

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2020




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

2155 Golden Hills School Division No. 75

Legal Name of School Jurisdiction

435A Highway #1 Strathmore AB AB T1P 1J4; 403-934-5121; tahra.sabir@ghsd75.ca

Contact Address, Telephone & Email Address

BOARD CHAIR	
<u>Mrs. Laurie Huntley</u> Name	<u></u> Signature
SUPERINTENDENT	
<u>Mr. Bevan Daverne</u> Name	<u></u> Signature
SECRETARY TREASURER or TREASURER	
<u>Ms. Tahra Sabir</u> Name	<u></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 25, 2019</u> . Date	

Version: 170615

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
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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.			
19										
20	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.									
25	<u>Budget Highlights, Plans & Assumptions:</u>									
26										
27	<u>Budget Highlights</u>									
28										
29										
30	- enrolment decline of 1.2% (72.5 students)									
31										
32	<u>Plans</u>									
33	- reduction of teachers and support staff based on enrolment decline is managed through attrition									
34										
35	<u>Assumptions</u>									
36	- grants are the same for 19/20 as they were for 18/19									
37	- teacher salary adjustments unknown - assumption is government will fund as promised when provincial negotiations									
38	commenced									
39										
40										
41	<u>Significant Business and Financial Risks:</u>									
42	Risk Assessment - loss of any grants or funding will result in the following:									
43										
44	<u>Class Size Changes</u>									
45	- staffing cuts including teachers will result in larger class sizes and result in higher pupil per teacher ratio									
46	- education assistant cuts will result in less adults in classroom to assist with growing number of students with higher and									
47	complex needs									
48										
49										
50	<u>Inclusive Education</u> - currently use other grant money to provide resources necessary to meet the needs of special needs									
51	children. Should grants be reduced or cut, we will need to eliminate these additional resources required to meet the needs of									
52	the growing number of students with high and complex needs.									
53										
54	<u>Transportation</u> - currently using reserves to ensure reasonable ride times, cuts would result in extensively longer ride times									
55	for students, especially in rural areas where ride times are an average of over 65 minutes each way.									
56										
57	<u>Plant Operations & Maintenance and IMR</u> - currently assuming more flexibility in IMR to allocate labour costs for									
58	maintenance personnel. Cost savings are incurred by using internal staff versus contracted staff to upgrade or replace									
59	building components to meet regulatory requirements.									
60										
61										
62	- federal carbon tax levy not included in budget but could potentially result in approximately \$150,000 further deficit									
63										
64										
65										
66										
67										

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	\$73,678,262	\$74,030,739	\$73,460,150
Alberta Infrastructure	\$327,000	\$0	\$0
Other - Government of Alberta	\$475,529	\$310,914	\$361,004
Federal Government and First Nations	\$1,623,314	\$1,622,314	\$1,610,701
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies	\$47,200	\$47,200	\$47,200
Property taxes		\$0	\$0
Fees	\$1,499,165	\$1,402,496	\$1,163,170
Other sales and services	\$7,463,852	\$7,046,608	\$8,940,348
Investment income		\$150,000	\$146,489
Gifts and donations	\$100,000	\$165,658	\$147,226
Rental of facilities	\$100,000	\$97,000	\$150,731
Fundraising	\$425,000	\$400,000	\$416,103
Gains on disposal of capital assets		\$0	\$23,970
Other revenue	\$2,400,000	\$2,300,000	\$655,324
TOTAL REVENUES	\$88,139,322	\$87,572,929	\$87,122,415
EXPENSES			
Instruction - Early Childhood Services	\$3,408,835	\$3,370,900	\$3,135,836
Instruction - Grades 1-12	\$61,182,138	\$60,501,271	\$59,418,148
Plant operations & maintenance	\$11,208,394	\$11,754,503	\$10,710,343
Transportation	\$3,967,667	\$4,041,040	\$4,063,166
Administration	\$2,705,530	\$2,591,078	\$2,780,440
External Services	\$6,448,000	\$6,234,137	\$5,802,517
TOTAL EXPENSES	\$88,920,564	\$88,492,929	\$85,910,450
ANNUAL SURPLUS (DEFICIT)	(\$781,242)	(\$920,000)	\$1,211,966

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	\$38,921,582	\$38,978,620	\$37,367,842
Certificated benefits	\$8,927,416	\$8,871,338	\$8,504,733
Non-certificated salaries and wages	\$12,541,875	\$12,807,899	\$12,316,314
Non-certificated benefits	\$3,076,086	\$3,141,333	\$3,020,764
Services, contracts, and supplies	\$19,301,208	\$19,002,716	\$19,078,544
Capital and debt services			
Amortization of capital assets			
Supported	\$4,439,887	\$4,174,344	\$3,803,670
Unsupported	\$1,565,010	\$1,369,179	\$1,567,172
Interest on capital debt			
Supported		\$0	\$0
Unsupported	\$65,000	\$65,000	\$60,184
Other interest and finance charges	\$7,500	\$7,500	\$15,157
Losses on disposal of capital assets		\$0	\$0
Other expenses	\$75,000	\$75,000	\$176,071
TOTAL EXPENSES	\$88,920,564	\$88,492,929	\$85,910,450

**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	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$83,916
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$9,415	\$9,415	\$8,228
Alternative program fees	\$336,875	\$327,125	\$110,621
Fees for optional courses	\$155,220	\$144,870	\$110,196
ECS enhanced program fees	\$30,000	\$30,000	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$3,875	\$3,875	\$118,075
NON-CURRICULAR FEES			
Extra-curricular fees	\$229,000	\$195,700	\$246,804
Non-curricular goods and services	\$162,463	\$154,555	\$74,253
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$3,000	\$3,000	\$57,841
TOTAL FEES	\$1,499,165	\$1,402,496	\$1,163,170

**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	\$525,000	\$500,000	\$410,952
Special events	\$95,000	\$110,000	\$91,827
Sales or rentals of other supplies/services	\$75,000	\$109,000	\$108,864
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$6,665,975	\$6,234,137	\$4,753,224
Adult education revenue	\$15,000	\$5,000	\$1,700
Preschool	\$45,000	\$50,000	\$35,076
Child care & before and after school care	\$1,500	\$1,500	\$1,150
Lost item replacement fees	\$2,500	\$2,500	\$791
Bulk supply sales	\$0	\$0	\$791
Other (describe) Cosmetology Client Services	\$5,000	\$0	\$7,142
Other (describe) Other (Describe)	\$0	\$0	\$375,499
Other (describe) Sponsorship for Events	\$20,000	\$15,000	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$7,449,975	\$7,027,137	\$5,787,017

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
FEEES						
	TRANSPORTATION	\$0	\$0	\$0	\$0	\$0
	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	\$9,415	\$9,415
	Alternative program fees	\$0	\$0	\$0	\$336,875	\$336,875
	Fees for optional courses	\$0	\$0	\$0	\$155,220	\$155,220
	ECS enhanced program fees	\$0	\$0	\$0	\$30,000	\$30,000
	ACTIVITY FEES					
	Other fees to enhance education	\$0	\$0	\$73,150	\$473,317	\$546,467
		\$0	\$0	\$0	\$3,875	\$3,875
	NON-CURRICULAR FEES					
	Extra-curricular fees	\$0	\$0	\$0	\$229,000	\$229,000
	Non-curricular goods and services	\$0	\$0	\$0	\$162,463	\$162,463
	NON-CURRICULAR TRAVEL					
		\$0	\$0	\$0	\$22,850	\$22,850
	OTHER FEES***					
	Miscellaneous Fees	\$0	\$0	\$0	\$3,000	\$3,000
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$73,150	\$0	\$73,150
	TOTAL FEES	\$0	\$0	\$73,150	\$1,426,015	\$1,499,165

**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 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	\$22,019,357	\$15,348,758	\$0	\$5,523,772	\$71,460	\$5,452,312	\$1,146,827
2018/2019 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/deficit)	\$100,000			\$100,000	\$100,000		\$0
Estimated board funded capital asset additions		\$1,100,000		(\$1,100,000)	(\$1,100,000)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	(\$25,000)	\$0		(\$25,000)	(\$25,000)		\$0
Estimated amortization of capital assets (expense)		(\$5,902,897)		\$5,902,897	\$5,902,897		
Estimated capital revenue recognized - Alberta Education		\$4,278,920		(\$4,278,920)	(\$4,278,920)		
Estimated capital revenue recognized - Alberta Infrastructure		\$277,200		(\$277,200)	(\$277,200)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$102,800		(\$102,800)	(\$102,800)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$143,350		(\$143,350)	(\$143,350)		
Estimated reserve transfers (net)				\$0	\$0		
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0		\$0
Estimated Balances for August 31, 2019	\$22,094,357	\$15,348,131	\$0	\$5,599,399	\$147,087	\$5,452,312	\$1,146,827
2019/2020 Budget projections for:							
Budgeted surplus/deficit)	(\$781,242)			(\$781,242)	(\$781,242)		
Projected board funded capital asset additions		\$1,900,000		(\$1,900,000)	(\$1,900,000)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	(\$10,000)	\$0		(\$10,000)	(\$10,000)		\$0
Budgeted amortization of capital assets (expense)		(\$6,004,897)		\$6,004,897	\$6,004,897		
Budgeted capital revenue recognized - Alberta Education		\$4,010,887		(\$4,010,887)	(\$4,010,887)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$327,000		(\$327,000)	(\$327,000)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$102,000		(\$102,000)	(\$102,000)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$148,348		(\$148,348)	(\$148,348)		
Projected reserve transfers (net)				\$1,100,000	\$1,100,000	\$0	(\$1,100,000)
Projected assumptions/transfers of operations (explain)	\$100,000	\$0	\$0	\$100,000	\$100,000	\$0	\$0
Projected Balances for August 31, 2020	\$21,403,115	\$15,831,469	\$0	\$5,524,819	\$72,507	\$5,452,312	\$46,827

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-2020	31-Aug-2021	31-Aug-2020	31-Aug-2021
Projected opening balance	\$147,087	\$72,507	(\$627,493)	\$5,452,312	\$4,752,312	\$1,148,827
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0			
Budgeted disposal of unsupported tangible capital assets	(\$10,000)	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$6,004,897	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	(\$4,439,887)	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	(\$148,348)	\$0	\$0	\$0	\$0	\$0
Projected reserves transfers (net)	\$1,100,000	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$100,000	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$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	(\$301,182)	(\$250,000)	(\$250,000)	(\$250,000)	(\$250,000)	(\$250,000)
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
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)	(\$480,060)	(\$450,000)	(\$400,000)	(\$450,000)	(\$400,000)	(\$400,000)
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	(\$100,000)	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	(\$1,800,000)	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$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
Other 2 - please use this row only if no other row is appropriate	\$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
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$72,507	(\$627,493)	(\$1,277,493)	\$5,452,312	\$4,102,312	\$46,827

Total surplus as a percentage of 2020 Expenses 3.23%
ASCO as a percentage of 2020 Expenses 3.18%

**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.

We conservatively budgeted a deficit of \$920K and we anticipate it will be a close to break even budget, depending on the outcome of some projects and other minor issues like changes in enrolment.

2019/2020

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

**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.

2021/2022

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

August 31, 2022

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

**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	3,946	4,016	4,000	Head count
Grades 10 to 12	1,518	1,487	1,491	Note 3
Total	5,464	5,503	5,491	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.7%	0.2%		
Other Students:				
Total	410	441	380	Note 4
Total Net Enrolled Students				
	5,874	5,944	5,871	
Home Ed and Blended Program Students				
	518	445	365	Note 5
Total Enrolled Students, Grades 1-12				
	6,392	6,389	6,236	
Percentage Change	0.1%	2.4%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	270	265	266	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	880	872	769	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children				
	410	441	428	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children				
			-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS				
	410	441	428	
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				
	205	221	214	
Percentage Change	-7.0%	3.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	90	87	71	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	35	28	32	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 2019/2020 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 2019/2020	Actual 2018/2019	Fall Budget 2018/2019	Actual 2017/2018	Notes
CERTIFICATED STAFF					
School Based	385.0	374.0	383.0	370.7	Teacher certification required for performing functions at the school level.
Non-School Based	8.0	9.0	9.0	13.7	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	393.0	383.0	392.0	384.4	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	2.6%	-0.4%	0.3%	2.0%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	16.8	17.3		16.8	
Certificated Staffing Change due to:					
Enrolment Change	-	-	7.7	-	If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	n/a	n/a	If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	10.0	(9.0)	n/a	n/a	Descriptor (required) unable to find the right person for the position
Total Change	10.0	(9.0)	n/a	n/a	Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	-	-	n/a	n/a	FTEs
Non-permanent contracts not being renewed	-	-	n/a	n/a	FTEs
Other (retirement, attrition, etc.)	-	(9.0)	n/a	n/a	Descriptor (required) retirements
Total Negative Change in Certificated FTEs	-	(9.0)	n/a	n/a	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	205.0	205.0	205.2	-	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	37.0	37.0	37.0	34.0	Personnel providing support to maintain school facilities
Transportation	76.5	72.6	72.6	73.0	Personnel providing direct support to the transportation of students to and from school
Other	33.0	33.0	33.0	34.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	351.5	347.6	347.8	141.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1.1%	146.5%	1.1%	146.6%	
Explanation of Changes:					
Transportation has gone up due to moving from 3 contracted routes to 3 board owned routes for cost savings					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Yes					
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.					
Current Contract term is from September 2017 to August 2020. Currently there are 25 CUPE members. Increased rate for CUPE is 1.5% effective September 1, 2019					

BOARD AND SYSTEM ADMINISTRATION 2019/2020 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$88,920,564
Enter Number of Net Enrolled Students:	5,874
Enter Number of Funded (ECS) Children:	410
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%
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	\$3,251,558
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
2019/2020 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	
-----	\$3,251,558
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	
-----	\$2,705,530
Amount Overspent	
-----	\$0

3.04%