

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2018

[School Act, Sections 147(2)(b) and 276]

**1190 Rocky View School Division No. 41**

Legal Name of School Jurisdiction

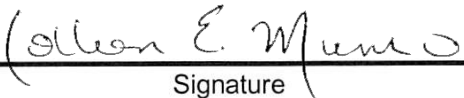
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**BOARD CHAIR**

Colleen Munro

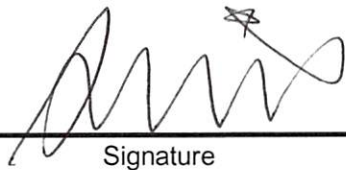
Name

  
Signature

**SUPERINTENDENT**

Greg Luterbach

Name

  
Signature

**SECRETARY TREASURER or TREASURER**

Darrell Couture

Name

  
Signature

Certified as an accurate summary of the year's budget as approved by the Board

of Trustees at its meeting held on June 1, 2017  
Date

Version: 170316

c.c. Alberta Education  
c/o Robert Mah, Financial Reporting & Accountability Branch  
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Color coded cells:

blue cells: require the input of data/descriptors wherever applicable.	grey cells: data not applicable - protected
salmon cells: contain referenced juris. information - protected	white cells: within text boxes REQUIRE the input of points and data.
green cells: populated based on information previously submitted	yellow cells: to be completed when yellow only.

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2017/2018 BUDGET REPORT**

The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

**Budget Highlights, Plans & Assumptions:**

Projected enrolments are anticipated to increase by 4.66 percent  
 Alberta Education per pupil grants remained virtually the same as the previous year, with the exception of Alberta Education's additional \$3.5 million for the elimination of base instructional fees and transportation fees (for students living 2.4 km or greater from their designated schools).  
 Teacher average total compensation budgeted at \$101,696.  
 At the K-8/9 grade levels, the equivalent of 29 new classes will be added, which will maintain average class sizes (equivalent of 31 new teachers)  
 At the High School grade levels approximately 7 new teachers will be added.  
 Governance and Administration expenditures represent approximately 2.97% of total expenditures.  
 IES funding was increased in line with enrolment growth at 4.66% .  
 Total operating deficit of \$2.3 million is projected. This represents the draw down of school based reserves of \$443,000, includes a deficit in maintenance of \$600,000 and deficit in transportation of \$643,000. The remaining deficit spending will fund one-time costs primarily associated with the new web portal, the retirement of School Cash and capital costs associated with furniture and equipment purchases.

**Significant Business and Financial Risks:**

Significant growth represents both a Business and Financial risk for RVS as certain grants are tied to current year enrolments.  
 Meeting the needs of an increasingly diverse population is a significant business risk for RVS.  
 Transportation Grants are not sufficient to fund current services. If services are reduced there will be negative impacts on families, and programs of choice.  
 Plant Operations and Maintenance faces serious financial risks as a result of per-pupil grant funding (which is not indicative of current year enrolments) while at the same time adding significant square footages that is required to be maintained and operated (utility costs increase significantly).  
 Uncertainty around central and local negotiations is a financial risk for RVS. Certificated contracts have yet to be determined which leaves RVS with unknown obligations heading into 2017-2018.

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	<b>Approved Budget 2017/2018</b>	<b>Fall Budget Update 2016/2017</b>	<b>Actual 2015/2016</b>
<b>REVENUES</b>			
Alberta Education	\$251,388,045	\$234,309,209	\$227,704,622
Other - Government of Alberta	\$1,282,481	\$1,282,481	\$1,596,818
Federal Government and First Nations	\$889,744	\$1,021,357	\$1,011,980
Other Alberta school authorities	\$400,000	\$750,000	\$726,014
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$7,905,981	\$10,303,209	\$11,068,361
Other sales and services	\$302,500	\$1,158,000	\$2,035,182
Investment income	\$230,000	\$430,000	\$539,983
Gifts and donations	\$500,000	\$500,000	\$1,116,979
Rental of facilities	\$117,600	\$176,200	\$255,615
Fundraising	\$1,200,000	\$1,400,000	\$2,402,101
Gains on disposal of capital assets	\$8,000	\$0	\$28,218
Other revenue		\$181,765	\$1,074
<b>TOTAL REVENUES</b>	<b>\$264,224,351</b>	<b>\$251,512,221</b>	<b>\$248,486,947</b>
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$12,638,960	\$11,785,048	\$9,593,293
Instruction - Grades 1-12	\$193,146,945	\$188,129,807	\$177,350,323
Plant operations & maintenance	\$36,412,515	\$32,613,720	\$34,289,499
Transportation	\$16,234,720	\$15,365,675	\$15,611,239
Administration	\$7,946,143	\$8,051,342	\$7,357,895
External Services	\$179,535	\$179,535	\$184,455
<b>TOTAL EXPENSES</b>	<b>\$266,558,818</b>	<b>\$256,125,127</b>	<b>\$244,386,704</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$2,334,467)</b>	<b>(\$4,612,906)</b>	<b>\$4,100,243</b>

**BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)**  
for the Year Ending August 31

	<b>Approved Budget 2017/2018</b>	<b>Fall Budget Update 2016/2017</b>	<b>Actual 2015/2016</b>
<b>EXPENSES</b>			
Certificated salaries	\$120,091,569	\$116,030,819	\$109,198,277
Certificated benefits	\$29,184,109	\$27,200,929	\$26,235,023
Non-certificated salaries and wages	\$39,704,932	\$38,011,839	\$35,397,463
Non-certificated benefits	\$11,990,075	\$11,426,370	\$9,269,698
Services, contracts, and supplies	\$51,513,796	\$51,053,220	\$52,978,476
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$12,000,427	\$9,901,456	\$9,392,977
Unsupported	\$1,855,746	\$2,268,666	\$1,666,753
<b>Interest on capital debt</b>			
Supported		\$0	\$0
Unsupported	\$110,914	\$123,373	\$138,517
<b>Other interest and finance charges</b>	\$107,250	\$108,455	\$42,349
<b>Losses on disposal of capital assets</b>		\$0	\$67,171
Other expenses		\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$266,558,818</b>	<b>\$256,125,127</b>	<b>\$244,386,704</b>

**BUDGETED SCHEDULE OF FEE REVENUE  
for the Year Ending August 31**

	<b>Approved Budget 2017/2018</b>	<b>Fall Budget Update 2016/2017</b>	<b>Actual 2015/2016</b>
<b>FEES</b>			
TRANSPORTATION	\$1,574,650	\$2,183,720	\$2,115,256
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$2,327,083	\$2,091,430
LUNCHROOM SUPERVISION & ACTIVITY FEES (Optional & Mandatory)	\$298,210	\$201,659	\$201,659
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$142
Alternative program fees	\$290,895	\$229,407	\$95,249
Fees for optional courses	\$1,100,768	\$1,218,306	\$994,488
Students from other boards			\$0
Tuition from ineligible students			\$134,128
ECS enhanced program fees	\$0	\$46,675	\$49,391
<b>ACTIVITY FEES</b>			
Other fees to enhance education	\$31,535		
Other enhancement fees Supplementary Workbooks, Agendas, Yearbooks, Clothing & M		\$0	\$270,306
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$984,117	\$1,604,848	\$1,832,959
Non-curricular supplies and materials	\$251,798	\$80,229	\$80,229
<b>NON-CURRICULAR TRAVEL</b>			
OTHER FEES	\$0		
Other non-curricular fees Student Farewell and Graduation		\$0	\$584,925
Other non-curricular fees Student Travel		\$0	\$1,013,351
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	
Other non-curricular fees		\$0	
<b>TOTAL FEES</b>	<b>\$7,905,981</b>	<b>\$10,303,209</b>	<b>\$11,068,361</b>

\*PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	<b>Approved Budget 2017/2018</b>	<b>Fall Budget Update 2016/2017</b>	<b>Actual 2015/2016</b>
Cafeteria sales, hot lunch, milk programs	\$65,000	\$43,731	\$43,731
Special events	\$35,000	\$18,584	\$18,584
Sales or rentals of other supplies/services	\$40,000	\$12,347	\$12,347
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$54,500	\$134,128	
Student travel (international, recognition trips, non-curricular)			\$0
Adult education revenue	\$18,000	\$17,429	\$43,731
Preschool	\$0	\$0	
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$10,000	\$15,000	
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
<b>TOTAL</b>	<b>\$222,500</b>	<b>\$241,219</b>	<b>\$118,393</b>

**BUDGETED SCHEDULE OF SUPPLEMENTARY DETAILS OF FEE REVENUE  
for the Year Ending August 31**

(A)	(B)	(C)	(D)	(E)	(F)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2017/2018	Transportation Component 2017/2018	Supplies & Materials** 2017/2018	Total 2017/2018
<b>FEES</b>					
	<b>TRANSPORTATION</b>	\$0	\$1,574,650	\$0	\$1,574,650
	<b>LUNCH SUPERVISION &amp; ACTIVITY</b> Optional and Non-Optional - Non-certificated compensation	\$263,210	\$0	\$35,000	\$298,210
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>					
	<b>Technology user fees</b>	\$0	\$0	\$0	\$0
	<b>Alternative program fees</b> Christian program fee for Chaplain compensation, PL & Conference Costs, Acc	\$134,310	\$70,000	\$86,585	\$290,895
	<b>Fees for optional courses</b> Entrance/Admission Fees, Compensation for in-school presenters	\$165,115	\$110,077	\$825,576	\$1,100,768
	<b>ECS enhanced program fees</b>	\$0	\$0	\$0	\$0
	<b>ACTIVITY FEES</b> Sub compensation, Entrance/Admission Fees	\$1,305,629	\$870,420	\$0	\$2,176,049
	<b>Other fees to enhance education</b>	\$0	\$0	\$31,535	\$31,535
<b>NON-CURRICULAR FEES</b>					
	<b>Extra-curricular fees</b> Entrance/Tournament Fees, Sub compensation, Ref compensation, Accomoda	\$492,059	\$295,235	\$196,823	\$984,117
	<b>Non-curricular supplies, materials, and services</b> Agendas, uniforms, gym strip	\$0	\$0	\$251,798	\$251,798
	<b>NON-CURRICULAR TRAVEL</b> Sub compensation, Accomodations, Entrance/Admission Fees	\$479,184	\$598,980	\$119,796	\$1,197,959
<b>OTHER FEES***</b>					
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	<b>TOTAL FEES</b>	\$2,839,507	\$3,519,361	\$1,547,113	\$7,905,981

\*\*Supplies and Materials may include consumables (one-time use such as paper), reuseable supplies, equipment rental, workbooks).

\*\*\*Describe purpose of fees. DO NOT use blanket names such as "Kindergarten", "Instructional Fees", "School Division Fees", "Registration Fees", etc.

\*\*\*Where possible, use predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2017/2018.

**PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)**  
for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2016</b>	\$48,525,117	\$27,635,835	\$106,952	\$14,890,709	\$0	\$14,890,709	\$5,891,621
<b>2016/2017 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$4,225,039)			(\$4,225,039)	(\$4,225,039)		
Estimated board funded capital asset additions		\$3,488,523		(\$2,028,523)	(\$2,028,523)	\$0	(\$1,460,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$12,170,122)		\$12,170,122	\$12,170,122		
Estimated capital revenue recognized - Alberta Education		\$9,901,456		(\$9,901,456)	(\$9,901,456)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$1,000	(\$1,000)	(\$1,000)		
Estimated unsupported debt principal repayment		\$238,104		(\$238,104)	(\$238,104)		
Estimated reserve transfers (net)				\$0	\$4,223,000	(\$4,223,000)	\$0
Estimated assumptions/transfers of operations (explain)	\$293,000	\$0		\$1,000	\$1,000	\$0	\$292,000
<b>Estimated Balances for August 31, 2017</b>	\$44,593,078	\$29,093,796	\$107,952	\$10,667,709	\$0	\$10,667,709	\$4,723,621
<b>2016/2017 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$2,334,467)			(\$2,334,467)	(\$2,334,467)		
Projected board funded capital asset additions		\$1,846,746		(\$1,596,746)	(\$1,596,746)		(\$250,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$13,856,173)		\$13,856,173	\$13,856,173		
Budgeted capital revenue recognized - Alberta Education		\$12,000,427		(\$12,000,427)	(\$12,000,427)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$1,000	(\$1,000)	(\$1,000)		
Budgeted unsupported debt principal repayment		\$262,428		(\$262,428)	(\$262,428)		
Projected reserve transfers (net)				\$0	\$2,337,895	(\$2,337,895)	\$0
Projected assumptions/transfers of operations (explain)	\$1,000	\$0		\$1,000	\$1,000	\$0	\$0
<b>Projected Balances for August 31, 2018</b>	\$42,259,611	\$29,347,224	\$108,952	\$8,329,814	\$0	\$8,329,814	\$4,473,621

**SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES  
for the Year Ending August 31**

	Explanation - add'l space on AOS3 / AOS4	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020
Projected opening balance		\$0	\$0	\$0	\$10,667,709	\$8,329,814	\$8,329,814	\$4,723,621	\$4,473,621	\$4,473,621
Projected excess of revenues over expenses (surplus only)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4	\$13,856,173	\$0	\$0	\$0	\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$12,000,427)	\$0	\$0	\$0	\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	(\$1,000)	\$0	\$0	\$0	\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	(\$262,428)	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4	\$2,337,895	\$0	\$0	(\$2,337,895)	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Explanation - add'l space on AOS3 / AOS4	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4		\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4		\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4	(\$443,194)	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4	(\$649,639)	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Salary negotiation expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Fort McMurray wild fire related costs (unfunded)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4		\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Explanation - add'l space on AOS3 / AOS4		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Furniture & Equipment & Technology	(\$1,596,746)	\$0	\$0	\$0	\$0	\$0	(\$250,000)	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Transportation Operating Deficit	Explanation - add'l space on AOS3 / AOS4	(\$643,273)	\$0	\$0		\$0	\$0		\$0	\$0
POM Operating Deficit	Explanation - add'l space on AOS3 / AOS4	(\$598,361)	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$0	\$0	\$0	\$8,329,814	\$8,329,814	\$8,329,814	\$4,473,621	\$4,473,621	\$4,473,621

Total surplus as a percentage of 2018 Expenses	4.80%	4.80%	4.80%
ASO as a percentage of 2018 Expenses	3.12%	3.12%	3.12%

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)  
for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2016/2017, 2017/2018, 2018/2019, and 2019/2020 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2020. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:**

**2016/2017**

Provide an explanation of material changes from the fall budget update originally submitted in November, 2016 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

An operating deficit of \$4.6 million was originally presented in the Fall of 2016. Currently, RVS projects a \$2.225 million dollar deficit which is a decrease of \$2,387,000. Most significant reasons for the decrease: schools not expending school reserves (\$2,000,000), reduction of certificated salary costs (due to slightly lower experience and education), and lower than expected long-term substitute salary costs.

**2017/2018**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

RVS is projecting an operating deficit of \$2.3 million to primarily to:

One-time instructional and admin costs of \$649,639  
 Maintenance Operating Deficit of \$598,361  
 Transportation Deficit of \$643,273  
 Draw-down of school-based reserves of \$443,194

The Board has sufficient operating reserves to fund these expenditures and they will be drawn down accordingly.



**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)  
for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2016/2017, 2017/2018, 2018/2019, and 2019/2020 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2020. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:****2018/2019**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

Accumulated Operating Surplus's will be utilized for emergent activities at the board discretion.

**2019/2020**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

Accumulated Operating Surplus's will be utilized for emergent activities at the board discretion.

**August 31, 2020**

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2020.

Accumulated Operating Surplus's will be utilized for emergent activities at the board discretion.

**PROJECTED STUDENT STATISTICS  
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	<b>Budgeted 2017/2018 (Note 2)</b>	<b>Actual 2016/2017</b>	<b>Actual 2015/2016</b>	<b>Notes</b>
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	16,929	16,021	15,260	Head count
Grades 10 to 12	4,664	4,544	4,348	Note 3
<b>Total</b>	<b>21,593</b>	<b>20,565</b>	<b>19,608</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	5.0%	4.9%		
<b>Other Students:</b>				
<b>Total</b>	<b>88</b>	<b>87</b>	<b>102</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>21,681</b>	<b>20,652</b>	<b>19,710</b>	
<b>Home Ed and Blended Program Students</b>	<b>60</b>	<b>56</b>	<b>23</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>21,741</b>	<b>20,708</b>	<b>19,733</b>	
Percentage Change	5.0%	4.9%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	320	305	275	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	2,821	2,687	2,396	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
<b>Eligible Funded Children</b>	2,012	1,936	1,773	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	1	-	1	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>2,013</b>	<b>1,936</b>	<b>1,774</b>	
<b>Program Hours</b>	475	475	475	Minimum: 475 Hours
<b>FTE Ratio</b>	0.500	0.500	0.500	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	<b>1,007</b>	<b>968</b>	<b>887</b>	
Percentage Change	4.0%	9.1%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	206	198	181	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	364	350	285	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

- NOTES:**
- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
  - Budgeted enrolment is to be based on best information available at time of the 2016/2017 budget report preparation.
  - The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
  - Other Grade 1-12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
  - Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.

**PROJECTED STAFFING STATISTICS  
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Budgeted 2017/2018	Actual 2016/2017	Fall Budget 2016/2017	Actual 2015/2016	Notes
<b>CERTIFICATED STAFF</b>					
School Based	1,204.8	1,166.5	1,161.3	1,113.2	Teacher certification required for performing functions at the school level.
Non-School Based	37.8	36.5	37.2	31.3	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	1,242.6	1,203.0	1,198.5	1,144.5	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	3.3%	5.1%	3.7%	4.7%	
If an average standard cost is used, please disclose rate:	\$ 101,694	\$ 100,771		\$ 101,420	
Student F.T.E. per certificated Staff	18.3	18.0		18.0	
<b>Certificated Staffing Change due to:</b>	Please Allocate				
	39.6	-			
Enrolment Change	39.6	4.5	54.0		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative		-	n/a		If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	-	n/a		<small>Descriptor (required):</small>
Total Change	39.6	4.5	n/a		Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>					
Continuous contracts terminated	-	-	n/a		FTEs
Non-permanent contracts not being renewed	-	-	n/a		FTEs
Other (retirement, attrition, etc.)	-	-	n/a		<small>Descriptor (required):</small>
Total Negative Change in Certificated FTEs	-	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>NON-CERTIFICATED STAFF</b>					
Instructional	611.8	639.8	626.2	589.2	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	181.6	164.0	165.8	152.0	Personnel providing support to maintain school facilities
Transportation	10.3	10.3	11.3	8.8	Personnel providing direct support to the transportation of students to and from school
Other	44.2	42.1	41.4	36.2	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	847.9	856.2	844.7	786.2	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.0%	8.9%	0.4%	7.4%	
<b>Explanation of Changes:</b>					
Instructional Non-Certificated support staffing increases during the year as student needs are assessed. Staffing in POM is increasing for caretaking staff, and one new tradesman as there is a significant increase in student learning space for the 17/18 year. Additions in other non-certificated staff relate to central office functions to support increased student spaces and enrolment.					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? <input type="text" value="No"/>					
Please provide terms of contract for 2017/18 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					

**BOARD AND SYSTEM ADMINISTRATION  
2017/2018 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

1190

<b>TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)</b>	<b>\$266,558,818</b>
<b>Enter Number of Net Enrolled Students:</b>	<b>21,681</b>
<b>Enter Number of Funded (ECS) Children:</b>	<b>2,012</b>
<b>Enter "C" if Charter School</b>	
<b>STEP 1</b>	
<b>Calculation of maximum expense limit percentage for Board and System Administration expenses</b>	
If "Total Net Enrolled Students" are 6,000 and over = 3.6%	<b>3.60%</b>
If "Total Net Enrolled Students" are 2,000 and less = 5.4%	
The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .00045 per FTE (Example: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .00045 = 0.675% plus 3.6% = maximum expense limit of 4.28%).	
<b>STEP 2</b>	
<b>A. Calculate maximum expense limit amounts for Board and System Administration expenses</b>	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	<b>\$9,596,117</b>
<b>B. Considerations for Charter Schools and Small School Boards:</b>	
If charter schools and small school boards, <b>The amount of Small Board Administration funding (Funding Manual Section 1.13)</b>	<b>\$0</b>
<b>2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above)</b>	<b>\$9,596,117</b>
<b>Actual Board &amp; System Administration from G31 of "Budgeted Statement of Operations"</b>	<b>\$7,946,143</b>
<b>Amount Overspent</b>	<b>\$0</b>

2.98%