.4%
Plant operations and maintenance	\$6,881,553	\$6,428,752	\$452,801	7.0%
Transportation	\$2,725,000	\$2,850,929	(\$125,929)	-4.4%
Board & system administration	\$1,979,173	\$1,979,977	(\$804)	0.0%
External services	\$817,349	\$700,667	\$116,682	16.7%
Total Expenses	\$45,683,551	\$46,236,577	(\$553,026)	-1.2%
Annual Surplus (Deficit)	(\$963,267)	(\$424,914)	(\$538,353)	-126.7%
Expenses by Object				
Certificated salaries & wages	\$19,937,639	\$20,372,572	(\$434,933)	-2.1%
Certificated benefits	\$4,382,109	\$4,521,937	(\$139,828)	-3.1%
Non-certificated salaries & wages	\$6,368,142	\$6,681,058	(\$312,916)	-4.7%
Non-certificated benefits	\$1,326,642	\$1,379,569	(\$52,927)	-3.8%
Services, contracts and supplies	\$11,371,977	\$11,138,641	\$233,336	2.1%
Amortization expense - supported	\$1,856,854	\$1,666,859	\$189,995	11.4%
Amortization expense - unsupported	\$440,188	\$475,941	(\$35,753)	-7.5%
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	\$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	\$45,683,551	\$46,236,577	(\$553,026)	-1.2%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2019	\$3,664,863	\$3,002,565	\$662,298	22.1%
Accumulated Surplus from Operations - August 31, 2020	\$3,137,593	\$3,053,592	\$84,001	2.8%
Capital Reserves - August 31, 2019	\$1,971,637	\$1,500,000	\$471,637	31.4%
Capital Reserves - August 31, 2020	\$1,006,637	\$1,500,000	(\$493,363)	-32.9%
Certificated Staff FTE's				
School based	198.0	198.8	(0.8)	-0.4%
Non-school based	6.3	7.0	(0.7)	-9.6%
Total Certificated Staff FTE's	204.3	205.8	(1.5)	-0.7%
Non-Certificated Staff FTE's				
Instructional	134.3	148.8	(14.5)	-9.7%
Plant operations & maintenance	11.5	11.5	-	0.0%
Transportation	0.5	0.6	(0.1)	-16.7%
Other non-instructional	24.0	21.3	2.7	12.7%
Total Non-Certificated Staff FTE's	170.3	182.2	(11.9)	-6.5%

Attestation of Secretary-Treasurer/Treasurer:

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

November 25, 2019

****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.**

1045 Horizon School Division No. 67

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	\$5,427	\$5,427	\$0	0.0%
Alternative program fees	\$388,900	\$388,900	\$0	0.0%
Fees for optional courses	\$75,370	\$75,370	\$0	0.0%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Activity fees	\$129,546	\$129,546	\$0	0.0%
Other fees to enhance education	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$176,018	\$176,018	\$0	0.0%
Non-curricular supplies, materials, and services	\$31,197	\$31,197	\$0	0.0%
Non-curricular travel	\$0	\$0	\$0	0.0%
Other fees	\$243	\$243	\$0	0.0%
Total fees	\$806,701	\$806,701	\$0	0.0%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$125,000	\$125,000	\$0	0.0%
Special events	\$0	\$0	\$0	0.0%
Sales or rentals of other supplies / services	\$100,000	\$100,000	\$0	0.0%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$53,000	\$53,000	\$0	0.0%
Adult education revenue	\$0	\$0	\$0	0.0%
Preschool	\$50,000	\$50,000	\$0	0.0%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$0	\$0	\$0	0.0%
Bulk Supply Sales	\$0	\$0	\$0	0.0%
Staffing Payments - Sports Program	\$215,000	\$215,000	\$0	0.0%
Staffing Payments for additional support staff	\$55,482	\$57,300	(\$1,818)	-3.2%
Payments for additional teaching staff	\$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	\$598,482	\$600,300	(\$1,818)	-0.3%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	2,476.0	2,470.0	6.0	0.2%
Eligible funded students - Grades 10 to 12	657.0	688.0	(31.0)	-4.5%
Other students	5.0	6.0	(1.0)	-16.7%
Home ed and blended program students	7.0	7.0	-	0.0%
Total Enrolled Students, Grades 1-12	3,145.0	3,171.0	(26.0)	-0.8%
Early Childhood Services (ECS)				
Eligible funded children - ECS	287.0	300.0	(13.0)	-4.3%
Other children	-	-	-	0.0%
Program hours	480.0	480.0	-	0.0%
ECS FTE's Enrolled	145.0	151.6	(6.6)	-4.3%

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November 25, 2019

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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):

Alberta Education and Infrastructure, supported portion adjusted as if funding for buildings had come from Alberta Infrastructure. Spring budget submission had this from the time the transition occurred.

Alberta Education - Spring budget included \$481,000 of CIF Funding

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

ECS Expenses - PUF funding and costs \$150,000 lower than initially budgeted. ECS Enrollment down 13 FTE as well.

Plant Operations and Maintenance: Property Insurance increased 274%, Total insurance costs increased more than \$500,000

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

Amortization - began amortizing completed modernization projects.

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):

Budgeted Deficit in 2019. System wide restraint brought a slight surplus.

Capital Reserve - Commitment for board funded addition of new windows to D.A. Ferguson Middle School \$465,000. Board contribution has not occurred yet.

Capital Reserve - Photocopier fleet will need to be replaced in 2019-20, approximately \$500,000

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):

Non-school based Certificated FTE. Associate Superintendent resigned mid year. Not being replaced.

Instructional Non-certificated FTE. - Spring budget submission included CIF with 14 Educational Assistants

Transportation Coordinator - Reduced time

Other Non-certificated - Additional Mental Health Wellness Coaches funded through expanded Mental Health Capacity Building grant

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

Lower ECS enrollment than forecast

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