

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2020**

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

1110 Sturgeon School Division No. 24

Legal Name of School Jurisdiction

9820 104 Street NW Morinville AB AB T8R 1L8; 780-939-4341 (Ext. 1231); cam-van.mackie@sturgeon.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Terry Jewell

Name



Signature

SUPERINTENDENT

Ms. Mary Lynne R. Campbell

Name



Signature

SECRETARY TREASURER or TREASURER

Ms. Cam-Van Mackie

Name



Signature

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

of Trustees at its meeting held on June 26, 2019
Date

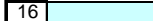





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c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
Phone: (780) 427-3855
E-MAIL: EDC.FRA@gov.ab.ca

TABLE OF CONTENTS

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

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- 2019/2020 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:

- Student enrolment funding projections are based on a total of 5,318 students (4,848 FTE), excluding Alexander First Nations and Home Education students, an increase of 50 students or 0.95% increase over the September 30, 2018 enrolment count.
- Budgeted revenues continue to reflect a 10% reduction in the school board administration spending, which was introduced in the 2013-2014 provincial budget.
- No salary increases reflected in staffing costs (other than staffing increments).
- Classroom Instruction Funding (CIF) for 2017-2018 and 2018-2019 of \$676,000 per year assumed to have been discontinued in 2019-2020.
- Nutrition Grant of \$141,000 introduced in 2017-2018 and \$203,137 in 2018-2019 assumed to have been discontinued in 2019-2020.

Significant Business and Financial Risks:

- Inclusive Education funding includes \$2.31 million of transition dollars.
- Sturgeon Public School Division is faced with insufficient Plant Operations and Maintenance and Transportation funding.
- The new school in Morinville (Four Winds Public School) is scheduled to open in January 2020.
- The Camilla Replacement School will also open in the near future.

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	\$66,863,876	\$70,825,457	\$67,525,114
Alberta Infrastructure	\$3,066,465	\$0	\$0
Other - Government of Alberta	\$1,631,862	\$978,603	\$854,007
Federal Government and First Nations	\$340,000	\$300,000	\$326,269
Other Alberta school authorities	\$0	\$0	\$21,677
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$1,283,827	\$1,239,112	\$1,237,584
Other sales and services	\$301,320	\$345,310	\$389,143
Investment income	\$160,000	\$160,000	\$149,628
Gifts and donations	\$194,000	\$194,000	\$241,037
Rental of facilities	\$40,177	\$40,177	\$42,898
Fundraising	\$87,000	\$87,000	\$116,954
Gains on disposal of capital assets	\$0	\$0	\$0
Other revenue	\$64,000	\$64,000	\$229,457
TOTAL REVENUES	\$74,032,527	\$74,233,659	\$71,133,768
EXPENSES			
Instruction - Early Childhood Services	\$12,395,093	\$12,313,511	\$12,184,374
Instruction - Grades 1-12	\$43,640,591	\$44,118,711	\$42,190,151
Plant operations & maintenance	\$9,027,185	\$8,993,152	\$7,088,637
Transportation	\$5,610,329	\$5,739,145	\$5,801,668
Administration	\$2,919,153	\$2,830,016	\$2,829,470
External Services	\$766,924	\$786,193	\$523,387
TOTAL EXPENSES	\$74,359,275	\$74,780,728	\$70,617,687
ANNUAL SURPLUS (DEFICIT)	(\$326,748)	(\$547,069)	\$516,081

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	\$29,961,000	\$30,546,995	\$29,290,791
Certificated benefits	\$6,832,286	\$6,719,437	\$6,569,338
Non-certificated salaries and wages	\$15,052,141	\$14,949,854	\$14,384,444
Non-certificated benefits	\$4,067,277	\$4,122,496	\$3,557,951
Services, contracts, and supplies	\$15,230,894	\$15,186,674	\$15,082,603
Capital and debt services			
Amortization of capital assets			
Supported	\$2,917,253	\$3,066,465	\$1,567,406
Unsupported	\$298,424	\$188,807	\$165,154
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	\$74,359,275	\$74,780,728	\$70,617,687

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

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
FEEES			
TRANSPORTATION	\$239,460	\$212,960	\$209,948
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$9,378
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$137,550	\$136,450	\$125,032
Fees for optional courses	\$238,371	\$217,756	\$207,034
ECS enhanced program fees	\$28,500	\$32,000	\$40,250
ACTIVITY FEES	\$440,000	\$440,000	\$442,770
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$150,000	\$150,000	\$152,300
Non-curricular goods and services	\$45,946	\$45,946	\$44,187
NON-CURRICULAR TRAVEL	\$4,000	\$4,000	\$4,662
OTHER FEES (Describe here)	\$0	\$0	\$2,023
TOTAL FEES	\$1,283,827	\$1,239,112	\$1,237,584

*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	\$75,000	\$74,000	\$76,940
Special events	\$60,000	\$60,000	\$56,319
Sales or rentals of other supplies/services	\$60,000	\$60,000	\$58,191
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$10,498
Adult education revenue	\$24,000	\$24,000	\$25,805
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) ATM fees	\$0	\$87,000	\$0
Other (describe) Other (Describe)	\$82,320	\$0	\$116,954
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$301,320	\$305,000	\$344,707

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	\$239,460	\$0	\$239,460
	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 Coaches & Trainers	\$63,273	\$0	\$50,894	\$23,383	\$137,550
	Fees for optional courses	\$0	\$4,768	\$7,151	\$226,452	\$238,371
	ECS enhanced program fees Program costs for unfunded community students	\$28,500	\$0	\$0	\$0	\$28,500
	ACTIVITY FEES	\$0	\$308,000	\$132,000	\$0	\$440,000
	Other fees to enhance education	\$0	\$0	\$0	\$0	\$0
NON-CURRICULAR FEES						
	Extra-curricular fees Coaches meals and travel expenses	\$4,500	\$92,590	\$37,500	\$15,410	\$150,000
	Non-curricular goods and services	\$0	\$0	\$0	\$45,946	\$45,946
	NON-CURRICULAR TRAVEL Baggage fees and incidental expenses	\$4,000	\$0	\$0	\$0	\$4,000
OTHER FEES***						
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
	TOTAL FEES	\$100,273	\$405,358	\$467,005	\$311,191	\$1,283,827

**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	\$10,253,570	\$2,887,797	\$0	\$3,573,220	\$2,207,541	\$1,365,679	\$3,792,553
2018/2019 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$300,000			\$300,000	\$300,000		
Estimated board funded capital asset additions		\$2,000,000		\$0	\$0	\$0	(\$2,000,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$170,943)		\$170,943	\$170,943		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$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)				(\$170,943)	(\$100,812)	(\$70,131)	\$170,943
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	(\$1,450,000)	(\$1,450,000)	\$0	\$1,450,000
Estimated Balances for August 31, 2019	\$10,553,570	\$4,716,854	\$0	\$2,423,220	\$1,127,672	\$1,295,548	\$3,413,496
2019/2020 Budget projections for:							
Budgeted surplus(deficit)	(\$326,748)			(\$326,748)	(\$326,748)		
Projected board funded capital asset additions		\$1,950,000		\$0	\$0	\$0	(\$1,950,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,215,677)		\$3,215,677	\$3,215,677		
Budgeted capital revenue recognized - Alberta Education		\$2,917,253		(\$2,917,253)	(\$2,917,253)		
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)				(\$200,000)	\$80,195	(\$280,195)	\$200,000
Projected assumptions/transfers of operations (explain)	(\$288,113)	\$0	\$0	(\$288,113)	(\$288,113)	\$0	\$0
Projected Balances for August 31, 2020	\$9,938,709	\$6,368,430	\$0	\$1,906,783	\$891,430	\$1,015,353	\$1,663,496

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	\$1,127,672	\$891,430	\$1,013,935	\$1,295,548	\$1,015,353	\$865,353	\$3,413,496	\$1,663,496	\$1,813,496
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
Budgeted amortization of capital assets (expense)	\$3,215,677	\$3,880,691	\$3,500,000		\$0	\$0			
Budgeted capital revenue recognized	(\$2,917,253)	(\$3,608,186)	(\$3,250,000)		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	\$80,195	(\$150,000)	(\$150,000)	(\$280,195)	\$0	\$0	\$200,000	\$150,000	\$150,000
Projected assumptions/transfers of operations	(\$288,113)	\$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		(\$150,000)	\$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			
Transportation 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			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	(\$277,494)	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	(\$49,254)	\$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	(\$700,000)	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,250,000)	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$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
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	\$891,430	\$1,013,935	\$1,113,935	\$1,015,353	\$865,353	\$865,353	\$1,663,496	\$1,813,496	\$1,963,496

Total surplus as a percentage of 2020 Expenses	4.80%	4.97%	5.30%
ASO as a percentage of 2020 Expenses	2.56%	2.53%	2.66%

**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.

In the Fall of 2018, we estimated to have an overall deficit of \$547K. At this point in time and based on the current available information and assuming the same trends will continue, we project to have a surplus of \$300K.

2019/2020

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

Central Office renovation is anticipated to be completed in the fall of 2019. The Division, therefore, might be incurring additional costs due to new set up, increases in utilities and insurance.

**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.

It is anticipated that Four Winds Public School in Morinville will be open in early 2020 and new Camilla Replacement school completed at a later date. The Division, therefore, might be incurring additional costs as a result of the two buildings due to increases in staffing, new school set up, utilities and insurance.

2021/2022

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

New Camilla Replacement school is anticipated to be completed in the near future. The Division, therefore, might be incurring additional costs as a result of the building due to increases in staffing, new school set up, utilities and insurance.

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	3,484	3,412	3,354	Head count
Grades 10 to 12	857	881	816	Note 3
Total	4,341	4,293	4,170	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.1%	2.9%		
Other Students:				
Total	39	34	51	Note 4
Total Net Enrolled Students				
	4,380	4,327	4,221	
Home Ed and Blended Program Students				
	4	4	3	Note 5
Total Enrolled Students, Grades 1-12				
	4,384	4,331	4,224	
Percentage Change	1.2%	2.5%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	238	273	203	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	318	319	316	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	940	970	979	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	14	12	16	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	954	982	995	
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	477	491	498	
Percentage Change	-2.9%	-1.3%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	374	373	375	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	214	232	195	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	289.7	296.60	296.6	286.1	Teacher certification required for performing functions at the school level.
Non-School Based	11.0	10.5	10.5	9.5	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	300.7	307.1	307.1	295.6	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-2.1%	3.9%	-2.1%	3.9%	
If an average standard cost is used, please disclose rate:	\$ 101,635	\$ 101,350		\$ 100,900	
Student F.T.E. per certificated Staff	16.2	15.7		16.0	
Certificated Staffing Change due to:	Please Allocate				
	(6.4)	-			
Enrolment Change	-	-	11.5		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	(6.4)	-	n/a		Descriptor (required): CIF discontinuation
Total Change	(6.4)	-	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.
	Please Allocate				
NON-CERTIFICATED STAFF					
Instructional	255.0	259.6	259.6	246.8	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	44.9	44.3	44.3	44.0	Personnel providing support to maintain school facilities
Transportation	1.5	1.7	1.7	1.8	Personnel providing direct support to the transportation of students to and from school
Other	18.6	17.8	17.8	17.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	320.0	323.4	323.4	309.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.0%	4.5%	-1.0%	4.4%	
Explanation of Changes:					
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.					

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

1110

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) **\$74,359,275**

Enter Number of Net Enrolled Students: **4,380**

Enter Number of Funded (ECS) Children: **940**

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% **4.33%**

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

3.93%

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 **\$3,219,013**

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) **\$3,219,013**

Actual Board & System Administration from G31 of "Budgeted Statement of Operations" **\$2,919,153**

Amount Overspent **\$0**