

2115 Wetaskiwin Regional Division No. 11

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 | \$46,177,329 | \$47,343,268 | (\$1,165,939) | -2.5% |
| Alberta Infrastructure | \$2,280,000 | \$1,223,194 | \$1,056,806 | 86.4% |
| Other - Government of Alberta | \$588,945 | \$625,460 | (\$36,515) | -5.8% |
| Federal Government and First Nations | \$6,001,423 | \$6,299,035 | (\$297,612) | -4.7% |
| Other Alberta school authorities | \$23,500 | \$23,500 | \$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 | \$863,310 | \$869,620 | (\$6,310) | -0.7% |
| Other sales and services | \$257,525 | \$251,276 | \$6,249 | 2.5% |
| Investment income | \$70,000 | \$70,000 | \$0 | 0.0% |
| Gifts and donation | \$125,000 | \$125,000 | \$0 | 0.0% |
| Rental of facilities | \$33,500 | \$33,500 | \$0 | 0.0% |
| Fundraising | \$200,000 | \$200,000 | \$0 | 0.0% |
| Gain on disposal of capital assets | \$0 | \$0 | \$0 | 0.0% |
| Other revenue | \$250,000 | \$250,000 | \$0 | 0.0% |
| Total revenues | \$56,870,532 | \$57,313,853 | (\$443,321) | -0.8% |
| Expenses By Program | | | | |
| Instruction - Early Childhood Services | \$5,000,000 | \$5,000,000 | \$0 | 0.0% |
| Instruction - Grades 1 - 12 | \$38,715,672 | \$39,294,511 | (\$578,839) | -1.5% |
| Plant operations and maintenance | \$9,813,893 | \$9,108,458 | \$705,435 | 7.7% |
| Transportation | \$2,802,590 | \$2,855,706 | (\$53,116) | -1.9% |
| Board & system administration | \$2,549,010 | \$2,561,960 | (\$12,950) | -0.5% |
| External services | \$0 | \$0 | \$0 | 0.0% |
| Total Expenses | \$58,881,165 | \$58,820,635 | \$60,530 | 0.1% |
| Annual Surplus (Deficit) | (\$2,010,633) | (\$1,506,782) | (\$503,851) | -33.4% |
| Expenses by Object | | | | |
| Certificated salaries & wages | \$23,915,433 | \$23,706,196 | \$209,237 | 0.9% |
| Certificated benefits | \$5,396,379 | \$5,642,944 | (\$246,565) | -4.4% |
| Non-certificated salaries & wages | \$10,736,015 | \$10,948,524 | (\$212,509) | -1.9% |
| Non-certificated benefits | \$3,017,165 | \$3,233,473 | (\$216,308) | -6.7% |
| Services, contracts and supplies | \$12,066,473 | \$11,539,798 | \$526,675 | 4.6% |
| Amortization expense - supported | \$2,850,000 | \$2,850,000 | \$0 | 0.0% |
| Amortization expense - unsupported | \$641,500 | \$641,500 | \$0 | 0.0% |
| 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 | \$8,200 | \$8,200 | \$0 | 0.0% |
| Losses on disposal of tangible capital assets | \$0 | \$0 | \$0 | 0.0% |
| Other expenses | \$250,000 | \$250,000 | \$0 | 0.0% |
| Total Expenses | \$58,881,165 | \$58,820,635 | \$60,530 | 0.1% |
| Accumulated Surplus from Operations (Projected) | | | | |
| Accumulated Surplus from Operations - August 31, 2019 | \$2,198,760 | \$2,909,071 | (\$710,311) | -24.4% |
| Accumulated Surplus from Operations - August 31, 2020 | \$625,727 | \$1,838,789 | (\$1,213,062) | -66.0% |
| Capital Reserves - August 31, 2019 | \$222,548 | \$186,280 | \$36,268 | 19.5% |
| Capital Reserves - August 31, 2020 | \$222,548 | \$186,280 | \$36,268 | 19.5% |
| Certificated Staff FTE's | | | | |
| School based | 238.2 | 238.6 | (0.4) | -0.2% |
| Non-school based | 5.0 | 4.0 | 1.0 | 25.0% |
| Total Certificated Staff FTE's | 243.2 | 242.6 | 0.6 | 0.3% |
| Non-Certificated Staff FTE's | | | | |
| Instructional | 180.3 | 180.3 | - | 0.0% |
| Plant operations & maintenance | 39.4 | 42.5 | (3.1) | -7.2% |
| Transportation | 1.2 | 1.1 | 0.1 | 9.1% |
| Other non-instructional | 18.0 | 18.3 | (0.3) | -1.9% |
| Total Non-Certificated Staff FTE's | 238.9 | 242.2 | (3.3) | -1.4% |

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.**

2115 Wetaskiwin Regional Division No. 11

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 | \$16,000 | \$16,000 | \$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 | \$92,595 | \$98,905 | (\$6,310) | -6.4% |
| ECS enhanced program fees | \$4,000 | \$4,000 | \$0 | 0.0% |
| Activity fees | \$197,101 | \$197,101 | \$0 | 0.0% |
| Other fees to enhance education | \$1,700 | \$1,700 | \$0 | 0.0% |
| Extra-curricular fees | \$416,468 | \$416,468 | \$0 | 0.0% |
| Non-curricular supplies, materials, and services | \$20,866 | \$20,866 | \$0 | 0.0% |
| Non-curricular travel | \$108,975 | \$108,975 | \$0 | 0.0% |
| Other fees | \$5,605 | \$5,605 | \$0 | 0.0% |
| Total fees | \$863,310 | \$869,620 | (\$6,310) | -0.7% |
| Other Sales to Parents & Students | | | | |
| Cafeteria sales, hot lunch, milk programs | \$120,000 | \$120,000 | \$0 | 0.0% |
| Special events | \$35,000 | \$35,000 | \$0 | 0.0% |
| Sales or rentals of other supplies / services | \$73,000 | \$73,000 | \$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 | \$0 | \$0 | \$0 | 0.0% |
| Child care & before and after school care | \$0 | \$0 | \$0 | 0.0% |
| Lost item replacement fees | \$2,000 | \$2,000 | \$0 | 0.0% |
| Bulk Supply Sales | \$0 | \$0 | \$0 | 0.0% |
| Recycling and miscellaneous | \$20,000 | \$20,000 | \$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 | \$250,000 | \$250,000 | \$0 | 0.0% |
| Grades 1 - 12 | | | | |
| Eligible funded students - Grades 1 to 9 | 2,229.0 | 2,261.0 | (32.0) | -1.4% |
| Eligible funded students - Grades 10 to 12 | 826.0 | 873.0 | (47.0) | -5.4% |
| Other students | 491.0 | 505.0 | (14.0) | -2.8% |
| Home ed and blended program students | 52.0 | 52.0 | - | 0.0% |
| Total Enrolled Students, Grades 1-12 | 3,598.0 | 3,691.0 | (93.0) | -2.5% |
| Early Childhood Services (ECS) | | | | |
| Eligible funded children - ECS | 292.0 | 272.0 | 20.0 | 7.4% |
| Other children | 8.0 | 8.0 | - | 0.0% |
| Program hours | 475.0 | 475.0 | - | 0.0% |
| ECS FTE's Enrolled | 150.0 | 140.0 | 10.0 | 7.1% |

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December 17, 2019

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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 - Fall Update budget includes 2019-2020 supported amortization revenue where the 2019-2020 Approved budget reflects IMR funding.

Other Government of Alberta - Fall Update budget reflects CFSA contract terminating March 31, 2020. CFSA funding for April 2020 to August 2020 is not guaranteed but program staff are hired for the entire 2019-2020 school year.

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

Plant Operations & Maintenance - Net increase is a result of cost savings due to termination of employee positions, increased insurance premiums and recognition of deferred IMR.

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

Benefits - Savings due to mid-year staffing cuts as well as pension contribution savings due to a number of employees retiring December 31, 2019, returning on temporary contracts to June 30, 2019.

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):

ASO August 31, 2019 - Annual deficit was larger than anticipated (2017-18 PUF funding claw-back) and the net amortization adjustment was less than anticipated.

ASO August 31, 2020 - Updated budget reflects change in annual deficit.

Capital Reserves August 31, 2019 - Increased due to unanticipated funding received to offset cost of Modular project.

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):

Certificated - Non-School Based - a non-certificated Director retired and the position was filled by a certificated employee

Non-Certificated - Operations & Maintenance - Mid-year staffing cuts required due to budget constraints

Non-Certificated - Transportation - Contracted supervisors eliminated and replaced by adding hours to existing support staff positions.

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

ECS Enrollment at September 30, 2019 higher than anticipated.

Attestation of Secretary-Treasurer/Treasurer:

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December 17, 2019