

0056 Westwind Regional Division No. 74

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
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$49,045,552	\$48,487,038	\$558,514	1.2%
Other - Government of Alberta	\$16,838	\$16,838	\$0	0.0%
Federal Government and First Nations	\$2,858,314	\$3,207,733	(\$349,419)	-10.9%
Other Alberta school authorities	\$0	\$0	\$0	0.0%
Out of province authorities	\$0	\$0	\$0	0.0%
Alberta municipalities - special tax levies	\$60,000	\$60,000	\$0	0.0%
Property taxes	\$0	\$0	\$0	0.0%
Fees	\$619,756	\$619,923	(\$167)	0.0%
Other sales and services	\$294,984	\$294,984	\$0	0.0%
Investment income	\$124,057	\$124,057	\$0	0.0%
Gifts and donation	\$54,489	\$54,489	\$0	0.0%
Rental of facilities	\$500	\$500	\$0	0.0%
Fundraising	\$739,614	\$739,614	\$0	0.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$26,500	\$26,500	\$0	0.0%
Total revenues	\$53,840,604	\$53,631,676	\$208,928	0.4%
Expenses By Program				
Instruction - Early Childhood Services	\$3,602,686	\$3,621,867	(\$19,181)	-0.5%
Instruction - Grades 1 - 12	\$39,178,074	\$39,158,872	\$19,202	0.0%
Plant operations and maintenance	\$6,655,471	\$6,282,364	\$373,107	5.9%
Transportation	\$2,018,833	\$2,006,943	\$11,890	0.6%
Board & system administration	\$2,441,292	\$2,440,692	\$600	0.0%
External services	\$208,183	\$208,183	\$0	0.0%
Total Expenses	\$54,104,539	\$53,718,921	\$385,618	0.7%
Annual Surplus (Deficit)	(\$263,935)	(\$87,245)	(\$176,690)	-202.5%
Expenses by Object				
Certificated salaries & wages	\$23,552,396	\$23,577,125	(\$24,729)	-0.1%
Certificated benefits	\$5,602,762	\$5,603,590	(\$828)	0.0%
Non-certificated salaries & wages	\$9,595,925	\$9,390,542	\$205,383	2.2%
Non-certificated benefits	\$3,182,000	\$3,074,868	\$107,132	3.5%
Services, contracts and supplies	\$9,660,571	\$9,945,466	(\$284,895)	-2.9%
Amortization expense - supported	\$1,940,798	\$1,557,243	\$383,555	24.6%
Amortization expense - unsupported	\$552,249	\$552,249	\$0	0.0%
Interest on capital debt - supported	\$16,838	\$16,838	\$0	0.0%
Interest on capital debt - unsupported	\$0	\$0	\$0	0.0%
Other interest and finance charges	\$1,000	\$1,000	\$0	0.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$54,104,539	\$53,718,921	\$385,618	0.7%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2016	\$1,334,105	\$1,404,495	(\$70,390)	-5.0%
Accumulated Surplus from Operations - August 31, 2017	\$1,360,687	\$1,431,077	(\$70,390)	-4.9%
Capital Reserves - August 31, 2016	\$1,793,520	\$944,359	\$849,161	89.9%
Capital Reserves - August 31, 2017	\$1,198,942	\$349,781	\$849,161	242.8%
Certificated Staff FTE's				
School based	235.1	236.1	(1.0)	-0.4%
Non-school based	5.0	5.0	-	0.0%
Total Certificated Staff FTE's	240.1	241.1	(1.0)	-0.4%
Non-Certificated Staff FTE's				
Instructional	221.0	208.9	12.1	5.8%
Plant operations & maintenance	30.8	30.8	-	0.0%
Transportation	40.4	40.4	-	0.0%
Other non-instructional	17.3	17.3	(0.0)	-0.2%
Total Non-Certificated Staff FTE's	309.5	297.5	12.0	4.0%

Attestation of Secretary-Treasurer/Treasurer:

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

November 17, 2016

0056 Westwind Regional Division No. 74

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

	Fall 2016 Update to the Budget 2016/2017	Spring 2016 Budget Report 2016/2017	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$71,000	\$71,000	\$0	0.0%
Basic instruction supplies	\$114,660	\$114,827	(\$167)	-0.1%
Technology user-fees	\$0	\$0	\$0	0.0%
Alternative program fees	\$0	\$0	\$0	0.0%
Fees for optional courses	\$103,662	\$103,662	\$0	0.0%
Activity fees	\$0	\$0	\$0	0.0%
ECS enhanced program fees	\$35,000	\$35,000	\$0	0.0%
Student Union	\$92,159	\$92,159	\$0	0.0%
Miscellaneous (Grad/Yearbook/Agendas/Lockers/Weightroom)	\$104,862	\$104,862	\$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	\$98,413	\$98,413	\$0	0.0%
Non-curricular travel	\$0	\$0	\$0	0.0%
Lunch supervision fees	\$0	\$0	\$0	0.0%
Non-curricular supplies and materials	\$0	\$0	\$0	0.0%
Graduation	\$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%
Total fees	\$619,756	\$619,923	(\$167)	0.0%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0	0.0%
Special events	\$0	\$0	\$0	0.0%
Sales or rentals of other supplies / services	\$0	\$0	\$0	0.0%
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	\$0	\$0	\$0	0.0%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$0	\$0	\$0	0.0%
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%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Total other sales	\$0	\$0	\$0	0.0%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	2,966.0	2,975.0	(9.0)	-0.3%
Eligible funded students - Grades 10 to 12	814.0	809.0	5.0	0.6%
Other students	266.0	271.0	(5.0)	-1.8%
Home ed and blended program students	16.0	16.0	-	0.0%
Total Enrolled Students, Grades 1-12	4,062.0	4,071.0	(9.0)	-0.2%
Early Childhood Services (ECS)				
Eligible funded children - ECS	426.0	431.0	(5.0)	-1.2%
Other children	34.0	16.0	18.0	112.5%
Program hours	475.0	475.0	-	0.0%
ECS FTE's Enrolled	230.0	223.5	6.5	2.9%

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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):

- Federal Students dropped by 33 (299 to 266) in the 16/17 school year. This drop comes at a cost of \$10,199 per.

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

- Amortization Expense for supported buildings increased significantly with Modernization Projects being amortized in 1st year. The actual amount was not calculated at time of spring budget. This difference was \$383,555.

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

- Same reason as explained in "changes in program expenses" above.

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):

- For Accum. Surplus from Operations Aug 31, 2016 - actual surplus/deficit came in over \$165,000 less than estimated. Estimated O&M purchases of \$98,866 in spring were actually covered by Capital Reserves (correct place). These differences explain the \$70,390 diff in two budgets.

- Transferred \$750,000 from Operating Reserves to Capital Reserves (Magrath Modernization considerations). This transfer affects both the 15/16 and 16/17 Capital Reserve ending balance.

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):

- PUF funding increase of \$200,000 was not known until late spring (after budget). Staffing needs were put in place to take care of the increased needs.

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

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