

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2020

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

1250 Fort Vermillion School Division No. 52

Legal Name of School Jurisdiction

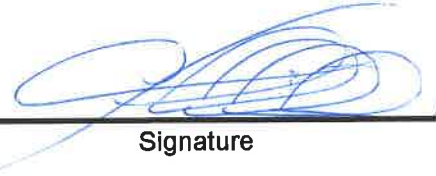
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Contact Address, Telephone & Email Address

BOARD CHAIR

Mr. Clark McAskile

Name



Signature

SUPERINTENDENT

Mr. Michael McMan

Name



Signature

SECRETARY TREASURER or TREASURER

Mr. Norman Buhler

Name



Signature

**Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on July 5, 2019 .**

Date







Version: 170615

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
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TABLE OF CONTENTS

	Page
6	3
7	4 & 5
8	6
9	7
10	8 & 9
11	10
12	11
13	12

15 Color coded cells:

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

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2019/2020 BUDGET REPORT

21 The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into
 22 consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year
 23 Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will
 24 support the jurisdiction's plans.

Budget Highlights, Plans & Assumptions:

27 The Fort Vermillion School Division is presenting a balanced budget for the 2019-2020 fiscal year. We are accessing our accumulated operating reserves for upcoming capital
 28 projects in the amount of \$44,660.

30 We project an enrolment increase of 35 FTE or 1.1% based on Divisional trends and current data available.

32 This budget is based on the following assumptions:

- 33 - Enrollment Growth Funding
- 34 - Classroom Improvement Fund discontinued
- 35 - School Nutrition Program remaining at 2018-2019 levels
- 36 - TEBA costs covered by GoA
- 37 - All other funding remaining at the same level as 2018-2019 fiscal year

38 This budget focus on our three year education plan with the key priorities of Literacy, Numeracy and Connectivity.

Significant Business and Financial Risks:

47 While First Nation receivables are in a good position when compared to the past ten plus years, it still continues to be a potential area of risk for the Fort Vermillion School
 48 Division.

50 We continue to have concerns in regards to the leveling of teacher salaries throughout the Province and what impact this has on our ability to recruit and retain our teaching
 51 staff. In the current school year we had 54 new school based teaching staff turnover, which represents 24% of our staff. We again are anticipating increased staffing turnover
 52 with a greater challenge to recruit new staff to the most northern region of the province.

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	\$49,404,138	\$49,199,963	\$47,492,241
Alberta Infrastructure	\$0	\$0	\$0
Other - Government of Alberta	\$819,485	\$584,479	\$515,932
Federal Government and First Nations	\$5,381,875	\$5,688,379	\$5,277,029
Other Alberta school authorities	\$165,634	\$165,634	\$165,634
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$340,000	\$325,000	\$273,941
Other sales and services	\$505,000	\$526,217	\$528,045
Investment Income	\$110,000	\$95,000	\$92,855
Gifts and donations	\$0	\$0	\$23,241
Rental of facilities	\$280,000	\$295,000	\$295,807
Fundraising	\$850,000	\$850,000	\$979,887
Gains on disposal of capital assets	\$0	\$0	\$31,537
Other revenue	\$0	\$0	\$0
TOTAL REVENUES	\$57,856,132	\$57,729,672	\$55,676,149
EXPENSES			
Instruction - Early Childhood Services	\$2,423,807	\$2,390,464	\$2,026,295
Instruction - Grades 1-12	\$41,067,256	\$41,025,409	\$39,810,094
Plant operations & maintenance	\$7,502,128	\$7,558,618	\$7,233,086
Transportation	\$3,676,023	\$3,568,263	\$3,467,022
Administration	\$2,228,935	\$2,228,935	\$2,122,207
External Services	\$957,983	\$957,983	\$1,070,004
TOTAL EXPENSES	\$57,856,132	\$57,729,672	\$55,728,708
ANNUAL SURPLUS (DEFICIT)	\$0	\$0	(\$52,559)

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	\$22,442,812	\$22,228,795	\$21,999,010
Certificated benefits	\$4,830,941	\$4,617,898	\$4,768,594
Non-certificated salaries and wages	\$12,946,938	\$12,488,698	\$11,412,737
Non-certificated benefits	\$2,704,187	\$2,509,957	\$1,827,860
Services, contracts, and supplies	\$11,517,987	\$12,506,402	\$12,328,228
Capital and debt services			
Amortization of capital assets			
Supported	\$2,447,927	\$2,412,577	\$2,371,586
Unsupported	\$965,340	\$965,345	\$1,020,893
Interest on capital debt			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
Other interest and finance charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$0	\$0	\$0
Other expenses	\$0	\$0	\$0
TOTAL EXPENSES	\$57,856,132	\$57,729,672	\$55,728,708

**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	\$115,000	\$100,000	\$103,817
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	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$40,000	\$41,500	\$16,431
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$150,000	\$149,125	\$153,693
Non-curricular goods and services	\$20,000	\$19,125	\$0
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$340,000	\$325,000	\$273,941

**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	\$250,000	\$250,000	\$175,894
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$0
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Bulk supply sales	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$250,000	\$250,000	\$175,894

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

(A)

(B)

(C)

(D)

(E)

(F)

(G)

	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2019/2020	Entry Fees and Admissions 2019/2020	Transportation Component 2019/2020	Supplies & Materials** 2019/2020	Total 2019/2020
FEES						
TRANSPORTATION						
		\$0	\$0	\$115,000	\$0	\$115,000
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	\$0	\$0
Alternative program fees						
		\$0	\$0	\$0	\$0	\$0
Fees for optional courses	Out of the Country Travel Related to Optional Course	\$25,000	\$0	\$0	\$15,000	\$40,000
ECS enhanced program fees						
		\$0	\$0	\$0	\$0	\$0
ACTIVITY FEES						
	Out of Division Field Trip Costs	\$15,000	\$0	\$0	\$0	\$15,000
Other fees to enhance education						
		\$0	\$0	\$0	\$0	\$0
NON-CURRICULAR FEES						
Extra-curricular fees						
	Tournament and Travel Costs	\$150,000	\$0	\$0	\$0	\$150,000
Non-curricular goods and services						
		\$0	\$0	\$0	\$20,000	\$20,000
NON-CURRICULAR TRAVEL						
		\$0	\$0	\$0	\$0	\$0
OTHER FEES***						
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
TOTAL FEES		\$190,000	\$0	\$115,000	\$35,000	\$340,000

**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 2019/2020

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

	(1)	(2)	(3)	(4)	(5)	(6) (7)	
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2018	\$12,086,534	\$7,345,955	\$0	\$3,549,093	\$0	\$3,549,093	\$1,191,486
2018/2019 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$350,000			\$350,000	\$350,000		
Estimated board funded capital asset additions		\$1,666,140		(\$1,666,140)	(\$1,666,140)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	(\$118,911)		\$106,920	\$106,920		\$11,991
Estimated amortization of capital assets (expense)		(\$3,369,004)		\$3,369,004	\$3,369,004		
Estimated capital revenue recognized - Alberta Education		\$2,417,002		(\$2,417,002)	(\$2,417,002)		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$257,218	(\$257,218)	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2019	\$12,436,534	\$7,941,182	\$0	\$3,291,875	\$0	\$3,291,875	\$1,203,477
2019/2020 Budget projections for:							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded capital asset additions		\$1,010,000		(\$1,010,000)	(\$1,010,000)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,413,267)		\$3,413,267	\$3,413,267		
Budgeted capital revenue recognized - Alberta Education		\$2,447,927		(\$2,447,927)	(\$2,447,927)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$44,660	(\$44,660)	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2020	\$12,436,534	\$7,985,842	\$0	\$3,247,215	\$0	\$3,247,215	\$1,203,477

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2020	31-Aug-2021	31-Aug-2022	31-Aug-2020	31-Aug-2021	31-Aug-2022	31-Aug-2020	31-Aug-2021	31-Aug-2022
Projected opening balance	\$0	\$0	\$0	\$3,291,875	\$3,247,215	\$3,202,283	\$1,203,477	\$1,203,477	\$1,203,477
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	\$0
Budgeted amortization of capital assets (expense)	\$3,413,267	\$3,307,995	\$2,770,197	\$0	\$0	\$0			
Budgeted capital revenue recognized	(\$2,447,927)	(\$2,467,927)	(\$1,991,434)	\$0	\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0			
Projected reserves transfers (net)	\$44,660	\$44,932	\$106,237	(\$44,660)	(\$44,932)	(\$106,237)	\$0	\$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
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0			
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0			
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0			
Full-day kindergarten	\$0	\$0	\$0	\$0	\$0	\$0			
English language learners	\$0	\$0	\$0	\$0	\$0	\$0			
First nations, Metis, Inuit	\$0	\$0	\$0	\$0	\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0			
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0			
POM expenses	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Other (explain)	\$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	(\$225,000)	(\$225,000)	(\$225,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	(\$485,000)	(\$535,000)	(\$535,000)	\$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	(\$300,000)	(\$125,000)	(\$125,000)	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$3,247,215	\$3,202,283	\$3,096,046	\$1,203,477	\$1,203,477	\$1,203,477

Total surplus as a percentage of 2020 Expenses	7.63%	7.62%	7.43%
ASO as a percentage of 2020 Expenses	5.61%	5.53%	5.35%

**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 Fort Vermilion School Division is projecting to be close to target and having a balanced budget for the 2018-2019 fiscal year. We have budgeted for a decrease of our operating reserves in the amount of \$404,155. We are projecting a decrease of our operating reserves in the amount of \$257,218. The variance of \$146,937 from budget is due to unforeseen circumstances of the wildfire in our division which caused our schools to be closed six weeks prematurely. The full financial effect of our situation is still not known as planned expenditures may not be completed due to our current situation.

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 budgeting \$1,010,000 in capital expenditures for 2019-2020. FVSD once again will be purchasing busses and vehicles in order to replace existing units as they reach the end of their life cycle. As well, we are continuing our IT capital allocation to maintain our technology evergreening plan. FVSD is developing a three year plan to invest into our infrastructure for teacher housing in an effort to retain and attract staff.

The Fort Vermilion School Division is projecting to have \$3,247,215 in operating reserves and \$1,203,477 in capital reserves as of August 31, 2020. After the projected Student Generated Funds (\$600,000) is removed from our operating reserves we are projecting an adjusted A.S.O. days of operation to be at 11.44 or 4.6%.

**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.

We are budgeting \$885,000 in capital expenditures for 2020-2021. FVSD once again will be purchasing busses and vehicles in order to replace existing units as they reach the end of their life cycle. As well, we are continuing our IT capital allocation to maintain our technology evergreening plan. FVSD will continue to invest into our infrastructure for teacher housing to retain and attract staff.

The Fort Vermilion School Division is projecting to have \$3,202,283 in operating reserves and \$1,203,477 in capital reserves at August 31, 2021.

2021/2022

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

We are budgeting \$885,000 in capital expenditures for 2021-2022. FVSD once again will be purchasing busses and vehicles in order to replace existing units as they reach the end of their life cycle. As well, we are continuing our IT capital allocation to maintain our technology evergreening plan. FVSD will continue to invest into our infrastructure for teacher housing to retain and attract staff.

The Fort Vermilion School Division is projecting to have \$3,096,046 in operating reserves and \$1,203,477 in capital reserves at August 31, 2022.

August 31, 2022

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

At the end of August 31, 2022 we are anticipating a balance of \$3,096,046 in operating reserves.

- 4.0% or \$2,314,245 is set aside for contingency to be prepared for financial uncertainty and these reserves give us the ability to buffer these times and maintain our priorities.
- Student Generated Fund balance is projected to be \$600,000.
- The Board of Trustees continues to target a 4% reserve plus SGF which leaves \$181,801 in excess of this goal. This goal would have potentially been reached if the wild fires would not have occurred and created an anticipated surplus in 2018-2019 fiscal year.

At the end of August 31, 2022 we are anticipating a balance of \$1,203,477 in capital reserves. The Fort Vermilion School Division is in a position to use our capital reserves when and if emergent needs occur such as roofing and mechanical issues with our divisional buildings. In

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

	Budgeted 2019/2020 (Note 2)	Actual 2018/2019	Actual 2017/2018	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	2,179	2,090	2,000	Head count
Grades 10 to 12	581	620	623	Note 3
Total	2,760	2,710	2,623	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.8%	3.3%		
Other Students:				
Total	360	394	372	Note 4
Total Net Enrolled Students	3,120	3,104	2,995	
Home Ed and Blended Program Students	52	22	29	Note 5
Total Enrolled Students, Grades 1-12	3,172	3,126	3,024	
Percentage Change	1.5%	3.4%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	100	105	100	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	400	410	386	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	324	337	302	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	15	24	30	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	339	361	332	
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	170	181	166	
Percentage Change	-8.1%	8.7%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	65	65	72	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	55	55	41	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2019/2020 budget report preparation.
- The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
- Other Grade 1-12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.

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

	Budgeted 2019/2020	Actual 2018/2019	Fall Budget 2018/2019	Actual 2017/2018	Notes
CERTIFICATED STAFF					
School Based	224.5	220.7	220.7	216.3	Teacher certification required for performing functions at the school level.
Non-School Based	7.0	6.6	6.6	6.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	231.5	228.3	229.3	225.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	1.0%	1.6%	1.0%	1.6%	
If an average standard cost is used, please disclose rate:	\$ 102,382	\$ 99,918		\$ 100,742	
Student F.T.E. per certificated Staff	14.4	14.4		14.2	
Certificated Staffing Change due to:					
					Please Allocate
					2.2
Enrolment Change	3.8	-		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	(1.6)	-		n/a	Descriptor (required): Programing Change
Total Change	2.2	-		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	191.3	190.9	187.7	168.8	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	31.8	32.7	32.7	30.5	Personnel providing support to maintain school facilities
Transportation	55.5	55.5	56.5	56.5	Personnel providing direct support to the transportation of students to and from school
Other	16.6	17.0	16.0	15.2	Personnel in Board & System Admin. and External service areas
Total Non-Certificated Staff FTE	295.2	296.1	292.9	271.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.3%	0.3%	0.8%	0.1%	
Explanation of Changes:					
Overall we are budgeting for a decrease of 0.9 FTE for non-certificated staff. There are minimal changes throughout the system, there are some reductions and increases between schools and departments.					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/>					
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.					
No collective agreement					

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

1250

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) **\$57,856,132**

Enter Number of Net Enrolled Students: **3,120**

Enter Number of Funded (ECS) Children: **324**

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% **4.90%** 3.85%

If "Total Net Enrolled Students" are 2,000 and less = 5.4%

The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .00045 per FTE (Example: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .00045 = 0.675% plus 3.6% = maximum expense limit of 4.28%).

STEP 2

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

Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES **\$2,832,636**

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) **\$2,832,636**

Actual Board & System Administration from G31 of "Budgeted Statement of Operations" **\$2,228,935**

Amount Overspent **\$0**