

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

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

0152 Calgary Girls' School Society

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Natalya Nicholson

Name

Signature

SUPERINTENDENT

Dianne McBeth

Name

Signature

SECRETARY TREASURER or TREASURER

Ms. Wendy Juergens

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 16 2018 .

Date

Version: 170615

c.c. Alberta Education
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TABLE OF CONTENTS

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

Provincial grant funding for CGS will remain at the 2017-2018 level as per the March, 2018 Provincial Budget.

Grant funding, including the differential funding grants, have remained the same for five years with the exception of the elimination of additional funding for small boards. Alberta Education does not accept deficit budgets unless a Board has reserves to offset an annual operating budget. The Board's adopted Budget Principles reinforces the expectation to receive a balanced budget.

CGS continues to budget by envelope.

The Board of Directors (Regular Meeting May 2014) approved an ongoing, annual operating reserve from unrestricted reserves equal to 4% of Budget 2015-16. This will be maintained in Budget 2018/2019.

In the May 2014 Regular Board Meeting the Board of Directors approved the creation of a Capital Reserve Fund equal to \$2,000,000 from current unrestricted reserves. This will be maintained in the 2018/2019 Budget.

CGS Operating Budget 2018-19 Assumptions* by Envelope:

(*excludes any projects the Board may approve from reserve funds that are extra to the operating budget)

Instruction:

Student Count- 575

Certificated Staff – 33.0 FTE (2017-2018– 33.2)

Non-certificated staff – 3.4 FTE

Transportation:

Student Count – 460

Route Count– 11 (reduction of one route)

Fee Revenue – \$850 (2.5% increase as per new transportation agreement)

Bus Subsidies – not budgeted in transportation envelope

Plant Operations and Maintenance:

Funded on 2017-2018 enrolment of 568 (funding is based on previous year's confirmed enrolment as of September 30)

Continuing partnership agreement with FFCA. (This is the final year of the four-year agreement).

Board and System:

Total expenditure limit is 5.4%

Funding as per the 2018-19 Funding Manual (includes loss of small board grant equal to \$41,000)

Investment Income:

Estimated at \$35,000

Assumes investment income used to subsidize fees

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	\$5,411,977	\$5,443,952	\$5,757,016
Other - Government of Alberta		\$0	\$0
Federal Government and First Nations		\$0	\$0
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$816,085	\$885,835	\$858,955
Other sales and services		\$0	\$0
Investment income	\$35,000	\$45,500	\$41,048
Gifts and donations		\$0	\$6,791
Rental of facilities	\$4,500	\$3,197	\$0
Fundraising	\$55,000	\$0	\$104,910
Gains on disposal of capital assets		\$0	\$0
Other revenue		\$0	\$0
TOTAL REVENUES	\$6,322,562	\$6,378,484	\$6,768,720
EXPENSES			
Instruction - Early Childhood Services		\$0	\$0
Instruction - Grades 1-12	\$4,692,734	\$4,708,949	\$5,233,976
Plant operations & maintenance	\$548,635	\$529,364	\$785,518
Transportation	\$642,877	\$688,004	\$705,560
Administration	\$339,825	\$356,598	\$302,581
External Services	\$97,020	\$97,020	\$0
TOTAL EXPENSES	\$6,321,091	\$6,379,935	\$7,027,635
ANNUAL SURPLUS (DEFICIT)	\$1,471	(\$1,451)	(\$258,915)

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	\$3,025,067	\$3,110,515	\$3,192,421
Certificated benefits	\$776,821	\$790,901	\$687,362
Non-certificated salaries and wages	\$285,208	\$363,586	\$424,188
Non-certificated benefits	\$59,208	\$62,606	\$76,293
Services, contracts, and supplies	\$2,084,737	\$1,885,903	\$2,495,508
Capital and debt services			
Amortization of capital assets			
Supported	\$0	\$0	\$0
Unsupported	\$90,050	\$166,424	\$151,863
Interest on capital debt			
Supported		\$0	\$0
Unsupported		\$0	\$0
Other interest and finance charges		\$0	\$0
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
TOTAL EXPENSES	\$6,321,091	\$6,379,935	\$7,027,635

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
FEEES			
TRANSPORTATION	\$391,000	\$366,750	\$361,257
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$84,890	\$87,465	\$93,815
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Mandatory)	\$97,020	\$97,020	\$97,019
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$90,050	\$165,500	\$197,853
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$0
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$153,125	\$169,100	\$109,011
	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$0	\$0	\$0
Non-curricular goods and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL			
	\$0	\$0	\$0
OTHER FEES (Describe here)			
	\$0	\$0	\$0
TOTAL FEES	\$816,085	\$885,835	\$858,955

**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 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$0
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
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) Lunch supervision provided by external contractor	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0

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
FEES						
	TRANSPORTATION	\$0	\$0	\$391,000	\$0	\$391,000
	BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0	\$84,890	\$84,890
	LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$97,020	\$0	\$0	\$0	\$97,020
	<small>External lunchroom supervision service provided</small>					
FEES TO ENHANCE BASIC INSTRUCTION						
	Technology user fees	\$0	\$0	\$0	\$90,050	\$90,050
	Alternative program fees	\$0	\$0	\$0	\$0	\$0
	Fees for optional courses	\$0	\$0	\$0	\$0	\$0
	ECS enhanced program fees	\$0	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$153,125	\$0	\$0	\$153,125
	Other fees to enhance education	\$0	\$0	\$0	\$0	\$0
NON-CURRICULAR FEES						
	Extra-curricular fees	\$0	\$0	\$0	\$0	\$0
	Non-curricular goods and services	\$0	\$0	\$0	\$0	\$0
	NON-CURRICULAR TRAVEL	\$0	\$0	\$0	\$0	\$0
OTHER FEES***						
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
	TOTAL FEES	\$97,020	\$153,125	\$391,000	\$174,940	\$816,085

**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	\$2,576,189	\$273,724	\$0	\$2,282,997	\$2,152,050	\$130,947	\$19,468
2017/2018 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	(\$2,000,000)	(\$2,000,000)	\$0	\$2,000,000
Estimated surplus(deficit)	\$0			\$0	\$0		
Estimated board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Education		\$0		\$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)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2018	\$2,576,189	\$273,724	\$0	\$282,997	\$152,050	\$130,947	\$2,019,468
2018/2019 Budget projections for:							
Budgeted surplus(deficit)	\$1,471			\$1,471	\$1,471		
Projected board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$90,050)		\$90,050	\$90,050		
Budgeted capital revenue recognized - Alberta Education		\$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)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2019	\$2,577,660	\$183,674	\$0	\$374,518	\$243,571	\$130,947	\$2,019,468

**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	\$152,050	\$243,571	\$243,571	\$130,947	\$130,947	\$130,947	\$2,019,468	\$2,019,468	\$2,019,468
Projected excess of revenues over expenses (surplus only)	\$1,471	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$90,050	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized	\$0	\$0	\$0		\$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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Salary negotiation expenses	\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
Fort McMurray wild fire related costs (unfunded)	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$243,571	\$243,571	\$243,571	\$130,947	\$130,947	\$130,947	\$2,019,468	\$2,019,468	\$2,019,468

Total surplus as a percentage of 2019 Expenses	37.87%	37.87%	37.87%
ASO as a percentage of 2019 Expenses	5.92%	5.92%	5.92%

**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.

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.

**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	575	567	588	Head count
Grades 10 to 12			-	Note 3
Total	575	567	588	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.4%	-3.6%		
Other Students:				
Total			-	Note 4
Total Net Enrolled Students	575	567	588	
Home Ed and Blended Program Students			-	Note 5
Total Enrolled Students, Grades 1-12	575	567	588	
Percentage Change	1.4%	-3.6%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	1	1	1	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities			-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children			-	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	-	-	-	
Program Hours	-	-	-	Minimum: 475 Hours
FTE Ratio	-	-	-	Actual hours divided by 950
FTE's Enrolled, ECS	-	-	-	
Percentage Change	0.0%	0.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities			-	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities			-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

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	33.0	33.2	33.2	34.4	Teacher certification required for performing functions at the school level.
Non-School Based		-	-	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	33.0	33.2	33.2	34.4	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-0.6%	-3.5%	-0.6%	-3.5%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	17.4	17.1		17.1	
Certificated Staffing Change due to:					
Enrolment Change	(0.2)	-	(1.2)		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	-	-	n/a		Descriptor (required):
Total Change	(0.2)	-	n/a		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	(0.2)	-	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	(0.2)	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please Allocate					
NON-CERTIFICATED STAFF					
Instructional	3.6	3.6	4.3	5.3	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	-	-	-	-	Personnel providing support to maintain school facilities
Transportation	0.4	0.4	0.5	0.5	Personnel providing direct support to the transportation of students to and from school
Other	1.0	1.0	1.0	1.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	5.0	5.0	5.8	6.8	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.0%	-26.5%	-13.8%	-14.7%	
Explanation of Changes:					
The reduction in Non Certificated staff has been caused by attrition and the reallocation of staff duties and the non replacement of resigning staff.					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="text" value="No"/>					
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.					

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

152

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) **\$6,321,091**

Enter Number of Net Enrolled Students: **575**

Enter Number of Funded (ECS) Children: **0**

Enter "C" if Charter School **C**

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% **5.40%**

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

5.38%

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 **\$341,339**

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) **\$201,862**

2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above) **\$341,339**

Actual Board & System Administration from G31 of "Budgeted Statement of Operations" **\$339,825**

Amount Overspent **\$0**