

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

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

1180 Foothills School Division No. 38

Legal Name of School Jurisdiction

P.O. Box 5700 High River AB T1V 1M7; 403-652-6510; chipmand@fsd38.ab.ca

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BOARD CHAIR

Mr. Larry Albrecht

Name

"original signed"

Signature

SUPERINTENDENT

Mr. John Bailey

Name

"original signed"

Signature

SECRETARY TREASURER or TREASURER

Mr. Andrew F. Chipman

Name

"original signed"

Signature

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

of Trustees at its meeting held on May 23, 2018 .

Date

Version: 170615

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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:

The 2018-19 Foothills School Division Budget has an operating deficit of \$1,835,466. We continue to draw down reserves and anticipate being at the 5% target in 2022-23. Amortization has been increased to account for the modernization of Foothills Composite High School. the budget was prepared with the assumption of a decrease in enrolment of 31 students, this number will be adjusted with actuals during the Fall Budget Update.

We are increasing the number of buses being purchased this year to eight (8) to help rebuild our fleet.

Significant Business and Financial Risks:

The Board's primary source of revenue is from the Alberta Government, which means that our viability and ability to operate is largely dependent on the Government of Alberta for funding. Other potential risks include:

- 1) Loss of key personnel
- 2) A hack of our technology from outside sources
- 3) Change in Alberta economy causing fluctuations in enrolment
- 4) We continue to struggle to keep Operations & Maintenance expenses in line with revenue.

Current reserve levels allows us the flexibility to overcome change in funding in the short term.

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	\$88,858,859	\$88,135,887	\$86,335,938
Other - Government of Alberta	\$442,552	\$518,534	\$432,314
Federal Government and First Nations	\$371,000	\$352,860	\$400,921
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$149,500	\$98,000	\$0
Property taxes	\$0	\$0	\$0
Fees	\$2,948,554	\$2,058,550	\$2,200,086
Other sales and services	\$385,080	\$521,970	\$735,236
Investment income	\$230,000	\$300,000	\$236,546
Gifts and donations	\$304,000	\$260,500	\$454,245
Rental of facilities	\$53,000	\$53,000	\$109,606
Fundraising	\$1,000,000	\$983,979	\$1,017,223
Gains on disposal of capital assets	\$0	\$0	\$470,156
Other revenue	\$102,852	\$0	\$455,129
TOTAL REVENUES	\$94,845,397	\$93,283,280	\$92,847,400
EXPENSES			
Instruction - Early Childhood Services	\$3,200,000	\$3,200,000	\$3,873,521
Instruction - Grades 1-12	\$71,786,570	\$71,475,192	\$69,820,908
Plant operations & maintenance	\$14,180,801	\$12,940,112	\$12,879,488
Transportation	\$4,315,589	\$4,254,734	\$4,202,417
Administration	\$3,197,903	\$3,152,420	\$4,066,923
External Services	\$0	\$0	\$0
TOTAL EXPENSES	\$96,680,863	\$95,022,458	\$94,843,257
ANNUAL SURPLUS (DEFICIT)	(\$1,835,466)	(\$1,739,178)	(\$1,995,857)

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	\$43,910,042	\$44,977,781	\$44,343,404
Certificated benefits	\$10,894,299	\$10,725,769	\$9,773,707
Non-certificated salaries and wages	\$13,227,251	\$12,694,733	\$12,496,945
Non-certificated benefits	\$3,536,969	\$3,380,286	\$3,661,986
Services, contracts, and supplies	\$19,963,970	\$19,151,542	\$20,277,786
Capital and debt services			
Amortization of capital assets			
Supported	\$4,330,329	\$3,077,145	\$3,232,813
Unsupported	\$726,168	\$923,367	\$982,184
Interest on capital debt			
Supported	\$38,300	\$38,300	\$38,282
Unsupported	\$3,535	\$3,535	\$3,226
Other interest and finance charges	\$50,000	\$50,000	\$32,924
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
TOTAL EXPENSES	\$96,680,863	\$95,022,458	\$94,843,257

**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	\$51,600	\$50,000	\$49,175
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$460,688
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$94,235	\$96,588	\$123,072
Alternative program fees	\$15,760	\$24,780	\$20,367
Fees for optional courses	\$502,199	\$432,405	\$502,757
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education AP exams and key books	\$1,141,675	\$480,472	\$0
	\$5,560	\$0	\$464,362
NON-CURRICULAR FEES			
Extra-curricular fees	\$497,448	\$438,064	\$305,297
Non-curricular goods and services	\$402,472	\$254,638	\$28,999
NON-CURRICULAR TRAVEL	\$237,005	\$187,594	\$51,537
OTHER FEES Dual Credit Registration	\$600	\$94,009	\$193,832
TOTAL FEES	\$2,948,554	\$2,058,550	\$2,200,086

*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	\$131,000	\$158,365	\$172,670
Special events	\$0	\$35,200	\$87,338
Sales or rentals of other supplies/services	\$0	\$0	\$402,643
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$0	\$22,000	\$16,961
Adult education revenue	\$0	\$0	\$0
Preschool	\$251,680	\$210,000	\$219,285
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$2,400	\$2,400	\$0
Bulk supply sales	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe) Bank interest	\$0	\$0	\$5,484
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
TOTAL	\$385,080	\$427,965	\$904,381

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	\$51,600	\$0	\$51,600
	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 \$15 per student	\$94,235	\$0	\$0	\$0	\$94,235
	Alternative program fees	\$0	\$0	\$0	\$15,760	\$15,760
	Fees for optional courses	\$0	\$0	\$0	\$502,199	\$502,199
	ECS enhanced program fees	\$0	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$1,141,675	\$0	\$0	\$1,141,675
	Other fees to enhance education	\$0	\$0	\$0	\$5,560	\$5,560
NON-CURRICULAR FEES						
	Extra-curricular fees	\$0	\$0	\$497,448	\$0	\$497,448
	Non-curricular goods and services sales	\$402,472	\$0	\$0	\$0	\$402,472
	NON-CURRICULAR TRAVEL	\$0	\$0	\$237,005	\$0	\$237,005
OTHER FEES***						
	Bow Valley College Dual Credit Registration	\$600	\$0	\$0	\$0	\$600
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
	TOTAL FEES	\$497,307	\$1,141,675	\$786,053	\$523,519	\$2,948,554

**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	\$23,825,499	\$5,360,934	\$213,371	\$10,379,272	\$0	\$10,379,272	\$7,871,922
2017/2018 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,000,000)			(\$1,000,000)	(\$1,000,000)		
Estimated board funded capital asset additions		\$931,954		(\$931,954)	(\$931,954)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$4,000,502)		\$4,000,502	\$4,000,502		
Estimated capital revenue recognized - Alberta Education		\$3,077,145		(\$3,077,145)	(\$3,077,145)		
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		\$44,616		(\$44,616)	(\$44,616)		
Estimated reserve transfers (net)				\$0	\$1,053,213	(\$1,053,213)	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2018	\$22,825,499	\$5,414,147	\$213,371	\$9,326,059	\$0	\$9,326,059	\$7,871,922
2018/2019 Budget projections for:							
Budgeted surplus(deficit)	(\$1,835,466)			(\$1,835,466)	(\$1,835,466)		
Projected board funded capital asset additions		\$960,000		(\$960,000)	(\$960,000)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$5,056,497)		\$5,056,497	\$5,056,497		
Budgeted capital revenue recognized - Alberta Education		\$4,330,329		(\$4,330,329)	(\$4,330,329)		
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		\$24,513		(\$24,513)	(\$24,513)		
Projected reserve transfers (net)				\$0	\$2,093,811	(\$2,093,811)	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2019	\$20,990,033	\$5,672,492	\$213,371	\$7,232,248	\$0	\$7,232,248	\$7,871,922

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

	Explanation - add'l space on AOS3 / AOS4	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	\$9,326,059	\$7,232,248	\$6,017,257	\$7,871,922	\$7,871,922	\$6,671,922
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)		\$5,056,497	\$5,000,000	\$5,000,000		\$0	\$0			
Budgeted capital revenue recognized		(\$4,330,329)	(\$4,330,000)	(\$4,330,000)		\$0	\$0			
Budgeted changes in Endowments		\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment		(\$24,513)	(\$24,991)	(\$11,976)		\$0	\$0			
Projected reserves transfers (net)		\$2,093,811	\$964,991	\$951,976	(\$2,093,811)	(\$964,991)	(\$951,976)	\$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		(\$250,000)	\$0		\$0	\$0
Decentralized school reserves		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration		(\$900,000)	(\$500,000)	(\$500,000)		\$0	\$0			
Non-recurring non-certificated remuneration		(\$392,733)	(\$200,000)	(\$200,000)		\$0	\$0			
Non-recurring contracts, supplies & services		(\$542,733)	(\$200,000)	(\$200,000)		\$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	(\$1,200,000)	\$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		(\$880,000)	(\$660,000)	(\$660,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment		(\$80,000)	(\$50,000)	(\$50,000)	\$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
Transfer from operating reserves		\$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		\$0	\$0	\$0	\$7,232,248	\$6,017,257	\$5,065,281	\$7,871,922	\$6,671,922	\$6,671,922

Total surplus as a percentage of 2019 Expenses	15.62%	13.12%	12.14%
ASO as a percentage of 2019 Expenses	7.48%	6.22%	5.24%

**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.

We do not anticipate as large of a deficit as originally budgeted. Major reasons for this are as follows:

- 1) Additional retirees replaced by lower cost personnel (average teacher cost lower than anticipated)
- 2) Forecast contingencies not spent
- 3) Higher than anticipated enrolments
- 4) Delay in hiring some staff positions (not full FTE)
- 5) Timing of key expenditures

2018/2019

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

Budgeting deficit of \$1.8 million for the 2018-19 school year.

Implementing technology evergreening.

Augmenting furniture and equipment budget for new K-9 school in Okotoks.

Finalizing the modernization of Foothills Composite High School in Okotoks.

Reserve levels allow us to have funds to available that allows us to deal with and contingencies or emergencies such as the flood of 2013, the H1N1 outbreak of 2009.

**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.

We anticipate running a deficit of approximately \$900,000.

2020/2021

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

We anticipate running a deficit of approximately \$900,000.

August 31, 2021

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

At this time we anticipate being back to balanced budgeting and having the recommended 5% reserve level.

**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	5,664	5,786	5,601	Head count
Grades 10 to 12	1,727	1,708	1,698	Note 3
Total	7,391	7,494	7,299	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.4%	2.7%		
Other Students:				
Total	35	38	28	Note 4
Total Net Enrolled Students				
	7,426	7,532	7,327	
Home Ed and Blended Program Students				
			-	Note 5
Total Enrolled Students, Grades 1-12				
	7,426	7,532	7,327	
Percentage Change	-1.4%	2.8%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	198	198	290	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	790	790	697	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children				
	624	552	615	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				
	624	552	615	
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				
	312	276	308	
Percentage Change	13.0%	-10.2%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	93	93	79	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	8	8	22	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	438.1	449.8	449.8	436.8	Teacher certification required for performing functions at the school level.
Non-School Based	20.2	19.0	19.0	18.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	458.3	468.7	468.7	454.8	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-2.2%	3.1%	-2.2%	3.1%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	<input type="text" value="16.9"/>	<input type="text" value="16.7"/>		<input type="text" value="16.8"/>	
Certificated Staffing Change due to:					
Enrolment Change	(1.5)	-	13.9		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	(9.0)	-	n/a		Descriptor (required): choices made by administration with inclusive ed funding, reduced school counsellors to increase FSLCs
Total Change	(10.5)	-	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	(2.5)	-	n/a		FTEs
Other (retirement, attrition, etc.)	(8.0)	-	n/a		Descriptor (required): retirements not being replaced
Total Negative Change in Certificated FTEs	(10.5)	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	228.1	221.1	221.1	213.5	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	16.0	16.0	16.0	18.0	Personnel providing support to maintain school facilities
Transportation	23.6	22.6	22.6	23.0	Personnel providing direct support to the transportation of students to and from school
Other	21.7	20.7	20.7	19.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	289.4	280.4	280.4	273.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	3.2%	2.5%	3.2%	2.5%	
Explanation of Changes:					
Chose more uncertificated staff with site-based decisions on inclusive ed funding					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="text" value="Yes"/>					
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.					
CUPE - expires August 31, 2019 - 216.2 FTE Bus Drivers' Association - expires August 31, 2019 - 15.633 FTE Maintenance Association - expired August 31, 2017 - 13 FTE					

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

1180

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) **\$96,680,863**

Enter Number of Net Enrolled Students: **7,426**

Enter Number of Funded (ECS) Children: **624**

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% **3.60%**

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

3.31%

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 **\$3,480,511**

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) **\$3,480,511**

Actual Board & System Administration from G31 of "Budgeted Statement of Operations" **\$3,197,903**

Amount Overspent **\$0**