

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2016**

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

Foothills School Division No. 38

Legal Name of School Jurisdiction

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BOARD CHAIR

Christine Pretty

Name

Signature

SUPERINTENDENT

John Bailey

Name

Signature

SECRETARY TREASURER or TREASURER

Andrew F. Chipman

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 17, 2015

Date

Version: 150630

c.c. Alberta Education
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Color coded cells:

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| 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: for Alberta Education use only |

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2015/2016 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:

- Budget includes changes to allocation model for both Instructional Coaches and Technology Facilitators.
- Planned deficit of \$1,160,000 for 2015/16 - we believe our reserves are higher than required and plan to draw them down over 2-3 years.
- Long-term objective is to maintain reserves in the 5-10% range.
- Actually, the number of high school students budgeted is 1,660, as explained in Note 3 on page 7 this number is increased to 1,810.

Significant Business and Financial Risks:

- Plant Operations & Maintenance continues to be severely underfunded.
- Foothills School Division utilization rates continue to increase, we are now over 80% capacity. We are in desperate need of new schools approved for Okotoks and north portion of our Division.
- Enrolments are very difficult to predict due to the fluctuations in Alberta's economy.
- All of our staff contracts expire on August 31, 2016. We see the potential for concern with all of the teachers contracts expiring at the same time and the majority of support contracts, province wide, also coming to an end. It is extremely important that we know what our funding is over the next number of years so that we can plan and budget appropriately.
- Foothills School Division continues to be staunch supporters of provincial bargaining and hopes the Government of Alberta continues to pursue that position.
- Our custodial contracts contain built in escalators that are triggered by increases to the Province of Alberta's minimum wage. As such, the current government plans to increase the minimum wage will automatically increase our hourly cost to custodians by the same amount. This was originally included to provide a gap between minimum wage rates and what the contractor pays their employees, which has been necessary for them to attract and maintain quality staff.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

| | Approved Budget 2015/2016 | Fall Budget Update 2014/2015 | Actual 2013/2014 |
|---|---------------------------------|------------------------------------|---------------------|
| REVENUES | | | |
| Alberta Education | \$84,041,998 | \$83,854,045 | \$81,893,879 |
| Other - Government of Alberta | \$0 | \$0 | \$1,284,187 |
| Federal Government and First Nations | \$352,860 | \$230,000 | \$336,008 |
| Other Alberta school authorities | \$0 | \$0 | \$0 |
| Out of province authorities | \$0 | \$0 | \$0 |
| Alberta Municipalities-special tax levies | \$0 | \$0 | \$0 |
| Property taxes | \$0 | \$0 | \$0 |
| Fees | \$2,728,061 | \$2,920,154 | \$2,998,771 |
| Other sales and services | \$451,970 | \$107,970 | \$143,446 |
| Investment income | \$300,000 | \$170,000 | \$281,996 |
| Gifts and donations | \$330,000 | \$349,800 | \$348,510 |
| Rental of facilities | \$53,000 | \$53,000 | \$143,126 |
| Fundraising | \$792,000 | \$866,250 | \$827,533 |
| Gains on disposal of capital assets | \$0 | \$0 | \$8,105 |
| Other revenue | \$0 | \$0 | \$9,392,017 |
| TOTAL REVENUES | \$89,049,889 | \$88,551,219 | \$97,657,578 |
| EXPENSES | | | |
| Instruction - Early Childhood Services | \$3,100,000 | \$2,950,000 | \$3,028,290 |
| Instruction - Grades 1-12 | \$68,388,821 | \$66,726,965 | \$68,626,179 |
| Plant operations & maintenance | \$11,482,750 | \$12,743,854 | \$15,406,494 |
| Transportation | \$4,146,158 | \$4,061,511 | \$4,203,778 |
| Administration | \$3,090,372 | \$2,860,097 | \$4,866,969 |
| External Services | \$0 | \$0 | \$0 |
| TOTAL EXPENSES | \$90,208,101 | \$89,342,427 | \$96,131,710 |
| ANNUAL SURPLUS (DEFICIT) | (\$1,158,212) | (\$791,208) | \$1,525,868 |

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)
for the Year Ending August 31

| | Approved Budget 2015/2016 | Fall Budget Update 2014/2015 | Actual 2013/2014 |
|---------------------------------------|---------------------------------|------------------------------------|---------------------|
| EXPENSES | | | |
| Certificated salaries | \$43,567,582 | \$42,436,863 | \$40,770,541 |
| Certificated benefits | \$10,394,244 | \$10,306,883 | \$9,248,776 |
| Non-certificated salaries and wages | \$12,112,238 | \$11,378,755 | \$10,925,955 |
| Non-certificated benefits | \$3,274,598 | \$2,972,990 | \$3,230,781 |
| Services, contracts, and supplies | \$16,512,156 | \$17,872,225 | \$27,526,674 |
| Capital and debt services | | | |
| Amortization of capital assets | | | |
| supported | \$3,142,865 | \$3,184,364 | \$3,177,705 |
| unsupported | \$1,118,283 | \$1,060,812 | \$1,137,307 |
| Interest on capital debt | | | |
| supported | \$54,600 | \$0 | \$87,239 |
| unsupported | \$28,000 | \$126,000 | \$7,881 |
| Other interest and finance charges | \$3,535 | \$3,535 | \$18,851 |
| Losses on disposal of capital assets | \$0 | \$0 | \$0 |
| Other expense | \$0 | \$0 | \$0 |
| TOTAL EXPENSES | \$90,208,101 | \$89,342,427 | \$96,131,710 |

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

| | Approved Budget 2015/2016 | Fall Budget Update 2014/2015 | Actual 2013/2014 |
|---|--|---|-----------------------------|
| <u>FEES</u> | | | |
| Transportation fees | \$25,600 | \$32,300 | \$40,065 |
| Basic instruction supplies, text book rental, material fees | \$834,501 | \$823,440 | \$814,435 |
| Technology user fees | \$92,960 | \$177,773 | \$101,479 |
| Alternative program fees | \$75,000 | \$66,641 | \$210,610 |
| Fees for optional courses | \$250,000 | \$220,000 | \$227,553 |
| Fees for students from other boards | \$0 | \$0 | \$0 |
| Tuition fees (international & out of province) | \$0 | \$0 | \$18,822 |
| Kindergarten & preschool | \$200,000 | \$200,000 | \$230,786 |
| Extracurricular fees | \$975,000 | \$950,000 | \$948,797 |
| Field trips | \$275,000 | \$450,000 | \$406,224 |
| Lunch supervision fees | \$0 | \$0 | \$0 |
| Other (describe)* | \$0 | \$0 | \$0 |
| Other (describe) | \$0 | \$0 | \$0 |
| Other (describe) | \$0 | \$0 | \$0 |
| Other (describe) | \$0 | \$0 | \$0 |
| Other (describe) | \$0 | \$0 | \$0 |
| TOTAL FEES | \$2,728,061 | \$2,920,154 | \$2,998,771 |

**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" or "Other revenue" (rather than fee revenue): | Approved Budget 2015/2016 |
|---|--|
| Optional non-study programs | \$0 |
| Optional extracurricular participation | \$0 |
| Student travel | \$250,000 |
| Sales or rentals of other supplies/services | \$0 |
| Other (describe) Band Instrument rental | \$80,000 |
| Other (describe) | \$0 |
| TOTAL | \$330,000 |

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, 2014 | \$25,104,653 | \$6,753,072 | \$213,371 | \$11,778,720 | \$0 | \$11,778,720 | \$6,359,490 |
| 2014/2015 Estimated impact to AOS for: | | | | | | | |
| Prior period adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated surplus(deficit) | (\$600,000) | | | (\$600,000) | (\$600,000) | | |
| Estimated Board funded capital asset additions | | \$1,523,228 | | \$0 | \$0 | \$0 | (\$1,523,228) |
| Estimated Disposal of unsupported tangible capital assets | \$0 | \$0 | | \$0 | \$0 | | \$0 |
| Estimated amortization of capital assets (expense) | | (\$4,245,176) | | \$4,245,176 | \$4,245,176 | | |
| Estimated capital revenue recognized - Alberta Education | | \$3,184,364 | | (\$3,184,364) | (\$3,184,364) | | |
| 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 | | \$66,735 | | (\$66,735) | (\$66,735) | | |
| Estimated reserve transfers (net) | | | | (\$994,077) | (\$394,077) | (\$600,000) | \$994,077 |
| Estimated Assumptions/Transfers of Operations (Explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated Balances for August 31, 2015 | \$24,504,653 | \$7,282,223 | \$213,371 | \$11,178,720 | \$0 | \$11,178,720 | \$5,830,339 |
| 2015/2016 Budget projections for: | | | | | | | |
| Budgeted surplus(deficit) | (\$1,158,212) | | | (\$1,158,212) | (\$1,158,212) | | |
| Projected Board funded capital asset additions | | \$1,016,000 | | \$0 | \$0 | \$0 | (\$1,016,000) |
| Budgeted Disposal of unsupported tangible capital assets | \$0 | \$0 | | \$0 | \$0 | | \$0 |
| Budgeted Amortization of capital assets (expense) | | (\$4,261,148) | | \$4,261,148 | \$4,261,148 | | |
| Budgeted capital revenue recognized - Alberta Education | | \$3,142,865 | | (\$3,142,865) | (\$3,142,865) | | |
| 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 | | \$54,600 | | (\$54,600) | (\$54,600) | | |
| Projected reserve transfers (net) | | | | (\$1,063,683) | \$94,529 | (\$1,158,212) | \$1,063,683 |
| Projected Assumptions/Transfers of Operations (Explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Projected Balances for August 31, 2016 | \$23,346,441 | \$7,234,540 | \$213,371 | \$10,020,508 | \$0 | \$10,020,508 | \$5,878,022 |

Reduction in A.S.O.: Please provide an explanation as to use of A.S.O. on Pages 9 (ASO) and 10 (ASO Use)

ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS SUMMARY- 2014/2015 BUDGET REPORT

The following explains the anticipated changes to each component of the Accumulated Operating Surplus for 2014/2015 and provides detail on planned additions to unsupported capital. Additional space is provided on Page 6. The anticipated use of Unrestricted Surplus and Operating Reserves for 2015/2016 should be explained on Page 9 and detailed on 10 by cost object and program.

**Reason for expected changes in Investment in Tangible Capital Assets and Endowments as well as intended uses of Operating and Capital Reserves:
2014/2015 (Additional space provided on the next page)**

Reasons for changes in Investment in Tangible Capital Assets (i.e. supported tangible capital asset acquisitions or material dispositions):

Changes in Investment in Tangible Capital Assets is from the purchase of assets during the year, the amortization of unsupported capital assets and the principal repayment of unsupported debt. Purchases of capital assets include replacement of buses, computer evergreening and paving of the maintenance grounds which saw significant damage resulting from the flood of 2013.

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS
for the Year Ending August 31**

The following explains the anticipated changes to each component of AOS for 2014/2015 and 2015/2016 and provides detail on the planned additions to unsupported capital. The anticipated use of Unrestricted Surplus and Operating Reserves should be explained on Page 9 and detailed on Page 10.

Reason for expected changes in Investment in Tangible Capital Assets and Endowments as well as the intended uses of the balances remaining for Unrestricted Surplus, Operating Reserves and Capital Reserves as at August 31, 2016.

2014/2015

Reasons for changes in Investment in Tangible Capital Assets (i.e. supported tangible capital asset acquisitions or material dispositions):

Other information related to changes in AOS for the 2014/2015 budget year:

The Division budgeted for a deficit in the 2014/15 year and we remain on target for the end of the school year.

2015/2016

Reasons for changes in Investment in Tangible Capital Assets (i.e. supported tangible capital asset acquisitions or material dispositions):

Changes in Investment in Tangible Capital Assets are expected for the upcoming year as acquisitions are made for computer evergreening, replacement of buses and maintenance equipment.

The Division's balance of Board supported capital assets is significant, due to the ownership of a full fleet of buses, thereby creating a significant difference between amortization and capital revenue recognized from Alberta Education.

Planned Uses for remaining Unrestricted Surplus, Operating Reserves, and Capital Reserves (including time frame) after August 31, 2016:

- Increased costs due to changing the Foothills Composite High School Modernization to new construction. Approximate time frame to August 31, 2018.
- Board supported improvements to the new Aldersyde High School such as fields and program upgrades - to 2020 (this would include Phase II of the new school).
- Insurance does not cover depreciation of assets lost during the flood of 2013. Still working through possible shortfalls.
- Board offices relocating to new Government of Alberta joint facility in 2016/17 with estimated costs of improvements between \$800,000 - \$1,000,000.
- As we grow we are required to fund components of links and furniture and equipment for modular classrooms.
- New schools require additional dollars from Board resources to supplement furniture and equipment dollars from the Province. We have seen this happen when we opened the Westmount School two years ago and anticipate it in the future. Currently, we are planning for a new K-9 school as well as a high school in the near future.
- Contingency for those unforeseen catastrophic occurrences such as pandemics and natural disasters (eg. deductibles for damages due to flooding have increased to \$500,000 per incidence since the flood of 2013).

Other Information related to changes in AOS for the budgeted 2015/2016 budget year:

The Division has budgeted for a deficit for the 2015/16 year to draw down the operating reserves.

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

| | Budgeted 2015/2016 (Note 2) | Actual 2014/2015 | Actual 2013/2014 | Notes |
|--|-----------------------------------|---------------------|---------------------|---|
| GRADES 1 TO 12 | | | | |
| Eligible Funded Students: | | | | |
| Grades 1 to 9 | 5,631 | 5,569 | 5,431 | Head count |
| Grades 10 to 12 | 1,810 | 1,806 | 1,798 | Note 3 |
| Total | 7,441 | 7,375 | 7,229 | Grades 1-12 students eligible for base instruction funding from Alberta Education. |
| Percentage Change | 0.9% | 2.0% | | |
| Other Students: | | | | |
| Total | 40 | 38 | 40 | Note 4 |
| Total Net Enrolled Students | 7,481 | 7,413 | 7,269 | |
| Home Ed and Blended Program Students | - | - | - | Note 5 |
| Total Enrolled Students, Grades 1-12 | 7,481 | 7,413 | 7,269 | |
| Percentage Change | 0.9% | 2.0% | | |
| Of the Eligible Funded Students: | | | | |
| Severely Disabled Students served | 200 | 196 | 176 | Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s). |
| EARLY CHILDHOOD SERVICES (ECS) | | | | |
| Eligible Funded Children | 678 | 658 | 691 | ECS children eligible for ECS base instruction funding from Alberta Education. |
| Other Children | - | 2 | - | ECS children not eligible for ECS base instruction funding from Alberta Education. |
| Total Enrolled Children - ECS | 678 | 660 | 691 | |
| 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 | 339 | 330 | 346 | |
| Percentage Change | 2.7% | -4.5% | | |
| Of the Eligible Funded Children: | | | | |
| Severely Disabled Children served | 32 | 32 | 50 | Total eligible funded severely disabled children FTEs, including Code 40 children in program units. |
| 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 2014/2015 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 INAC (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 2015/2016 | Actual 2014/2015 | Fall Budget 2014/2015 | Actual 2013/2014 | Notes |
|---|-----------------------|---------------------|--------------------------|---------------------|---|
| <u>CERTIFICATED STAFF</u> | | | | | |
| School Based | 432.6 | 437.8 | 437.5 | 421.6 | Teacher certification required for performing functions at the school level. |
| Non-School Based | 15.0 | 10.8 | 13.3 | 10.0 | Teacher certification required for performing functions at the system/central office level. |
| Total Certificated Staff FTE | 447.6 | 448.6 | 450.8 | 431.6 | FTE for personnel possessing a valid Alberta teaching certificate or equivalency. |
| <i>Explanation required where change unrelated to enrolment</i> | -0.2% | 3.9% | 4.4% | | |
| <i>Percentage change from Fall Budget</i> | -0.7% | | | | |
| Is an average standard cost used to derive certificated salaries? | Yes | | | | |
| If an average standard cost is used, please disclose rate: | \$100,928 | | | | |
| Explanation of Changes: | | | | | |
| Changed the allocation model for Instructional Coaches for 2015-2016 to deploy them from the divisional level instead of having them school-based which reduced the overall total. The role of the Instructional Coach is to work with teachers to improve teaching practices, they are not directly in front of students. Other changes include reduction of FTE for the Curriculum Synthesis Team (1.0 FTE) which was a temporary position, changes in the French Immersion (0.5 FTE) and FNMI (0.5 FTE) programs. In additions, we had overlapped our Director of Technology position in the prior year to transition for a retirement (0.25 FTE). | | | | | |
| <u>NON-CERTIFICATED STAFF</u> | | | | | |
| Instructional | 211.5 | 199.9 | 199.9 | 174.4 | Personnel providing instruction support for schools under 'Instruction' program areas. |
| Plant Operations & Maintenance | 16.0 | 14.0 | 14.0 | 15.1 | Personnel providing support to maintain school facilities |
| Transportation | 22.3 | 22.4 | 23.3 | 23.3 | Personnel providing direct support to the transportation of students to and from school |
| Other Non-Instructional | 18.7 | 18.7 | 18.7 | 17.6 | Personnel in Board & System Admin. and External service areas. |
| Total Non-Certificated Staff FTE | 268.5 | 255.0 | 255.9 | 230.4 | FTE for personnel not possessing a valid Alberta teaching certificate or equivalency. |
| Percentage Change | 5.3% | 10.7% | 11.1% | | |
| <i>Percentage change from Fall Budget</i> | 4.9% | | | | |
| Explanation of Changes: | | | | | |
| We have recently undergone a review of our Operations & Maintenance department and based on recommendations we have budgeted to hire an additional 2 Maintenance Technicians for next year. We have also budgeted for two new full-time success coaches, one to work with FNMI students and the other at our largest high school. The remaining increases are to classroom supports for students with high level needs. | | | | | |
| Additional Information | | | | | |
| Are non-certificated staff subject to a collective agreement? | Some are | | | | |
| Please provide terms of contract for 2015/16 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's. | | | | | |
| CUPE, Bus Drivers' Association and PO&M staff are all organized associations/unions and are scheduled to receive a 3% salary increase as of September 1, 2015. | | | | | |

**UTILIZATION OF ACCUMULATED SURPLUS FROM OPERATIONS
for the Year Ending August 31**

Where boards anticipate a decline in Accumulated Surplus in Operations on Page 5 (AOS) during the 2015/16 school year, please identify the justification for the use of these reserves. Document each cost on Page 10 (ASO Use), "Detailed Breakdown for the Budgeted Utilization of Accumulated Surplus from Operations for the Year Ended August 31, 2016."

This budget shows Foothills School Division accessing our operating reserves and lowering them to \$10,020,000, which is approximately 11% of our total expenditures.

The \$1,160,000 deficit planned for 2015/16 will be going toward enhancing programs and increasing staffing levels. Some of the dollars are going to the following priorities:

- allows us to increase classroom teachers and instruction
- more classroom supports for students with special needs
- provide assistance to teachers as to how to improve instruction, assessment and differentiate based on student need
- added support positions, Family School Liaison Counsellors and Youth Development Coaches
- increased staff to Plant Operations & Maintenance

**DETAILED BREAKDOWN FOR THE BUDGETED UTILIZATION OF ACCUMULATED SURPLUS FROM OPERATIONS
for the Year Ending August 31, 2016**

| | | | | | Expected Cost |
|---|-------------------------|-----------------------|-----------------------|-----------------------------------|--------------------------|
| Explanation | Recurring? ¹ | Capital? ² | Program ³ | Object ⁴ | |
| 1 Increased Teacher Time at Schools by 5 FTE | Recurring | | Instruction - Gr 1-12 | Certificated salaries | \$504,640 |
| 2 Technology Facilitators 2.0 FTE | Recurring | | Instruction - Gr 1-12 | Non-cert. salaries and wages | \$127,162 |
| 3 Family School Liaison Counsellor 1.0 FTE | Recurring | | Instruction - Gr 1-12 | Non-cert. salaries and wages | \$49,660 |
| 4 Youth Development Coaches 1.0 FTE | Recurring | | Instruction - Gr 1-12 | Non-cert. salaries and wages | \$46,000 |
| 5 Instructional Coachs 1.0 FTE | Recurring | | Instruction - Gr 1-12 | Certificated salaries | \$100,928 |
| 6 Additional Hours for Custodial Service | Recurring | | P.O.M. | Services, contracts, and supplies | \$250,000 |
| 7 Electronic Storage Implementation | One-Time | | Administration | Services, contracts, and supplies | \$75,000 |
| 8 | | | | | \$0 |
| 9 | | | | | \$0 |
| 10 | | | | | \$0 |
| 11 | | | | | \$0 |
| 12 | | | | | \$0 |
| 13 | | | | | \$0 |
| 14 | | | | | \$0 |
| 15 | | | | | \$0 |
| 16 | | | | | \$0 |
| 17 | | | | | \$0 |
| 18 | | | | | \$0 |
| 19 | | | | | \$0 |
| 20 | | | | | \$0 |
| 21 | | | | | \$0 |
| 22 | | | | | \$0 |
| 23 | | | | | \$0 |
| 24 | | | | | \$0 |
| 25 | | | | | \$0 |
| Use Of A.S.O. for Budget Year 2015/2016 | | | | | \$1,153,390 |
| Unexplained Reduction of A.S.O. (Cannot be more than \$10,000) | | | | | \$4,822 |
| 1. Use drop-down menu: If expense is recurring, indicate how the project will be funded in the future. 2. Use drop-down menu: Capital items should be funded through capital reserves, if available. 3. Use drop-down menu: If expenditure represents an "Operating" expense, indicate to which Program this item was included on the Budgeted Statement of Operations. 4. Use drop-down menu: If expenditure represents an "Operating" expense, indicate to which Expenditure Object this item was included on the Budgeted Allocation of Expenses (by Object). | | | | | |