

0056 Westwind Regional Division No. 74

School Jurisdiction Code and Name

FALL 2018 UPDATE TO THE 2018/2019 BUDGET: Page 1

	Fall 2018 Update to the Budget 2018/2019	Spring 2018 Budget Report 2018/2019	Variance	% Variance
<b>OPERATIONS (SUMMARY)</b>				
<b>Revenues</b>				
Alberta Education	\$53,040,475	\$52,282,881	\$757,594	1.4%
Other - Government of Alberta	\$5,613	\$5,613	\$0	0.0%
Federal Government and First Nations	\$2,842,605	\$2,930,385	(\$87,780)	-3.0%
Other Alberta school authorities	\$0	\$0	\$0	0.0%
Out of province authorities	\$0	\$0	\$0	0.0%
Alberta municipalities - special tax levies	\$63,000	\$63,000	\$0	0.0%
Property taxes	\$0	\$0	\$0	0.0%
Fees	\$472,727	\$472,727	\$0	0.0%
Other sales and services	\$382,390	\$382,390	\$0	0.0%
Investment income	\$108,416	\$108,416	\$0	0.0%
Gifts and donation	\$87,385	\$87,385	\$0	0.0%
Rental of facilities	\$500	\$500	\$0	0.0%
Fundraising	\$798,260	\$798,260	\$0	0.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$40,000	\$26,500	\$13,500	50.9%
<b>Total revenues</b>	<b>\$57,841,371</b>	<b>\$57,158,057</b>	<b>\$683,314</b>	<b>1.2%</b>
<b>Expenses By Program</b>				
Instruction - Early Childhood Services	\$3,931,326	\$3,792,917	\$138,409	3.6%
Instruction - Grades 1 - 12	\$41,398,906	\$41,748,026	(\$347,120)	-0.8%
Plant operations and maintenance	\$7,967,214	\$6,979,362	\$987,862	14.2%
Transportation	\$2,233,781	\$2,179,221	\$54,560	2.5%
Board & system administration	\$2,180,807	\$2,185,952	(\$5,145)	-0.2%
External services	\$205,013	\$205,013	\$0	0.0%
<b>Total Expenses</b>	<b>\$57,917,047</b>	<b>\$57,088,481</b>	<b>\$828,566</b>	<b>1.5%</b>
<b>Annual Surplus (Deficit)</b>	<b>(\$75,676)</b>	<b>\$69,576</b>	<b>(\$145,252)</b>	<b>-208.8%</b>
<b>Expenses by Object</b>				
Certificated salaries & wages	\$24,203,855	\$24,540,044	(\$336,189)	-1.4%
Certificated benefits	\$5,687,788	\$5,708,079	(\$18,291)	-0.3%
Non-certificated salaries & wages	\$10,604,029	\$10,511,252	\$92,777	0.9%
Non-certificated benefits	\$3,378,934	\$3,368,435	\$10,499	0.3%
Services, contracts and supplies	\$10,271,338	\$10,156,815	\$114,523	1.1%
Amortization expense - supported	\$2,982,025	\$2,042,778	\$939,247	46.0%
Amortization expense - unsupported	\$782,265	\$758,265	\$26,000	3.4%
Interest on capital debt - supported	\$5,613	\$5,613	\$0	0.0%
Interest on capital debt - unsupported	\$0	\$0	\$0	0.0%
Other interest and finance charges	\$1,200	\$1,200	\$0	0.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
<b>Total Expenses</b>	<b>\$57,917,047</b>	<b>\$57,088,481</b>	<b>\$828,566</b>	<b>1.5%</b>
<b>Accumulated Surplus from Operations (Projected)</b>				
Accumulated Surplus from Operations - August 31, 2018	\$2,009,458	\$2,009,458	\$0	0.0%
Accumulated Surplus from Operations - August 31, 2019	\$2,835,299	\$2,835,299	\$0	0.0%
Capital Reserves - August 31, 2018	\$1,562,422	\$1,562,422	\$0	0.0%
Capital Reserves - August 31, 2019	\$1,112,422	\$1,112,422	\$0	0.0%
<b>Certificated Staff FTE's</b>				
School based	241.8	244.2	(2.4)	-1.0%
Non-school based	6.0	5.0	1.0	20.0%
<b>Total Certificated Staff FTE's</b>	<b>247.8</b>	<b>249.2</b>	<b>(1.4)</b>	<b>-0.6%</b>
<b>Non-Certificated Staff FTE's</b>				
Instructional	236.9	229.6	7.3	3.2%
Plant operations & maintenance	33.3	32.8	0.5	1.5%
Transportation	42.4	42.4	-	0.0%
Other non-instructional	12.8	12.8	-	0.0%
<b>Total Non-Certificated Staff FTE's</b>	<b>325.4</b>	<b>317.6</b>	<b>7.8</b>	<b>2.5%</b>

**Attestation of Secretary-Treasurer/Treasurer:**

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

November 22, 2018

\*\*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.

0056 Westwind Regional Division No. 74

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FALL 2018 UPDATE TO THE 2018/2019 BUDGET: Page 2

	Fall 2018 Update to the Budget 2018/2019	Spring 2018 Budget Report 2018/2019	Variance	% Variance
<b>FEE &amp; SALES TO PARENTS &amp; STUDENTS</b>				
<b>Fees</b>				
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	\$0	\$0	\$0	0.0%
Alternative program fees	\$0	\$0	\$0	0.0%
Fees for optional courses	\$50,750	\$50,750	\$0	0.0%
ECS enhanced program fees	\$35,000	\$35,000	\$0	0.0%
Activity fees	\$11,625	\$11,625	\$0	0.0%
Other fees to enhance education	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$238,718	\$238,718	\$0	0.0%
Non-curricular supplies, materials, and services	\$104,434	\$104,434	\$0	0.0%
Non-curricular travel	\$0	\$0	\$0	0.0%
Other fees	\$32,200	\$32,200	\$0	0.0%
<b>Total fees</b>	<b>\$472,727</b>	<b>\$472,727</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Sales to Parents &amp; Students</b>				
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%
Bulk Supply Sales	\$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%
<b>Total other sales</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Grades 1 - 12</b>				
Eligible funded students - Grades 1 to 9	2,990.0	3015.0	(25.0)	-0.8%
Eligible funded students - Grades 10 to 12	822.0	803.0	19.0	2.4%
Other students	258.0	235.0	23.0	9.8%
Home ed and blended program students	40.0	47.0	(7.0)	-14.9%
<b>Total Enrolled Students, Grades 1-12</b>	<b>4,110.0</b>	<b>4,100.0</b>	<b>10.0</b>	<b>0.2%</b>
<b>Early Childhood Services (ECS)</b>				
Eligible funded children - ECS	454.0	462.0	(8.0)	-1.7%
Other children	5.0	12.0	(7.0)	-58.3%
Program hours	475.0	475.0	-	0.0%
ECS FTE's Enrolled	229.5	237.0	(7.5)	-3.2%

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**0056 Westwind Regional Division No. 74**

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**FALL 2018 UPDATE TO THE 2018/2019 BUDGET**

**Comments/Explanations of changes from original Spring 2018/2019 Budget Report:**

Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S24 on Page 1 or cells S10 - S22 and S26 - S40 on Page 2):

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

- Plant Operations and Maintenance increased by \$800,000 for Supported Amortization. Two modernization Projects (Magrath & Stirling) will enter their first year of amortization upon completion of \$40,000,000 plus in costs.

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

Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2018 or August 31, 2019 by >5% (any highlighted items in cells S52 - S55 on Page 1):

Explain change in total certificated staff >3% (if cell S58 or S59 on Page 1 is highlighted) or non-certificated staff >3% (any highlighted items in cells S63 - S66 on Page 1):

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

**Attestation of Secretary-Treasurer/Treasurer:**

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November 22, 2018