

8060 East Central Francophone Education Region No. 3

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	\$16,364,733	\$16,020,826	\$343,907	2.1%
Alberta Infrastructure	\$0	\$0	\$0	0.0%
Other - Government of Alberta	\$0	\$0	\$0	0.0%
Federal Government and First Nations	\$18,500	\$18,500	\$0	0.0%
Other Alberta school authorities	\$75,000	\$75,000	\$0	0.0%
Out of province authorities	\$18,960	\$15,000	\$3,960	26.4%
Alberta municipalities - special tax levies	\$0	\$0	\$0	0.0%
Property taxes	\$0	\$0	\$0	0.0%
Fees	\$145,329	\$162,824	(\$17,495)	-10.7%
Other sales and services	\$0	\$352,701	(\$352,701)	-100.0%
Investment income	\$0	\$12,000	(\$12,000)	-100.0%
Gifts and donation	\$0	\$15,000	(\$15,000)	-100.0%
Rental of facilities	\$0	\$16,200	(\$16,200)	-100.0%
Fundraising	\$0	\$100,000	(\$100,000)	-100.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$0	\$0	\$0	0.0%
Total revenues	\$16,622,522	\$16,788,051	(\$165,529)	-1.0%
Expenses By Program				
Instruction - Early Childhood Services	\$812,609	\$949,419	(\$136,810)	-14.4%
Instruction - Grades 1 - 12	\$9,919,486	\$9,470,296	\$449,190	4.7%
Plant operations and maintenance	\$2,976,201	\$2,728,851	\$247,350	9.1%
Transportation	\$1,524,962	\$1,501,070	\$23,892	1.6%
Board & system administration	\$848,448	\$883,431	(\$34,983)	-4.0%
External services	\$1,425,682	\$1,381,678	\$44,004	3.2%
Total Expenses	\$17,507,388	\$16,914,745	\$592,643	3.5%
Annual Surplus (Deficit)	(\$884,866)	(\$126,694)	(\$758,172)	-598.4%
Expenses by Object				
Certificated salaries & wages	\$6,330,308	\$6,196,192	\$134,116	2.2%
Certificated benefits	\$1,496,425	\$1,376,157	\$120,268	8.7%
Non-certificated salaries & wages	\$2,196,964	\$2,272,594	(\$75,630)	-3.3%
Non-certificated benefits	\$481,124	\$443,143	\$37,981	8.6%
Services, contracts and supplies	\$5,437,412	\$5,081,826	\$355,586	7.0%
Amortization expense - supported	\$1,392,776	\$1,391,885	\$891	0.1%
Amortization expense - unsupported	\$160,609	\$139,411	\$21,198	15.2%
Interest on capital debt - supported	\$0	\$0	\$0	0.0%
Interest on capital debt - unsupported	\$11,770	\$13,537	(\$1,767)	-13.1%
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	\$17,507,388	\$16,914,745	\$592,643	3.5%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2019	\$1,683,530	(\$747,736)	\$2,431,266	-325.2%
Accumulated Surplus from Operations - August 31, 2020	\$1,594,635	(\$839,547)	\$2,434,182	-289.9%
Capital Reserves - August 31, 2019	\$0	\$0	\$0	0.0%
Capital Reserves - August 31, 2020	\$0	\$0	\$0	0.0%
Certificated Staff FTE's				
School based	61.0	57.1	3.9	6.8%
Non-school based	4.0	7.0	(3.0)	-42.9%
Total Certificated Staff FTE's	65.0	64.1	0.9	1.4%
Non-Certificated Staff FTE's				
Instructional	31.0	33.3	(2.3)	-6.9%
Plant operations & maintenance	2.0	2.0	-	0.0%
Transportation	0.2	0.6	(0.4)	-67.7%
Other non-instructional	4.6	5.0	(0.4)	-8.0%
Total Non-Certificated Staff FTE's	37.8	40.9	(3.1)	-7.6%

Attestation of Secretary-Treasurer/Treasurer:

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

December 20, 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.**

8060 East Central Francophone Education Region No. 3

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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	\$20,860	(\$20,860)	-100.0%
Lunchroom Supervision & Activity Fees	\$0	\$0	\$0	0.0%
Technology user-fees	\$44,838	\$10,070	\$34,768	345.3%
Alternative program fees	\$0	\$0	\$0	0.0%
Fees for optional courses	\$100	\$16,025	(\$15,925)	-99.4%
ECS enhanced program fees	\$0	\$6,500	(\$6,500)	-100.0%
Activity fees	\$0	\$23,755	(\$23,755)	-100.0%
Other fees to enhance education	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$100,391	\$32,109	\$68,282	212.7%
Non-curricular supplies, materials, and services	\$0	\$0	\$0	0.0%
Non-curricular travel	\$0	\$53,505	(\$53,505)	-100.0%
Other fees	\$0	\$0	\$0	0.0%
Total fees	\$145,329	\$162,824	(\$17,495)	-10.7%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$337,278	\$0	\$337,278	100.0%
Special events	\$0	\$0	\$0	0.0%
Sales or rentals of other supplies / services	\$50,000	\$0	\$50,000	100.0%
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	\$43,000	\$0	\$43,000	100.0%
Child care & before and after school care	\$47,293	\$0	\$47,293	100.0%
Lost item replacement fees	\$0	\$0	\$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	\$477,571	\$0	\$477,571	100.0%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	527.0	529.0	(2.0)	-0.4%
Eligible funded students - Grades 10 to 12	91.0	96.0	(5.0)	-5.2%
Other students	-	-	-	0.0%
Home ed and blended program students	-	-	-	0.0%
Total Enrolled Students, Grades 1-12	618.0	625.0	(7.0)	-1.1%
Early Childhood Services (ECS)				
Eligible funded children - ECS	82.0	128.0	(46.0)	-35.9%
Other children	-	3.0	(3.0)	-100.0%
Program hours	950.0	950.0	-	0.0%
ECS FTE's Enrolled	82.0	131.0	(49.0)	-37.4%

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December 20, 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.**

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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):

The CFED (Francophone Distance Learning School) has more students in the Yukon and Northwest Territories who are accessing online distance learning courses, therefore there is a slight increase in revenue.

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

The increase in PO & M is due to the increase of costs for insurance.

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

This increase is due to the increase in Principal allocations, HSA, vision, etc. that TEBA negotiated.

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):

The Spring Budget had the wrong numbers. This has been corrected in the Fall Update 2019-2020 column. In addition, we currently have 3 ongoing appeals to the Board of Reference regarding Bill 24 which will affect our Operating Surplus in the future and we are unsure what the litigation costs will be.

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):

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

The changes in enrollment are due to the Spring Budget column having pre-school students in the total. This has been adjusted in the Fall Budget column and now only includes the ECS students.

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December 20, 2019