

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2017

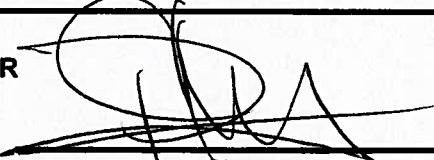
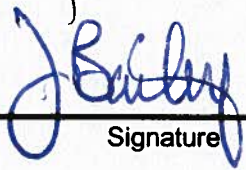
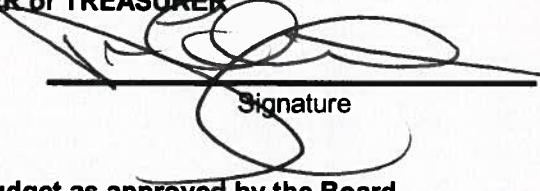
[School Act, Sections 147(2)(b) and 276]

Foothills School Division No. 38

Legal Name of School Jurisdiction

Phone:403-652-3001 Fax:403-652-4204 Email:chipmand@fsd38.ab.ca

Telephone & Fax Numbers, Email Address

	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 <u>June 15, 2016</u> .		
		Date

Version: 160422

c.c. Alberta Education
c/o Robert Mah, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5

E-MAIL: Robert.Mah@gov.ab.ca (780-427-3855)

TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF FEE REVENUE	4
PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS (2015/2016 & 2016/2017)	5
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES (2016/2017, 2017/2018 & 2018/2019)	6
ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY INFORMATION)	7 & 8
PROJECTED STUDENT STATISTICS	9
PROJECTED STAFFING STATISTICS	10

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- 2016/2017 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:

- Planned deficit of \$1.39 million for 2016-17 - we believe the reserves are higher than required and plan to draw them down over 2-3 years.
- Long-term objective is to maintain operating reserves in the 5-6% range.
- Budget deliberations reflect Board priorities outlined in 3-Year plan.
- Increased focus on achieving student excellence.
- Flat enrollment at 7,900 students.
- Divisional fees left the same.

Significant Business and Financial Risks:

- Plant Operations and Maintenance continues to be severely underfunded.
- Transportation reserves are underfunded, we should be putting approximately \$500,000 a year into it to purchase buses. All bus quotes received were for over \$105,000 a unit, partially due to the position of the Canadian dollar compared with the US dollar.
- Foothills School Division utilization rates continue to increase, we are now over 80% capacity. We are in need of new schools approved for Okotoks and north portion of our Division.
- Enrollments 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.
- 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 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
REVENUES			
Alberta Education	\$85,797,505	\$84,371,396	\$82,829,172
Other - Government of Alberta	\$332,154	\$0	\$463,403
Federal Government and First Nations	\$352,860	\$352,860	\$469,238
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$2,883,000	\$2,733,069	\$3,025,432
Other sales and services	\$450,000	\$451,970	\$172,979
Investment income	\$300,000	\$300,000	\$313,314
Gifts and donations	\$297,000	\$330,000	\$266,118
Rental of facilities	\$53,000	\$53,000	\$67,720
Fundraising	\$726,000	\$792,000	\$703,921
Gains on disposal of capital assets		\$0	\$4,724
Other revenue		\$0	\$7,217,474
TOTAL REVENUES	\$91,191,519	\$89,384,295	\$95,533,495
EXPENSES			
Instruction - Early Childhood Services	\$3,000,000	\$3,100,000	\$2,792,641
Instruction - Grades 1-12	\$69,534,064	\$68,250,695	\$69,844,254
Plant operations & maintenance	\$12,565,935	\$11,482,750	\$14,869,881
Transportation	\$4,286,985	\$4,221,188	\$4,040,364
Administration	\$3,190,383	\$3,135,185	\$4,205,608
External Services		\$0	\$0
TOTAL EXPENSES	\$92,577,367	\$90,189,818	\$95,752,748
ANNUAL SURPLUS (DEFICIT)	(\$1,385,848)	(\$805,523)	(\$219,253)

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

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
EXPENSES			
Certificated salaries	\$43,568,700	\$43,336,882	\$42,297,283
Certificated benefits	\$10,566,331	\$10,430,235	\$9,705,391
Non-certificated salaries and wages	\$12,313,998	\$12,194,419	\$11,067,683
Non-certificated benefits	\$3,372,495	\$3,298,843	\$3,490,984
Services, contracts, and supplies	\$18,638,496	\$16,582,156	\$24,858,850
Capital and debt services			
Amortization of capital assets			
Supported	\$3,077,145		\$3,174,415
Unsupported	\$948,367	\$4,261,148	\$1,060,812
Interest on capital debt			
Supported	\$38,300		\$70,920
Unsupported	\$3,535	\$58,135	\$4,568
Other interest and finance charges	\$50,000	\$28,000	\$21,842
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
TOTAL EXPENSES	\$92,577,367	\$90,189,818	\$95,752,748

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
FEEs			
TRANSPORTATION	\$20,600	\$25,600	\$35,991
BASIC INSTRUCTION SUPPLIES	\$703,400	\$838,387	\$717,238
FEEs TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$94,000	\$94,082	\$105,801
Alternative program fees	\$0	\$75,000	\$0
Fees for optional courses	\$440,000	\$250,000	\$439,573
Activity fees	\$500,000	\$275,000	\$546,925
ECS Enhanced program fees	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
NON-CURRICULAR FEEs			
Extra-curricular fees	\$460,000	\$975,000	\$457,408
Non-curricular travel	\$50,000	\$200,000	\$0
Lunch supervision fees	\$0	\$0	\$0
Non-curricular supplies and materials	\$150,000	\$0	\$156,844
Other non-curricular fees (describe)* Special events, graduation, tickets	\$250,000	\$0	\$248,388
Other non-curricular fees (describe)* Student travel (international, recognition trips, non-curricular)		\$0	\$104,137
Other non-curricular fees (describe)* Sales or rentals of other supplies/services	\$215,000	\$0	\$213,127
Other non-curricular fees (describe)*	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
TOTAL FEEs	\$2,883,000	\$2,733,069	\$3,025,432

*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 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
Cafeteria sales, hot lunch, milk programs	\$20,000	\$0	\$19,855
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$40,000	\$0	\$37,260
Out of district student revenue	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$39,940
Adult education revenue	\$0	\$0	\$0
Preschool	\$290,880	\$200,000	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Optional courses	\$60,000	\$80,000	\$51,258
Other (describe) Bank interest	\$10,000	\$0	\$9,190
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
TOTAL	\$420,880	\$280,000	\$157,503

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, 2015	\$24,885,400	\$5,885,355	\$213,371	\$11,928,544	\$0	\$11,928,544	\$6,858,130
2015/2016 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		\$1,290,655		\$0	\$0	\$0	(\$1,290,655)
Estimated Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated Disposal of capital assets (expense)		(\$4,094,598)		\$4,094,598	\$4,094,598		
Estimated amortization of capital assets (expense)		\$3,142,865		(\$3,142,865)	(\$3,142,865)		
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	\$0		
Estimated Unsupported debt principal repayment		\$65,984		(\$65,984)	(\$65,984)		
Estimated reserve transfers (net)				(\$885,849)	(\$285,849)	(\$600,000)	\$885,849
Estimated Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2016	\$24,285,400	\$6,290,161	\$213,371	\$11,328,544	\$0	\$11,328,544	\$6,453,324
2016/2017 Budget projections for:							
Budgeted surplus(deficit)	(\$1,385,848)			(\$1,385,848)	(\$1,385,848)		
Projected Board funded capital asset additions		\$821,000		\$0	\$0	\$0	(\$821,000)
Budgeted Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted Amortization of capital assets (expense)		(\$4,025,512)		\$4,025,512	\$4,025,512		
Budgeted capital revenue recognized - Alberta Education		\$3,077,145		(\$3,077,145)	(\$3,077,145)		
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	\$0		
Budgeted Unsupported debt principal repayment		\$52,400		(\$52,400)	(\$52,400)		
Projected reserve transfers (net)				(\$895,967)	\$489,881	(\$1,385,848)	\$895,967
Projected Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2017	\$22,899,552	\$6,215,194	\$213,371	\$9,942,696	\$0	\$9,942,696	\$6,528,291

**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	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended
	31-Aug-2017	31-Aug-2018	31-Aug-2019	31-Aug-2017	31-Aug-2018	31-Aug-2019	31-Aug-2017	31-Aug-2018	31-Aug-2019
Projected opening balance	\$0	\$0	\$0	\$11,328,544	\$9,942,696	\$8,642,696	\$6,453,324	\$6,526,291	\$6,335,291
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted Amortization of capital assets (expense)	\$4,025,512	\$4,000,000	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	(\$3,077,145)	(\$3,250,000)	(\$3,250,000)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	(\$52,400)	(\$43,000)	(\$27,000)	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserves transfers (net)	\$489,881	\$693,000	\$577,000	(\$1,385,848)	(\$1,300,000)	(\$1,300,000)	\$895,967	\$707,000	\$723,000
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	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certified remuneration	(\$970,094)	(\$910,000)	(\$910,000)	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	(\$277,170)	(\$280,000)	(\$280,000)	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	(\$138,584)	(\$130,000)	(\$130,000)	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salary negotiations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Full-day kindergarten	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First nations, Merit, Inuit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S Administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Flood related costs (unfunded)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$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 - 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	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$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	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$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	\$0	\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$9,942,696	\$8,642,696	\$7,342,696	\$6,528,281	\$6,335,291	\$6,158,291

Total surplus as a percentage of 2017 Expenses 16.18%
ASO as a percentage of 2017 Expenses 9.34%

14.50%
7.83%

**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 2015/2016, 2016/2017, 2017/2018, and 2018/2019 years as outlined on pages 5 and 6. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds as at August 31, 2019. 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:

2015/2016

Provide an explanation of material changes from the budget originally submitted in the spring of 2015 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

- Received a significant additional amount of insurance proceeds that were not recorded as Receivable at year end as collectability was not reasonably assured.
- Not all of our contingency that was set aside for inclusive education was spent during the year.
- Higher enrollment increase than anticipated.
- Average teacher cost decreased more than anticipated, higher number of retirements than anticipated and replacements came in at lower costs.

2016/2017

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

- Continue to run operating deficits for approximately 3 years
- Long-term objective is 5-6% operating reserves
- Dollars set aside for new school opening in September 2018
- Dollars set aside for new Division Office opening and expenses
- Dollars set aside for unforeseen catastrophic contingency eg. FSD had close to \$3 million that we had outstanding for almost 3 years after the flood

**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 2015/2016, 2016/2017, 2017/2018, and 2018/2019 years as outlined on pages 5 and 6. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds as at August 31, 2019. 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

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

- Continue to run operating deficits for approximately 3 years
- Long-term objective is 5-6% operating reserves
- Capital reserves are used to purchase equipment as needed/planned and to maintain our bus fleet.
- Dollars set aside for unforeseen catastrophic contingency eg. FSD had close to \$3 million that we had outstanding for almost 3 years after the flood

2018/2019

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

- Continue to run operating deficits for approximately 3 years
- Long-term objective is 5-6% operating reserves
- Capital reserves are used to purchase equipment as needed/planned and to maintain our bus fleet.
- Dollars set aside for unforeseen catastrophic contingency eg. FSD had close to \$3 million that we had outstanding for almost 3 years after the flood

August 31, 2019

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2019.

- Dollars set aside to augment funding for new school openings
- Dollars set aside for unforeseen catastrophic contingency eg. FSD had close to \$3 million that we had outstanding for almost 3 years after the flood

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

	Budgeted 2016/2017 (Note 2)	Actual 2015/2016	Actual 2014/2015	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	5,705	5,716	5,569	Head count
Grades 10 to 12	1,866	1,856	1,806	Note 3
Total	7,571	7,572	7,375	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.0%	2.7%		
Other Students:				
Total	40	39	38	Note 4
Total Net Enrolled Students	7,611	7,611	7,413	
Home Ed and Blended Program Students	-	-	-	Note 5
Total Enrolled Students, Grades 1-12	7,611	7,611	7,413	
Percentage Change	0.0%	2.7%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	200	208	196	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	624	610	658	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	1	2	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	624	611	660	
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	306	330	
Percentage Change	2.1%	-7.4%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	43	43	32	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	10	11	-	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 2016/2017	Actual 2015/2016	Fall Budget 2016/2016	Actual 2014/2016	Notes
CERTIFICATED STAFF					
School Based	436.0	435.4	433.6	437.8	Teacher certification required for performing functions at the school level.
Non-School Based	18.0	15.0	15.0	10.8	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	453.9	450.3	448.6	448.6	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
<i>Percentage change from prior period</i>	0.8%	0.4%	1.2%	0.0%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	\$ 100.622	\$ 100.928			
Certificated Staffing Change due to:	1745.5%	1756.1%		17.3	
Enrolment Change	(0.0)	1.7	-	-	If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	-	-	If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	3.6	-	-	-	Describe (insert): Focus on improving student excellence
Total Change	3.6	1.7	-	-	Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated			-	-	FTEs
Non-permanent contracts not being renewed			-	-	FTEs
Other (retirement, attrition, etc.)			-	-	Describe (insert):
Total Negative Change in Certificated FTEs	-	-	-	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	210.1	205.1	212.9	199.9	Personnel providing instruction support for schools under 'instruction' program areas.
Plant Operations & Maintenance	16.0	16.0	16.0	14.0	Personnel providing support to maintain school facilities
Transportation	22.4	22.3	23.3	22.4	Personnel providing direct support to the transportation of students to and from school
Other	20.0	19.7	19.0	18.7	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	268.4	263.1	271.2	255.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	2.0%	3.2%	-1.0%	6.4%	
Explanation of Changes:					
See notes.					
Additional Information					
Are non-certificated staff subject to a collective agreement?					
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 all received a 3% increase on September 1, 2015. Collective agreements for all of these groups expire August 31, 2016.					