

1325 Wild Rose School Division No. 66

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	\$52,681,770	\$54,454,889	(\$1,773,119)	-3.3%
Alberta Infrastructure	\$1,900,000	\$0	\$1,900,000	100.0%
Other - Government of Alberta	\$503,035	\$503,035	\$0	0.0%
Federal Government and First Nations	\$173,675	\$173,675	\$0	0.0%
Other Alberta school authorities	\$25,000	\$25,000	\$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	\$855,184	\$855,184	\$0	0.0%
Other sales and services	\$401,125	\$401,125	\$0	0.0%
Investment income	\$71,000	\$71,000	\$0	0.0%
Gifts and donation	\$311,680	\$311,680	\$0	0.0%
Rental of facilities	\$4,500	\$4,500	\$0	0.0%
Fundraising	\$558,000	\$558,000	\$0	0.0%
Gain on disposal of capital assets	\$1,000,000	\$0	\$1,000,000	100.0%
Other revenue	\$97,000	\$97,000	\$0	0.0%
Total revenues	\$58,581,969	\$57,455,088	\$1,126,881	2.0%
Expenses By Program				
Instruction - Early Childhood Services	\$2,625,684	\$2,653,684	(\$28,000)	-1.1%
Instruction - Grades 1 - 12	\$39,375,057	\$39,423,602	(\$48,545)	-0.1%
Plant operations and maintenance	\$8,876,508	\$8,461,661	\$414,847	4.9%
Transportation	\$5,075,970	\$4,885,442	\$190,528	3.9%
Board & system administration	\$2,758,595	\$2,553,695	\$204,900	8.0%
External services	\$1,076,871	\$1,036,999	\$39,872	3.8%
Total Expenses	\$59,788,685	\$59,015,083	\$773,602	1.3%
Annual Surplus (Deficit)	(\$1,206,716)	(\$1,559,995)	\$353,279	22.6%
Expenses by Object				
Certificated salaries & wages	\$25,217,962	\$25,521,961	(\$303,999)	-1.2%
Certificated benefits	\$5,550,381	\$5,602,381	(\$52,000)	-0.9%
Non-certificated salaries & wages	\$10,567,234	\$10,462,536	\$104,698	1.0%
Non-certificated benefits	\$2,312,298	\$2,296,654	\$15,644	0.7%
Services, contracts and supplies	\$13,856,588	\$12,457,329	\$1,399,259	11.2%
Amortization expense - supported	\$2,023,163	\$2,023,163	\$0	0.0%
Amortization expense - unsupported	\$240,049	\$630,049	(\$390,000)	-61.9%
Interest on capital debt - supported	\$19,210	\$19,210	\$0	0.0%
Interest on capital debt - unsupported	\$0	\$0	\$0	0.0%
Other interest and finance charges	\$1,800	\$1,800	\$0	0.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$59,788,685	\$59,015,083	\$773,602	1.3%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2019	\$8,157,385	\$3,794,818	\$4,362,567	115.0%
Accumulated Surplus from Operations - August 31, 2020	\$6,157,385	\$1,304,877	\$4,852,508	371.9%
Capital Reserves - August 31, 2019	\$0	\$0	\$0	0.0%
Capital Reserves - August 31, 2020	\$0	\$0	\$0	0.0%
Certificated Staff FTE's				
School based	244.7	244.7	-	0.0%
Non-school based	8.0	8.0	-	0.0%
Total Certificated Staff FTE's	252.7	252.7	-	0.0%
Non-Certificated Staff FTE's				
Instructional	129.0	129.0	-	0.0%
Plant operations & maintenance	39.3	39.3	-	0.0%
Transportation	1.5	54.0	(52.5)	-97.2%
Other non-instructional	26.7	27.5	(0.8)	-2.9%
Total Non-Certificated Staff FTE's	196.5	249.8	(53.3)	-21.3%

Attestation of Secretary-Treasurer/Treasurer:

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

December 17, 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.**

1325 Wild Rose School Division No. 66

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	\$6,806	\$6,806	\$0	0.0%
Fees for optional courses	\$181,200	\$181,200	\$0	0.0%
ECS enhanced program fees	\$93,898	\$93,898	\$0	0.0%
Activity fees	\$258,304	\$258,304	\$0	0.0%
Other fees to enhance education	\$6,205	\$6,205	\$0	0.0%
Extra-curricular fees	\$243,149	\$243,149	\$0	0.0%
Non-curricular supplies, materials, and services	\$44,958	\$44,958	\$0	0.0%
Non-curricular travel	\$112	\$112	\$0	0.0%
Other fees	\$20,552	\$20,552	\$0	0.0%
Total fees	\$855,184	\$855,184	\$0	0.0%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$60,000	\$60,000	\$0	0.0%
Special events	\$50,000	\$50,000	\$0	0.0%
Sales or rentals of other supplies / services	\$30,000	\$30,000	\$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	\$80,000	\$80,000	\$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%
Band Supplies	\$4,000	\$4,000	\$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	\$224,000	\$224,000	\$0	0.0%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	3,113.0	3,103.0	10.0	0.3%
Eligible funded students - Grades 10 to 12	959.0	956.0	3.0	0.3%
Other students	25.0	25.0	-	0.0%
Home ed and blended program students	5.0	4.0	1.0	25.0%
Total Enrolled Students, Grades 1-12	4,102.0	4,088.0	14.0	0.3%
Early Childhood Services (ECS)				
Eligible funded children - ECS	368.0	346.0	22.0	6.4%
Other children	-	-	-	0.0%
Program hours	480.0	480.0	-	0.0%
ECS FTE's Enrolled	185.9	174.8	11.1	6.4%

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December 17, 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.**

1325 Wild Rose School Division No. 66

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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 - Government request to split revenue received from Alberta Infra versus Alberta Education.
Gain on disposal of capital assets - sale of bus barn in 2019-20. Student Transportation is 100% contract in the South now.

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

Board System & Admin - 200% increase in insurance premiums

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

Services, contracts and supplies - 200% increase in insurance premiums and student transportation contract (the division is 100% contract in both the north and the south)
Amortization - unsupported - sold bus fleet in 2018-19. At the time of the Spring budget, the contract for student transportation and the sale of the bus barn and the bus fleet were not final.

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):

The division sold its bus fleet (fiscal year 2018-19) and the bus barn (sold in fiscal year 2019-20). The division will use the sale of the property and assets to cover the yearly Transportation deficit and other ongoing priorities/pressures.

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):

Transportation - the variance is because we have 100% contracted out student transportation in the south beginning the 2019-20 school year (the division no longer employs bus drivers or bus mechanics).

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December 17, 2019