

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2019**

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

1190 Rocky View School Division No. 41

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Todd Brand

Name



Signature

SUPERINTENDENT

Mr. Gregory Luterbach

Name



Signature

SECRETARY TREASURER or TREASURER

Mr. Larry Paul

Name



Signature

**Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on May 17, 2018
Date**

Version: 170615

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TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF FEE REVENUE & SUPPLMENTARY DETAILS OF FEE REVENUE	4 & 5
PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS (2017/2018 & 2018/2019)	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES (2018/2019, 2019/2020 & 2020/2021)	7
ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY INFORMATION)	8 & 9
PROJECTED STUDENT STATISTICS	10
PROJECTED STAFFING STATISTICS	11
BOARD AND SYSTEM ADMINISTRATION CALCULATION	12

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- 2018/2019 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 1,057 FTE students or 4.45 percent;
 Alberta Education per pupil grants remained virtually the same as the previous year;
 Classroom Improvement Funds have been added to the spring budget (\$2.5 million) with estimated staffing equal to 2017-18 year;
 Overall revenue is projected to be 279.8 million ;
 Teacher average salaries are budgeted at \$101,735, virtually the same as last year;
 At the K-8/9 grade levels, the equivalent of 25 new classes will be added, which will maintain the divisional K-8/9 class size average ;
 High Schools will be adding approximately 6 new teachers during the year
 Governance & Admin spending remains at 2.9 percent of total expenditures
 IES funding, direct to schools was increased by \$500,000 which is slightly more than RVS received in additional IES grants from Alberta Education.

Utilizing \$768,000 of reserves to balance operational and capital budget.

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.
 As 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 2018-2019.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
REVENUES			
Alberta Education	\$262,807,362	\$254,434,814	\$237,249,063
Other - Government of Alberta	\$1,376,839	\$1,500,604	\$1,178,234
Federal Government and First Nations	\$751,794	\$789,077	\$913,636
Other Alberta school authorities	\$1,000,000	\$1,000,000	\$1,156,970
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$10,623,634	\$9,814,911	\$11,290,189
Other sales and services	\$715,350	\$571,000	\$1,617,847
Investment income	\$230,000	\$230,000	\$461,984
Gifts and donations	\$850,000	\$977,200	\$850,094
Rental of facilities	\$186,200	\$116,200	\$369,252
Fundraising	\$1,277,501	\$2,200,000	\$2,286,037
Gains on disposal of capital assets	\$8,000	\$8,000	\$17,019
Other revenue		\$0	\$6,744
TOTAL REVENUES	\$279,826,680	\$271,641,806	\$257,397,069
EXPENSES			
Instruction - Early Childhood Services	\$12,750,881	\$12,715,864	\$11,771,924
Instruction - Grades 1-12	\$205,769,550	\$199,354,669	\$187,371,193
Plant operations & maintenance	\$37,288,975	\$37,139,281	\$35,186,027
Transportation	\$16,206,831	\$16,981,828	\$16,388,592
Administration	\$8,387,186	\$7,807,125	\$7,383,300
External Services	\$190,785	\$190,785	\$202,870
TOTAL EXPENSES	\$280,594,208	\$274,189,552	\$258,303,906
ANNUAL SURPLUS (DEFICIT)	(\$767,528)	(\$2,547,746)	(\$906,837)

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

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
EXPENSES			
Certificated salaries	\$127,993,908	\$121,098,790	\$115,154,146
Certificated benefits	\$29,878,668	\$29,429,081	\$27,348,460
Non-certificated salaries and wages	\$40,706,309	\$40,387,961	\$37,051,819
Non-certificated benefits	\$11,975,519	\$12,159,785	\$9,676,408
Services, contracts, and supplies	\$55,048,646	\$56,115,700	\$56,973,604
Capital and debt services			
Amortization of capital assets			
Supported	\$12,845,986	\$12,845,986	\$9,824,736
Unsupported	\$1,927,335	\$1,939,335	\$1,864,246
Interest on capital debt			
Supported		\$0	\$0
Unsupported	\$97,837	\$110,914	\$185,373
Other interest and finance charges	\$120,000	\$102,000	\$185,552
Losses on disposal of capital assets		\$0	\$39,562
Other expenses		\$0	\$0
TOTAL EXPENSES	\$280,594,208	\$274,189,552	\$258,303,906

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
FEES			
TRANSPORTATION	\$1,147,230	\$1,380,160	\$2,419,714
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$2,211,670
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Optional)	\$301,400	\$313,120	\$209,522
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$4,435
Alternative program fees	\$418,474	\$305,439	\$235,539
Fees for optional courses	\$622,663	\$1,352,328	\$1,145,074
ECS enhanced program fees	\$0	\$0	\$42,647
ACTIVITY FEES			
Other fees to enhance education Workbooks, Exam Fees	\$68,085	\$139,451	\$132,810
NON-CURRICULAR FEES			
Extra-curricular fees	\$1,375,128	\$1,354,707	\$1,099,721
Non-curricular goods and services	\$945,975	\$652,596	\$652,596
NON-CURRICULAR TRAVEL			
OTHER FEES Caution Fees/Lost or replacement cost of items	\$61,500	\$557,175	\$530,643
TOTAL FEES	\$10,623,634	\$9,814,911	\$11,290,189

**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.	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
Cafeteria sales, hot lunch, milk programs	\$465,000	\$473,580	\$473,580
Special events	\$35,000	\$35,000	\$0
Sales or rentals of other supplies/services	\$25,000	\$40,000	\$0
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$27,250	\$54,500	\$0
Adult education revenue	\$33,000	\$33,000	\$39,508
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$5,000	\$10,000	\$0
Bulk supply sales	\$0	\$0	\$0
Other (describe) International student tuition	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
TOTAL	\$590,250	\$646,080	\$513,088

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

(A)

	(B)	(C)	(D)	(E)	(F)	(G)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B)) [*] 2018/2019	Entry Fees and Admissions 2018/2019	Transportation Component 2018/2019	Supplies & Materials ^{**} 2018/2019	Total 2018/2019
FEES						
TRANSPORTATION		\$0	\$0	\$1,147,230	\$0	\$1,147,230
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$0	\$0	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	Optional - Cost of Support Staff Salaries & Benefits - su	\$301,400	\$0	\$0	\$0	\$301,400
FEES TO ENHANCE BASIC INSTRUCTION						
Technology user fees		\$0	\$0	\$0	\$0	\$0
Alternative program fees	Teacher and Support Staff Compensation	\$238,530	\$41,847	\$0	\$138,096	\$418,474
Fees for optional courses		\$0	\$93,399	\$62,266	\$466,997	\$622,663
ECS enhanced program fees		\$0	\$0	\$0	\$0	\$0
ACTIVITY FEES	Substitute release time	\$287,381	\$1,436,907	\$1,149,526	\$0	\$2,873,814
Other fees to enhance education		\$0	\$20,426	\$0	\$47,660	\$68,085
NON-CURRICULAR FEES						
Extra-curricular fees	Substitute release time, referee compensation, accomod	\$343,782	\$343,782	\$412,538	\$275,026	\$1,375,128
Non-curricular goods and services	Rental costs, banquet costs for graduations and farewell	\$331,091	\$0	\$0	\$614,884	\$945,975
NON-CURRICULAR TRAVEL	Substitute release time	\$280,937	\$1,264,214	\$1,264,214	\$0	\$2,809,365
OTHER FEES^{***}						
Caution Fees		\$61,500	\$0	\$0	\$0	\$61,500
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
TOTAL FEES		\$1,844,621	\$3,200,576	\$4,035,775	\$1,542,663	\$10,623,634

^{**}Supplies and Materials represent consumables (one-time use such as paper), reuseable supplies, equipment rental, workbooks).

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

^{****}Use Other Fees only for fees which do not meet predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2018/2019

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
Actual balances per AFS at August 31, 2017	\$47,602,692	\$28,706,141	\$91,364	\$13,077,877	\$0	\$13,077,877	\$5,727,310
2017/2018 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,143,078)			(\$1,143,078)	(\$1,143,078)		
Estimated board funded capital asset additions		\$1,066,400		(\$534,000)	(\$534,000)		(\$532,400)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$14,785,492)		\$14,785,492	\$14,785,492		
Estimated capital revenue recognized - Alberta Education		\$12,845,986		(\$12,845,986)	(\$12,845,986)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$262,428		(\$262,428)	(\$262,428)		
Estimated reserve transfers (net)				\$0	\$0		\$0
Estimated assumptions/transfers of operations (explain)	(\$1,143,078)	\$0	\$0	(\$1,143,078)	\$0	(\$1,143,078)	\$0
Estimated Balances for August 31, 2018	\$45,316,536	\$28,095,463	\$91,364	\$11,934,799	\$0	\$11,934,799	\$5,194,910
2018/2019 Budget projections for:							
Budgeted surplus(deficit)	(\$767,528)			(\$767,528)	(\$767,528)		
Projected board funded capital asset additions		\$114,772		(\$114,772)	(\$114,772)	\$0	
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$14,773,321)		\$14,773,321	\$14,773,321		
Budgeted capital revenue recognized - Alberta Education		\$12,845,986		(\$12,845,986)	(\$12,845,986)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$275,506		(\$275,506)	(\$275,506)		
Projected reserve transfers (net)				\$0	\$0		\$0
Projected assumptions/transfers of operations (explain)	(\$1,536,529)	\$0	\$0	(\$1,456,529)	(\$769,529)	(\$687,000)	(\$80,000)
Projected Balances for August 31, 2019	\$43,012,479	\$26,558,406	\$91,364	\$11,247,799	\$0	\$11,247,799	\$5,114,910

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2019	31-Aug-2020	31-Aug-2021	31-Aug-2019	31-Aug-2020	31-Aug-2021	31-Aug-2019	31-Aug-2020	31-Aug-2021
Projected opening balance	\$0	\$0	\$0	\$11,934,799	\$11,247,799	\$11,247,799	\$5,194,910	\$5,114,910	\$5,114,910
Projected excess of revenues over expenses (surplus only)	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4 \$14,773,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4 (\$12,845,986)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4 (\$275,506)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Explanation - add'l space on AOS3 / AOS4 (\$769,529)	\$0	\$0	(\$687,000)	\$0	\$0	(\$80,000)	\$0	\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	Explanation - add'l space on AOS3 / AOS4 (\$80,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4 (\$30,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4 (\$447,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salary negotiation expenses	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Full-day kindergarten	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First nations, Metis, Inuit	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$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	\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$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	\$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	Explanation - add'l space on AOS3 / AOS4 (\$114,772)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board funded F&E	Explanation - add'l space on AOS3 / AOS4 (\$80,528)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POM Operating Deficit	Explanation - add'l space on AOS3 / AOS4 (\$130,000)	\$0	\$0	\$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	\$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	\$0	\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$11,247,799	\$11,247,799	\$11,247,799	\$5,114,910	\$5,114,910	\$5,114,910

Total surplus as a percentage of 2019 Expenses	5.83%	5.83%	5.83%
ASO as a percentage of 2019 Expenses	4.01%	4.01%	4.01%

**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 2017/2018, 2018/2019, 2019/2020, and 2020/2021 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:

2017/2018

Provide an explanation of material changes from the fall budget update originally submitted in November, 2017 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

The the projected operating deficit was originally projected to be \$2.5 million. Significant changes to this estimate are outlined below and the projected operating deficit at the time this budget was prepared will now be in the range of \$1.1 million:

1. Transportation revenue will decrease by \$100,000 as a result of lower fee applicable riders than originally budgeted for
2. Instruction expenditures will be lower than anticipated by \$1.3 million primarily a result of support staff benefit costs being lower than originally projected.
3. Admin expenditures increasing by \$300,000.

2018/2019

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

For 2018/19 The Board is anticipating utilizing operating reserves for the following expenditures:

1. School opening costs - administrator and secretarial time for new Hillcrest School
2. One-time costs associated with technology licencing fees and development costs
3. Professional Learning, insurance and utility costs for plant operations and maintenance
4. Capital reserves for Education Centre development and Equipment for learning commons in schools

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 2017/2018, 2018/2019, 2019/2020, and 2020/2021 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:

2019/2020

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

At this time, there are no formal plans for these resources

2020/2021

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

At this time, there are no formal plans for these resources

August 31, 2021

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2021.

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

	Budgeted 2018/2019 (Note 2)	Actual 2017/2018	Actual 2016/2017	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	17,663	16,848	16,021	Head count
Grades 10 to 12	5,082	4,758	4,544	Note 3
Total	22,745	21,606	20,565	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	5.3%	5.1%		
Other Students:				
Total	85	126	87	Note 4
Total Net Enrolled Students				
	22,830	21,732	20,652	
Home Ed and Blended Program Students				
	67	71	56	Note 5
Total Enrolled Students, Grades 1-12				
	22,897	21,803	20,708	
Percentage Change	5.0%	5.3%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	351	351	305	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	2,631	2,631	2,687	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	1,934	1,970	1,936	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	2	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	1,936	1,970	1,936	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	968	985	968	
Percentage Change	-1.7%	1.8%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	187	187	198	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	346	346	350	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 2018/2019	Actual 2017/2018	Fall Budget 2017/2018	Actual 2016/2017	Notes
CERTIFICATED STAFF					
School Based	1,268.3	1,252.8	1,224.2	1,166.5	Teacher certification required for performing functions at the school level.
Non-School Based	42.2	38.8	38.0	36.5	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	1,310.5	1,291.6	1,262.2	1,203.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	1.5%	7.4%	3.8%	4.9%	
If an average standard cost is used, please disclose rate:	\$ 101,735	\$ 100,689		\$ 100,547	
Student F.T.E. per certificated Staff	18.2	17.6		18.0	
Certificated Staffing Change due to:					
Enrolment Change	18.9	29.4	59.2		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		Descriptor (required):
Total Change	18.9	29.4	n/a		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	-	-	n/a		FTEs
Non-permanent contracts not being renewed	-	-	n/a		FTEs
Other (retirement, attrition, etc.)	-	-	n/a		Descriptor (required):
Total Negative Change in Certificated FTEs	-	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only
NON-CERTIFICATED STAFF					
Instructional	673.7	647.2	655.7	639.8	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	179.6	176.2	178.7	164.0	Personnel providing support to maintain school facilities
Transportation	12.3	11.3	11.9	10.3	Personnel providing direct support to the transportation of students to and from school
Other	45.6	45.5	44.3	42.1	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	911.2	880.2	890.6	856.2	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	3.5%	2.8%	2.3%	4.0%	
Explanation of Changes:					
Additional Information					
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 2018/2019 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$280,594,208
Enter Number of Net Enrolled Students:	22,830
Enter Number of Funded (ECS) Children:	1,934
Enter "C" if Charter School	
STEP 1	
Calculation of maximum expense limit percentage for Board and System Administration expenses	
If "Total Net Enrolled Students" are 6,000 and over	= 3.6%
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%).	3.60%
STEP 2	
A. Calculate maximum expense limit amounts for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$10,101,391
B. Considerations for Charter Schools and Small School Boards:	
If charter schools and small school boards,	
The amount of Small Board Administration funding (<i>Funding Manual</i> Section 1.13)	\$0
2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$10,101,391
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$8,387,186
Amount Overspent	\$0

1190

2.99%