

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2020**

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

2255 Palliser Regional Division No. 26

Legal Name of School Jurisdiction

101 3305 18 Avenue N Lethbridge AB AB T1H 5S1; 403-328-4111; dexter.durfey@pallisersd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mr. Robert Strauss

Name

Original Signed by Chair

Signature

SUPERINTENDENT

Mr. David Driscoll

Name

Original Signed by Superintendent

Signature

SECRETARY TREASURER or TREASURER

Mr. Dexter Durfey

Name

Original Signed by Secretary Treasurer

Signature

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

of Trustees at its meeting held on June 18, 2019 .

Date

Version: 170615

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
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14	Color coded cells:								
15	blue cells: require the input of data/descriptors wherever applicable.				grey cells: data not applicable - protected				
16	salmon cells: contain referenced juris. information - protected				white cells: within text boxes REQUIRE the input of points and data.				
17	green cells: populated based on information previously submitted				yellow cells: to be completed when yellow only.				
18									
19									
20	HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2019/2020 BUDGET REPORT								
21	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								
22	consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year								
23	Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will								
24	support the jurisdiction's plans.								
25	<u>Budget Highlights, Plans & Assumptions:</u>								
26									
27	Assumptions:								
28									
29	- Loss of CIF, IFNE and Nutrition Grant Funding								
30									
31	- Funded enrollment growth								
32									
33	- Funding for any arbitrated salary settlement reached								
34									
35	- Equivalent level of funding for base grants, maintain targeted grants (other then those stated above) and IMR								
36									
37	- No additional funding for TEBA non salary settlement items								
38									
39	Budget Highlights:								
40									
41	- Due to the assumptions above as well as disastrously low accumulated surpluses, significant reductions in staffing as well as services and supplies were								
42	required. Reductions were made with emphasis on limiting the impact on the classroom.								
43									
44	- Services and supplies have been reduced approximately \$730,000.								
45									
46	- A total of 7.1 FTE certificated positions, 1.0 centrally and 6.1 at the classroom level. Another 18.0 FTE equivalent hours were reduced on the support staff side								
47	despite a projected increase in enrollments of 165 children/students.								
48									
49	- Reductions in the budget stem not only from a lack of basic grant increases over the past 5 years but also reductions made from systemic decisions that were								
50	previously reached but are no longer sustainable.								
51									
52	- The budgeting process has moved away from a vary centralized model to a balanced approach in decision making through strong collaboration between								
53	central administration and site level personnel.								
54									
55	- Reductions at central office have allowed a projected net transfer of \$170 thousand dollars from BSA to the instructional block. Any further reductions outside								
56	the current 10% reduction on BSA expenditure cap would ultimately impact the classroom as it would eliminate the ability for this transfer to occur.								
57									
58	<u>Significant Business and Financial Risks:</u>								
59									
60	- Accumulated operating surplus projected to be just under \$1.1 million at the end of the 2019/2020 school year. This represents just 1% of operating revenues								
61	and in the neighborhood of 3 days of operation compared to average jurisdiction of comparable size around 12 days operation.								
62									
63	- Any reductions in funding cannot be absorbed by the board due to the extremely low levels of operating surpluses so further reductions would be required and								
64	the classroom would see significant negative repercussions in the level of education and care we are able to provide.								
65									
66	- The Board has potential legal liability from outstanding HR issues from the previous administration.								
67									

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
REVENUES			
Alberta Education	\$91,806,446	\$91,768,492	\$89,617,754
Alberta Infrastructure	\$0	\$0	\$0
Other - Government of Alberta	\$350,526	\$321,651	\$534,025
Federal Government and First Nations	\$417,000	\$450,000	\$409,126
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$1,806,206	\$1,408,059	\$1,349,296
Other sales and services	\$868,298	\$1,398,667	\$2,934,623
Investment income	\$85,000	\$85,000	\$118,001
Gifts and donations	\$129,500	\$111,500	\$112,591
Rental of facilities	\$153,900	\$153,900	\$346,913
Fundraising	\$525,000	\$525,000	\$904,817
Gains on disposal of capital assets		\$0	\$27,591
Other revenue	\$1,242,794	\$1,155,307	\$23,921
TOTAL REVENUES	\$97,384,670	\$97,377,576	\$96,378,658
EXPENSES			
Instruction - Early Childhood Services	\$3,763,242	\$3,622,442	\$3,857,372
Instruction - Grades 1-12	\$75,805,586	\$75,592,935	\$75,308,511
Plant operations & maintenance	\$10,615,176	\$10,698,003	\$10,389,316
Transportation	\$3,985,373	\$3,983,594	\$4,129,505
Administration	\$3,133,380	\$3,150,760	\$3,720,725
External Services	\$345,913	\$329,842	\$760,990
TOTAL EXPENSES	\$97,648,670	\$97,377,576	\$98,166,419
ANNUAL SURPLUS (DEFICIT)	(\$264,000)	\$0	(\$1,787,761)

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

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
EXPENSES			
Certificated salaries	\$48,139,346	\$47,961,174	\$47,193,250
Certificated benefits	\$11,470,686	\$10,994,892	\$10,627,142
Non-certificated salaries and wages	\$15,316,305	\$15,321,869	\$16,888,439
Non-certificated benefits	\$3,563,757	\$3,552,174	\$3,680,414
Services, contracts, and supplies	\$16,389,023	\$16,745,393	\$17,015,275
Capital and debt services			
Amortization of capital assets			
Supported	\$1,949,958	\$1,888,708	\$1,840,236
Unsupported	\$817,515	\$912,366	\$896,949
Interest on capital debt			
Supported		\$0	\$23,475
Unsupported		\$0	\$0
Other interest and finance charges	\$2,080	\$1,000	\$1,239
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
TOTAL EXPENSES	\$97,648,670	\$97,377,576	\$98,166,419

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

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
FEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$231,508	\$228,231	\$232,517
Alternative program fees	\$105,000	\$105,000	\$103,592
Fees for optional courses	\$324,698	\$167,828	\$186,894
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$20,000	\$15,000	\$4,287
NON-CURRICULAR FEES			
Extra-curricular fees	\$400,000	\$305,000	\$300,197
Non-curricular goods and services	\$50,000	\$45,000	\$62,811
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$20,000	\$0
TOTAL FEES	\$1,806,206	\$1,408,059	\$1,349,296

**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 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
Cafeteria sales, hot lunch, milk programs	\$145,000	\$147,375	\$155,916
Special events	\$105,000	\$106,056	\$74,336
Sales or rentals of other supplies/services	\$95,000	\$92,728	\$232,378
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$350,000	\$316,500	\$576,325
Adult education revenue	\$0	\$0	\$0
Preschool	\$150,000	\$155,200	\$118,324
Child care & before and after school care	\$0	\$195,000	\$182,262
Lost item replacement fees	\$3,500	\$3,808	\$18,598
Bulk supply sales	\$0	\$0	\$18,598
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$848,500	\$1,016,667	\$1,376,737

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))* 2019/2020	Entry Fees and Admissions 2019/2020	Transportation Component 2019/2020	Supplies & Materials** 2019/2020	Total 2019/2020
FEES						
	TRANSPORTATION	\$0	\$0	\$0	\$0	\$0
	BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0	\$0	\$0
	LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION						
	Technology user fees	\$0	\$0	\$0	\$231,508	\$231,508
	Alternative program fees	\$0	\$0	\$0	\$105,000	\$105,000
	Fees for optional courses	\$0	\$0	\$0	\$324,698	\$324,698
	ECS enhanced program fees	\$0	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$250,000	\$100,000	\$0	\$350,000
	Other fees to enhance education	\$0	\$0	\$0	\$20,000	\$20,000
NON-CURRICULAR FEES						
	Extra-curricular fees	\$0	\$200,000	\$100,000	\$100,000	\$400,000
	Non-curricular goods and services	\$0	\$0	\$0	\$50,000	\$50,000
	NON-CURRICULAR TRAVEL	\$0	\$0	\$325,000	\$0	\$325,000
OTHER FEES***						
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
	TOTAL FEES	\$0	\$450,000	\$525,000	\$831,206	\$1,806,206

**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 2019/2020

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, 2018	\$7,951,381	\$5,671,681	\$87,232	\$1,669,918	(\$0)	\$1,669,918	\$522,550
2018/2019 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$405,000)			(\$405,000)	(\$405,000)		
Estimated board funded capital asset additions		\$606,531		\$0	\$0	\$0	(\$606,531)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$2,857,093)		\$2,857,093	\$2,857,093		
Estimated capital revenue recognized - Alberta Education		\$1,932,470		(\$1,932,470)	(\$1,932,470)		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0			
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$800	(\$800)	(\$800)		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$837,850)	(\$518,823)	(\$319,027)	\$837,850
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2019	\$7,546,381	\$5,353,589	\$88,032	\$1,350,891	(\$0)	\$1,350,891	\$753,869
2019/2020 Budget projections for:							
Budgeted surplus(deficit)	(\$264,000)			(\$264,000)	(\$264,000)		
Projected board funded capital asset additions		\$560,000		\$0	\$0	\$0	(\$560,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,767,473)		\$2,767,473	\$2,767,473		
Budgeted capital revenue recognized - Alberta Education		\$1,949,958		(\$1,949,958)	(\$1,949,958)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0			
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$500	(\$500)	(\$500)		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$817,515)	(\$553,015)	(\$264,500)	\$817,515
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2020	\$7,282,381	\$5,096,074	\$88,532	\$1,086,391	(\$0)	\$1,086,391	\$1,011,384

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-2020	31-Aug-2021	31-Aug-2022	31-Aug-2020	31-Aug-2021	31-Aug-2022	31-Aug-2020	31-Aug-2021	31-Aug-2022
Projected opening balance	(\$0)	(\$0)	(\$0)	\$1,350,891	\$1,086,391	\$1,086,391	\$753,869	\$1,011,384	\$811,384
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$2,767,473	\$2,800,000	\$2,800,000		\$0	\$0			
Budgeted capital revenue recognized	(\$1,949,958)	(\$2,000,000)	(\$2,000,000)		\$0	\$0			
Budgeted changes in Endowments	(\$500)	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	(\$553,015)	(\$800,000)	(\$800,000)	(\$264,500)	\$0	\$0	\$817,515	\$800,000	\$800,000
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	(\$264,000)	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$200,000)	(\$200,000)
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	(\$360,000)	(\$600,000)	(\$600,000)
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	(\$200,000)	(\$200,000)	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	(\$0)	(\$0)	(\$0)	\$1,086,391	\$1,086,391	\$1,086,391	\$1,011,384	\$811,384	\$811,384

Total surplus as a percentage of 2020 Expenses 2.15% 1.94% 1.94%
ASO as a percentage of 2020 Expenses 1.11% 1.11% 1.11%

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 2018/2019, 2019/2020, 2020/2021 and 2021/2022 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, 2021. 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

Provide an explanation of material changes from the fall budget update originally submitted in November, 2018 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

- Deficit increased from balance budget to projected shortfall of \$400,000. This is mainly due to an error in projecting support staffing costs in budgeting software to the tune of \$300,000.
- Purchasing 3 busses, 1 maintenance vehicle, 2 auto scrubbers, 1 tractor, 2 mowers and 2 trailers from capital reserves as well as architectural and engineering work on administration building \$606,531

2019/2020

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

- Plan to purchase 3 Busses in 2019/2020 and 1 maintenance van from capital reserves \$360,000
- Plan to begin work on administration building with \$200,000 from BSA capital reserves

**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 2018/2019, 2019/2020, 2020/2021 and 2021/2022 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, 2021. 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:

2020/2021

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

- Projected purchase of 5 busses and 2 maintenance vehicles \$600,000
- Projected purchase of technology infrastructure with \$200,000 from capital reserves
- Projected work on administration building of \$200,000 from BSA capital reserves

2021/2022

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

- Projected purchase of 5 busses and 2 district vehicles \$600,000
- Projected purchase of technology infrastructure with \$200,000 from capital reserves

August 31, 2022

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2022.

The jurisdiction has no intention of having any unrestricted surplus at August 31, 2022, any generated surpluses will be transferred into internally restricted operating and capital reserves with consultation and approval of the board.

School and instruction related operational and capital reserves will continue to support the evergreening of technology throughout the division as well as any administration identified requirements for updated resources.

Transportation, POM and BSA operating and capital surpluses will continue to be used to evergreen fleet busses and vehicles as well as technology and financial software requirements and completion of administration building upgrades centered around mechanically necessitated improvements.

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

	Budgeted 2019/2020 (Note 2)	Actual 2018/2019	Actual 2017/2018	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	6,625	6,444	6,319	Head count
Grades 10 to 12	1,175	1,149	1,134	Note 3
Total	7,800	7,593	7,453	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.7%	1.9%		
Other Students:				
Total	127	133	116	Note 4
Total Net Enrolled Students	7,927	7,726	7,569	
Home Ed and Blended Program Students	1	3	3	Note 5
Total Enrolled Students, Grades 1-12	7,928	7,729	7,572	
Percentage Change	2.6%	2.1%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	260	260	251	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	565	562	603	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	681	723	732	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	29	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	681	752	732	
Program Hours	480	480	480	Minimum: 475 Hours
FTE Ratio	0.505	0.505	0.505	Actual hours divided by 950
FTE's Enrolled, ECS	344	380	370	
Percentage Change	-9.4%	2.7%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	90	89	97	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	65	67	77	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 2019/2020 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 2019/2020	Actual 2018/2019	Fall Budget 2018/2019	Actual 2017/2018	Notes
CERTIFICATED STAFF					
School Based	478.4	484.5	486.5	480.3	Teacher certification required for performing functions at the school level.
Non-School Based	8.0	9.0	9.0	10.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	486.4	493.5	495.5	490.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-1.4%	0.7%	-1.8%	1.1%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	17.0	16.4	16.2		
Certificated Staffing Change due to:					
	(7.1)	-			
Enrolment Change	7.0	-	5.2		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	(14.1)	(2.0)	n/a		Descriptor (required): Unfunded grid creep of \$678,000 and assumption of loss of CIF \$1 million in funds
Total Change	(7.1)	(2.0)	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.)	(7.1)	(2.0)	n/a		Descriptor (required): Retirements and resignations
Total Negative Change in Certificated FTEs	(7.1)	(2.0)	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	307.3	325.3	312.9	310.8	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	29.4	28.4	27.0	28.9	Personnel providing support to maintain school facilities
Transportation	36.5	36.5	36.5	37.0	Personnel providing direct support to the transportation of students to and from school
Other	19.4	19.4	26.7	29.3	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	392.6	409.6	403.1	406.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-4.2%	0.9%	-2.6%	-0.7%	
Explanation of Changes:					
Actual from 2017/2018 Audited FS are as follows; Instructional 313.63, POM 30.41, Transportation 36.5, other 19.65. Actual listed above are not amounts submitted on FS					
Additional Information					
Are non-certificated staff subject to a collective agreement? Some are					
Please provide terms of contract for 2019/20 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					
Caretakers are apart of CUPE union, FTE of qualifying staff is 20.07 FTE and is for the term of Sept 1, 2016 to Aug 31, 2021					

**BOARD AND SYSTEM ADMINISTRATION
2019/2020 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

2255

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) **\$97,648,670**

Enter Number of Net Enrolled Students: **7,927**

Enter Number of Funded (ECS) Children: **681**

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% **3.60%** 3.21%

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%).

STEP 2

A. Calculate maximum expense limit amounts for Board and System Administration expenses

Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES **\$3,515,352**

B. Considerations for Charter Schools and Small School Boards:

If charter schools and small school boards,

The amount of Small Board Administration funding (*Funding Manual* Section 1.13) **\$0**

2019/2020 MAXIMUM EXPENSE LIMIT (the greater of A or B above) **\$3,515,352**

Actual Board & System Administration from G31 of "Budgeted Statement of Operations" **\$3,133,380**

Amount Overspent **\$0**