

0056 Westwind Regional Division No. 74

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	\$48,985,972	\$50,501,671	(\$1,515,699)	-3.0%
Alberta Infrastructure	\$3,242,382	\$2,182,025	\$1,060,357	48.6%
Other - Government of Alberta	\$0	\$0	\$0	0.0%
Federal Government and First Nations	\$2,788,817	\$2,998,086	(\$209,269)	-7.0%
Other Alberta school authorities	\$0	\$0	\$0	0.0%
Out of province authorities	\$0	\$0	\$0	0.0%
Alberta municipalities - special tax levies	\$17,000	\$17,000	\$0	0.0%
Property taxes	\$0	\$0	\$0	0.0%
Fees	\$550,975	\$477,949	\$73,026	15.3%
Other sales and services	\$394,877	\$379,709	\$15,168	4.0%
Investment income	\$102,680	\$102,680	\$0	0.0%
Gifts and donation	\$103,206	\$95,218	\$7,988	8.4%
Rental of facilities	\$500	\$500	\$0	0.0%
Fundraising	\$886,955	\$748,887	\$138,068	18.4%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$311,500	\$26,500	\$285,000	1075.5%
Total revenues	\$57,384,864	\$57,530,225	(\$145,361)	-0.3%
Expenses By Program				
Instruction - Early Childhood Services	\$3,877,925	\$3,979,613	(\$101,688)	-2.6%
Instruction - Grades 1 - 12	\$40,841,594	\$41,353,875	(\$512,281)	-1.2%
Plant operations and maintenance	\$7,960,801	\$7,229,316	\$731,485	10.1%
Transportation	\$2,314,494	\$2,270,711	\$43,783	1.9%
Board & system administration	\$2,185,060	\$2,170,730	\$14,330	0.7%
External services	\$204,990	\$204,990	\$0	0.0%
Total Expenses	\$57,384,864	\$57,209,235	\$175,629	0.3%
Annual Surplus (Deficit)	\$0	\$320,990	(\$320,990)	-100.0%
Expenses by Object				
Certificated salaries & wages	\$24,134,044	\$24,145,858	(\$11,814)	0.0%
Certificated benefits	\$5,616,111	\$5,617,359	(\$1,248)	0.0%
Non-certificated salaries & wages	\$10,467,213	\$10,833,842	(\$366,629)	-3.4%
Non-certificated benefits	\$3,204,041	\$3,401,120	(\$197,079)	-5.8%
Services, contracts and supplies	\$9,930,473	\$10,258,266	(\$327,793)	-3.2%
Amortization expense - supported	\$3,242,382	\$2,182,025	\$1,060,357	48.6%
Amortization expense - unsupported	\$786,100	\$766,265	\$19,835	2.6%
Interest on capital debt - supported	\$0	\$0	\$0	0.0%
Interest on capital debt - unsupported	\$0	\$0	\$0	0.0%
Other interest and finance charges	\$4,500	\$4,500	\$0	0.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$57,384,864	\$57,209,235	\$175,629	0.3%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2019	\$1,170,430	\$1,341,898	(\$171,468)	-12.8%
Accumulated Surplus from Operations - August 31, 2020	\$1,370,430	\$1,917,193	(\$546,763)	-28.5%
Capital Reserves - August 31, 2019	\$98,414	\$1,632,421	(\$1,534,007)	-94.0%
Capital Reserves - August 31, 2020	\$161,414	\$1,539,381	(\$1,377,967)	-89.5%
Certificated Staff FTE's				
School based	238.2	238.9	(0.7)	-0.3%
Non-school based	7.5	7.5	-	0.0%
Total Certificated Staff FTE's	245.7	246.3	(0.7)	-0.3%
Non-Certificated Staff FTE's				
Instructional	219.6	237.9	(18.3)	-7.7%
Plant operations & maintenance	32.8	33.3	(0.5)	-1.5%
Transportation	42.0	42.4	(0.4)	-0.9%
Other non-instructional	12.8	15.8	(3.0)	-18.8%
Total Non-Certificated Staff FTE's	307.3	329.4	(22.1)	-6.7%

Attestation of Secretary-Treasurer/Treasurer:

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

December 4th, 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.

0056 Westwind Regional Division No. 74

School Jurisdiction Code and Name

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	\$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	\$85,000	\$50,750	\$34,250	67.5%
ECS enhanced program fees	\$36,000	\$36,000	\$0	0.0%
Activity fees	\$13,022	\$13,740	(\$718)	-5.2%
Other fees to enhance education	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$217,595	\$167,000	\$50,595	30.3%
Non-curricular supplies, materials, and services	\$168,260	\$210,459	(\$42,199)	-20.1%
Non-curricular travel	\$0	\$0	\$0	0.0%
Other fees	\$31,098	\$0	\$31,098	100.0%
Total fees	\$550,975	\$477,949	\$73,026	15.3%
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%
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	\$0	\$0	\$0	0.0%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	2,982.0	3,095.0	(113.0)	-3.7%
Eligible funded students - Grades 10 to 12	838.0	824.0	14.0	1.7%
Other students	244.0	257.0	(13.0)	-5.1%
Home ed and blended program students	46.0	40.0	6.0	15.0%
Total Enrolled Students, Grades 1-12	4,110.0	4,216.0	(106.0)	-2.5%
Early Childhood Services (ECS)				
Eligible funded children - ECS	455.0	455.0	-	0.0%
Other children	12.0	10.0	2.0	20.0%
Program hours	475.0	475.0	-	0.0%
ECS FTE's Enrolled	233.5	232.5	1.0	0.4%

Attestation of Secretary-Treasurer/Treasurer:

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December 4th, 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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FALL 2019 UPDATE TO THE 2019/2020 BUDGET

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):

- Alberta Infrastructure up as Stirling and Magrath modernizations amortized for first year
- Federal Government student numbers continue to decline
- Gifts and Donations are increasing
- Other Revenue up due to colony levy of \$285,000

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

- Plant Operations and Maintenance up due to Supported Amortization increase (Magrath and Stirling modernizations amortized)

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

- Non-certificated benefits down due to decrease in EA FTE
- Amortization Expense - Supported up due to first year of Magrath & Stirling modernization amortization

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):

- Accumulated Operating Surplus and Capital Reserves both decreased significantly with the completion of the Stirling & Magrath modernizations and the board commitments to these two projects

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):

- EA's FTE reduction due to Budget 2019 announcement. All EA reduction's were achieved via Early Retirement incentive offer.
- Other non-instructional was incorrect in Spring budget

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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December 4th, 2019