

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




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

**2255 Palliser Regional Division No. 26**

**Legal Name of School Jurisdiction**

101, 3305 - 18 Avenue North Lethbridge AB T1H 5S1; 403-328-4111; dexter.durfey@pallisersd.ab.ca

**Contact Address, Telephone & Email Address**

<b>BOARD CHAIR</b>	
<u>Mr. Robert Strauss</u> Name	 Signature
<b>SUPERINTENDENT</b>	
<u>Mr. Dave Driscoll</u> Name	 Signature
<b>SECRETARY TREASURER or TREASURER</b>	
<u>Mr. Dexter Durfey</u> Name	 Signature
<b>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>May 15, 2018</u> Date</b>	

Version: 170615

c.c. Alberta Education  
c/o Robert Mah, Financial Reporting & Accountability Branch  
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## TABLE OF CONTENTS

	Page
<b>BUDGETED STATEMENT OF OPERATIONS &amp; ALLOCATION OF EXPENSES (BY OBJECT)</b>	<b>3</b>
<b>BUDGETED SCHEDULE OF FEE REVENUE &amp; SUPPLMENTARY DETAILS OF FEE REVENUE</b>	<b>4 &amp; 5</b>
<b>PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS (2017/2018 &amp; 2018/2019)</b>	<b>6</b>
<b>SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES (2018/2019, 2019/2020 &amp; 2020/2021)</b>	<b>7</b>
<b>ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY INFORMATION)</b>	<b>8 &amp; 9</b>
<b>PROJECTED STUDENT STATISTICS</b>	<b>10</b>
<b>PROJECTED STAFFING STATISTICS</b>	<b>11</b>
<b>BOARD AND SYSTEM ADMINISTRATION CALCULATION</b>	<b>12</b>

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### HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2018/2019 BUDGET REPORT

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

#### **Budget Highlights, Plans & Assumptions:**

The 2018/19 Operating budget reflects projected revenues of \$96.36 million with projected expenditures of the same, resulting in an overall balanced budget from operations.

Following several years in which Palliser had reported deficits, the mandate of the Board of Trustees to Senior Administration was to create a balanced budget. In order to balance the budget significant reductions in resources and staffing had to occur. The Board and Administration made as many cuts as possible in the board administration and centralized offices in order to minimize the impact on classroom supports.

Schedule BSA demonstrates that commitment by Board and system administration being below the allowable expenditures by nearly \$300,000. While these adjustments did come with significant reconfiguration, it provides evidence of Palliser Regional Schools dedication to ensuring students have access to quality teachers, support staff and materials.

Palliser Regional Schools is making a commitment to the evergreening of technology throughout the division as well as continued investment in the quality of the transportation fleet, with the addition of 6 new buses in the 2018/19 year. The process is also underway to enter into an operating lease for 1400 chromebooks with a goal of becoming 1:2 in computer to student ratio in the classroom within 4 years. This long term capital plan is intended to address current deficits in both areas.

Operating deficit increased from the projected 1 million to 1.5 million for 2017/18 due to significant restructuring in system administration. The commitment of the board to eliminate future deficits, coupled with unfunded grid creep has resulted in the requirement for reduced staffing allocations for the 2018/19 budget cycle. These reductions are planned, wherever possible to, to occur through retirements and resignations and have as limited an impact as possible on the front line staff of the division.

#### **Significant Business and Financial Risks:**

Accumulated surplus is expected to decline at August 31//18 from \$3.8 million to \$2.3 million due to projected deficit for the 2017/18 school year as this represents just 2-3 days of operating cash flows it is becoming a significant risk.

We have an overall projected increase for the division of 1.6%, for 2018/19 however high school is projecting a 5% decrease in enrolment for same period. Decreasing high school numbers provides budgetary difficulties in our continued effort to provide diverse programming and extra curricular opportunities at the small high school level.

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
<b>REVENUES</b>			
Alberta Education	\$91,348,229	\$89,685,756	\$87,564,282
Other - Government of Alberta	\$310,652	\$365,943	\$388,016
Federal Government and First Nations	\$450,000	\$440,000	\$447,924
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$1,312,585	\$1,351,117	\$1,479,222
Other sales and services	\$1,398,667	\$1,513,967	\$2,304,746
Investment income	\$75,000	\$50,000	\$95,861
Gifts and donations	\$111,500	\$100,000	\$301,334
Rental of facilities	\$153,900	\$263,400	\$364,289
Fundraising	\$525,000	\$525,000	\$611,779
Gains on disposal of capital assets	\$0	\$0	\$71,962
Other revenue	\$669,993	\$1,155,698	\$538,353
<b>TOTAL REVENUES</b>	\$96,355,526	\$95,450,881	\$94,167,768
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$3,590,911	\$4,193,070	\$4,731,769
Instruction - Grades 1-12	\$74,754,046	\$73,936,671	\$71,149,238
Plant operations & maintenance	\$10,595,322	\$10,434,655	\$10,292,740
Transportation	\$3,995,000	\$3,944,711	\$4,017,838
Administration	\$3,154,453	\$3,138,151	\$3,472,916
External Services	\$265,794	\$803,912	\$871,791
<b>TOTAL EXPENSES</b>	\$96,355,526	\$96,451,170	\$94,536,292
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$0	(\$1,000,289)	(\$368,524)

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

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
<b>EXPENSES</b>			
Certificated salaries	\$47,294,150	\$46,842,352	\$45,642,338
Certificated benefits	\$10,871,751	\$10,969,885	\$10,359,428
Non-certificated salaries and wages	\$15,224,158	\$15,903,850	\$15,707,105
Non-certificated benefits	\$3,525,500	\$3,831,945	\$3,726,559
Services, contracts, and supplies	\$16,648,250	\$16,373,388	\$16,865,244
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$1,717,000	\$1,600,130	\$1,409,154
Unsupported	\$1,073,717	\$897,620	\$784,734
Interest on capital debt			
Supported	\$0	\$30,000	\$39,033
Unsupported		\$0	\$0
Other interest and finance charges	\$1,000	\$2,000	\$2,697
Losses on disposal of capital assets	\$0	\$0	\$0
Other expenses	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	\$96,355,526	\$96,451,170	\$94,536,292



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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B)) 2018/2019	Entry Fees and Admissions 2018/2019	Transportation Component 2018/2019	Supplies & Materials** 2018/2019	Total 2018/2019
<b>FEES</b>						
TRANSPORTATION			\$0	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)			\$0	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES			\$0	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION						
Technology user fees		\$0	\$0	\$0	\$230,585	\$230,585
Alternative program fees		\$0	\$0	\$0	\$105,000	\$105,000
Fees for optional courses		\$0	\$0	\$0	\$185,000	\$185,000
ECS enhanced program fees		\$0	\$0	\$0	\$0	\$0
ACTIVITY FEES		\$0	\$150,000	\$72,000	\$0	\$222,000
Other fees to enhance education		\$0	\$0	\$0	\$15,000	\$15,000
<b>NON-CURRICULAR FEES</b>						
Extra-curricular fees		\$0	\$150,000	\$50,000	\$105,000	\$305,000
Non-curricular goods and services		\$0	\$0	\$0	\$45,000	\$45,000
<b>NON-CURRICULAR TRAVEL</b>				\$185,000	\$0	\$185,000
<b>OTHER FEES***</b>						
MONERIS FEES FOR ONLINE SCHOOL CASH		\$20,000	\$0	\$0	\$0	\$20,000
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
<b>TOTAL FEES</b>		\$20,000	\$300,000	\$307,000	\$685,585	\$1,312,585

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2017</b>	\$9,736,355	\$5,511,446	\$86,445	\$3,825,702	\$1,384	\$3,824,318	\$314,762
<b>2017/2018 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,500,000)			(\$1,500,000)	(\$1,500,000)	\$0	
Estimated board funded capital asset additions		\$848,501		\$0	\$0	\$0	(\$848,501)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$2,616,469)		\$2,616,469	\$2,616,469		
Estimated capital revenue recognized - Alberta Education		\$1,665,451		(\$1,665,451)	(\$1,665,451)		
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	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)		\$0		\$0	\$0		
Estimated assumptions/transfers of operations (deficit)	\$0	\$0	\$0	(\$951,018)	(\$951,018)	\$0	\$951,018
<b>Estimated Balances for August 31, 2018</b>	<b>\$8,236,355</b>	<b>\$5,408,929</b>	<b>\$86,445</b>	<b>\$2,325,702</b>	<b>\$1,384</b>	<b>\$2,324,318</b>	<b>\$417,279</b>
<b>2018/2019 Budget projections for:</b>							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded capital asset additions		\$642,000		\$0	\$0	\$0	(\$642,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,790,717)		\$2,790,717	\$2,790,717		
Budgeted capital revenue recognized - Alberta Education		\$1,717,000		(\$1,717,000)	(\$1,717,000)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)		\$0		(\$1,073,717)	(\$1,073,717)	\$0	\$1,073,717
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2019</b>	<b>\$8,236,355</b>	<b>\$4,977,212</b>	<b>\$86,445</b>	<b>\$2,325,702</b>	<b>\$1,384</b>	<b>\$2,324,318</b>	<b>\$848,996</b>

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

	Unrestricted Surplus Usage		Operating Reserves Usage		Capital Reserves Usage	
	31-Aug-2019	31-Aug-2020	31-Aug-2019	31-Aug-2020	31-Aug-2019	31-Aug-2020
Projected opening balance	\$1,384	\$1,384	\$2,324,318	\$2,324,318	\$417,279	\$848,996
Projected access of revenues over expenses (surplus only)	\$0	\$0				
Budgeted disposal of unsupported tangible capital assets					\$0	\$0
Budgeted amortization of capital assets (expense)	\$2,780,717	\$2,800,000			\$0	\$0
Budgeted capital revenue recognized	(\$1,717,000)	(\$1,800,000)			\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0			\$0	\$0
Projected reserves transfers (net)	(\$1,073,117)	(\$1,000,000)	\$0	\$0	\$1,073,717	\$1,000,000
Projected assumptions/transfers of operations	\$0	\$0				
Increase in (use of) school generated funds	\$0	\$0			\$0	\$0
New school start-up costs	\$0	\$0				
Decentralized school reserves	\$0	\$0				
Non-recurring certified remuneration	\$0	\$0				
Non-recurring non-certificated remuneration	\$0	\$0				
Non-recurring contracts, supplies & services	\$0	\$0				
Professional development, training & support	\$0	\$0				
Salary negotiation expenses	\$0	\$0				
Full-day kindergarten	\$0	\$0				
English language learners	\$0	\$0				
First nations, Metis, Inuit	\$0	\$0				
OH&S / wellness programs	\$0	\$0				
B & S administration organization / reorganization	\$0	\$0				
Debt repayment	\$0	\$0				
Fort McMurray wild fire related costs (unfunded)	\$0	\$0				
Non-salary related programming costs (explain)	\$0	\$0				
Repairs & maintenance - School building & land	\$0	\$0				
Repairs & maintenance - Technology	\$0	\$0				
Repairs & maintenance - Vehicle & transportation	\$0	\$0				
Repairs & maintenance - Administration building	\$0	\$0				
Repairs & maintenance - POM building & equipment	\$0	\$0				
Repairs & maintenance - Other (explain)	\$0	\$0				
Capital costs - School land & building	\$0	\$0				
Capital costs - School modular & additions	\$0	\$0				
Capital costs - School building partnership projects	\$0	\$0				
Capital costs - Technology	\$0	\$0				
Capital costs - Vehicle & transportation	\$0	\$0				
Capital costs - Administration building	\$0	\$0				
Capital costs - POM building & equipment	\$0	\$0				
Capital costs - Other	\$0	\$0				
Building leases	\$0	\$0				
Other 1 - please use this row only if no other row is appropriate	\$0	\$0				
Other 2 - please use this row only if no other row is appropriate	\$0	\$0				
Other 3 - please use this row only if no other row is appropriate	\$0	\$0				
Other 4 - please use this row only if no other row is appropriate	\$0	\$0				
<b>Estimated closing balance for operating contingency</b>	<b>\$1,384</b>	<b>\$1,384</b>	<b>\$2,324,318</b>	<b>\$2,324,318</b>	<b>\$848,996</b>	<b>\$1,148,996</b>

Total surplus as a percentage of 2019 Expenses 3.81%  
ASO as a percentage of 2019 Expenses 2.41%

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)  
for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2017/2018, 2018/2019, 2019/2020, and 2020/2021 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2020. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:****2017/2018**

Provide an explanation of material changes from the fall budget update originally submitted in November, 2017 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

Operating deficit increased from 1million budgeted to 1.5 million projected due to significant restructuring in system administration

Purchase of 6 busses reducing capital reserves in 2017/18

**2018/2019**

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

Intended purchase of 6 busses from capital reserves



**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)  
for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2017/2018, 2018/2019, 2019/2020, and 2020/2021 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2020. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:****2019/2020**

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

Plans are to continue with a balanced budget and purchase 6-7 busses from capital reserves

**2020/2021**

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

Plans are to continue with a balanced budget and purchase 6-7 busses from capital reserves

**August 31, 2021**

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

Plans are to continue with a balanced budget and purchase 6-7 busses from capital reserves

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

	Budgeted 2018/2019 (Nota 2)	Actual 2017/2018	Actual 2016/2017	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	6,479	6,319	6,146	Head count
Grades 10 to 12	1,145	1,134	1,201	Note 3
<b>Total</b>	<b>7,624</b>	<b>7,453</b>	<b>7,347</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.3%	1.4%		
<b>Other Students:</b>				
<b>Total</b>	<b>64</b>	<b>116</b>	<b>94</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>7,688</b>	<b>7,569</b>	<b>7,441</b>	
<b>Home Ed and Blended Program Students</b>	<b>5</b>	<b>3</b>	<b>4</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>7,693</b>	<b>7,572</b>	<b>7,445</b>	
Percentage Change	1.6%	1.7%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	250	251	226	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	515	603	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
<b>Eligible Funded Children</b>	<b>670</b>	<b>732</b>	<b>710</b>	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>			<b>11</b>	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>670</b>	<b>732</b>	<b>721</b>	
<b>Program Hours</b>	<b>480</b>	<b>480</b>	<b>480</b>	Minimum: 475 Hours
<b>FTE Ratio</b>	<b>0.505</b>	<b>0.505</b>	<b>0.505</b>	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	<b>339</b>	<b>370</b>	<b>364</b>	
Percentage Change	-8.5%	1.5%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	90	97	104	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	70	77	59	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2016/2017 budget report preparation.				
3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.				
4) Other Grade 1-12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
5) Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.				

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

	Budgeted 2018/2019	Actual 2017/2018	Fall Budget 2017/2018	Actual 2016/2017	Notes
<b>CERTIFICATED STAFF</b>					
School Based	475.3	480.3	478.3	468.5	Teacher certification required for performing functions at the school level.
Non-School Based	10.0	10.0	11.0	11.5	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>485.3</b>	<b>490.3</b>	<b>489.3</b>	<b>480.0</b>	<b>FTE for personnel possessing a valid Alberta teaching certificate or equivalency</b>
<i>Percentage change from prior period</i>	<i>-1.0%</i>	<i>2.1%</i>	<i>-0.8%</i>	<i>1.9%</i>	
If an average standard cost is used, please disclose rate: Student F.T.E. per certificated Staff <input type="text" value="16.3"/>					
<b>Certificated Staffing Change due to:</b>					
Enrolment Change	-	1.0	9.3		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	(5.0)		n/a		(Describe reason) unfunded grid creep and in order to balance the previous year deficit of 1.5 million
<b>Total Change</b>	<b>(5.0)</b>	<b>1.0</b>	<b>n/a</b>	<b>n/a</b>	<b>Year-over-year change in Certificated FTE</b>
<b>Breakdown, where total change is Negative:</b>					
Continuous contracts terminated	-	-	n/a		FTEs
Non-permanent contracts not being renewed	-	-	n/a		FTEs
Other (retirement, attrition, etc.)	(5.0)	-	n/a		(Describe reason) Retirements
<b>Total Negative Change in Certificated FTEs</b>	<b>(5.0)</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>Breakdown required where year-over-year total change in Certificated FTE is 'negative' only</b>
<b>NON-CERTIFICATED STAFF</b>					
Instructional	300.8	310.8	316.9	336.9	Personnel providing instruction support for schools under 'instruction' program areas.
Plant Operations & Maintenance	26.9	28.9	28.9	26.4	Personnel providing support to maintain school facilities
Transportation	37.0	37.0	36.5	36.5	Personnel providing direct support to the transportation of students to and from school
Other	28.3	29.3	28.1	41.0	Personnel in Board & System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>393.0</b>	<b>406.0</b>	<b>410.4</b>	<b>440.8</b>	<b>FTE for personnel not possessing a valid Alberta teaching certificate or equivalency</b>
<b>Percentage Change</b>	<b>-3.2%</b>	<b>-7.9%</b>	<b>-4.2%</b>	<b>-6.9%</b>	
<b>Explanation of Changes:</b>					
To mitigate unfunded grid creep and in order to balance the previous year deficit of 1.5 million, 2 retirements in PO&M not replaced, 1 position in System admin eliminated and 10 FTE equivalent in support hours at sites reduced predominantly through retirements and resignations with some reductions in hours at some sites					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? <input type="text" value=""/>					
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.					
Our caretaker staff are CUPE members with the current agreement applicable until 2021. This applies to 19.3 staff					

BOARD AND SYSTEM ADMINISTRATION	
2018/2019 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$96,355,526
Enter Number of Net Enrolled Students:	7,688
Enter Number of Funded (ECS) Children:	670
Enter "C" if Charter School	
<b>STEP 1</b>	
Calculation of maximum expense limit percentage for Board and System Administration expenses	3.60%
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 prororation 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%).	
<b>STEP 2</b>	
<b>A. Calculate maximum expense limit amounts for Board and System Administration expenses</b>	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$3,468,799
<b>B. Considerations for Charter Schools and Small School Boards:</b>	
If charter schools and small school boards,	
The amount of Small Board Administration funding ( <i>Funding Manual</i> Section 1.13)	\$0
<b>2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above)</b>	\$3,468,799
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$3,154,453
Amount Overspent	\$0

3.27%