

0151 Calgary Arts Academy Society

School Jurisdiction Code and Name

FALL 2014 UPDATE TO THE 2014/2015 BUDGET

	Fall 2014 Update to the Budget 2014/2015	Spring 2014 Budget Report 2014/2015	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$4,314,563	\$4,288,249	\$26,314	0.6%
Other - Government of Alberta	\$0	\$0	\$0	0.0%
Federal Government and First Nations	\$0	\$0	\$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	\$374,805	\$378,170	(\$3,365)	-0.9%
Other sales and services	\$20,000	\$20,000	\$0	0.0%
Investment income	\$9,000	\$9,000	\$0	0.0%
Gifts and donation	\$0	\$0	\$0	0.0%
Rental of facilities	\$0	\$0	\$0	0.0%
Fundraising	\$20,000	\$29,000	(\$9,000)	-31.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$316,455	\$302,714	\$13,741	4.5%
Total revenues	\$5,054,823	\$5,027,133	\$27,690	0.6%
Expenses By Program				
Instruction (ECS - Grade 12)	\$3,922,422	\$3,945,026	(\$22,604)	-0.6%
Plant operations and maintenance	\$422,739	\$422,790	(\$51)	0.0%
Transportation	\$383,023	\$374,694	\$8,329	2.2%
Board & system administration	\$301,624	\$284,623	\$17,001	6.0%
External services	\$0	\$0	\$0	0.0%
Total expenses	\$5,029,808	\$5,027,133	\$2,675	0.1%
<i>Operating Surplus (Deficit)</i>	<i>\$25,015</i>	<i>\$0</i>	<i>\$25,015</i>	<i>100.0%</i>
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - Aug.31, 2014	\$306,772	\$292,349	\$14,423	4.9%
Accumulated Surplus from Operations - Aug.31, 2015	\$400,187	\$375,172	\$25,015	6.7%
Expenses by Object				
Certificated salaries & wages	\$1,963,840	\$2,010,061	(\$46,221)	-2.3%
Certificated benefits	\$436,629	\$441,713	(\$5,084)	-1.2%
Non-certificated salaries & wages	\$1,185,362	\$1,170,855	\$14,507	1.2%
Non-certificated benefits	\$151,014	\$149,128	\$1,886	1.3%
Services, contracts and supplies	\$1,206,881	\$1,172,553	\$34,328	2.9%
Amortization expense	\$86,082	\$82,823	\$3,259	3.9%
Interest on capital debt	\$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	\$5,029,808	\$5,027,133	\$2,675	0.1%
Certificated Staff FTE's				
School based	26.3	26.4	(0.1)	-0.4%
Non-school based	-	-	-	0.0%
Total Certificated Staff FTE's	26.3	26.4	(0.1)	-0.4%
Non-Certificated Staff FTE's				
Instructional	9.6	9.6	-	0.0%
Non-instructional	6.8	6.8	-	0.0%
Total Non-Certificated Staff FTE's	16.4	16.4	-	0.0%
Eligible Funded Students				
Early childhood services (ECS headcount)	54.0	54.0	-	0.0%
Grades 1 to 9 (headcount)	463.0	460.0	3.0	0.7%
Grade 10 to 12 (FTE)	-	-	-	0.0%
Total Eligible Funded Students	517.0	514.0	3.0	0.6%

Attestation of Secretary-Treasurer/Treasurer:

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

November 18, 2014

CALGARY ARTS ACADEMY
2014/15 OPERATING BUDGET
REVENUE SOURCE

2014/15 Fall Budget Update

Reference	<u>INSTRUCTION</u> Pages 2 & 3	<u>P O & M</u> Page 4	<u>ADMIN</u> Page 5	<u>TRANSPOR</u> Page 6	<u>TOTAL</u> 524	<u>Total</u>
Provincial Revenues						
Alberta Education	3,615,273	370,399	193,837	135,054	4,314,563	85.36%
ATRF	230,000				230,000	4.55%
sub -total	3,845,273	370,399	193,837	135,054	4,544,563	89.91%
Other Revenue						
Parent Fees - Transportation(\$750)				131,250	131,250	2.60%
Parent Fees - Transportation(one way \$400)				28,400	28,400	0.56%
Parent Fees- Resources ECS \$265	14,310				14,310	0.28%
Parent Fees- Resources(Gr 1-5)\$420	107,520				107,520	2.13%
Parent Fees- Instructional (Gr 6-9) \$475	93,325				93,325	1.85%
Def Rev - Grants and School Council	62,632	14,823			77,455	1.53%
Foundation Revenue	23,000		6,000		29,000	0.57%
SGF Performances	20,000				20,000	0.40%
Interest Income			9,000		9,000	0.18%
	4,166,060	385,222	208,837	294,704	5,054,823	100.00%

	<u>SYSTEM</u>				<u>TOTAL</u>	<u>% of Total</u>
EXPENDITURES	<u>INSTRUCTION</u>	<u>P O & M</u>	<u>ADMIN</u>	<u>TRANSPOR</u>	<u>TOTAL</u>	<u>Total</u>
Salaries & Benefits - Certificated	2,010,311		126,158		2,136,469	42.48%
ATRF	230,000				230,000	4.57%
Salaries & Benefits - Uncertificated	740,566	196,945	98,466	9,563	1,045,540	20.79%
Salaries Student Support	290,836				290,836	5.78%
Substitute - Certificated	34,000				34,000	0.68%
Transportation Contract				309,347	309,347	6.15%
Fuel Funding Costs				60,000	60,000	1.19%
Vehicle Insurance				1,298	1,298	0.03%
Classroom Resources/ Foundation Support	20,000				20,000	0.40%
School / Office Expenses & Supplies	77,000	7,000			84,000	1.67%
Instructional Resources(IRF)	207,200				207,200	4.12%
Board Approved 3 Year Cont Plan(year 2)	30,000				30,000	0.60%
PD - Staff & TAAPCS Conference	17,000		2,000		19,000	0.38%
Meetings, Memberships			2,500		2,500	0.05%
Technology	152,621				152,621	3.03%
Board Costs/ PD & Contractors			8,000		8,000	0.16%
Contract Services	2,934	190,021	6,750		199,705	3.97%
Advertising	10,000		13,750		23,750	0.47%
Legal/Audit/Insurance	1,005	8,000	44,000		53,005	1.05%
Performances	36,455				36,455	0.72%
Amortization Expenses	62,494	20,773		2,815	86,082	1.71%
TOTAL EXPENDITURES	3,922,422	422,739	301,624	383,023	5,029,808	100.00%
% of Total	77.98%	8.40%	6.00%	7.62%	100.00%	
Board Approved Budget	243,638	-37,517	-92,787	-88,319	25,015	

**CALGARY ARTS ACADEMY
2014/15 OPERATING BUDGET**

<u>TOTAL ALBERTA EDUCATION REVENUE</u>	<u># of Students</u>	<u>Amount per Student</u>	<u>Total</u>
<u>PROVINCIAL GRANTS</u>			
Basic Instruction	463	6,562	3,038,058
Base ESC	54	3,281	177,165
First Nations	11	1,178	12,959
Inclusive Education Funding	490	57.2 *2%	28,038
Small Class Size Initiative ECS	54	745.9 *2%	40,280
Small Class Size Initiative Grades 1-3	154	1,492	229,743 *
Severe Disabilities	1	16,465	16,465 *
SES - Social Economic Status Funding	490		36,683
Equity of Opportunity Funding(SES & RCPA)	490	101	49,490
SuperNet	2	9,600	19,200
Small Board Admin			193,837
Board Gov'c Budget Reduction			-32,808
Transportation - (7 late applications)	253	549	135,054
P O & M			370,399
Fuel Funding (discontinued)			0
Total Alberta Education Grants			<u>4,314,563</u>
ATRF			230,000
Foundation Donations			23,000
			50
<u>Fees</u>			
Instructional Resource Fee K	54	265	14,310
Instructional Resource Fee 1-5	256	420	107,520
Instructional Resource Fee 6-9	207	475	98,325
Transportation Fees Full Ridership	175	750	131,250
Transportation Fees - One Way	71	400	28,400
Waivers			-5,000
Total fees			<u>374,805</u>
Performance Revenue			20,000
Deferred Revenue PO&M			20,773
Deferred School Amortization- Instr			62,632
Interest Income			9,000
Total Revenue			<u><u>5,054,823</u></u>

220,155

**CALGARY ARTS ACADEMY
2014/15 OPERATING BUDGET**

2014/15

TOTAL INSTRUCTION BLOCK EXPENSES

Cert Inc Bd Gov'ce

Salary & Benefits

Certificated	1,811,091
Certificated Benefits	199,220
Contingency	0
Certificated - Substitute Teachers	34,000
ATRF certificated benefits	230,000
	2,274,311

Cert	\$ 1,963,840
Benefits	\$ 436,629
	\$ 2,400,469

Operations

	278,117
Operations Benefits 13%	36,155

Uncert	1,004,513
Benefits	134,918
	1,139,431

Artists - Salary

Artists benefits 13%	48,351
----------------------	--------

Student Support

Student Support - benefits 13%	33,459
--------------------------------	--------

Recognition

6,012

1,031,402

Total Salary & Benefits 3,305,713

Classroom Resources & Support	20,000
Instructional Resource Expenses	207,200
Technology / Computer Supplies/Multi Media	152,621
Amortization - Technology	57,393
School Operating Expenses	77,000
Amortization - Office Equipment	5,101
Professional Development	17,000
Contract Services(Casual Labour)	2,934
Insurance - student(IRF)	1,005
TAAPCS Conference	0
Advertising	10,000
Board Approved 4 Year Cont plan	30,000
Performance	36,455

616,709

TOTAL INSTRUCTIONAL EXPENSES

3,922,422

CALGARY ARTS ACADEMY
2014/15 OPERATING BUDGET

* PO & M support based on prior year enrolment

<u>PLANT OPERATION & MAINTENANCE</u>	<u>FTE</u>	<u>Sq Meters</u>	<u>\$ Per Sq Meter</u>	<u>Total</u>	
<u>Revenue</u>					
<u>PROVINCIAL GRANTS - Alberta Infrastructure</u>					
<u>Operations Support</u>					
ECS to Grade 6		325	795.30	258,473	
Grade 7-9		149	751.18	111,926	370,398
	514	474 *		<u>370,398</u>	
<u>Lease Support</u>					
Knob Hill Campus		2,271	107.60	1	
		<u>2,271</u>		<u>1</u>	
Total Plant Operation & Maintenance Revenue				<u><u>370,399</u></u>	
Deferred Revenue from Grants for amortization				20,824	
Lease Revenue				0	
			Total Revenue	<u>391,223</u>	
<u>Expenses</u>					
Facility rental - Glenmeadows					
Boiler checks - Major Oak contract				20,000	
Utilities - Enmax - Sewer 7 Water				37,000	
- Enmax - Gas				37,000	
Custodial Salaries				180,849	
Custodial Benefits				16,096	
Supplies				21,721	
Building maintenance & refreshing				37,500	
Grounds Maintenance & Refreshing				22,500	
Boiler Insurance				8,000	
Security/Vandalism				2,800	14,824
Waste Management				11,500	5,949
Amortization - Leasehold Improvements				20,773	<u>20,773</u>
Telecommunications - Phone & Internet				7,000	381,966
Total Plant Operation & Maintenance Expense				<u>422,739</u>	-31,516

**CALGARY ARTS ACADEMY
2014/15 OPERATING BUDGET**

Budget - Presented as Draft

TOTAL SYSTEM ADMIN & BOARD GOVERNANCE REVENU

	Eligible \$	6% \$	
<u>Eligible Costs per Provincial Regulations</u>			
Instruction Grants	3,615,273		
P, O & M Grants	370,399		
Transportation Grant	135,054		
Total Eligible Revenue	<u>4,120,726</u>	247,244	Total Sys Admin Eligible - 6%
Foundation Income	6,000	6,000	
Investment Income	9,000	9,000	
		<u>262,244</u>	6.00%

Total Board & System Admin Taken

Expenses

Superintendent Salary		118,749	
Superintendent Benefits		7,409	System Admin Funding Reduction
Secretary Treasurer Salary		87,525	\$ (32,808.00)
Secretary Treasurer Benefits		10,941	
Professional Development		2,000	
	<u>0</u>	<u>226,624</u>	
Board Governance, Board PD & Contracted Services		8,000	
Meetings & Memberships		2,500	
Contracted Services		6,750	
Legal & Audit		35,000	
Insurance		9,000	
Foundation Administration		0	
Advertising & Recognition		13,750	
		<u>75,000</u>	
	<u>0</u>	<u>301,624</u>	

Total System Admin & Board Governance Expense

<i>Small Board Administration Grant</i>	193,837
<i>Base Funding plus rental income</i>	<u>262,244</u>
	<u>68,407</u>

CALGARY ARTS ACADEMY
2014/15 OPERATING BUDGET

505

<u>TOTAL TRANSPORTATION REVENUE</u>	<u>FTE</u>	<u># of Students</u>	<u>\$ Per Student</u>	<u>Total</u>
<u>Provincial Transportation Grant</u>				
Eligible Students actual	514	246	549	135,054
Fuel Funding Initiative				0
Parent Provided		0	549	0
Total Provincial Funding		246		135,054
<u>Transportation User Fees</u>				
Eligible Students	514	175	750	131,250
One Way Riders / Late Registers		71	400	28,400
Waivers				
Total User Fees				159,650
Total Transportation Revenue				294,704

<u>Expenses</u>	<u># of Buses</u>	<u>\$ per Bus</u>	<u>\$</u>	
Service Contract - Transportation 175 days	7	41,795	292,567	\$ 238.83
Service Contract - Transportation - subsequent 13 days	7	0	14,127	
Scheduled Overtime			2,653	309,347
Fuel Funding Expense			60,000	
Route planning and services support	Julie		9,563	
Transportation Support - contract	recognition		0	From bus pass income
Van Insurance			1,298	
Depreciation			2,815	
Materials & Supplies			0	
Total Transportation Expense			383,023	

**CALGARY ARTS ACADEMY
2014/15 OPERATING BUDGET**

<u>STUDENTS</u>	<u>GRADE</u>	<u>TOTAL</u>	<u>Staffing</u>	<u>2013/14</u> <u>FTE</u>	<u>2014/15</u> <u>FTE</u>
2014/15 Assumptions			<u>CERTIFICATED STAFF</u>		
	K	54	Assumptions:		
	1	54	Certificated Staff - excl Admin	23.9	24.03
	2	47			
	3	53			
	4	52	Total Certificated	<u>23.9</u>	<u>24.03</u>
	5	50			
	6	54			
	7	56	Ed Assistant	1	1
	8	49	Artists (full time uncertificated)	8.4	7.6
	9	48	Music Support		1
			Total Instructors	32.3	33.63
490	Total	<u>517</u>			
			<u>School Based Support Staff</u>		
			Literacy	1	1
			Admin Sec/Office	2	2
			Library Tech	1	1
			Communications & Governance	1	1
			Registrar/communications	1	1
			Accounting Assistant	0.6	0.6
			Transportation Co-ord	0.2	0.2
			Total Uncertificated	<u>6.8</u>	<u>6.8</u>
			Secretary/ Treasurer	1	1
			Superintendent	0.6	0.6
	Total	<u>505</u>			
		-26			
		479			
			Pupil Teacher/Adult Ratio	2013/14	15.63
				2014/15	15.37

2013/14

* 25 students per class