

School Jurisdiction Code: 1325

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2018

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

1325 Wild Rose School Division No. 66

Legal Name of School Jurisdiction

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| | |
|--|-----------------------------------|
| BOARD CHAIR | |
| <u>Russell F. Hickman</u> Name | <u>R. F. Hickman</u> Signature |
| SUPERINTENDENT | |
| <u>Brad Volkman</u> Name | <u>B. Volkman</u> Signature |
| SECRETARY TREASURER or TREASURER | |
| <u>Mohammed Azim</u> Name | <u>[Signature]</u> Signature |
| Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>June 23/2018</u> Date | |

Version: 170615

c.c. Alberta Education
c/o Robert Mah, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5

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Color coded cells:

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| | 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- 2017/2018 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 2017-18 Wild Rose School Division budget process was difficult due to two significant challenges:

1. Enrollment reductions
2. The implementation of a new budgeting system where the school division is using defined allocations compared to fixed per student allocations
3. Significant change in the Drayton Valley area due the temporary closure of Evergreen School and resulting grade reconfiguration. Enrolment projections may not have taken the above factors into consideration.

The 2017-18 Spring Budget is forecasted to be a balanced budget. This budget will maintain consistent funding to schools, keep as many staff positions as possible and sustain the primary operational objectives of WRSD.

This budget ensures WRSD programming supports the Alberta Education funding models. The budget provides for the continuation of programming as funded by Alberta Education and will maintain acceptable class-sizes. In addition to this, WRSD will continue to offer student wellness support, technology funding, and all across free transportation. The overall result of the economic downturn has significantly impacted Wild Rose School Division's per-pupil funding from the Ministry of Education due to a decline over 200 students from 2015-16 to 2016-17 school years. Foreseeable Enrollment trends are projected to stabilize in this budget (the 2017-18 school year).

The 2017-18 Budget Consists of all mandatory school fees of over \$300K being subsidized by Alberta Education. To ensure programming across our schools is not impacted the continuation of this subsidy is required. The 2017-18 Budget does not include significant revenue and expenditures related to the Classroom Improvement Fund (CIF) of over \$600K and also does not include the school nutrition program funding and expenditures of over \$100K.

Significant Business and Financial Risks:

On a year by year basis WRSD has seen a steady decline in funding from Alberta Education. Over the previous six years, the Government requested School Boards to utilize their operating reserves based on Board priorities and projects over an acceptable period of time. Since 2010-11 WRSD has been subsidizing WRSD expenditures through operating reserves. As of 2015-16 WRSD operating reserves have reached a point where it can no longer subsidize deficit budgets and as a result WRSD has submitted a balanced budget for two continuous years (2016-17 & 2017-18).

One of the significant impacts resulting from this balanced budget will be reductions in staffing positions across WRSD. Staffing reductions will be coming from school-based support positions, a few certificated staffing positions, maintenance positions and central support positions. This reduction in support will trickle down to our classrooms.

The 2017-18 increase in infrastructure funding from Alberta Education will assist in maintaining our facilities to an acceptable level. Despite this estimated increase, a maintenance funding shortfall will continue to exist in WRSD. This shortfall continues to grow due to aging infrastructure and costs associated with projects being put on hold until the necessary funds can be found. The per-pupil maintenance funding is linked to student enrollments resulting in decreased funding to sustain our maintenance workers and caretakers. Due to this, a reduction in some caretaking hours is also anticipated.

The 2017-18 Spring Budget is designed to be a balanced budget with no contingency for required unbudgeted for capital investments, such as replacement school bus purchases, replacing aging fleet of photocopiers that are requiring additional maintenance on a yearly basis, and other capital and operational needs that may be required for our aging facilities.

The 2017-18 Spring Budget student enrollment projection is only taking into account the challenges presently associated with Drayton Valley and Rocky Mountain House. This budget is not taking into account future factors that may further result in enrollment declines because of the unstable economy, unpredictable pattern of residents leaving these communities and the significant amount of changes occurring in the Drayton Valley area.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

| | Approved Budget 2017/2018 | Fall Budget Update 2016/2017 | Actual 2015/2016 |
|---|---------------------------------|------------------------------------|---------------------|
| REVENUES | | | |
| Alberta Education | \$57,563,501 | \$57,489,136 | \$58,771,318 |
| Other - Government of Alberta | \$577,962 | \$577,962 | \$574,122 |
| Federal Government and First Nations | \$193,714 | \$237,140 | \$278,238 |
| Other Alberta school authorities | \$15,200 | \$15,200 | \$16,389 |
| Out of province authorities | | \$0 | \$150,377 |
| Alberta Municipalities-special tax levies | | \$0 | \$0 |
| Property taxes | | \$0 | \$0 |
| Fees | \$1,286,370 | \$1,198,301 | \$1,446,455 |
| Other sales and services | \$305,131 | \$317,616 | \$669,298 |
| Investment income | \$29,000 | \$35,000 | \$67,634 |
| Gifts and donations | \$213,500 | \$186,373 | \$313,229 |
| Rental of facilities | \$9,500 | \$11,500 | \$26,724 |
| Fundraising | \$645,000 | \$645,000 | \$693,716 |
| Gains on disposal of capital assets | | \$0 | \$5,596 |
| Other revenue | | \$0 | \$824,759 |
| TOTAL REVENUES | \$60,838,878 | \$60,713,228 | \$63,837,855 |
| EXPENSES | | | |
| Instruction - Early Childhood Services | \$2,229,835 | \$2,277,420 | \$3,441,062 |
| Instruction - Grades 1-12 | \$42,074,437 | \$41,807,415 | \$43,811,777 |
| Plant operations & maintenance | \$8,152,600 | \$8,124,979 | \$9,100,890 |
| Transportation | \$4,837,251 | \$5,074,000 | \$4,861,301 |
| Administration | \$2,493,209 | \$2,395,374 | \$2,292,433 |
| External Services | \$1,051,546 | \$1,034,040 | \$1,035,472 |
| TOTAL EXPENSES | \$60,838,878 | \$60,713,228 | \$64,542,935 |
| ANNUAL SURPLUS (DEFICIT) | \$0 | \$0 | (\$705,080) |

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

| | Approved Budget 2017/2018 | Fall Budget Update 2016/2017 | Actual 2015/2016 |
|---------------------------------------|---------------------------------|------------------------------------|---------------------|
| EXPENSES | | | |
| Certificated salaries | \$26,979,226 | \$27,019,566 | \$27,109,885 |
| Certificated benefits | \$5,622,481 | \$5,620,747 | \$6,274,902 |
| Non-certificated salaries and wages | \$9,899,405 | \$10,174,624 | \$12,117,019 |
| Non-certificated benefits | \$2,591,856 | \$2,809,309 | \$2,957,064 |
| Services, contracts, and supplies | \$12,623,997 | \$12,002,282 | \$13,118,942 |
| Capital and debt services | | | |
| Amortization of capital assets | | | |
| Supported | \$2,160,467 | \$2,160,467 | \$2,153,516 |
| Unsupported | \$897,308 | \$862,095 | \$753,091 |
| Interest on capital debt | | | |
| Supported | \$64,138 | \$64,138 | \$54,659 |
| Unsupported | | \$0 | \$0 |
| Other interest and finance charges | | \$0 | \$1,874 |
| Losses on disposal of capital assets | | \$0 | \$0 |
| Other expenses | | \$0 | \$1,983 |
| TOTAL EXPENSES | \$60,838,878 | \$60,713,228 | \$64,542,935 |

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

| | Approved Budget 2017/2018 | Fall Budget Update 2016/2017 | Actual 2015/2016 |
|--|---------------------------------|------------------------------------|---------------------|
| FEEs | | | |
| TRANSPORTATION | \$0 | \$0 | \$0 |
| BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials) | \$3,550 | \$285,511 | \$310,411 |
| LUNCHROOM SUPERVISION & ACTIVITY FEES (Optional & Mandatory) | \$6,591 | \$0 | \$0 |
| FEEs TO ENHANCE BASIC INSTRUCTION | | | |
| Technology user fees | \$0 | \$0 | \$0 |
| Alternative program fees | \$13,520 | \$0 | \$0 |
| Fees for optional courses | \$269,385 | \$215,020 | \$265,043 |
| Students from other boards | | | \$0 |
| Tuition from ineligible students | | | \$18,608 |
| ECS enhanced program fees | \$163,240 | \$143,690 | \$200,208 |
| ACTIVITY FEES | | | |
| Other fees to enhance education | \$399,410 | | |
| Other enhancement fees | | \$0 | \$0 |
| Other enhancement fees | | \$0 | \$0 |
| Other enhancement fees | | \$0 | \$0 |
| Other enhancement fees | | \$0 | \$0 |
| Other enhancement fees | | \$0 | \$0 |
| NON-CURRICULAR FEES | | | |
| Extra-curricular fees | \$266,925 | \$530,000 | \$592,555 |
| Non-curricular supplies, materials, and services | \$100,969 | \$0 | \$1,434 |
| NON-CURRICULAR TRAVEL | | | |
| | \$42,080 | \$0 | |
| OTHER FEES | | | |
| | \$20,700 | | |
| Other non-curricular fees | | \$0 | \$0 |
| Other non-curricular fees | | \$0 | \$0 |
| Other non-curricular fees | | \$0 | \$0 |
| Other non-curricular fees | | \$0 | |
| Other non-curricular fees | | \$0 | |
| TOTAL FEES | \$1,286,370 | \$1,198,301 | \$1,446,455 |

*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 2017/2018 | Fall Budget Update 2016/2017 | Actual 2015/2016 |
|---|---------------------------------|------------------------------------|---------------------|
| Cafeteria sales, hot lunch, milk programs | \$36,000 | \$36,000 | \$120,755 |
| Special events | \$14,000 | \$14,000 | \$34,246 |
| Sales or rentals of other supplies/services | \$12,500 | \$12,500 | \$16,788 |
| Out of district student revenue | \$0 | \$0 | |
| International and out of province student revenue | \$0 | \$0 | |
| Student travel (international, recognition trips, non-curricular) | | | \$0 |
| Adult education revenue | \$0 | \$0 | \$0 |
| Preschool | \$0 | \$0 | |
| Child care & before and after school care | \$0 | \$0 | \$0 |
| Lost Item replacement fees | \$2,200 | \$2,200 | |
| Other (describe) Band Supplies | \$4,000 | \$4,000 | \$3,685 |
| Other (describe) | \$0 | \$0 | \$0 |
| Other (describe) | \$0 | \$0 | \$0 |
| Other (describe) | \$0 | \$0 | |
| Other (describe) | \$0 | \$0 | |
| TOTAL | \$68,700 | \$68,700 | \$175,474 |

School Jurisdiction Code: 1325

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

| (A) | (B) | (C) | (D) | (E) | (F) |
|---|---|-------------------------------------|--|--|--------------------|
| FEES | Explanation of Other Costs (Column "(C)") | Other Costs (Explain under (B))* | Transportation Component 2017/2018 | Supplies & Materials** 2017/2018 | Total 2017/2018 |
| TRANSPORTATION | | \$0 | \$0 | \$0 | \$0 |
| LUNCH SUPERVISION & ACTIVITY | | | \$0 | \$6,591 | \$6,591 |
| FEES TO ENHANCE BASIC INSTRUCTION | | | | | |
| Technology user fees | | \$0 | \$0 | \$0 | \$0 |
| Alternative program fees | | \$0 | \$0 | \$13,520 | \$13,520 |
| Fees for optional courses | | \$0 | \$0 | \$269,385 | \$269,385 |
| ECS enhanced program fees | | \$0 | \$0 | \$163,240 | \$163,240 |
| ACTIVITY FEES | | \$0 | \$0 | \$0 | \$0 |
| Other fees to enhance education | | \$0 | \$0 | \$399,410 | \$399,410 |
| NON-CURRICULAR FEES | | | | | |
| Extra-curricular fees | This fee is for all aspects of Extra-curricular team fees (e.g. uniforms, travel, first | \$266,925 | \$0 | \$0 | \$266,925 |
| Non-curricular supplies, materials, and services | | \$0 | \$0 | \$100,969 | \$100,969 |
| NON-CURRICULAR TRAVEL | Related to both national and international travel | \$42,080 | \$0 | \$0 | \$42,080 |
| OTHER FEES** | | | | | |
| Library Lost Textbook Replacement Fee | | \$0 | \$0 | \$0 | \$0 |
| Adult Education - Outreach School | | \$0 | \$0 | \$6,000 | \$6,000 |
| Other fees to enhance education (e.g. refundable resource and completion fee) | | \$0 | \$0 | \$14,700 | \$14,700 |
| Bulk Purchase of Supplies | | \$0 | \$0 | \$3,550 | \$3,550 |
| TOTAL FEES | | \$309,005 | \$0 | \$977,365 | \$1,286,370 |

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

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

***Where possible, use predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2017/2018.

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, 2016 | \$9,923,854 | \$6,684,458 | \$0 | \$2,859,966 | \$0 | \$2,859,966 | \$379,430 |
| 2016/2017 Estimated Impact to AOS for: | | | | | | | |
| Prior period adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated surplus(deficit) | \$300,000 | | | \$300,000 | \$300,000 | | |
| Estimated board funded capital asset additions | | \$1,060,000 | | (\$1,060,000) | (\$1,060,000) | \$0 | \$0 |
| Estimated disposal of unsupported tangible capital assets | \$0 | \$0 | | \$0 | \$0 | | \$0 |
| Estimated amortization of capital assets (expense) | | (\$3,000,562) | | \$3,000,562 | \$3,000,562 | | |
| Estimated capital revenue recognized - Alberta Education | | \$1,770,124 | | (\$1,770,124) | (\$1,770,124) | | |
| 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) | | | | \$0 | \$0 | \$0 | \$0 |
| Estimated assumptions/transfers of operations (explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated Balances for August 31, 2017 | \$10,223,854 | \$6,514,020 | \$0 | \$3,330,404 | \$470,438 | \$2,859,966 | \$379,430 |
| 2017/2018 Budget projections for: | | | | | | | |
| Budgeted surplus(deficit) | \$0 | | | \$0 | \$0 | | |
| Projected board funded capital asset additions | | \$900,000 | | (\$900,000) | (\$900,000) | \$0 | \$0 |
| Budgeted disposal of unsupported tangible capital assets | \$0 | \$0 | | \$0 | \$0 | | \$0 |
| Budgeted amortization of capital assets (expense) | | (\$3,057,775) | | \$3,057,775 | \$3,057,775 | | |
| Budgeted capital revenue recognized - Alberta Education | | \$2,160,467 | | (\$2,160,467) | (\$2,160,467) | | |
| 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) | | | | \$0 | \$0 | \$0 | \$0 |
| Projected assumptions/transfers of operations (explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Projected Balances for August 31, 2018 | \$10,223,854 | \$6,516,712 | \$0 | \$3,327,712 | \$467,746 | \$2,859,966 | \$379,430 |

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-2018 | 31-Aug-2019 | 31-Aug-2020 | 31-Aug-2018 | 31-Aug-2019 | 31-Aug-2020 |
| Projected opening balance | \$470,436 | \$467,746 | \$467,746 | \$2,859,966 | \$2,859,966 | \$379,430 |
| Projected excess of revenues over expenses (surplus only) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Budgeted disposal of unsupported tangible capital assets | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Budgeted amortization of capital assets (expense) | \$3,057,775 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Budgeted capital revenue recognized | (\$2,160,467) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Budgeted changes in Endowments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Budgeted unsupported debt principal repayment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Projected reserves transfers (net) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Projected assumptions/transfers of operations | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Increase in (use of) school generated funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| New school start-up costs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Decentralized school reserves | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Non-recurring certificated remuneration | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Non-recurring non-certificated remuneration | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Non-recurring contracts, supplies & services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Professional development, training & support | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Salary negotiation expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Full-day kindergarten | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| English language learners | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| First nations, Metis, Inuit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| OH&S / wellness programs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| B & S administration organization / reorganization | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Debt repayment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Fort McMurray wild fire related costs (unfunded) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Non-salary related programming costs (explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Repairs & maintenance - School building & land | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Repairs & maintenance - Technology | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Repairs & maintenance - Vehicle & transportation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Repairs & maintenance - Administration building | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Repairs & maintenance - POM building & equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Repairs & maintenance - Other (explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Capital costs - School land & building | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Capital costs - School modernization | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Capital costs - School modular & additions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Capital costs - School building partnership projects | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Capital costs - Technology | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Capital costs - Vehicle & transportation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Capital costs - Administration building | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Capital costs - POM building & equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Capital costs - Other | (\$500,000) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Realizable to Row H-4b or Describe Asset | | | | | | |
| Building leases | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Other 1 - please use this row only if no other row is appropriate | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Other 2 - please use this row only if no other row is appropriate | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Other 3 - please use this row only if no other row is appropriate | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Other 4 - please use this row only if no other row is appropriate | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Explanation - add space on AOS3 / AOS4 | | | | | | |
| Estimated closing balance for operating contingency | \$467,746 | \$467,746 | \$467,746 | \$2,859,966 | \$2,859,966 | \$379,430 |

Total surplus as a percentage of 2018 Expenses 6.05% 2.10%
ASO as a percentage of 2018 Expenses 5.47% 2.10%

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 2016/2017, 2017/2018, 2018/2019, and 2019/2020 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:

2016/2017

Overall the school division is on track for the divisional unrestricted surplus as budgeted for in fall of 2016-17. The unrestricted surplus is a result of an anticipated divisional surplus of \$300,000. Prior to the divisional surplus, the school division had deficit budgets for many prior years. The school division reinvested in over one million (\$1M) dollars in its capital assets in fiscal 2016-17.

2017/2018

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7. Unrestricted Surplus – The projected opening balance for 2017-19 is an estimate and this may be revised in the fall 2017-18 Budget and/or yearend. WRSD is planning on reinvesting in its capital assets for technology, including: replacement of school photocopiers \$300,000 and purchase of 52 passenger school buses \$300,000 and replacement of school owned buses \$300,000.

Operating Reserve - The remaining Operating Reserves (aside from restricted School Generated Funds Reserve) is to be used as a contingency for unexpected pressures that may arise in the current or future years. The Operating Reserve is also to be used as a cash flow contingency for material expenditures that are incurred before the applicable funding is received.

Capital Reserve - The remaining Capital Reserves is to be used for the Evergreen School Crawlspace Remediation Project.

**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 2016/2017, 2017/2018, 2018/2019, and 2019/2020 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:

2018/2019

Unrestricted Surplus – The projected opening balance for 2018-19 is an estimate and this may be revised in the Fall 2017-18 Budget and/or yearend. WRSD is planning on reinvesting in its capital assets for technology (e.g. photocopier replacements) and school buses if enrollment estimates are close to fall actuals. However, until that time WRSD will continue to hold all amounts in its unrestricted surplus and operating reserves as a contingency. The school division is also anticipating in renovating our maintenance and administration facilities at an estimated cost of \$250,000.

Operating Reserve - The remaining Operating Reserves (aside from restricted School Generated Funds Reserve) is to be used as a contingency for unexpected pressures that may arise in the current or future years. The Operating Reserve is also to be used as a cash flow contingency for material expenditures that are incurred before the applicable funding is received.

Capital Reserve - The remaining Capital Reserves is to be used for the Evergreen School Crawlspace Remediation Project.

2019/2020

Unrestricted Surplus – The projected opening balance for 2019-2020 is an estimate and this may be revised in the Fall 2018-19 Budget and/or yearend. WRSD is planning on reinvesting in its capital assets for technology (e.g. photocopier replacements) and school buses if enrollment estimates are close to fall actuals. However, until that time WRSD will continue to hold all amounts in its unrestricted surplus and operating reserves as a contingency.

Operating Reserve - The remaining Operating Reserves (aside from restricted School Generated Funds Reserve) is to be used as a contingency for unexpected pressures that may arise in the current or future years. The Operating Reserve is also to be used as a cash flow contingency for material expenditures that are incurred before the applicable funding is received.

Capital Reserve - The remaining Capital Reserves is to be used for the Evergreen School Crawlspace Remediation Project. It is anticipated by 2020 all of the Capital Reserves will be fully utilized.

August 31, 2020

Over the next three years the school division plans on reinvesting over two million (\$2M) dollars into its capital assets, including school buses, photocopiers, maintenance building, administration building, and other capital areas that are yet to be determined. WRSD will continue to hold all amounts in its unrestricted surplus and operating reserves as a contingency.

Operating Reserve - The remaining Operating Reserves (aside from restricted School Generated Funds Reserve) is to be used as a contingency for unexpected pressures that may arise in the current or future years. The Operating Reserve is also to be used as a cash flow contingency for material expenditures that are incurred before the applicable funding is received.

Capital Reserve - The remaining Capital Reserves is to be used for the Evergreen School Crawlspace Remediation Project. It is anticipated by 2020 all of the Capital Reserves will be fully utilized.

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

| | Budgeted 2017/2018 (Note 2) | Actual 2016/2017 | Actual 2015/2016 | Notes |
|---|-----------------------------------|---------------------|---------------------|---|
| GRADES 1 TO 12 | | | | |
| Eligible Funded Students: | | | | |
| Grades 1 to 9 | 3,329 | 3,304 | 3,333 | Head count |
| Grades 10 to 12 | 1,163 | 1,189 | 1,225 | Note 3 |
| Total | 4,492 | 4,493 | 4,558 | Grades 1-12 students eligible for base instruction funding from Alberta Education. |
| Percentage Change | 0.0% | -1.4% | | |
| Other Students: | | | | |
| Total | 58 | 58 | 44 | Note 4 |
| Total Net Enrolled Students | | | | |
| Total Net Enrolled Students | 4,550 | 4,551 | 4,602 | |
| Home Ed and Blended Program Students | | | | |
| Home Ed and Blended Program Students | 4 | 7 | 6 | Note 5 |
| Total Enrolled Students, Grades 1-12 | | | | |
| Total Enrolled Students, Grades 1-12 | 4,554 | 4,558 | 4,607 | |
| Percentage Change | -0.1% | -1.1% | | |
| Of the Eligible Funded Students: | | | | |
| Students with Severe Disabilities | 154 | 154 | 187 | FTE of students with severe disabilities as reported by the board via PASI. |
| Students with Mild/Moderate Disabilities | 239 | 239 | 239 | FTE of students identified with mild/moderate disabilities as reported by the board via PASI. |

EARLY CHILDHOOD SERVICES (ECS)

| | | | | |
|--|-------|-------|-------|---|
| Eligible Funded Children | 376 | 356 | 393 | ECS children eligible for ECS base instruction funding from Alberta Education. |
| Other Children | 2 | 2 | 4 | ECS children not eligible for ECS base instruction funding from Alberta Education. |
| Total Enrolled Children - ECS | | | | |
| Total Enrolled Children - ECS | 378 | 358 | 397 | |
| Program Hours | | | | |
| Program Hours | 480 | 480 | 480 | Minimum: 475 Hours |
| FTE Ratio | | | | |
| FTE Ratio | 0.505 | 0.505 | 0.505 | Actual hours divided by 950 |
| FTE's Enrolled, ECS | | | | |
| FTE's Enrolled, ECS | 191 | 181 | 201 | |
| Percentage Change | 5.6% | -9.8% | | |
| Of the Eligible Funded Children: | | | | |
| Students with Severe Disabilities | 39 | 39 | 49 | FTE of students with severe disabilities as reported by the board via PASI. |
| Students with Mild/Moderate Disabilities | 5 | 5 | 5 | 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 | | Actual | | Actual | | Notes |
|--|-----------------|--------------|--------------|--------------|--------------|--------------|---|
| | 2017/2018 | 2016/2017 | 2016/2017 | 2015/2016 | 2016/2017 | 2015/2016 | |
| CERTIFICATED STAFF | | | | | | | |
| School Based | 257.7 | 259.0 | 259.0 | 259.0 | 259.0 | 259.8 | Teacher certification required for performing functions at the school level. |
| Non-School Based | 6.0 | 5.0 | 5.0 | 5.0 | 5.0 | 6.0 | Teacher certification required for performing functions at the system/central office level. |
| Total Certificated Staff FTE | 263.7 | 264.0 | 264.0 | 264.0 | 264.0 | 275.8 | FTE for personnel possessing a valid Alberta teaching certificate or equivalency. |
| Percentage change from prior period | -0.1% | -4.3% | -4.3% | -0.1% | -0.1% | -4.3% | |
| If an average standard cost is used, please disclose rate: | \$ 104,027 | \$ 104,323 | | | | | |
| Student F.T.E. per certificated staff | 18.0 | 18.0 | 18.0 | 17.4 | | | |
| Certificated Staffing Change due to: | Please Allocate | | | | | | |
| Enrollment Change | (0.3) | - | - | (11.9) | | | If negative change impact, the small class size initiative is to include any/all teachers retained. |
| Small Class Size Initiative | - | - | - | n/a | | | If enrollment change impact on teacher FTEs is negative, include any/all teachers retained. |
| Other Factors | - | - | - | n/a | | | Decrease in FTE |
| Total Change | (0.3) | - | - | 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 | (0.3) | - | - | n/a | | | FTEs |
| Other (retirement, attrition, etc.) | - | - | - | n/a | | | Package (overage) |
| Total Negative Change in Certificated FTEs | (0.3) | - | - | n/a | | | Breakdown required where year-over-year total change in Certificated FTE is 'negative' only. |
| Please Allocate | | | | | | | |
| NON-CERTIFICATED STAFF | | | | | | | |
| Instructional | 117.6 | 125.3 | 125.3 | 171.0 | 125.3 | 171.0 | Personnel providing instruction support for schools under 'instruction' program areas. |
| Plant Operations & Maintenance | 37.3 | 40.1 | 40.1 | 41.7 | 40.1 | 41.7 | Personnel providing support to maintain school facilities |
| Transportation | 56.7 | 56.3 | 56.3 | 59.0 | 56.3 | 59.0 | Personnel providing direct support to the transportation of students to and from school |
| Other | 37.0 | 39.0 | 39.0 | 38.0 | 38.0 | 42.8 | Personnel in Board & System Admin. and External service areas. |
| Total Non-Certificated Staff FTE | 248.6 | 260.7 | 260.7 | 314.6 | 260.7 | 314.6 | FTE for personnel not possessing a valid Alberta teaching certificate or equivalency. |
| Percentage Change | -4.7% | -17.1% | -17.1% | -4.7% | -4.7% | -17.1% | |
| Explanation of Changes: | | | | | | | |
| Reductions due to enrollment declines and funding reductions in O&M | | | | | | | |
| Additional Information | | | | | | | |
| Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Yes | | | | | | | |
| Please provide terms of contract for 2017/18 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTEs. | | | | | | | |
| 164 FTE Representing CAAMSE & IUOE | | | | | | | |

| BOARD AND SYSTEM ADMINISTRATION | |
|--|---------------------|
| 2017/2018 EXPENSES UNDER (OVER) MAXIMUM LIMIT | |
| TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) | \$60,838,878 |
| Enter Number of Net Enrolled Students: | 4,550 |
| Enter Number of Funded (ECS) Children: | 376 |
| Enter "C" if Charter School | |
| STEP 1 | |
| Calculation of maximum expense limit percentage for Board and System Administration expenses | 4.25% |
| 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 | \$2,587,173 |
| B. Considerations for Charter Schools and Small School Boards: | |
| If charter schools and small school boards, | |
| The amount of Small Board Administration funding (<i>Funding Manual</i> Section 1.13) | \$0 |
| 2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above) | \$2,587,173 |
| Actual Board & System Administration from G31 of "Budgeted Statement of Operations" | \$2,493,209 |
| Amount Overspent | \$0 |

4.10%