

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

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

4160 Fort McMurray Roman Catholic Separate School District No. 32

Legal Name of School Jurisdiction

9809 Main Street Fort McMurray AB T9H 1T7; 587-960-4211; fgagnon@fmcasd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Ms. Paula Galenzoski

Name


Signature

SUPERINTENDENT

Mr. Michael (George) McGuigan

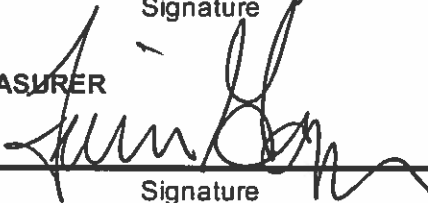
Name


Signature

SECRETARY TREASURER or TREASURER

Mr. Francois Gagnon

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 11, 2018

Date

Version: 170615

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

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

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 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:

Enrolment Projection:

- 3 % increase for students in Grades 1 to 12 and 2% for ECS Children

Opening of Elsie Yanik Catholic School in September 2018:

- New K-6 Elementary School will open in 2018 after one year delay due to damage to construction project by Wildfire in May 2016
- Enrolment projected to be 125 students mostly in the early grades. Most students will transfer from St. Anne, St. Kateri and St. Martha Schools
- Initial staffing for school is budgeted for 9 new positions and the transfer of 6 positions from other schools
- Incremental annual operating cost of new schools is budgeted at \$ 700,000 for the first year

Full-Day Kindergarten Program:

- A new optional full day programs will be offered in 6 elementary schools starting in September 2018
- Parents will be charged a monthly fee of \$ 2,000 for the enhanced ECS program
- Net cost to the Board to offer this program in year 1 is budgeted at \$ 400,000

Nutrition Program

- The budget for the School Nutrition Program is increasing by 50% in September 2018
- With the additional funding, the program will now be offered in two schools: Fr Turcotte and Fr Beaugard Schools

Significant Business and Financial Risks:

Enrolment Projection

- it is difficult to accurately predict enrolment for next year due to the changing demographic in the community and the opening of new or renovated High School in the Fort McMurray Public School District.

New Schools

- the opening of Elsie Yanik Catholic School will allow provide much need space in the north side of the RMWB. However, enrolment is expected to be small in the first few years of operations which will result in additional costs

Corporate Support

- Catholic Schools are fortunate to have significant corporate support for may of their activities. With the pressure on the local business community, the certainty of continued support at the same level is a risk

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
REVENUES			
Alberta Education	\$79,172,000	\$76,295,000	\$73,913,685
Other - Government of Alberta	\$972,000	\$735,000	\$761,841
Federal Government and First Nations	\$1,015,000	\$700,000	\$733,565
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes	\$1,900,000	\$2,005,000	\$2,507,133
Fees	\$1,320,000	\$745,000	\$850,945
Other sales and services	\$1,329,000	\$1,575,000	\$1,574,642
Investment income	\$400,000	\$350,000	\$397,792
Gifts and donations	\$2,210,000	\$1,350,000	\$1,384,002
Rental of facilities	\$555,000	\$645,000	\$634,677
Fundraising	\$415,000	\$630,000	\$636,674
Gains on disposal of capital assets		\$0	\$0
Other revenue	\$138,000	\$63,000	\$91,739
TOTAL REVENUES	\$89,426,000	\$85,093,000	\$83,486,695
EXPENSES			
Instruction - Early Childhood Services	\$11,100,000	\$8,742,000	\$6,502,733
Instruction - Grades 1-12	\$62,070,000	\$58,505,000	\$57,966,589
Plant operations & maintenance	\$10,790,000	\$10,400,000	\$10,192,657
Transportation	\$2,290,000	\$1,920,000	\$1,743,458
Administration	\$3,210,000	\$2,900,000	\$3,069,359
External Services	\$2,766,000	\$2,450,000	\$2,304,725
TOTAL EXPENSES	\$92,226,000	\$84,917,000	\$81,779,521
ANNUAL SURPLUS (DEFICIT)	(\$2,800,000)	\$176,000	\$1,707,174

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

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
EXPENSES			
Certificated salaries	\$39,110,000	\$36,820,000	\$35,496,716
Certificated benefits	\$7,890,000	\$7,420,000	\$7,156,559
Non-certificated salaries and wages	\$18,595,000	\$17,434,000	\$16,544,562
Non-certificated benefits	\$3,550,000	\$3,343,000	\$3,167,429
Services, contracts, and supplies	\$17,626,000	\$14,575,000	\$14,080,808
Capital and debt services			
Amortization of capital assets			
Supported	\$3,985,000	\$3,829,300	\$3,832,878
Unsupported	\$1,393,000	\$1,395,000	\$1,392,614
Interest on capital debt			
Supported		\$9,700	\$19,426
Unsupported		\$0	\$0
Other interest and finance charges	\$77,000	\$91,000	\$88,529
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
TOTAL EXPENSES	\$92,226,000	\$84,917,000	\$81,779,521

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
FEES			
TRANSPORTATION	\$210,000	\$175,000	\$337,347
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	\$23,000	\$0	\$0
Alternative program fees	\$462,000	\$215,000	\$0
Fees for optional courses	\$0	\$0	\$158,089
ECS enhanced program fees	\$280,000	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education DELF Examination	\$1,000	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$67,000	\$50,000	\$49,377
Non-curricular goods and services	\$137,000	\$0	\$0
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$1,320,000	\$745,000	\$850,945

*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	\$88,000	\$95,000	\$102,200
Special events	\$32,000	\$90,000	\$129,109
Sales or rentals of other supplies/services	\$80,000	\$85,000	\$62,033
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$24,000	\$27,000	\$31,913
Adult education revenue	\$0	\$0	\$0
Preschool	\$155,000	\$160,000	\$144,875
Child care & before and after school care	\$600,000	\$675,000	\$653,798
Lost item replacement fees	\$0	\$0	\$0
Bulk supply sales	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
TOTAL	\$979,000	\$1,132,000	\$1,123,928

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
FEEES						
TRANSPORTATION						
		\$0	\$0	\$210,000	\$0	\$210,000
	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	\$0	\$23,000	\$23,000
	Alternative program fees	\$0	\$0	\$0	\$462,000	\$462,000
	Fees for optional courses	\$0	\$0	\$0	\$0	\$0
	ECS enhanced program fees	\$0	\$280,000	\$0	\$0	\$280,000
ACTIVITY FEES						
	Other fees to enhance education	\$0	\$0	\$0	\$110,000	\$110,000
	Other fees to enhance education	\$0	\$0	\$0	\$1,000	\$1,000
NON-CURRICULAR FEES						
	Extra-curricular fees	\$0	\$0	\$67,000	\$0	\$67,000
	Non-curricular goods and services	\$0	\$0	\$0	\$137,000	\$137,000
	NON-CURRICULAR TRAVEL	\$0	\$0	\$30,000	\$0	\$30,000
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	\$280,000	\$307,000	\$733,000	\$1,320,000

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2017	\$39,946,862	\$10,486,968	\$0	\$18,788,153	\$5,585,458	\$13,202,695	\$10,671,741
2017/2018 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,900,000)			(\$1,900,000)	(\$1,900,000)		
Estimated board funded capital asset additions		\$750,000		(\$750,000)	\$0	(\$750,000)	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$5,380,000)		\$5,380,000	\$5,380,000		
Estimated capital revenue recognized - Alberta Education		\$3,500,000		(\$3,500,000)	(\$3,500,000)		
Estimated capital revenue recognized - Other GOA		\$445,000		(\$445,000)	(\$445,000)		
Estimated capital revenue recognized - Other sources		\$445,000		(\$445,000)	(\$445,000)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2018	\$38,046,862	\$10,246,968	\$0	\$17,128,153	\$4,675,458	\$12,452,695	\$10,671,741
2018/2019 Budget projections for:							
Budgeted surplus(deficit)	(\$2,800,000)			(\$2,800,000)	(\$2,800,000)		
Projected board funded capital asset additions		\$460,000		(\$400,000)	\$0	(\$400,000)	(\$60,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$5,378,000)		\$5,378,000	\$5,378,000		
Budgeted capital revenue recognized - Alberta Education		\$3,542,100		(\$3,542,100)	(\$3,542,100)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$442,900		(\$442,900)	(\$442,900)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2019	\$35,246,862	\$9,313,968	\$0	\$15,321,153	\$3,268,458	\$12,052,695	\$10,611,741

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

	Explanation	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		\$4,675,458	\$3,268,458	\$958,458	\$12,452,695	\$12,052,695	\$11,652,695	\$10,671,741	\$10,611,741	\$7,571,741
Projected excess of revenues over expenses (surplus only)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4	\$5,378,000	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$3,985,000)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Draw down of funds raised by travel groups and Santa An	(\$50,000)	(\$50,000)	(\$25,000)		\$0	\$0		\$0	\$0
New school start-up costs	Elsie Yanik Catholic School (EYCS)- Shortfall on F & E Bu	(\$700,000)	(\$80,000)	(\$80,000)		\$0	\$0		\$0	\$0
Decentralized school reserves	Draw down for Local School Initiatives	(\$300,000)	(\$300,000)	(\$300,000)		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	EYCS, Dir Cert Staff, Learning Coach	(\$475,000)	(\$475,000)	(\$475,000)		\$0	\$0			
Non-recurring non-certificated remuneration	Incremental Staffing EYCS	(\$270,000)	(\$270,000)	(\$270,000)		\$0	\$0			
Non-recurring contracts, supplies & services	EYCS Building Operations and supplies	(\$150,000)	(\$150,000)	(\$150,000)		\$0	\$0			
Professional development, training & support	Professional Learning for ne curriculum	(\$80,000)	(\$80,000)	(\$80,000)		\$0	\$0			
Salary negotiation expenses	External Labour Consultant (ATA & CUPE)	(\$20,000)	\$0	(\$20,000)		\$0	\$0			
Full-day kindergarten	New Full Day Kindergarten Program in 6-7 Schools	(\$500,000)	(\$650,000)	(\$700,000)		\$0	\$0			
English language learners	Multi-Cultural Liason Position at Fr Turcotte	(\$45,000)	(\$45,000)	(\$45,000)		\$0	\$0			
First nations, Metis, Inuit	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Consulting Fees - Implement New OH&S	(\$60,000)	(\$60,000)	\$0		\$0	\$0			
B & S administration organization / reorganization	New Director Certificated Staff	(\$150,000)	(\$150,000)	(\$20,000)		\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4			\$0		\$0	\$0			
Fort McMurray wild fire related costs (unfunded)	Explanation - add'l space on AOS3 / AOS4			\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4			\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4			\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4			\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4		\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4		\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4		\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4		\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - add'l space on AOS3 / AOS4		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Evergreening of Network Equipment		\$0	\$0	(\$400,000)	(\$400,000)	(\$400,000)	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Maintenance Fleet Replacement		\$0	\$0	\$0	\$0	\$0	(\$60,000)	(\$40,000)	(\$30,000)
Capital costs - Administration building	New District Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,000,000)	(\$5,000,000)
Capital costs - POM building & equipment	New Service Centre (combined with District Office)		\$0	\$0	\$0	\$0	\$0	\$0	(\$1,000,000)	(\$2,000,000)
Capital costs - Other	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$3,268,458	\$958,458	(\$1,206,542)	\$12,052,695	\$11,652,695	\$11,252,695	\$10,611,741	\$7,571,741	\$541,741

Total surplus as a percentage of 2019 Expenses	28.12%	21.88%	11.48%
ASO as a percentage of 2019 Expenses	16.61%	13.67%	10.89%

**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.

An operating deficit of \$ 1.9 M is forecasted for School Year 2017/2018. The Fall Update projected a small surplus of \$ 176 K. The main reason for this change is higher cost for salaries and benefits due to a higher number of students needing support in our school and more short and long term staff absences.

2018/2019

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

The Budget will continue to draw down on our operating reserves to pay for the incremental cost of opening a new school in September 2018 (Elsie Yanik Catholic Schools) and a new optional full day kindergarten program being offered in six elementary school.

**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.

We are anticipating to start the construction of a new combined District Central Office and Service Support Centre in partnership with the Diocese. This project was started in 2011 but was put on hold as a result of the 2016 Wildfire.

2020/2021

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

August 31, 2021

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

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

	Budgeted 2018/2019 (Note 2)	Actual 2017/2018	Actual 2016/2017	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	3,974	3,827	3,584	Head count
Grades 10 to 12	1,216	1,212	1,123	Note 3
Total	5,190	5,039	4,707	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	3.0%	7.1%		
Other Students:				
Total	75	77	82	Note 4
Total Net Enrolled Students	5,265	5,116	4,789	
Home Ed and Blended Program Students		-	-	Note 5
Total Enrolled Students, Grades 1-12	5,265	5,116	4,789	
Percentage Change	2.9%	6.8%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	225	225	199	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	534	534	490	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	856	836	785	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	175	176	195	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	1,031	1,012	980	
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	516	506	490	
Percentage Change	1.9%	3.3%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	145	146	135	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	450	453	445	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
NOTES:				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2016/2017 budget report preparation.				
3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.				
4) 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.				
5) Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.				

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

	Budgeted 2018/2019	Actual 2017/2018	Fall Budget 2017/2018	Actual 2016/2017	Notes
CERTIFICATED STAFF					
School Based	347.5	334.5	333.5	331.0	Teacher certification required for performing functions at the school level.
Non-School Based	7.5	6.5	6.5	5.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	355.0	341.0	340.0	336.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	4.1%	1.5%	4.4%	1.2%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	16.3	16.5		15.7	
Certificated Staffing Change due to:					
Enrolment Change	7.0	1.0	4.0		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	n/a		If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	7.0	-	n/a		Descriptor (required): Elsie Yanik School, Full Day Kindergarten and new School Learning Coach Position
Total Change	14.0	1.0	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.)	-	-	n/a		Descriptor (required):
Total Negative Change in Certificated FTEs	-	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	272.0	266.0	269.0	280.0	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	52.0	49.0	49.0	49.0	Personnel providing support to maintain school facilities
Transportation	-	-	-	-	Personnel providing direct support to the transportation of students to and from school
Other	36.0	36.0	24.0	21.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	360.0	351.0	342.0	350.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	2.6%	0.3%	5.3%	-2.3%	
Explanation of Changes:					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/>					
Please provide terms of contract for 2017/18 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					
CUPE Collective Agreement in place until August 2020. No salary increase in agreement except for a "me too" clause that would match any salary increase provided to teachers					

**BOARD AND SYSTEM ADMINISTRATION
2018/2019 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

4160

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$92,226,000
Enter Number of Net Enrolled Students:	5,265
Enter Number of Funded (ECS) Children:	856
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%	3.93%
If "Total Net Enrolled Students" are 2,000 and less = 5.4%	
<p>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%).</p>	
STEP 2	
A. Calculate maximum expense limit amounts for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$3,625,173
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
2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$3,625,173
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$3,210,000
Amount Overspent	\$0

3.48%