

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2019




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

**1110 Sturgeon School Division No. 24**

**Legal Name of School Jurisdiction**

9820 - 104 Street Morinville AB T8R 1L8; 780-939-4341 (Ext. 1231); iva.paulik@sturgeon.ab.ca

**Contact Address, Telephone & Email Address**

<b>BOARD CHAIR</b>	
<u>Terry Jewell</u> Name	 Signature
<b>SUPERINTENDENT</b>	
<u>Dr. Michele Dick</u> Name	 Signature
<b>SECRETARY TREASURER or TREASURER</b>	
<u>Mrs. Iva Paulik</u> Name	 Signature
<p>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>May 23, 2018</u> Date</p>	




Version: 170615




c.c. Alberta Education  
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**Color coded cells:**

-  blue cells: require the input of data/descriptors wherever applicable.
-  salmon cells: contain referenced juris. information - protected
-  green cells: populated based on information previously submitted

-  grey cells: data not applicable - protected
-  white cells: within text boxes REQUIRE the input of points and data.
-  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:**

- Student enrolment projections are based on a total of 5,222 (4,734FTE) (excluding FN students and Community Children), an increase of 11 students or 0.2 per cent over the September 30, 2017 enrolment count.
- The funding rates are unchanged from last year.
- CEU maximum cap reduced from 60 to 45 with anticipated impact of \$230K
- No changes in class size targets.
- The 2018-2019 preliminary budget includes certificated staffing levels at 302 (2017-2018 - 295.6 FTE) and uncertificated levels at 303 (2017-2018 - 309.6) FTE.
- There are no salary increases (other than grid movement) reflected in staffing costs for 2018-2019.
- Classroom Instruction Funding (CIF) \$676,000 (2017-2018 - \$676,000) is reflected in the preliminary 2018-2019 budget subject to Alberta Education approval.
- Nutrition Grant of \$203,000 (17-18 - 141,000) is included in the preliminary 2018-2019 Budget subject to Alberta Education approval.

**Significant Business and Financial Risks:**

- There is some uncertainty around student enrolment projections due to unstable economy and newly formed 4x4s separate school districts.
- The Division continues to have PO&M and Transportation Deficits.
- Fiscal challenges include aging facilities, high maintenance costs, no non-school buildings funding.
- Inclusive Education funding includes \$2.322 million of transition dollars. If this grant were to discontinue, it would have a devastating impact on schools and special education programming and supporting services.
- \$25 million modernization of Sturgeon Composite High School is completed.
- The new school in Morinville is schedule to be completed in the fall of 2019 and to open in 2019-2020 during the year.

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

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
<b>REVENUES</b>			
Alberta Education	\$69,044,490	\$67,869,691	\$65,244,698
Other - Government of Alberta	\$777,339	\$852,545	\$826,932
Federal Government and First Nations	\$230,000	\$290,000	\$280,000
Other Alberta school authorities	\$0	\$21,677	\$21,677
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$1,328,087	\$1,299,531	\$1,887,134
Other sales and services	\$317,596	\$347,687	\$317,681
Investment Income	\$80,000	\$105,000	\$102,827
Gifts and donations	\$180,000	\$120,000	\$181,457
Rental of facilities	\$35,177	\$38,577	\$38,939
Fundraising	\$80,000	\$76,000	\$56,483
Gains on disposal of capital assets	\$0	\$0	\$43,624
Other revenue	\$80,000	\$214,666	\$285,660
<b>TOTAL REVENUES</b>	\$72,152,689	\$71,235,374	\$69,287,112
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$12,501,457	\$11,922,644	\$11,437,324
Instruction - Grades 1-12	\$42,259,627	\$42,438,308	\$41,418,210
Plant operations & maintenance	\$8,709,642	\$8,184,748	\$7,388,458
Transportation	\$5,631,345	\$5,595,044	\$5,581,778
Administration	\$2,704,795	\$2,689,484	\$2,553,612
External Services	\$463,483	\$549,226	\$119,723
<b>TOTAL EXPENSES</b>	\$72,270,349	\$71,379,454	\$68,499,105
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$117,660)	(\$144,080)	\$788,007

**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
<b>EXPENSES</b>			
Certificated salaries	\$29,963,825	\$29,340,710	\$28,692,875
Certificated benefits	\$6,639,070	\$6,572,095	\$6,225,206
Non-certificated salaries and wages	\$13,933,831	\$14,001,597	\$13,258,949
Non-certificated benefits	\$3,831,369	\$3,881,407	\$3,384,176
Services, contracts, and supplies	\$14,990,310	\$15,851,085	\$15,222,190
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$2,764,586	\$1,567,406	\$1,543,159
Unsupported	\$147,358	\$165,154	\$172,187
<b>Interest on capital debt</b>			
Supported		\$0	\$363
Unsupported		\$0	\$0
<b>Other interest and finance charges</b>		\$0	\$0
<b>Losses on disposal of capital assets</b>		\$0	\$0
<b>Other expenses</b>		\$0	\$0
<b>TOTAL EXPENSES</b>	\$72,270,349	\$71,379,454	\$68,499,105

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

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
<b>FEES</b>			
TRANSPORTATION	\$212,960	\$198,644	\$532,570
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$252,655
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$128,000	\$121,000	\$122,318
Fees for optional courses	\$226,327	\$218,887	\$212,485
ECS enhanced program fees	\$35,000	\$35,000	\$32,208
<b>ACTIVITY FEES</b>			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$161,000	\$161,000	\$163,093
Non-curricular goods and services	\$47,000	\$45,000	\$45,729
NON-CURRICULAR TRAVEL	\$2,800	\$5,000	\$8,085
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$1,328,087	\$1,299,531	\$1,887,134

*\*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	\$68,000	\$86,000	\$84,621
Special events	\$40,000	\$59,000	\$61,823
Sales or rentals of other supplies/services	\$60,000	\$53,000	\$53,028
Out of district unfunded student revenue		\$0	\$0
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$19,000	\$19,000	\$33,436
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$527
Bulk supply sales	\$0	\$0	\$0
Other (describe) Fundraising	\$80,000	\$76,000	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$56,483
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	\$267,000	\$293,000	\$289,918

**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
<b>FEES</b>						
	<b>TRANSPORTATION</b>	\$0	\$0	\$212,960	\$0	\$212,960
	BASIC INSTRUCTION SUPPLIES (instructional supplies, & materials)	\$0	\$0	\$0	\$0	\$0
	LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0	\$0	\$0
	<b>FEES TO ENHANCE BASIC INSTRUCTION</b>					
	Technology user fees	\$0	\$0	\$0	\$0	\$0
	Alternative program fees	\$58,890	\$0	\$47,360	\$21,760	\$128,000
	Fees for optional courses	\$0	\$4,527	\$6,790	\$215,011	\$226,327
	ECS enhanced program fees	\$35,000	\$0	\$0	\$0	\$35,000
	Other fees to enhance education	\$0	\$360,500	\$154,500	\$0	\$515,000
	<b>NON-CURRICULAR FEES</b>					
	Extra-curricular fees	\$4,830	\$93,380	\$40,250	\$22,540	\$161,000
	Non-curricular goods and services	\$0	\$0	\$0	\$47,000	\$47,000
	<b>NON-CURRICULAR TRAVEL</b>					
	Baggage fees and incidental expenses	\$2,600	\$0	\$0	\$0	\$2,600
	<b>OTHER FEES**</b>					
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$101,510	\$458,407	\$461,960	\$306,311	\$1,328,087
	<b>TOTAL FEES</b>					

\*\*Supplies and Materials represent consumables (one-time use such as paper), reusable 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) ACCUMULATED OPERATING SURPLUS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2017</b>	\$9,737,489	\$2,709,169	\$0	\$3,076,299	\$1,635,429	\$1,440,870	\$3,952,021
<b>2017/2018 Estimated Impact to ADS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$98,903			\$98,903	\$98,903		
Estimated board funded capital asset additions		\$484,367		(\$36,767)	(\$36,767)	\$0	(\$447,600)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$1,732,560)		\$1,732,560	\$1,732,560		
Estimated capital revenue recognized - Alberta Education		\$1,567,406		(\$1,567,406)	(\$1,567,406)		
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		\$0		\$0	\$0		
Estimated reserve transfers (net)							
Estimated assumptions/transfers of operations (explain)	\$0	\$0		(\$165,154)	(\$95,023)	(\$70,131)	\$165,154
<b>Estimated Balances for August 31, 2018</b>	<b>\$9,836,392</b>	<b>\$3,028,382</b>	<b>\$0</b>	<b>\$3,138,435</b>	<b>\$1,767,696</b>	<b>\$1,370,739</b>	<b>\$3,669,575</b>
<b>2018/2019 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$117,660)			(\$117,660)	(\$117,660)		
Projected board funded capital asset additions		\$2,052,400		\$0	\$0	\$0	(\$2,052,400)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,911,944)		\$2,911,944	\$2,911,944		
Budgeted capital revenue recognized - Alberta Education		\$2,764,586		(\$2,764,586)	(\$2,764,586)		
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		\$0		\$0	\$0		
Projected reserve transfers (net)							
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2019</b>	<b>\$9,718,732</b>	<b>\$4,933,424</b>	<b>\$0</b>	<b>\$3,168,133</b>	<b>\$1,797,394</b>	<b>\$1,370,739</b>	<b>\$1,617,175</b>

**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	\$1,797,696	\$1,797,394	\$1,797,751	\$1,370,739	\$1,370,739	\$1,220,739	\$3,669,575	\$1,617,175	\$1,135,472
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOSA									
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Budgeted amortization of capital assets (expense)	\$2,911,944	\$2,930,543	\$3,080,691				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Budgeted capital revenue recognized	(\$2,764,586)	(\$2,783,186)	(\$3,608,186)				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Budgeted changes in Endowments	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Budgeted unsupported debt principal repayment	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Projected reserves transfers (net)	\$0	(\$147,000)	(\$150,000)	\$0			\$0	\$147,000	\$150,000
Explanation - add'l space on AOS3 / AOSA									
Projected assumptions/transfers of operations	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Increase in (use of) school generated funds	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
New school start-up costs	\$0	\$0	\$0				(\$150,000)	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Decentralized school reserves	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Non-recurring certificated remuneration	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Non-recurring non-certificated remuneration	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Non-recurring contracts, supplies & services	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Professional development, training & support	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Salary negotiation expenses	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Full-day kindergarten	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
English language learners	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
First nations, Metis, Inuit	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
GMAS / wellness programs	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
B & S administration organization / reorganization	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Debt repayment	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Fort McMurray wild fire related costs (unfunded)	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Non-salary related programming costs (explain)	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Repairs & maintenance - School building & land	(\$75,000)	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Repairs & maintenance - Technology	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Repairs & maintenance - Vehicle & transportation	(\$42,660)	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Repairs & maintenance - Administration building	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Repairs & maintenance - Other (explain)	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Capital costs - School land & building	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Capital costs - School modernization	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Capital costs - School modular & additions	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Capital costs - School building partnership projects	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Capital costs - Technology	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Capital costs - Vehicle & transportation	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Capital costs - Administration building	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Capital costs - POM building & equipment	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Capital costs - Other	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Building leases	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Student Transportation	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0				\$0	\$0	\$0
Explanation - add'l space on AOS3 / AOSA									
<b>Estimated closing balance for operating contingency</b>	<b>\$1,797,394</b>	<b>\$1,797,751</b>	<b>\$1,920,256</b>	<b>\$1,370,739</b>	<b>\$1,220,739</b>	<b>\$1,070,739</b>	<b>\$1,617,175</b>	<b>\$1,135,472</b>	<b>\$837,872</b>

Total surplus as a percentage of 2019 Expense 6.02% 5.75% 5.30%

ASO as a percentage of 2019 Expense 4.36% 4.18% 4.14%

**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.

In the Fall of 2017, we estimated to have an overall deficit of \$144K. At this time of the year, based on the current available information and assuming the same trends will continue, we project to have a small surplus of \$99K.

**2018/2019**

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



**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.

It is anticipated that Four Winds in Morinville will be open. At this time, it is scheduled for the Fall of 2019. Therefore, the Division might be incurring additional costs as a result of two buildings open for the rest of the school year and staffing involved in the school set up.

**2020/2021**

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

It is anticipated that the Camilla replacement school will open in 2020-2021.

**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
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	3,410	3,354	3,365	Head count
Grades 10 to 12	822	816	853	Note 3
<b>Total</b>	<b>4,232</b>	<b>4,170</b>	<b>4,218</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.5%	-1.1%		
<b>Other Students:</b>				
<b>Total</b>	<b>45</b>	<b>51</b>	<b>44</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>4,277</b>	<b>4,221</b>	<b>4,262</b>	
<b>Home Ed and Blended Program Students</b>	<b>3</b>	<b>3</b>	<b>4</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>4,280</b>	<b>4,224</b>	<b>4,266</b>	
Percentage Change	1.3%	-1.0%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	203	203	196	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	320	316	353	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>	<b>925</b>	<b>979</b>	<b>935</b>	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	<b>16</b>	<b>16</b>	<b>14</b>	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>941</b>	<b>995</b>	<b>949</b>	
<b>Program Hours</b>	<b>475</b>	<b>475</b>	<b>475</b>	Minimum: 475 Hours
<b>FTE Ratio</b>	<b>0.500</b>	<b>0.500</b>	<b>0.500</b>	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	<b>471</b>	<b>498</b>	<b>475</b>	
Percentage Change	-5.4%	4.8%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	350	375	320	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	195	195	248	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		Actual		Fall Budget		Actual		Notes
	2018/2019	2017/2018	2017/2018	2016/2017	2017/2018	2016/2017	2016/2017		
<b>CERTIFICATED STAFF</b>									
School Based	282.7	286.1	286.1	282.6	286.1	282.6	282.6	Teacher certification required for performing functions at the school level.	
Non-School Based	9.5	9.5	9.5	9.4	9.5	9.4	9.4	Teacher certification required for performing functions at the system/central office level.	
<b>Total Certificated Staff FTE</b>	<b>292.2</b>	<b>295.6</b>	<b>295.6</b>	<b>292.0</b>	<b>295.6</b>	<b>292.0</b>	<b>292.0</b>	<b>FTE for personnel possessing a valid Alberta teaching certificate or equivalency.</b>	
Percentage change from prior period	2.2%	1.2%	1.2%	1.2%	2.2%	1.2%	1.2%		
If an average standard cost is used, please disclose rate:									
Student F.T.E. per certificated Staff	\$ 101,350	\$ 100,900	\$ 100,900	\$ 99,580	\$ 100,900	\$ 99,580	\$ 99,580		
Certificated Staffing Change due to:	15.7	16.0	16.0	16.2	15.7	16.0	16.2		
	Please Allocate								
	6.6								
Enrollment Change	-	-	-	3.6	-	-	3.6	If negative change impact, the small class size initiative is to include any/all teachers retained	
Small Class Size Initiative	-	-	-	nr	-	-	nr	If enrollment change impact on teacher FTEs is negative, include any/all teachers retained	
Other Factors	6.6	-	-	nr	6.6	-	nr	CF - additional 4.2 FTEs, remainder in In-house Education absorption increase	
Total Change	6.6	-	-	nr	6.6	-	nr	Year-over-year change in Certificated FTE	
Breakdown, where total change is Negative:									
Continuous contracts (terminated)	-	-	-	nr	-	-	nr	FTEs	
Non-permanent contracts not being renewed	-	-	-	nr	-	-	nr	FTEs	
Other (retirement, attrition, etc.)	-	-	-	nr	-	-	nr	Change in FTEs	
Total Negative Change in Certificated FTEs	-	-	-	nr	-	-	nr	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only	
<b>NON-CERTIFICATED STAFF</b>									
Instructional	240.1	248.8	248.8	246.8	248.8	246.8	236.9	Personnel providing instruction support for schools under 'instruction' program areas	
Plant Operations & Maintenance	44.3	44.0	44.0	44.0	44.0	44.0	43.3	Personnel providing support to maintain school facilities	
Transportation	1.8	1.6	1.6	1.8	1.6	1.8	1.8	Personnel providing direct support to the transportation of students to and from school	
Other	17.0	17.0	17.0	17.0	17.0	16.5	16.5	Personnel in Board & System Admin and External service areas	
<b>Total Non-Certificated Staff FTE</b>	<b>303.2</b>	<b>309.6</b>	<b>309.6</b>	<b>309.6</b>	<b>309.6</b>	<b>309.6</b>	<b>298.5</b>	<b>FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.</b>	
Percentage Change	-2.1%	3.7%	3.7%	-2.1%	3.7%	-2.1%	3.7%		
Explanation of Changes:									
The decrease in support staff FTE is attributed to fewer one to one education assistants supports required in schools for severe cases as well as a change in the Response to Intervention model the division uses									
<b>Additional Information</b>									
Are non-certificated staff subject to a collective agreement?									
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 FTEs.									
CUPE Collective Agreement runs until August 31, 2018. No salary increases included in 2018/2019. General Employment Conditions Contract (non-unionized) is open ended. It was renewed in December of 2017 with no future salary increases.									

BOARD AND SYSTEM ADMINISTRATION	
2018/2019 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$72,270,349
Enter Number of Net Enrolled Students:	4,277
Enter Number of Funded (ECS) Children:	925
Enter "C" if Charter School	
<b>STEP 1</b>	
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 proportion 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	\$3,162,081
<b>B. Considerations for Charter Schools and Small School Boards:</b>	
If charter schools and small school boards,	
The amount of Small Board Administration funding ( <i>Funding Manual</i> Section 1.13)	
2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	
	\$0
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$3,162,081
	\$2,704,795
Amount Overspent	\$0