

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

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

1155 Buffalo Trail Public Schools Regional Division No. 28

Legal Name of School Jurisdiction

1041 10 A Street Wainwright AB AB T9W 2R4; 780-806-2050; bob.brown@btps.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mr. Darcy Eddleston

Name



Signature

SUPERINTENDENT

Mr. Bobby Douglas Allen

Name

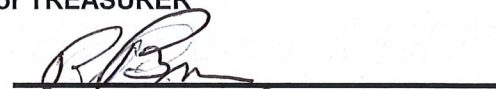


Signature

SECRETARY TREASURER or TREASURER

Mr. Bob Brown

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 19, 2019
Date

Version: 170615

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
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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- 2019/2020 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:

The 2019-2020 budget is built upon a number of considerations and assumptions. The impacts of each are detailed in the following information:

Nutrition Grant Funding – Carry over from the 2017-2018 year combined with the \$184,946.00 grant for 2018-2019 allowed us to both implement new and grow existing programs. In the 2018-2019 school year, 2,014 students in nine schools were positively impacted by programs supported through the Nutrition Grant. We worked hard to maximize the capital expenditures where it was allowed in order to increase the longevity of the funding. While it is very hard to isolate the direct impact of this program on student learning, we have anecdotal information that indicates that the presence of nutritious meals/snacks was of great benefit to students. Student readiness and ability to learn is enhanced by this program and the loss of it will most certainly have a negative impact. The 2019-2020 budget is built upon the assumption that Nutrition Grant Funding will not be provided. While we do not mean that this type of programming will cease, programs will be substantially reduced in terms of availability and frequency as most programs will either disappear or see drastic cuts. As well, oversight and support through jurisdictional lead will be removed.

CIF Funding – Mental Health Support. During the 2017-2018, 2018-2019 school years, \$340,000.00 from the Classroom Improvement Fund was committed to hiring three Mental Health Professionals and the required clinical supervision. The role of these individuals was to provide support to students in communities where services of this sort are not available or where access to this type of support required to travel as far as 100km. The impact of this program was significant and evidence of the positive intervention is strong. Recent data gathered indicates over 80% of staff demanded that the MHP program continue to provide a service that is not available in many communities. The support of students who need this service also positively impacts learning for other students where the learning environment is impacted. In planning for the 2019-2020 school year, the need for this service was highlighted as a priority. We have made substantial cuts to clinical oversight, assessments and staffing in our inclusive Education department and at the school level to accommodate the continued presence of this support in our rural communities.

CIF Funding – Support Staff. During the 2018-2019 school year, \$216,000.00 from the Classroom Improvement Fund was allocated to schools to hire support staff to accommodate local needs for staff where existing funding did not provide support. In terms of support staff, this funding provided for the equivalent of approximately 7.0 FTE support staff. In planning for the 2019-2020 school year, we have assumed that this funding will not continue and as such all of these positions will be cut. The impact of these cuts will be felt by students who might not otherwise qualify for support.

Negotiated Settlement with ATA through TEBA – the TEBA negotiated settlement has impacted the 2019-2020 planning in a number of areas.

- Almost all of our principals and assistant principals were below the \$25,000.00 minimum administrative allowance. This saw us adjust the compensation of 29 of the 32 (91%) of our school-based principals for a total cost of \$137,786.00.
- The adjustment to the Health Spending Account minimum saw an increase of 141% moving from the \$300.00 amount to the settlement amount of \$725.00. This is a total cost of \$187,300.00. Additionally, we anticipate that the increased amount and the greater flexibility in the allowable expenses, if there is a move from a Health Spending Account to a Wellness Account, will translate to increased use by our employees. This will compound the year over year cost as the current usage is at 66%. We anticipate that this will grow to almost 80% if it is redefined.
- Based on our current usage, the adjustments to the Maternity/Paternity Leave Benefits will come at a total estimated cost of \$96,000.00.
- An arbitrated settlement that will see a percentage increase for teachers will be at a cost of \$275,000.00 for each percentage increase.
- Historically, a settlement with our support staff group will most likely mirror the salary costs that is agreed to with the ATA. An increase of \$104,000.00 for each percentage will be our cost.

In our budgeting, we have made the assumption that costs related to the outcomes of the TEBA agreement or any arbitrated settlement will be funded by an increase in instructional funds or some other means. If these costs are not funded, we will see reductions equal to this amount. At even a 0% arbitrated settlement, we would see a cut of approximately 4.0 FTE teachers with an additional 4.0 FTE for every percentage increase in salary for staff.

Funding Enrolment Growth – BTPS has many small rural communities. With the decline in population in these communities, we are seeing a corresponding decline in enrolment. While the funding of enrolment growth is at the focal point, the cost of a decline in enrolment is also an area of concern. The following assumptions were used to planning for the 2019-2020 school year in terms of enrolment:

- Each year, regardless of percentage salary increase, a number of teachers see an increase in salary through movement on the Salary Grid. This increase is between \$3,000.00 and \$4,000.00, depending on the years of training. On average, we have approximately 30 teaching staff who will move up on the grid. At the same time, we have a limited number of staff who retire. Depending on who we hire, a decrease in salary may occur with a new hire. Historically, we have seen an increase in salary costs of approximately \$160,000.00 per year due to what we refer to as grid creep. The 2019-2020 budget is assuming that this cost will not be supported through an increase in funding. The cost of this will be addressed by decreasing staffing.
- Student enrolment decline does not mean a corresponding decrease in staffing costs. Often times a decline of 10 students in a school will mean one or two at any grade level. While for the school this decline might mean a reduction of funding of \$100,000.00, there is often not a corresponding decrease in the number of teachers required. A combined class of 18 Grade 3/4 students will still need the same teacher time as a class of 20. Admittedly, the cost does not typically increase if we have a school with 10 more students, however, in a majority of cases we do not see this growth happening in our schools. The 2019-2020 budget is made on the assumption that there is no increased funding to address enrolment decline. The 2019-2020 budget is assuming that these costs will not be supported through an increase in funding. The costs for this will be addressed through decreasing staffing.

Student Fees – With the passing of Bill 1, BTPS saw an impact on our ability to provide program support. Funding was provided based on previous years collections and did not include fees typically collected to support kindergarten programming. The result is that we actually have fewer dollars to support programming than we have had in the past. Additionally, we have not been able to increase fees in any significant manner to accommodate increased costs. The 2019-2020 budget assumes that we will continue to have the same funding shortfall.

Transportation Funding – Funding for transportation continues to be an area of major concern for BTPS. The funding model does not accommodate the challenges that accompany a decline in enrolment with no corresponding decrease in distance to provide service. The additional of the new requirements for MELT training for Class 2 Bus Drivers is increasing the burden on both bus contractors and BTPS. We have been unable to provide any substantial increase in funding to offset the rising costs of bus operations and are beginning to see an increased number of contractors stepping away. We have evidence that some contractors are seeing as little \$4,000.00 per year profit operating a bus. The 2019-2020 budget is based on the assumption that no increase in transportation funding and no funds to offset decline will be provided.

Plant Operations and Maintenance Funding – A significant portion of funding in POM is dependent upon student enrolment. When enrolment declines the PMO funds decrease. Costs of building operations do not necessarily decrease when enrolment decreases. The 2019-2020 budget assumes that no change in POM funding will occur.

Accumulated Operating Surplus – BTPS has been very thoughtful in their commitment to spending today's dollars on today's students. Decreasing flexibility and increased frequency in funding recoveries in the following year has hampered our ability to maintain an AOS that will allow us to sustain operations. In order to maintain an AOS (net of SGF) of the recommended 3%, we are in the third year of saving. We anticipate that this year we will reach the 3% requirement. The 2019-2020 budget is built upon the assumption that we are increasing our AOS to address the shortfall.

Reduction of Administrative Costs – BTPS has been very aware of the costs associated with Board and System Administration (BSA). Historically we have tried to direct as many dollars toward the classroom as possible. Historically the difference between the maximum allowable and the actual amount allocated to BSA has been lower. This was impacted by the introduction of the -10% Administrative Reduction meant that dollars (2019-2020 amount of \$299,320.00) that we would allocate typically to schools was reduced. That being said, the 2019-2020 budget reflects a difference of \$503,628.00 between the maximum allowable BSA and the actual amount budgeted for this expense. These dollars were directed to schools as a part of the instructional allocation. The administration staff has been reduced by 2.0 FTE over the last year. Where possible we have looked to partner with other school jurisdictions to reduce costs. We currently have a cooperative bussing agreement, a jointly operated outreach school, mental health capacity building projects, OHS Coordination and Family School Liaison partnerships with East Central Alberta Catholic Separate Schools. These partnerships have created efficiencies in administration. While it is appreciated that a focus is on maximizing the dollars that reach classrooms, it must be understood that this practice is already occurring in BTPS.

Small School By Necessity – This funding is integral to our ability to provide program to student across BTPS. With such a large geographical area, we often need to operate class sizes that are below what is recommended in ACOL. ISSBN funds are allocated to school who generate them. If ISSBN funds are decreased in anyway, we would be required to respond through corresponding reductions in staff. In our case, this would mean a reduction of 23.8 teaching staff in BTPS. This would bring into question our ability to operate a number of our schools and force our student to travel significant distances to access education.

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School Jurisdiction Code: 1155

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	\$55,485,010	\$55,122,957	\$54,491,832
Alberta Infrastructure	\$4,018	\$0	\$0
Other - Government of Alberta	\$360,000	\$324,523	\$391,814
Federal Government and First Nations	\$0	\$0	\$3,207
Other Alberta school authorities	\$77,941	\$75,000	\$88,616
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$449,005	\$391,005	\$333,024
Other sales and services	\$425,535	\$483,535	\$420,834
Investment income	\$123,857	\$60,000	\$67,667
Gifts and donations	\$120,000	\$120,000	\$119,366
Rental of facilities	\$20,000	\$20,000	\$18,221
Fundraising	\$1,400,000	\$1,400,000	\$1,481,964
Gains on disposal of capital assets	\$5,000	\$5,000	\$10,225
Other revenue		\$0	\$0
TOTAL REVENUES	\$58,470,366	\$58,002,020	\$57,426,770
EXPENSES			
Instruction - Early Childhood Services	\$1,323,213	\$1,368,875	\$1,158,397
Instruction - Grades 1-12	\$41,635,269	\$41,048,698	\$41,583,615
Plant operations & maintenance	\$7,485,270	\$7,485,270	\$6,829,017
Transportation	\$5,562,000	\$5,539,470	\$5,490,826
Administration	\$2,194,614	\$2,289,707	\$2,013,721
External Services	\$270,000	\$270,000	\$426,302
TOTAL EXPENSES	\$58,470,366	\$58,002,020	\$57,501,878
ANNUAL SURPLUS (DEFICIT)	\$0	\$0	(\$75,108)

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	\$24,512,185	\$24,700,000	\$25,503,375
Certificated benefits	\$5,653,500	\$5,562,900	\$5,655,814
Non-certificated salaries and wages	\$8,145,000	\$7,870,000	\$8,421,123
Non-certificated benefits	\$1,900,000	\$2,000,000	\$2,134,582
Services, contracts, and supplies	\$14,015,663	\$13,511,970	\$11,494,454
Capital and debt services			
Amortization of capital assets			
Supported	\$2,350,000	\$2,350,000	\$2,334,897
Unsupported	\$260,000	\$364,486	\$217,069
Interest on capital debt			
Supported	\$4,018	\$14,523	\$47,163
Unsupported		\$0	\$0
Other interest and finance charges		\$0	\$0
Losses on disposal of capital assets		\$0	\$0
Other expenses	\$1,630,000	\$1,628,141	\$1,693,401
TOTAL EXPENSES	\$58,470,366	\$58,002,020	\$57,501,878

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School Jurisdiction Code: 1155

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	\$94,000	\$94,000	\$87,473
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	(\$3,723)
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$55,005	\$55,005	\$0
Alternative program fees	\$0	\$25,000	\$0
Fees for optional courses	\$65,000	\$25,000	\$46,694
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$125,000	\$75,000	\$122,824
Other fees to enhance education (Describe here)	\$26,000	\$31,000	\$9,798
NON-CURRICULAR FEES			
Extra-curricular fees	\$0	\$35,000	\$66,303
Non-curricular goods and services	\$65,000	\$17,000	\$0
NON-CURRICULAR TRAVEL	\$19,000	\$19,000	\$3,655
OTHER FEES (Describe here)	\$0	\$15,000	\$0
TOTAL FEES	\$449,005	\$391,005	\$333,024

*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	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$33,000	\$0	\$33,907
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$15,000	\$0	\$14,204
Adult education revenue	\$3,000	\$3,000	\$1,440
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$1,000	\$0
Bulk supply sales	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	\$0
Other (describe) 0	\$0	\$15,000	\$0
Other (describe) 0	\$0	\$20,000	\$0
Other (describe) clothing purchases	\$0	\$20,000	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$51,000	\$59,000	\$49,551

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Fees	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
TRANSPORTATION		\$0	\$0	\$94,000	\$0	\$94,000
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		\$55,005	\$55,005
Alternative program fees		\$0	\$0	\$0	\$0	\$0
Fees for optional courses		\$0	\$30,000	\$25,000	\$10,000	\$65,000
ECS enhanced program fees		\$0	\$0	\$0	\$0	\$0
ACTIVITY FEES		\$0	\$25,000	\$90,000	\$10,000	\$125,000
Other fees to enhance education		\$0	\$10,000	\$10,000	\$6,000	\$26,000
NON-CURRICULAR FEES						
Extra-curricular fees		\$0	\$0	\$0	\$0	\$0
Non-curricular goods and services		\$0	\$10,000	\$40,000	\$15,000	\$65,000
NON-CURRICULAR TRAVEL		\$0	\$5,000	\$12,000	\$2,000	\$19,000
OTHER FEES***						
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$80,000	\$271,000	\$98,005	\$449,005
TOTAL FEES						

***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

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	(1) ACCUMULATED OPERATING SURPLUS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5)		(6)		(7)
					UNRESTRICTED SURPLUS		INTERNALLY RESTRICTED OPERATING RESERVES		CAPITAL RESERVES
Actual balances per AFS at August 31, 2018	\$4,528,308	\$2,499,712	\$0	\$1,880,870	\$495,952		\$1,384,918		\$147,726
2018/2019 Estimated impact to AOS for:									
Prior period adjustment	\$0	\$0	\$0	\$0	\$0		\$0		\$0
Estimated surplus(deficit)	\$0			\$0	\$0				
Estimated board funded capital asset additions		\$200,000		\$0	\$0		\$0		(\$200,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0				\$0
Estimated amortization of capital assets (expense)		(\$2,714,486)		\$2,714,486	\$2,714,486				
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0				
Estimated capital revenue recognized - Alberta Infrastructure		\$2,350,000		(\$2,350,000)	(\$2,350,000)				
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)				(\$125,000)	(\$125,000)		\$0		\$125,000
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0		\$0		\$0
Estimated Balances for August 31, 2019	\$4,528,308	\$2,335,226	\$0	\$2,120,356	\$735,438		\$1,384,918		\$72,726
2019/2020 Budget projections for:									
Budgeted surplus(deficit)	\$0			\$0	\$0				
Projected board funded capital asset additions		\$100,000		\$0	\$0		\$0		(\$100,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0				\$0
Budgeted amortization of capital assets (expense)		(\$2,610,000)		\$2,610,000	\$2,610,000				
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0				
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,350,000		(\$2,350,000)	(\$2,350,000)				
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)				(\$100,000)	(\$100,000)		\$0		\$100,000
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0		\$0		\$0
Projected Balances for August 31, 2020	\$4,528,308	\$2,175,226	\$0	\$2,280,356	\$895,438		\$1,384,918		\$72,726

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	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	\$735,438	\$895,438	\$895,438	\$1,384,918	\$1,384,918	\$1,384,918	\$72,726	\$72,726	\$72,726
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)	\$2,610,000	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized	(\$2,350,000)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
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	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Full-day kindergarten	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First nations, Metis, Inuit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POIM expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$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	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$100,000)	\$0	\$0
Building leases	\$0	\$0	\$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	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$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	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$895,438	\$895,438	\$895,438	\$1,384,918	\$1,384,918	\$1,384,918	\$72,726	\$72,726	\$72,726

Total surplus as a percentage of 2020 Expenses
ASO as a percentage of 2020 Expenses

4.02%
3.90%

4.02%
3.90%

4.02%
3.90%

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. The Board replaced a number of photocopiers in our division. The old equipment was fully amortized and in poor operating condition. The Board also replaced a maintenance vehicle and a transportation vehicle. Old vehicles were fully amortized.

2019/2020

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

The Board will continue to replace photocopiers in our division. The old equipment is fully amortized and in poor operating condition at some schools.

Board has found through experience that an AOS (net of SGF) less than 3% leads to financial instability. The Board is planning to restore the AOS (net of SGF) to 3% for the 2019-2020 year.

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School Jurisdiction Code:

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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.

2021/2022

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

August 31, 2022

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

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

	Budgeted 2019/2020 (Note 2)	Actual 2018/2019	Actual 2017/2018	Notes
RADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	2,802	2,875	2,920	Head count
Grades 10 to 12	920	868	1,082	Note 3
Total	3,722	3,743	4,002	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.6%	-6.5%		
Other Students:				
Total	15	16	-	Note 4
Total Net Enrolled Students	3,737	3,759	4,002	
Home Ed and Blended Program Students		5	-	Note 5
Total Enrolled Students, Grades 1-12	3,737	3,764	4,002	
Percentage Change	-0.7%	-5.9%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	153	153	147	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	295	293	297	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

ARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	234	234	251	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children		1	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	234	235	251	
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	117	118	126	
Percentage Change	-0.4%	-6.4%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	23	23	25	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	6	6	4	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

OTES:

- 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	243.8	247.5	249.6	258.7	Teacher certification required for performing functions at the school level.
Non-School Based	5.0	5.0	4.0	5.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	248.8	252.5	253.6	263.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-1.5%	-4.2%	-1.9%	-3.8%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	\$ 101,898	\$ 101,898		\$ 100,636	15.7
Certificated Staffing Change due to:					
Enrolment Change		(3.7)	(1.1)	(10.1)	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 frequency:
Total Change	(3.7)	(1.1)	(1.1)	n/a	Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	-	-	n/a	n/a	FTEs
Non-permanent contracts not being renewed			n/a	n/a	FTEs
Other (retirement, attrition, etc.)	(3.7)	(1.1)	(1.1)	n/a	Descriptor frequency: retirement
Total Negative Change in Certificated FTEs	(3.7)	(1.1)	(1.1)	n/a	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please Allocate					
NON-CERTIFICATED STAFF					
Instructional	148.0	147.0	144.2	148.3	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	37.7	37.7	37.7	38.4	Personnel providing support to maintain school facilities
Transportation	2.0	2.0	2.0	2.0	Personnel providing direct support to the transportation of students to and from school
Other	13.0	14.0	14.0	14.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	200.7	200.7	197.8	202.7	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.0%	-1.0%	1.4%	-2.4%	
Explanation of Changes:					
Additional Information					
Are non-certificated staff subject to a collective agreement?					
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.					
The contract with CUPE local applies to 185 members. The contract ends August 31, 2019.					

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BOARD AND SYSTEM ADMINISTRATION	
2019/2020 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$58,470,366
Enter Number of Net Enrolled Students:	3,737
Enter Number of Funded (ECS) Children:	234
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 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%).	
STEP 2	
A. Calculate maximum expense limit amounts for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$2,700,366
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)	\$2,700,366
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$2,194,614
Amount Overspent	\$0