

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2018**

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

2255 Palliser Regional Division No. 26

Legal Name of School Jurisdiction

1-403-328-4111, wayne.braun@pallisersd.ab.ca

Telephone & Fax Numbers, Email Address

BOARD CHAIR

Robert Strauss

Name

Original Signed

Signature

SUPERINTENDENT

Dr.Garry Andrews (acting)

Name

Original Signed

Signature

SECRETARY TREASURER or TREASURER

Wayne T. Braun

Name

Original Signed

Signature

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

of Trustees at its meeting held on June 20, 2017 .

Date

Version: 170316

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- 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:

Overall

The 2017/18 Operating Budget reflects projected revenues of \$94.5 million and project expenditures of \$95.0 million, resulting in an annual operating deficit of \$0.5 million fully covered by the operating reserves.

Revenues

Projected base enrollments and the 2017/18 Funding Manual, have been used to to budget revenues, consistent with other years. Revenues have also been adjusted to reflect specific enrolment types and specific funding categories.

Expenditures

Salaries and benefits

Certificated staffing is consistent with Palliser's staffing model, and reflects an increase of 5.9 FTE from 2016/17 actual levels, and non certificate staffing reflects an increase of 10.2 FTE from 2016/17. Salaries have been adjusted to reflect grid movement only and benefits to reflect premium rate changes. Average annual teacher compensation is forecast to be \$107,500, as compared to \$107,000 in 2016/17. Teacher prep time remains the same, and hours of instruction and assignable time are consistent with the new agreement.

Other

Class size guidelines are budgeted to be met, except in grades 1-3. All contractual obligations are being met.

Fee Revenues

The fee revenue categories reflect new reporting guidelines and Bill 1. Board approved fees include a \$35 annual technology fee for nearly all grade 1-12 students and Alternative program fees charged by the faith based schools and were ratified by the board. Instructional supplies and materials fees have been eliminated by the board, consistent with Palliser's AP 502 - School Fees and Bill 1.

Capital Purchases

Four (4) replacement buses are planned to be purchased, and three (3) replacement vehicles are also planned to be replaced as part of the Board funded capital assets. In addition, \$250,000 is planned to be spent to replace mechanical system roof top units in the administration building, deferred from 2016/17.

Provincial Capital Projects

The modernization of Nobleford Central School will be complete except for minor deficiencies. The replacement of Hunstville School in Iron Springs will be in the planning stage, with construction expected in 2018/19. The 2017/18 IMR Plan is currently in the planning stage.

Significant Business and Financial Risks:

ECS enrollments are forecast to decline by 3%, grade 1-9 enrollment is forecast to increase by 3%, and grade 10-12 enrollment is forecast to remain static, with most high schools moving to High School Redesign funding.

School surplus funds are expected to decline slightly as schools continue to purchase much needed resources and equipment.

Capital reserves are expected to decline at August 31/17 from \$0.41M to \$0.12 M. Operating reserves are expected to decline from \$4.13 M to \$3.81 M and UNA is expected to decline from \$0.40 M to \$0.01 M tied to a forecasted 2016/17 annual operating deficit.

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	\$89,396,219	\$87,584,000	\$87,245,470
Other - Government of Alberta	\$362,000	\$358,900	\$418,958
Federal Government and First Nations	\$440,000	\$408,600	\$445,561
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$1,378,677	\$2,166,934	\$2,221,359
Other sales and services	\$1,639,437	\$1,213,596	\$1,061,716
Investment income	\$50,000	\$50,000	\$87,012
Gifts and donations	\$70,000	\$70,000	\$95,487
Rental of facilities	\$299,400	\$299,400	\$355,179
Fundraising	\$550,000	\$550,000	\$973,845
Gains on disposal of capital assets		\$0	\$39,024
Other revenue	\$383,461	\$837,700	\$844,495
TOTAL REVENUES	\$94,569,194	\$93,539,130	\$93,788,107
EXPENSES			
Instruction - Early Childhood Services	\$4,550,000	\$4,450,000	\$4,451,785
Instruction - Grades 1-12	\$72,232,867	\$71,214,130	\$71,051,147
Plant operations & maintenance	\$10,264,788	\$9,750,000	\$9,754,896
Transportation	\$3,946,313	\$3,925,000	\$3,913,289
Administration	\$3,287,082	\$3,300,000	\$3,278,370
External Services	\$788,144	\$900,000	\$1,057,988
TOTAL EXPENSES	\$95,069,194	\$93,539,130	\$93,507,474
ANNUAL SURPLUS (DEFICIT)	(\$500,000)	\$0	\$280,633

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	\$46,148,416	\$46,080,000	\$45,452,744
Certificated benefits	\$11,187,500	\$10,582,000	\$10,501,791
Non-certificated salaries and wages	\$15,475,867	\$15,083,700	\$15,465,041
Non-certificated benefits	\$3,960,487	\$3,555,100	\$3,640,712
Services, contracts, and supplies	\$15,788,174	\$16,186,830	\$16,358,341
Capital and debt services			
Amortization of capital assets			
Supported	\$1,635,500	\$1,374,000	\$1,409,154
Unsupported	\$841,250	\$625,500	\$620,060
Interest on capital debt			
Supported	\$30,000	\$50,000	\$57,999
Unsupported		\$0	\$0
Other interest and finance charges	\$2,000	\$2,000	\$1,632
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
TOTAL EXPENSES	\$95,069,194	\$93,539,130	\$93,507,474

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
FEEES			
TRANSPORTATION	\$135,000	\$8,000	\$6,675
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$184,300	\$185,967
LUNCHROOM SUPERVISION & ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$202,157	\$252,030	\$247,409
Alternative program fees	\$433,900	\$433,900	\$118,000
Fees for optional courses	\$175,620	\$323,704	\$351,574
Students from other boards			\$0
Tuition from ineligible students			\$272,182
ECS enhanced program fees	\$0	\$0	\$115,355
ACTIVITY FEES			
Other fees to enhance education	\$12,000		
Other enhancement fees After school program		\$240,000	\$254,345
Other enhancement fees Field trips (curricular)		\$220,000	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$162,000	\$380,000	\$383,397
Non-curricular supplies and materials	\$12,000	\$0	\$51,236
NON-CURRICULAR TRAVEL			
OTHER FEES	\$0		
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
TOTAL FEES	\$1,378,677	\$2,166,934	\$2,221,359

*PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY

Error! Cell I33 must agree with cell I17 in Operations Tab

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	\$18,000	\$50,000	\$50,978
Special events	\$96,000	\$60,000	\$64,413
Sales or rentals of other supplies/services	\$48,000	\$65,000	\$64,674
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$204,000	\$285,600	
Student travel (international, recognition trips, non-curricular)			\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$155,200	\$155,200	
Child care & before and after school care	\$150,000	\$0	\$730
Lost item replacement fees	\$6,000	\$0	
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$677,200	\$615,800	\$180,795

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

(A)	(B)	(C)	(D)	(E)	(F)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2017/2018	Transportation Component 2017/2018	Supplies & Materials** 2017/2018	Total 2017/2018
FEEES					
	TRANSPORTATION	\$0	\$135,000	\$0	\$135,000
	LUNCH SUPERVISION & ACTIVITY	\$0	\$0	\$0	\$0
FEEES TO ENHANCE BASIC INSTRUCTION					
	Technology user fees	\$0	\$0	\$202,157	\$202,157
	Alternative program fees	\$0	\$0	\$433,900	\$433,900
	Fees for optional courses	\$0	\$0	\$175,620	\$175,620
	ECS enhanced program fees	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$0	\$138,000	\$138,000
	Other fees to enhance education	\$0	\$0	\$12,000	\$12,000
NON-CURRICULAR FEES					
	Extra-curricular fees	\$0	\$0	\$162,000	\$162,000
	Non-curricular supplies, materials, and services	\$0	\$0	\$12,000	\$12,000
	NON-CURRICULAR TRAVEL	\$0	\$108,000	\$0	\$108,000
OTHER FEES***					
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	TOTAL FEES	\$0	\$243,000	\$1,135,677	\$1,378,677

**Supplies and Materials may include consumables (one-time use such as paper), reuseable 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	\$10,106,692	\$5,083,789	\$86,258	\$4,528,845	\$400,564	\$4,128,281	\$407,800
2016/2017 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$600,000)			(\$600,000)	(\$600,000)		
Estimated board funded capital asset additions		\$1,210,000		(\$880,000)	(\$786,000)	(\$94,000)	(\$330,000)
Estimated disposal of unsupported tangible capital assets	\$40,000	\$0		\$40,000	\$40,000		\$0
Estimated amortization of capital assets (expense)		(\$2,195,000)		\$2,195,000	\$2,195,000		
Estimated capital revenue recognized - Alberta Education		\$1,409,000		(\$1,409,000)	(\$1,409,000)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$10,000		(\$10,000)	(\$10,000)		
Estimated reserve transfers (net)				(\$40,000)	\$180,000	(\$220,000)	\$40,000
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2017	\$9,546,692	\$5,517,789	\$86,258	\$3,824,845	\$10,564	\$3,814,281	\$117,800
2016/2017 Budget projections for:							
Budgeted surplus(deficit)	(\$500,000)			(\$500,000)	(\$500,000)		
Projected board funded capital asset additions		\$910,000		(\$841,000)	(\$841,000)	\$0	(\$69,000)
Budgeted disposal of unsupported tangible capital assets	\$15,000	\$0		\$15,000	\$15,000		\$0
Budgeted amortization of capital assets (expense)		(\$2,476,750)		\$2,476,750	\$2,476,750		
Budgeted capital revenue recognized - Alberta Education		\$1,635,500		(\$1,635,500)	(\$1,635,500)		
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		\$5,000		(\$5,000)	(\$5,000)		
Projected reserve transfers (net)				(\$15,000)	\$485,000	(\$500,000)	\$15,000
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2018	\$9,061,692	\$5,591,539	\$86,258	\$3,320,095	\$5,814	\$3,314,281	\$63,800

**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	31-Aug-2018	31-Aug-2019	31-Aug-2020
Projected opening balance	\$10,564	\$505,814	\$505,814	\$3,814,281	\$3,314,281	\$3,314,281	\$117,800	\$63,800	\$63,800
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$15,000	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$2,476,750	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized	(\$1,635,500)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	(\$5,000)	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	\$485,000	\$0	\$0	(\$500,000)	\$0	\$0	\$15,000	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Salary negotiation expenses	\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
Fort McMurray wild fire related costs (unfunded)	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	(\$841,000)	\$0	\$0	\$0	\$0	\$0	(\$69,000)	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$505,814	\$505,814	\$505,814	\$3,314,281	\$3,314,281	\$3,314,281	\$63,800	\$63,800	\$63,800

Out of Balance
 Total surplus as a percentage of 2018 Expenses 4.09% 4.09% 4.09%
 ASO as a percentage of 2018 Expenses 4.02% 4.02% 4.02%

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

Provide an explanation of material changes from the fall budget update originally submitted in November, 2016 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

Capital Equipment purchased: Total of \$1,210,000

6 replacement buses at \$625,000 (5 regular replacement and 1 due to accident)

2 replacement vehicles and 1 replacement service vehicle at \$110,000

Supernet installation at \$210,000

Technology equipment and software at \$57,000

Maintenance/Transportation equipment at \$16,000

Playground equipment funded by donations at \$192,000

2017/2018

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

Capital equipment to be purchased: Total of \$910,000

4 new replacement buses at \$425,000

3 replacement vehicles and 1 replacement van at \$130,000

Admin building upgrades - replacement of roof top units deferred from 2017 at \$250,000

Classroom furniture upgrades at \$75,000

Technology equipment upgrades/replacement at \$30,000

**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

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

Capital Equipment purchased: Total of \$800,000

5 replacement school buses at \$535,000

4 replacement vehicles and 1 replacement van at \$165,000

Technology equipment upgrades at \$35,000

Classroom furniture upgrades at \$65,000

2019/2020

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

Capital Equipment purchased: Total of \$800,000

5 replacement school buses at \$540,000

4 replacement vehicles and 1 replacement van at \$170,000

Technology equipment upgrades at \$40,000

Classroom furniture/equipment upgrades at \$50,000

August 31, 2020

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2020.

Pallisers intended use of:

UNA - only \$5,800 is remaining at Aug 31, 2018 so left as available.

Operating Reserves - \$3,300,000 of reserves being retained as \$500,000 at the school level to cover planned replacement of equipment and resources, and \$2,800,000 as contingency (3%) at the district level, to cushion unplanned enrolment changes.

Capital Reserves - \$64,000 of reserves as a contingency for emergency equipment replacement fund.

**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	6,316	6,146	6,023	Head count
Grades 10 to 12	1,203	1,201	1,292	Note 3
Total	7,519	7,347	7,315	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.3%	0.4%		
Other Students:				
Total	61	94	70	Note 4
Total Net Enrolled Students	7,580	7,441	7,385	
Home Ed and Blended Program Students	-	4	6	Note 5
Total Enrolled Students, Grades 1-12	7,580	7,445	7,391	
Percentage Change	1.8%	0.7%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	225	226	223	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	695	710	709	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	5	11	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	700	721	709	
Program Hours	480	480	480	Minimum: 475 Hours
FTE Ratio	0.505	0.505	0.505	Actual hours divided by 950
FTE's Enrolled, ECS	354	364	358	
Percentage Change	-2.9%	1.7%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	90	104	106	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	60	59	131	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 2017/2018	Actual 2016/2017	Fall Budget 2016/2017	Actual 2015/2016	Notes
CERTIFICATED STAFF					
School Based	474.9	468.5	462.9	461.2	Teacher certification required for performing functions at the school level.
Non-School Based	11.0	11.5	12.0	13.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	485.9	480.0	474.9	474.2	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	1.2%	1.2%	2.3%	0.1%	
If an average standard cost is used, please disclose rate:	\$ 107,500	\$ 107,000		\$ 106,000	
Student F.T.E. per certificated Staff	16.3	16.3		16.3	
Certificated Staffing Change due to:	Please Allocate	Please Allocate			
	5.9	5.1			
Enrolment Change	6.4	5.6	0.7		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	(0.5)	(0.5)	n/a		Descriptor (required): attrition
Total Change	5.9	5.1	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.)	(0.5)	(0.5)	n/a		Descriptor (required): attrition
Total Negative Change in Certificated FTEs	(0.5)	(0.5)	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	348.7	336.9	314.5	314.3	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	26.9	26.4	26.0	27.4	Personnel providing support to maintain school facilities
Transportation	36.5	36.5	36.5	65.5	Personnel providing direct support to the transportation of students to and from school
Other	38.9	41.0	47.7	54.9	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	451.0	440.8	424.7	462.1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	2.3%	-4.6%	6.2%	-8.1%	
Explanation of Changes:					
Bus drivers counted as 1.0 FTE in 15/16, but should have been counted as 0.5 FTE so actual 15/16 s/b 432.6 FTE					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input checked="" 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 FTE's.					
CUPE for 18.7 CUPE FTE only					

**BOARD AND SYSTEM ADMINISTRATION
2017/2018 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

2255

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) **\$95,069,194**

Enter Number of Net Enrolled Students: **7,580**

Enter Number of Funded (ECS) Children: **695**

Enter "C" if Charter School

STEP 1

Calculation of maximum expense limit percentage for Board and System Administration expenses

If "Total Net Enrolled Students" are 6,000 and over = 3.6% **3.60%**

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

3.46%

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

STEP 2

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

Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES **\$3,422,491**

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**

2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above) **\$3,422,491**

Actual Board & System Administration from G31 of "Budgeted Statement of Operations" **\$3,287,082**

Amount Overspent **\$0**