

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

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

2285 Battle River Regional Division No. 31

Legal Name of School Jurisdiction

5402 - 48A Avenue Camrose AB T4V 0L3; 780-672-6131; lwalsh@brsd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mr. Kendall Severson

Name

Signature

SUPERINTENDENT

Mrs. Rita Marler

Name

Signature

SECRETARY TREASURER or TREASURER

Mrs. Imogene Walsh

Name

Signature

**Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on May 24, 2108 .
Date**

Version: 170615

c.c. Alberta Education
c/o Robert Mah, 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

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Color coded cells:

blue cells: require the input of data/descriptors wherever applicable.
 salmon cells: contain referenced juris. information - protected
 green cells: populated based on information previously submitted

grey cells: data not applicable - protected
 white cells: within text boxes REQUIRE the input of points and data.
 yellow cells: to be completed when yellow only.

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 2018/2019 Battle River School Division budget is based on the principle of alignment with the division's three-year plan and a focus on BRSD's Everyday 4. A reminder of Alberta Education's statements that "school authorities have maximum flexibility in determining how these funds are used to best meet local needs. School Authorities are accountable for their use of funds and results achieved."

The 2018/2019 budget announcement from the government did not include a grant increase for any of the different grant categories. There have been no increases in the base instruction grants since 2015/2016 and no change in all other grants since 2012/2013.

The maximum expenditure on system administration and school board governance continues to be 3.6% of the division's total expenditures. The division's funding will be reduced by \$341,000 (.4%) to reflect this 10% reduction in the administration cap.

The budget will be based on key assumptions. These assumptions are based on the best information available at the time the budget is being prepared. If during the course of the year the actual results differ from the budget assumptions, the projected year-end financial results will change. Some of the key budget assumptions are:

The 2018/2019 projected enrollment of 6,027 represents a decrease of 2.41% or 149 students from the 2017/2018 enrollment.

The CEU average for high school students is 34.19 CEUs based on the prior five years.

For the 2018/2019 budget, all support staff salaries are being reviewed to consider the impact on the ability to maintain/hire staff based on the impact of the new provincial minimum wage.

The average teacher salary is projected to be \$103,785 (vs. \$ 101,995 for 2017/2018). The increase is a result of the change in the calculation of administrative allowances, grid movement and benefit cost increases.

School teaching staff allocations will include a move towards an average of 900 hours of instructional time for all teaching staff. This is based on the TEBA negotiated instructional time for teaching staff of 907 hours.

The above, combined with the elimination of full-time principals in schools through the current Principal's Academy (5.0 FTE), will result in a reduction of teaching staff. There is a continued change to a needs-based model of staffing schools. For the upcoming school year, all school staff – teachers and school support staff – will be allocated centrally.

Both Transportation and PO&M grants will be spent in their respective areas.

The Administration budget will be within 3.6% allowable cap.

School Generated Funds (SGF) will be based on 2016/2017 actual revenues and expenses.

Significant Business and Financial Risks:

The past few years, BRSD has been using reserves to maintain operations. As those funds are depleted, we have had to review our operations. As a result this year, we are in a position of reducing staff. All areas of operations are being reviewed for efficiencies so that we can continue to provide the best education programming and support for all of BRSD's students.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
REVENUES			
Alberta Education	\$76,455,770	\$79,478,868	\$78,784,302
Other - Government of Alberta	\$291,433	\$275,829	\$333,794
Federal Government and First Nations		\$0	\$24,336
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$2,035,597	\$1,530,452	\$1,153,028
Other sales and services	\$1,066,452	\$1,294,838	\$1,454,417
Investment income	\$170,000	\$100,000	\$169,367
Gifts and donations	\$173,039	\$155,811	\$333,036
Rental of facilities	\$15,000	\$15,000	\$16,960
Fundraising	\$1,083,503	\$1,287,694	\$1,061,315
Gains on disposal of capital assets	\$0	\$0	\$63,667
Other revenue		\$0	\$0
TOTAL REVENUES	\$81,290,794	\$84,138,492	\$83,394,222
EXPENSES			
Instruction - Early Childhood Services	\$3,608,174	\$3,297,614	\$3,534,763
Instruction - Grades 1-12	\$58,993,747	\$64,184,067	\$60,452,688
Plant operations & maintenance	\$10,293,683	\$11,610,345	\$11,491,250
Transportation	\$5,463,697	\$5,455,750	\$5,449,877
Administration	\$3,008,856	\$3,098,855	\$2,927,470
External Services	\$1,663,318	\$1,715,114	\$1,327,409
TOTAL EXPENSES	\$83,031,475	\$89,361,745	\$85,183,457
ANNUAL SURPLUS (DEFICIT)	(\$1,740,681)	(\$5,223,253)	(\$1,789,235)

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
EXPENSES			
Certificated salaries	\$35,550,186	\$38,965,829	\$37,800,234
Certificated benefits	\$7,677,411	\$8,650,327	\$8,354,909
Non-certificated salaries and wages	\$15,052,009	\$14,927,433	\$15,359,965
Non-certificated benefits	\$3,875,569	\$4,188,986	\$3,893,134
Services, contracts, and supplies	\$17,245,125	\$18,898,886	\$15,985,159
Capital and debt services			
Amortization of capital assets			
Supported	\$2,292,156	\$2,241,259	\$2,267,094
Unsupported	\$1,326,131	\$1,454,363	\$1,459,232
Interest on capital debt			
Supported	\$12,888	\$34,662	\$45,120
Unsupported		\$0	\$0
Other interest and finance charges		\$0	\$18
Losses on disposal of capital assets		\$0	\$18,592
Other expenses		\$0	\$0
TOTAL EXPENSES	\$83,031,475	\$89,361,745	\$85,183,457

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
FEEES						
	TRANSPORTATION	\$0	\$0	\$99,750	\$0	\$99,750
	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 Hockey Academy (Facility renatl, etc.)	\$52,925		\$0	\$0	\$52,925
	Fees for optional courses	\$0	\$0	\$0	\$299,065	\$299,065
	ECS enhanced program fees	\$0	\$0	\$0	\$0	\$0
	ACTIVITY FEES Field trip entrance fees & travel	\$598,289	\$0	\$0	\$0	\$598,289
	Other fees to enhance education Health Day	\$915	\$0	\$0	\$0	\$915
NON-CURRICULAR FEES						
	Extra-curricular fees Sports teams, School Clubs	\$362,202	\$0	\$0	\$0	\$362,202
	Non-curricular goods and services	\$0	\$0	\$0	\$73,958	\$73,958
	NON-CURRICULAR TRAVEL Camps, Ski Trips, International Travel	\$548,493	\$0	\$0	\$0	\$548,493
OTHER FEES***						
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
	TOTAL FEES	\$1,562,824	\$0	\$99,750	\$373,023	\$2,035,597

**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 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
Actual balances per AFS at August 31, 2017	\$20,812,085	\$10,327,796	\$0	\$8,963,727	(\$0)	\$8,963,727	\$1,520,562
2017/2018 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$5,223,253)			(\$5,223,253)	(\$5,223,253)		
Estimated board funded capital asset additions		\$1,591,562		(\$467,394)	\$0	(\$467,394)	(\$1,124,168)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,695,622)		\$3,695,622	\$3,695,622		
Estimated capital revenue recognized - Alberta Education		\$2,241,259		(\$2,241,259)	(\$2,241,259)		
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)				(\$670,000)	\$3,768,890	(\$4,438,890)	\$670,000
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2018	\$15,588,832	\$10,464,995	\$0	\$4,057,443	(\$0)	\$4,057,443	\$1,066,394
2018/2019 Budget projections for:							
Budgeted surplus(deficit)	(\$1,740,681)			(\$1,740,681)	(\$1,740,681)		
Projected board funded capital asset additions		\$80,000		(\$80,000)	\$0	(\$80,000)	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,618,287)		\$3,618,287	\$3,618,287		
Budgeted capital revenue recognized - Alberta Education		\$2,292,156		(\$2,292,156)	(\$2,292,156)		
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)				(\$670,000)	\$414,550	(\$1,084,550)	\$670,000
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2019	\$13,848,151	\$9,218,864	\$0	\$2,892,893	(\$0)	\$2,892,893	\$1,736,394

**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-2019	31-Aug-2020	31-Aug-2021	31-Aug-2019	31-Aug-2020	31-Aug-2021	31-Aug-2019	31-Aug-2020	31-Aug-2021
Projected opening balance	(\$0)	(\$0)	(\$0)	\$4,057,443	\$2,892,893	\$2,892,893	\$1,066,394	\$1,736,394	\$1,506,394
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)	\$3,618,287	\$3,618,287	\$3,618,287		\$0	\$0			
Budgeted capital revenue recognized	(\$2,292,156)	(\$2,292,156)	(\$2,292,156)		\$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)	\$414,550	(\$670,000)	(\$670,000)	(\$1,084,550)	\$0	\$0	\$670,000	\$670,000	\$670,000
Projected assumptions/transfers of operations	\$0	(\$656,131)	(\$656,131)	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	(\$26,620)	\$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	Technology, Numeracy & Literacy	(\$312,777)	\$0	\$0	\$0	\$0			
Salary negotiation expenses		\$0	\$0	\$0	\$0	\$0			
Full-day kindergarten	New full day Kindergarten program	(\$52,662)	\$0	\$0	\$0	\$0			
English language learners	ELL Support	(\$67,271)	\$0	\$0	\$0	\$0			
First nations, Metis, Inuit	FNMI Support	(\$140,797)	\$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	Facilities Operating Deficit	(\$102,431)	\$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
Capital costs - School modernization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology		\$0	\$0	\$0	(\$45,000)	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation		\$0	\$0	\$0	(\$35,000)	\$0	\$0	(\$900,000)	\$0
Capital costs - Administration building		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases		\$0	\$0	\$0	\$0	\$0		\$0	\$0
Colony Pool	Colony Agreement	(\$495,382)	\$0	\$0	\$0	\$0		\$0	\$0
FSLW Program		(\$542,741)	\$0	\$0	\$0	\$0		\$0	\$0
		\$0	\$0	\$0	\$0	\$0		\$0	\$0
		\$0	\$0	\$0	\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	(\$0)	(\$0)	(\$0)	\$2,892,893	\$2,892,893	\$2,892,893	\$1,736,394	\$1,506,394	\$2,176,394

Total surplus as a percentage of 2019 Expenses 5.58% 5.30% 6.11%
ASO as a percentage of 2019 Expenses 3.48% 3.48% 3.48%

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.

2018/2019

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 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.

Bus Replacement.

2020/2021

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

August 31, 2021

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

Future bus replacement.
Transportation storage facilities.
Technology infrastructure.

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

	Budgeted 2018/2019 (Note 2)	Actual 2017/2018	Actual 2016/2017	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	4,199	4,320	4,371	Head count
Grades 10 to 12	1,423	1,409	1,485	Note 3
Total	5,622	5,729	5,856	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.9%	-2.2%		
Other Students:				
Total	50	50	49	Note 4
Total Net Enrolled Students				
	5,672	5,779	5,905	
Home Ed and Blended Program Students				
	12	6	6	Note 5
Total Enrolled Students, Grades 1-12				
	5,684	5,785	5,911	
Percentage Change	-1.7%	-2.1%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	247	247	250	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	585	585	573	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children				
	393	455	438	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				
	393	455	438	
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				
	197	228	219	
Percentage Change	-13.6%	3.9%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	106	106	85	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	15	15	20	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 2018/2019	Actual 2017/2018	Fall Budget 2017/2018	Actual 2016/2017	Notes
CERTIFICATED STAFF					
School Based	347.9	373.9	373.9	370.1	Teacher certification required for performing functions at the school level.
Non-School Based	15.8	17.1	17.1	16.7	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	363.7	391.0	391.0	386.8	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-7.0%	1.1%	-7.0%	1.1%	
If an average standard cost is used, please disclose rate:	\$ 103,785	\$ 103,268		\$ 102,460	
Student F.T.E. per certificated Staff	16.2	15.4		15.8	
Certificated Staffing Change due to:	Please Allocate	Please Allocate			
	(27.3)	-			
Enrolment Change	11.2	4.2	4.2		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	16.1	-	n/a		Descriptor (required): Fiscal restraints (previously used surplus to maintain staff)
Total Change	27.3	4.2	n/a		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	-	-	n/a		FTEs
Non-permanent contracts not being renewed	9.6	-	n/a		FTEs
Other (retirement, attrition, etc.)	17.7	-	n/a		Descriptor (required): Retirements
Total Negative Change in Certificated FTEs	27.3	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	224.7	263.4	263.4	263.4	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	23.8	24.8	24.8	24.8	Personnel providing support to maintain school facilities
Transportation	44.3	44.3	44.3	46.3	Personnel providing direct support to the transportation of students to and from school
Other	29.3	29.6	29.6	27.2	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	322.1	362.1	362.1	361.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-11.0%	0.1%	-11.0%	0.1%	
Explanation of Changes:					
Reduction of staff is a result of: projected enrollment decline and fiscal restraints. Have also moved to a centralized needs based model for staffing allocations.					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/>					
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.					
Two agreements - One currently under negotiations that cover 10.25 FTE. The other agreement covers 6.5 FTE (1% Sept 1, 2019)					

**BOARD AND SYSTEM ADMINISTRATION
2018/2019 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

2285

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$83,031,475
Enter Number of Net Enrolled Students:	5,672
Enter Number of Funded (ECS) Children:	393
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%	3.75%
If "Total Net Enrolled Students" are 2,000 and less = 5.4%	
<p>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%).</p>	
STEP 2	
A. Calculate maximum expense limit amounts for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$3,111,688
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
2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$3,111,688
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$3,008,856
Amount Overspent	\$0

3.62%