



NORTHLAND SCHOOL DIVISION NO. 61

**Fall
Budget
report**

2018/2019

This document outlines the updated figures, based on actual fall enrolment.

Report to the
Board of Trustees
November 30, 2018

Our students love to come to school in Northland

2018-2019 Fall Operating Budget

OVERVIEW

DEFICIT REDUCTION

In the October draft budget, the deficit was \$4.096 million, with \$3 million attributed to the operations, and \$1 million to the 5-year investment plan.

The current deficit is at \$1.064 million.

The reduction in the above by \$3 million was accomplished by:

Additional revenue of \$400,000 carryforward from the 5-year investment grant.

Reduction in expenses to the schools by \$280,000 due to enrolment changes.

Reduction in expenses to Central Office by \$675,000.

Increase in federal revenue (\$1.5 million) due to the increase in expenses (Five-year investment grant).

The remaining \$1 million will be funded out of unrestricted surplus. Currently, the division has \$3.5 million in unrestricted surplus. After the deficit is funded, and the other plans implemented, the projected balance will be at \$1.55 million. If the Paddle Prairie shop is not funded through the division, but as part of the recommended new school build, the projected unrestricted surplus will change to \$3 million.

Given the trend of declining enrolment, budgeting for the 2019-2020 school year will be critical, given that the current level of operations is unsustainable, with the current funding. Any further reductions to unrestricted surplus will result in less capital projects and reductions in services.

OPERATIONS

ENROLMENT

The final enrolment for the 2018-2019 school year is 1,992, 713 fewer than last year, and 215 fewer than the 2,207 budgeted in the spring. Of the 713, 432 were attending the Little Buffalo, Peerless Lake School and Kateri Schools, which were transferred this fall to the KeeTasKeeNow Tribal Council Education Authority.

It is interesting to note that the percentage of First Nations students attending our schools has dropped from almost 43% of the students to almost 38%, a change of five percent.

REVENUE

Overall, revenue fell from \$62 million in the spring budget to \$61.1 million in the fall budget.

Base funding from the provincial government fell about \$2.6 million, all related to enrolment. Differential funding fell very little, at about \$150,000, as there are other factors involved with the funding calculation, other than just enrolment.

Other provincial funding overall remained steady, with the exception of the 5-year investment grant fund. The province was projecting the funding in the spring guidelines would be at \$6.112 million. However, due to the change in enrolment, the funding will be \$5.023 million, a decrease of \$1.1 million. In order to minimize the impact of the funding reduction, \$0.4 million of the \$2.5 million unspent 5-year investment grant has been included in income. More details regarding the 5-year investment grant are outlined later in the report.

Revenue from supported amortization from the province is projected to fall this year. Supported amortization is when the province funds a building project. It provides revenue to the division to offset the depreciation expense, until the building (or funded asset) has been fully depreciated.

Revenue from the First Nations has increased almost \$1.5 million, due to the increase in the tuition rate, based on the actual 2017-2018 division costs.

Local revenues are up slightly, by \$200,000. The bulk of this increase is recent grant from Red Cross to ADCS, for wildfire support, in the amount of \$116,000, a Cenovus literacy grant of \$50,000 and some additional funds in Conklin to provide administrative support.

EXPENSES

Overall, expenses are down just under 1%, or \$570,000 from the Spring budget.

Schools

Staffing - Certificated staff were budgeted at 158 in the spring, and have been reduced to 155. Uncertificated staff were budgeted at 92.4 in the spring, and are 90.11 in the fall budget. Pupil to teacher ratio was at 13.97 in the spring budget, and has dropped to 12.83 in the fall budget.

Operational Funding - Funding to schools was reduced by \$280,000 over the spring budget, to reflect the change in enrolment. An additional \$675,000 in targeted funding (Classroom

Improvement Fund - \$268,000 and Land-Based Learning - \$407,750) was added to the school budgets.

Central Services

The Central Services budgets have been adjusted, based on actual costs incurred in 2017-2018 school year. Most of the adjustments relate to travel costs, utilities, groceries, and supported and unsupported amortization.

Overall, Central Services budgets have been reduced by \$675,641, or 1.74%. Some of the reduction came from overall operating costs, some from the 5-year investment grant. \$1.6 million was cut from Central Services, but the transportation and maintenance departments increased costs. In the maintenance department, it was determined that the budget cut in the spring of almost \$600,000 was unrealistic, given an analysis of the year-end results. When the true costs of the contracted bus routes in transportation were added to the budget, the cost to run the department rose by \$500,000. Details related to the individual department cuts are available in the Central Services Expenses by Category, later in the the report.

Any further reductions to either the schools or Central Services would have resulted in service reductions, including layoffs, which need to be considered over more time than the fall budget allows.

CAPITAL RESERVES AND PROJECTS

The balance under unrestricted capital represents all the surpluses and deficits of years past, as well as accounting for school generated funds and amortization.

It is a common practise to move funds into either Operating Reserves, when they are earmarked for operational projects or to fund deficit years, or to Capital Reserves, when funds are earmarked for capital projects or purchases.

However, due to the fact that the division will be funding the 2018-2019 deficit with the surplus, and the uncertainty, at this point, of what the 2019-2020 budget may look like, it is our recommendation that the funds remain in unrestricted surplus, in order to provide as much flexibility as possible for funding.

Capital projects has been reduced significantly this year over the past years to reflect those projects or purchases that must be completed, due to the funding of the deficit. It is critical that deficit funding in subsequent years not be considered, as it will strongly curtail any funding for capital projects or purchases.

NORTHLAND SCHOOL DIVISION NO. 61

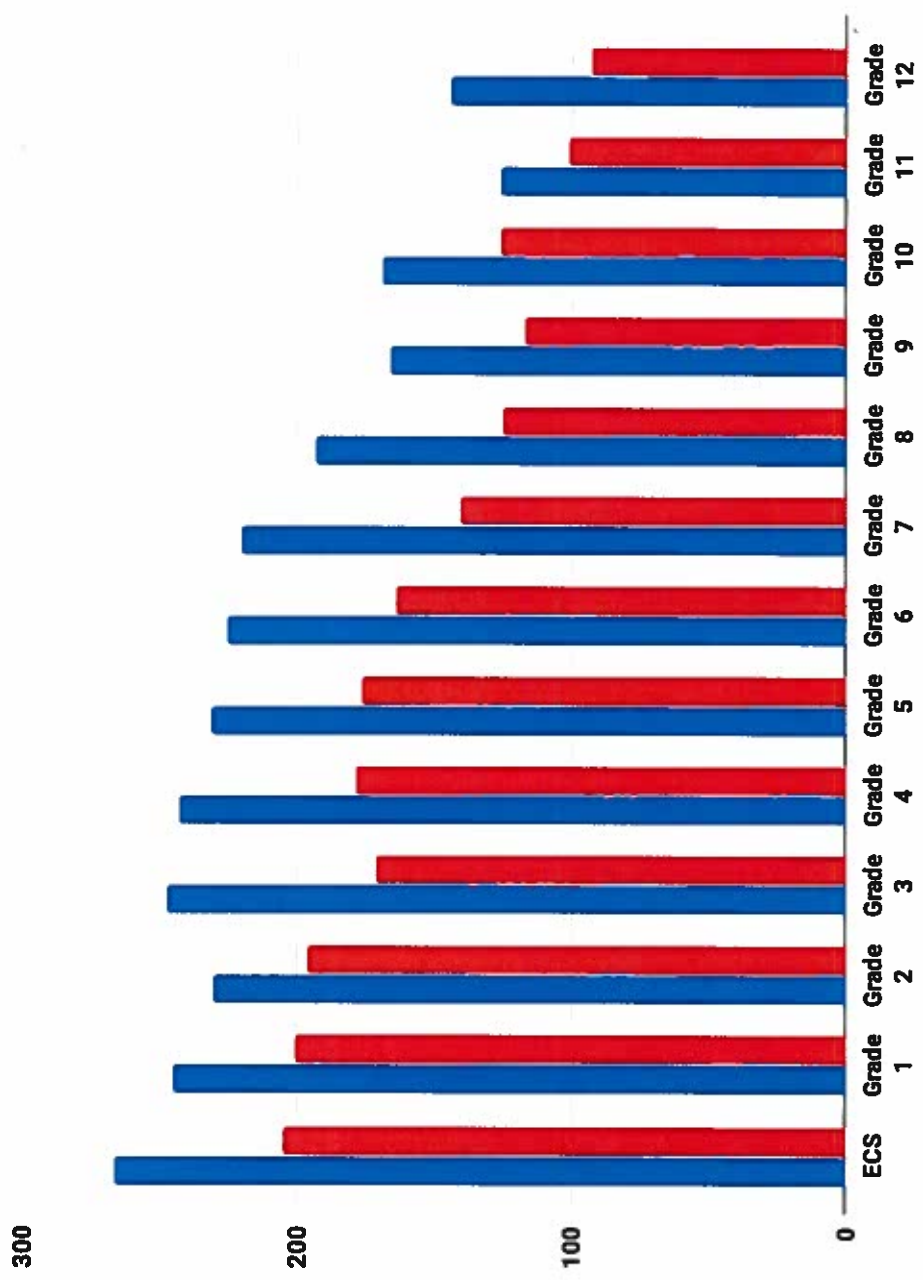
2018-2019 Enrolment Detail

Projected for 2018-2019

	Student Enrolment		Variance	
	2017-2018	2018-2019	Enrolment	%
	Actual	Actual	Change	Change
Athabasca Delta	218	212	(6)	-2.75%
Anzac	73	84	11	15.07%
Bill Woodward	112	131	19	16.96%
Bishop Routhier	60	61	1	1.67%
Calling Lake	111	117	6	5.41%
Calling Lake Outreach	2	1	(1)	-50.00%
Career Pathways	74	48	(26)	-35.14%
Chipewyan Lakes	18	29	11	61.11%
Conklin	39	31	(8)	-20.51%
Dr. Mary Jackson	29	0	(29)	-100.00%
Elizabeth	146	112	(34)	-23.29%
Father R. Perin	78	79	1	1.28%
Fort McKay School	74	45	(29)	-39.19%
Gift Lake School	190	148	(42)	-22.11%
Grouard	68	70	2	2.94%
Hillview	16	16	0	0.00%
J.F. Dion	85	83	(2)	-2.35%
Kateri	96	0	(96)	-100.00%
Little Buffalo	202	0	(202)	-100.00%
Mistassiniy	343	241	(102)	-29.74%
Paddle Prairie	121	121	0	0.00%
Peerless Lake	134	0	(134)	-100.00%
Pelican Mountain	20	16	(4)	-20.00%
St. Theresa	363	302	(61)	-16.80%
Susa Creek	33	45	12	36.36%
	2,705	1,992	(713)	-26.36%
ECS	266	205	(61)	-22.93%
Grades 1-6	1,421	1,085	(336)	-23.65%
Grades 7-9	579	382	(197)	-34.02%
Grades 10-12	439	320	(119)	-27.11%
	2,705	1,992	(713)	-26.36%
Federal Enrolment	1159	755	(404)	-23.65%
% of students	42.85%	37.90%		

Note: Budgeted enrolment for 2018-2019 was 2,207.

2017/2018
2018/2019



NSD 61 enrollment by grade by year

NORTHLAND SCHOOL DIVISION NO. 61
2018-2019 FALL BUDGET
STATEMENT OF REVENUES AND EXPENSES

	2018/2019 Fall Budget	2018/2019 Spring Budget	\$ Change	% Change	
REVENUES					
Government of Alberta					
Alberta Education	\$ 28,249,549	\$ 29,888,567	\$ (1,639,018)	-5.80%	
Other Government of Alberta	12,192,441	13,158,015	\$ (965,574)	-7.92%	
	40,441,990	43,046,582	(2,604,592)	-6.44%	1
Federal Revenue	15,419,869	13,925,827	\$ 1,494,042	9.69%	2
Other Sales and Services	4,257,363	4,248,028	\$ 9,335	0.22%	
Investment Income	60,000	60,000	\$ -	0.00%	
Gifts and Donations	502,227	311,300	\$ 190,927	38.02%	3
Fundraising	450,000	450,000	\$ -	0.00%	
	61,131,449	62,041,737	(910,288)	-1.49%	
EXPENSES					
Instruction					
Schools	24,153,178	24,117,741	\$ 35,437	0.15%	4
Central Services (Instructional Support)	15,992,728	17,424,011	\$ (1,431,283)	-8.95%	5
	40,145,906	41,541,752	\$ (1,395,846)	-3.48%	
Operations & Maintenance	9,622,353	9,272,364	\$ 349,989	3.64%	6
Transportation	4,073,019	3,568,539	\$ 504,480	12.39%	7
Board and System Administration	3,376,943	3,450,564	\$ (73,621)	-2.18%	
External Services	4,977,953	5,103,160	\$ (125,207)	-2.52%	
	62,196,174	62,936,379	\$ (740,205)	-1.19%	
OPERATING SURPLUS/(DEFICIT)	(1,064,725)	(894,642)	(170,083)		

Notes:

- 1 Base funding and the Five-year investment grant were both reduced due to enrolment changes. Supported amortization decreased as some of the capital items funded by the province have been fully depreciated.
- 2 Federal tuition rate increase due to increased expenses (Five-year investment grant).
- 3 Increase in donations - Cenovus, Conklin community and the Red Cross all provided additional funding.
- 4 Slight increase to schools, due to the transfer of Classroom Improvement and Land-based Learning targeted funds.
- 5 Cuts to operating budgets and Five-year investment grant, in order to reduce the projected deficit and have the revenue and expenses align closer with the investment grant.
- 6 Increase due to increased operating costs (using actual 2017-2018 results)
- 7 Increase due to contracted bus service cost increases (using actual 2017-2018 results)

**Northland School Division
2018-2019 Fall Budget
Revenue Details**

	2018-2019 Fall Budget	2018/2019 Spring Budget	
ALBERTA EDUCATION			
Base Funding			
Early Childhood Services (ECS)	\$ 524,895	\$ 570,003	
Base Instruction (Gr 1-9)	6,843,210	7,974,108	
Base Instruction (Gr 10-12)	747,809	831,377	
Home Education	15,037	15,037	
System Administration Reduction	(386,000)	(386,000)	
Board Governance & Administration	471,000	471,000	
Funding reduction due file deficiencies	(40,580)	(46,877)	
	8,175,371	9,428,648	1
Differential Cost Funding			
ECS Program Unit Funding (PUF)	1,000,000	1,000,000	
Equity of Opportunity	1,335,000	1,335,000	
English as a Second Language	239,154	432,952	
First Nation, Metis, Inuit Funding	1,361,884	1,361,884	
Inclusive Education	2,977,500	2,977,500	
Northern Allowance	570,995	704,561	
Outreach Program Funding	125,946	125,946	
Plant Operation & Maintenance	3,339,142	3,339,142	
Small Schools by Necessity	3,158,000	3,158,000	
Socio Economic Status	164,724	192,880	
Special Approvals Funding	2,100,000	2,100,000	
Funding reduction due file deficiencies	(33,246)	(35,024)	
	16,339,098	16,692,840	1
Targeted Funding			
Supernet Funding	211,200	211,200	
Regional Collaborative Service Delivery	528,000	560,000	2
	739,200	771,200	
Transportation Funding	2,334,404	2,334,404	
Infrastructure Maintenance Renewal (IMR)	661,475	661,475	
Other Alberta Education Revenue			
Fort McMurray COLA	585,000	585,000	
Classroom Improvement Fund	268,000	268,000	
One-time funding/Five Year Investment Grant/Deferred	5,597,060	6,194,000	3
Innovation Funding	111,000	111,000	
	6,561,060	7,158,000	
Alberta Education Supported Amortization	3,131,381	3,500,015	4
Teacher Retirement Fund	2,500,000	2,500,000	
TOTAL PROVINCIAL FUNDING	40,441,990	43,046,582	

Notes

- 1 Funding reduction due to change in enrolment.
- 2 RCSD funding was reduced.
- 3 The Five-year investment grant was reduced, due to enrolment change.
- 4 Some of the capital item depreciation that the province funded has now been fully depreciated.

		2018-2019	2018/2019	
FEDERAL REVENUE		Fall Budget	Spring Budget	
Regular Tuition				
	Bigstone First Nation	6,922,825	6,904,634	
	Chip Prairie	1,184,436	1,277,265	
	Indigenous and Northern Affairs Canada	2,491,400	2,850,708	
	Lubicon Lake Band	-	-	
	Mikisew Cree First Nation	3,311,067	1,564,270	
	Peerless Trout First Nation	-	-	
	Fort Chipewyan Education Authority	81,000	81,000	
		13,990,728	12,677,877	5
Early Childhood Services Tuition				
	Bigstone First Nation	555,107	433,704	
	Chip Prairie	128,102	115,654	
	Mikisew Cree First Nation	54,196	61,110	
	Indigenous and Northern Affairs Canada	227,736	173,482	
	Lubicon Lake Band	-	-	
	Peerless Trout First Nation	-	-	
		965,141	783,950	5
	Federal Outreach	400,000	400,000	
	Additonal Federal Revenue	64,000	64,000	
TOTAL FEDERAL FUNDING		15,419,869	13,925,827	5
OTHER REVENUES				
	School Food Services	3,168,000	3,168,000	
	Rental Revenue	583,050	583,050	
	Hot Lunch Revenue	26,400	26,475	
	Industry Funded Revenue/Donations	502,227	311,300	6
	Alberta Mental Health Project	479,913	470,503	
	School Generated Fundraising	450,000	450,000	
	Investment income/rebates	60,000	60,000	
		5,269,590	5,069,328	
		20,689,459	18,995,155	
TOTAL BUDGET		61,131,449	62,041,737	
5 Federal regular tuition rate increased from \$1,908 per month per student to \$2,105.26 per month per student. ECS rate changed slightly from \$1,445.68 per month per student to \$1,423.35 per month per student. Most of this change is attributable to the Five-year investment grant expenses, which increased the cost per student.				
6 Donations increased - \$50,000 from Cenovus for literacy, \$28,000 for Conklin to increase administrative support, and Red Cross donated \$116,000 to ADCS for wildfire support.				

Funding Sources

OTHER FUNDING

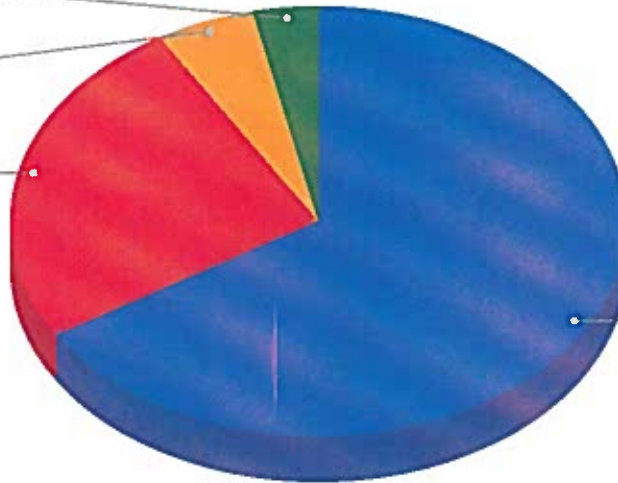
3.4%

SCHOOL FOOD

5.2%

FEDERAL FUNDING

25.2%



PROVINCIAL FUNDING

66.2%

Revenues	2018-2019	2017-2018	Variance	% Change
Total Revenue	\$61,131,449	\$62,041,737	-\$910,288	-1.47%
Base Funding	\$8,175,371	\$9,428,648	-\$1,253,277	-13.29%
Differential Cost Funding	\$12,999,956	\$13,353,698	-\$353,742	-2.65%
Targeted Funding	\$739,200	\$771,200	-\$32,000	-4.15%
Transportation Funding	\$2,334,404	\$2,334,404	\$0	0.00%
Plant Operations and Maintenance	\$3,339,142	\$3,339,142	\$0	0.00%
Other Revenue	\$12,853,916	\$13,819,490	-\$965,574	-6.99%
Federal Revenue	\$15,419,869	\$13,925,827	\$1,494,042	10.73%
Other Revenue	\$5,269,590	\$5,069,328	\$200,262	3.95%

SPENDING BY PROGRAM

Spending by Program	2018-2019 F	2018-2019 S	Variance	% Change
Total Expenditures	\$62,196,174	\$62,986,379	-\$740,205	-1.19%
Instruction	\$40,145,906	\$41,541,752	-\$1,395,846	-3.48%
Plant Operations and Maintenance	\$9,622,353	\$9,272,364	\$349,989	3.64%
Transportation	\$4,073,019	\$3,568,539	\$504,480	12.39%
Board and Administration	\$3,376,943	\$3,450,564	-\$73,621	-2.18%
External Services	\$4,977,953	\$5,103,160	-\$125,207	-2.52%

Spending By Program

External Services

8.0%

Board and

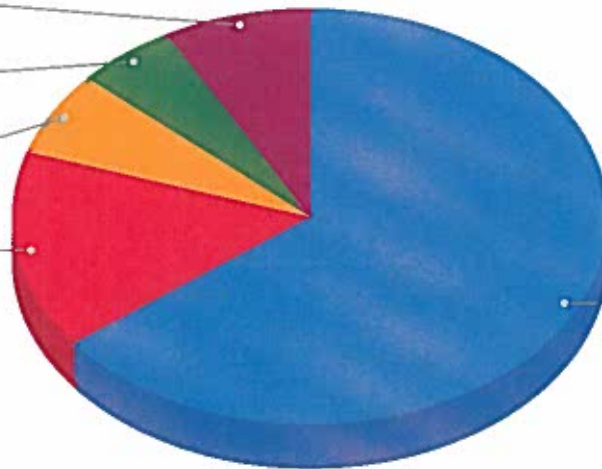
5.4%

Transportation

6.5%

Plant Operations

15.5%



Instruction

64.5%

NORTHLAND SCHOOL DIVISION NO. 61

2018/2019 FALL BUDGET

SCHOOL EXPENSES

	2018/2019 Fall Budget	2018/2019 Spring Budget	\$ Change
Home Education	20,266	20,266	-
Anzac	1,274,247	1,246,082	28,165
Athabasca Delta	2,873,553	2,822,186	51,367
Bill Woodward	1,302,841	1,244,401	58,440
Bishop Routhier	767,529	736,138	31,391
Calling Lake	1,222,788	1,215,452	7,336
Calling Lake Outreach	-	-	
Career Pathways	689,646	652,015	37,631
Chipewyan Lakes	389,873	370,624	19,249
Conklin	491,628	494,949	(3,321)
Dr. Mary Jackson	-	-	-
Elizabeth	1,441,452	1,300,324	141,128
Father R. Perin	986,283	952,630	33,653
Fort McKay School	789,481	895,658	(106,177)
Gift Lake School	1,802,383	1,777,448	24,935
Grouard	891,419	856,328	35,091
Hillview	323,586	310,920	12,666
J.F. Dion	1,002,910	963,165	39,745
Little Buffalo		-	
Kateri		-	
Mistassiniy	2,483,191	2,596,796	(113,605)
Paddle Prairie	1,115,692	985,943	129,749
Peerless Lake	-	-	-
Pelican Mountain	341,227	332,881	8,346
St. Theresa	3,464,731	3,500,414	(35,683)
Susa Creek	478,452	454,970	23,482
	\$24,153,178	\$23,729,590	\$ 395,423

1 School budgets were adjusted to reflect enrolment, which reduced funding to schools by about \$280,000. Targeted funds were added to the budgets:
 Classroom Improvement Funds - \$268,000
 Land-Based Learning (Five-year Investment Grant) - \$407,750

The figures for 2018-2019 spring budget do not match with the school expenses in the Revenue and Expenses sheet, as Dr. Mary Jackson school is included in those figures, but has been removed from this worksheet, in order to provide a more meaningful comparison.

**NORTHLAND SCHOOL DIVISION NO. 61
2019/2019 FALL BUDGET
SCHOOL STAFFING (FTEs)**

	2018/2019 Fall Budget		2018/2019 Spring Budget		Change in FTE		Pupil to Teacher Ratio	
	FTE		FTE		Certificated	Uncertificated		
	Certificated	Uncertificated	Certificated	Uncertificated	Certificated	Uncertificated		
Athabasca Delta	20	5.5	19	10	1	-4.5	10.60	1
Anzac	7.5	4.1	7.5	4.1	0	0	11.20	
Bill Woodward	7.5	4	7.5	4	0	0	17.47	
Bishop Routhier	5	3	5	3	0	0	12.20	
Calling Lake	9	3	9	3	0	0	13.00	
Career Pathways	4	2.5	4	2.5	0	0	12.00	
Chipewyan Lakes	2	2	2	2	0	0	14.50	
Conklin	3	2	3	2.5	0	-0.5	10.33	
Elizabeth	9.82	6.6	9	5.25	0.82	1.35	11.41	2
Father R. Perin	7	2.6	7	2.6	0	0	11.29	
Fort McKay School	4	3	5	3	-1	0	11.25	
Gift Lake School	11	9	11	9	0	0	13.45	
Grouard	6	3	6	3	0	0	11.67	
Hillview	2	1.25	2	1.25	0	0	8.00	
J.F. Dion	6	5.16	6	4.5	0	0.66	13.83	
Mistassiniy	18.5	5	19	6.5	-0.5	-1.5	13.03	3
Paddle Prairie	8	2.9	7	2.9	1	0	15.13	
Petican Mountain	2	1.6	2	1.6	0	0	8.00	
St. Theresa	20	22	22	20	-2	2	15.10	4
Susa Creek	3	1.9	3	1.7	0	0.2	15.00	
	155.32	90.11	156.00	92.4	-0.68	-2.29	12.83	

Notes:

- 1 Two educational assistant positions were reduced in order to increase a teaching position, one position was eliminated and one position (school/ community liaison worker) was replaced by a Wellness Worker from the Testing and Achievement budget
- 2 Two educational assistant positions added due to the need at the school.
- 3 A .5 teaching position and a 1.5 educational assistant positions were reduced due to the change in enrolment.
- 4 Two positions were added from the Five-Year Investment Grant.

**NORTHLAND SCHOOL DIVISION NO. 61
2018/2019 FALL BUDGET
CENTRAL SERVICES EXPENSES BY CATEGORY**

	2018/2019 Fall Budget	2018/2019 Spring Budget	\$ Change	
Governance				
Trustee Expenses	\$ 521,750	\$ 521,750	\$ -	
Election Expenses	20,000	20,000	\$ -	
	<u>541,750</u>	<u>541,750</u>	<u>\$ -</u>	
Education Executive				
Superintendent	615,979	675,979	\$ (60,000)	1
Public Relations	158,447	158,447	\$ -	
Superintendent Office & PR	<u>774,426</u>	<u>834,426</u>	<u>(60,000)</u>	
Instructional Services-Central				
Area Superintendents	809,250	766,714	\$ 42,536	2
CTS Mobile	25,000	25,000	\$ -	
First Nations, Metis and Inuit	640,320	1,003,814	\$ (363,494)	3
Literacy	361,559	345,741	\$ 15,818	
Occupational Health and Safety	263,463	143,701	\$ 119,762	4
Pedagogical	1,016,900	1,136,641	\$ (119,741)	5
System Computers	1,320,935	1,375,172	\$ (54,237)	6
School Councils	70,000	70,000		
Testing and Achievement	3,627,540	3,653,190	\$ (25,650)	7
	<u>8,134,967</u>	<u>8,519,973</u>	<u>\$ (385,006)</u>	
Instructional Services-Schools				
Certificated Substitutes	781,722	781,722	\$ -	
Boarding Home Allowances and Supplies	133,200	133,200	\$ -	
Training	871,500	1,021,500	\$ (150,000)	8
Instructional Supply	6,071,330	6,967,616	\$ (896,286)	9
	<u>7,857,752</u>	<u>8,904,038</u>	<u>(1,046,286)</u>	

Notes:

- 1 Reduction in general operating expenses.
- 2 Increase to budget to reflect actual costs of travel.
- 3 \$400,000 was transferred from this department to be handled directly by the schools for land-based learning.
- 4 The addition of an Occupational Health and Safety Manager and associated travel costs, to be in compliance with the province's new OHS legislation.
- 5 The reduction of one pedagogical supervisor, to reduce the Five-Year Investment Grant to match the revenue amount.
- 6 The reduction of one IT technician, and an increase in general operating expenses to align with actual costs.
- 7 A reduction in the travel budget, to align more closely with actual costs.
- 8 A reduction in the paraprofessional training and the professional learning for community-based education budgets to reduce the Five-Year Investment grant to match therevenue amount.

9 Reduction in:

Education leave benefits (fewer leaves granted in 2018-2019 than budgeted)	\$75,000
PTR teacher transition (Five-year investment grant)	\$200,000
Decrease in amortization expense	\$200,000
Decrease in unallocated expenses for Five-year investment grant	\$420,000

Human Resources	618,188	563,060	\$ 55,128	10
Business Services	1,442,580	1,511,328	\$ (68,748)	11
Facility Services				
Facilities	8,960,878	8,610,889	\$ 349,989	12
Infrastructure Maintenance Renewal (IMR)	661,475	661,475	\$ -	
	<u>9,622,353</u>	<u>9,272,364</u>	<u>\$ 349,989</u>	
Student Transportation	4,073,019	3,568,539	\$ 504,480	13
External Services	4,977,953	5,103,160	\$ (125,207)	14
	<u>38,042,988</u>	<u>38,818,638</u>	<u>(775,650)</u>	

Notes:

- 10 Increase in budget due to counselling expense increase (\$40,000), increase in legal costs (\$35,000), recruitment advertising (\$7,500) and recruitment travel (\$40,000), and an overall decrease in other operating expenses of \$68,000.
- 11 Increase in staffing by \$20,000, to help with the increase in work in Accounts Payable, a decrease in professional development budget (\$7,500), decrease in general operating and depreciation expense (\$81,000).
- 12 Facilities budget increase is a result removing the budget reduction of almost \$600,000 (which was unrealistic, given the actual amount needed to run the facilities department), to a more realistic amount, given the year-end results.
- 14 The decrease is in the housing budget - a reduction in the expenses to match the actual revenue being received in rent.

**NORTHLAND SCHOOL DIVISION NO. 61
2018-2019 FALL BUDGET
CENTRAL SERVICES STAFFING (FTEs)**

	2018/2019 FALL Budget		2018/2019 Spring Budget		Change in FTE		
	FTE		FTE		FTE		
	Certificated	Uncertificated	Certificated	Uncertificated	Certificated	Uncertificated	
Education Executive							
Superintendent	1	1.1	1	1.1	0	0	
Communications	0	1	0	1	0	0	
	<u>1</u>	<u>2.1</u>	<u>1</u>	<u>2.1</u>	<u>0</u>	<u>0</u>	
Instructional Services - Central							
Associate Superintendent	4.5	0	4.5	0	0	0	
Testing and Achieving/Pedogical	11	13	11	13	0	0	
First Nations, Metis and Inuit	3	0.25	3	0.25	0	0	
System Computers	0	4.08	0	6.08	0	-2	1
	<u>18.5</u>	<u>17.33</u>	<u>18.5</u>	<u>19.33</u>	<u>0</u>	<u>-2</u>	
Instructional Services - Schools							
CTS mobile coordinator	0	0	0	0	0	0	
Literacy	1	0	1	0	0	0	
	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Human Resources							
Director Human Resources	1	2	1	2	0	0	
	<u>1</u>	<u>2</u>	<u>1</u>	<u>2</u>	<u>0</u>	<u>0</u>	
Business Services							
Financial Services	0	10.95	0	10.45	0	0.5	2
Purchasing & Contract Services	0	1	0	1	0	0	
	<u>0</u>	<u>11.95</u>	<u>0</u>	<u>11.45</u>	<u>0</u>	<u>0.5</u>	
Facility Services (includes OH&S)	0	50.26	0	51.06	0	-0.8	3
Student Transportation	0	35.1	0	35.1	0	0	
External Services	0	27.91	0	27.91	0	0	
	<u>21.5</u>	<u>146.65</u>	<u>21.5</u>	<u>148.95</u>	<u>0</u>	<u>-2.3</u>	

Notes

- 1 A reduction in two positions, to help reduce the deficit. The positions eliminated are a help desk and an east end computer technician. These positions were not filled.
- 2 A slight increase in accounts payable staffing, to reflect the increase in work in relation to the Five-year investment grant and the elected board.
- 3 Staffing reduction due to not filling a position because of budget restraints.

**2018/2019 FALL BUDGET
CHANGES TO ACCUMULATED SURPLUS**

	Unrestricted Surplus	2018-2019	
		Operating Reserves	Capital Reserves
as of August 31, 2018	\$ 3,497,524		\$ 2,260,445 1
less: School Generated Funds	\$ (380,189)		2
Net 2018-2019 amortization (depreciation)	\$ 1,000,000		3
Budgeted 2018-2019 deficit	\$ (1,064,171)		4
Paddle Prairie CTS shop	\$ (1,500,000)		5
List of capital projects for 2018-2019			\$ (1,450,000) 6
Projected balance, Aug. 31, 2019	\$ 1,553,164	\$ -	\$ 810,445

Note:

1 Closing balances from the audited year-end financial statements. The total is made up from capital reserves from the following:

School and instruction	\$ (111,046)
Maintenance	\$ 996,570
Board and administration	\$ 135,126
Transportation	\$ 217,140
External services (SFS and housing)	\$ 1,022,655
	\$ 2,260,445

2 SGF is to be spent by the schools, so is not available for use for operating expenses or capital projects/purchases

3 Depreciation expense is usually moved to capital reserves, eventually to replace the equipment being expensed. However, due to the fact that the division may need the money for operations, the money will stay in unrestricted surplus for this year.

4 Budgeted deficit for the 2018-2019 school year.

5 Funds were earmarked for the Paddle Prairie CTS shop in 2016-2017.

6 List of capital projects/items from the Capital Projects list.

**Five Year Investment Grant
2018-2019**

Outcome 1	Included in departments	Budget amount
Alberta's students are successful		
Associate Superintendents	425,000 Associate Superintendents	\$ 425,000
Professional Learning through Coaching	866,800 Pedagogical	\$ 866,800
Attendance Improvement (DAL)	150,000 Associate Superintendents	\$ 150,000
Technology Plan	100,000 System Computers	\$ 100,000
Flexible Learning	147,115 1 FTE to Career Pathways \$107,115, \$40,000 for supplies at schools.	\$ 147,115
High School Literacy	160,000 Literacy	\$ 160,000
Down by 1 ped from last year		
Down by almost \$60,000 from last year		
Down by \$40,000 from last year		
Outcome 2	The systemic education achievement gap between First Nations, Metis and Inuit students and all other students is eliminated.	
Land-based Learning and Culture Camp	400,000 Allocated to the schools directly	\$ 400,000
Language and Culture Instruction	250,000 Supplementing LA Instructors	\$ 250,000
Outcome 3	Alberta's education system is inclusive	
Assistant Supervisors of Student Services	300,000 Testing and Achieving	\$ 300,000
Family Wellness Workers	850,000 Testing and Achieving	\$ 850,000
Staff Wellness Project	50,000 Testing and Achieving	\$ 50,000
School Food Services	350,000 School Food Services	\$ 350,000
Outcome 4	Alberta has excellent teachers, and school and school authority leaders.	
Professional Development for EAs	100,000 Inservice and Training	\$ 100,000
Leadership Development	200,000 Inservice and Training	\$ 200,000
Professional Learning for Community Based Ed.	150,000 Inservice and Training	\$ 150,000
Key Priorities		
Itinerant Subs	300,000 Substitutes	\$ 300,000
Principal Meetings	\$60,000 went to teacher convention, so principal meetings \$120,000	\$ 180,000
School Councils/Community Meetings (Northland Act)	\$30,000 directly to the schools, \$40,000 to ward councils, \$60,000 to board	\$ 150,000
Pupil/Teacher Ratio adjustments	170,000 0.5 FTE at Arzac, two EAs in St. Theresa	\$ 170,000
Work alone/vehicle trackers	150,000 Transportation	\$ 150,000
Total funds budgeted		\$ 5,448,915
Use of unspent funds from 2017-2018		\$ 425,690
2018-2019 Five Year Investment Grant		\$ 5,023,225
Total funds available		\$ 5,448,915
Deferred Five Year Investment Grant details:		
August 31, 2018		\$ 2,518,539
2018-2019 budget		\$ 425,690
Projected August 31, 2019		\$ 2,092,849

Northland School Division No. 61

2018/2019 Budget

Infrastructure Maintenance and Renewal (IMR)/Capital Projects

CAPITAL PROJECT:

Replace Grounds, Custodial equipment and 4 service trucks	\$300,000
Cooling Coils added for cooling in 7 schools	\$200,000
Corporate vehicles (10)	\$450,000
School buses (4)	\$500,000

TOTAL **\$1,450,000**

IMR PROJECT:

Door Locks Main Doors, for security purposes	\$46,000
Camera Upgrades, for security purposes	\$25,000
Paging /intercom, for security purposes	\$25,000
Telephone upgrades for security reasons	\$10,000
Building Maintenance Systems Control Automation	\$140,000
Hot Water System (flush/recharge, software upgrades, piping retrofits)	\$60,000
Boiler Replacement	\$20,000
Fire Pump and Generator Maintenance	\$25,000
Fire Panel upgrades (2 schools)	\$50,000
Demolish old bus garage at Paddle Prairie	\$20,000
Elizabeth and Conklin roofs (started in 2017-2018, but completed this year)	\$190,000
Contingency	\$50,000

TOTAL **\$661,000**

Note: There is an additional approx. \$1.2 m in carryforward for IMR, which has been earmarked for the energy upgrade.

2018-2019 IMR funding is \$661,475.