

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2020



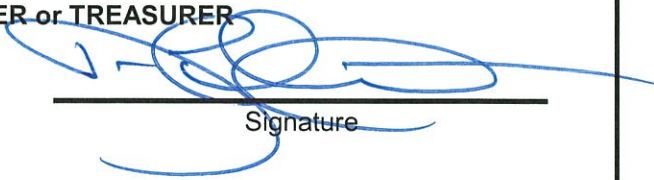
[School Act, Sections 147(2)(b) and 276]

**1180 Foothills School Division No. 38**

Legal Name of School Jurisdiction

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

Contact Address, Telephone & Email Address

<b>BOARD CHAIR</b>	
<u>Mr. Larry Albrecht</u> Name	 Signature
<b>SUPERINTENDENT</b>	
<u>Mr. Christopher Fuzessy</u> Name	 Signature
<b>SECRETARY TREASURER or TREASURER</b>	
<u>Mr. Andrew F. Chipman</u> Name	 Signature
<b>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>June 19, 2019</u> Date</b>	







Version: 170615

c.c. Alberta Education  
c/o Jianan Wang, Financial Reporting & Accountability Branch  
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15 Color coded cells:

16 	blue cells: require the input of data/descriptors wherever applicable.		grey cells: data not applicable - protected
17 	salmon cells: contain referenced juris. information - protected		white cells: within text boxes REQUIRE the input of points and data.
18 	green cells: populated based on information previously submitted		yellow cells: to be completed when yellow only.

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2019/2020 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 2019-20 Foothills School Division Budget has an operating deficit of \$\$2,653,411. We continue to draw down reserves and anticipate being at the 5% target at the end of the 2020-21 school year. Amortization has been increased to account for the new Meadow Ridge K-9 school. The budget was prepared with the assumption of a 23 student enrolment increase. This number will be adjusted with actuals during the Fall Budget Update.

- In this budget, we have:
- included additional TEBA expenses but no additional revenue;
  - removed the nutrition grant;
  - removed the Classroom Improvement Funding of the prior year; and
  - included enrolment growth as announced earlier this month.

The Board of Trustees is disappointed with our understanding that we have lost the Classroom Improvement Funding, Nutrition Grant and especially the Governments reluctance to follow through on their commitment to fund negotiated costs with TEBA. If the Government is able to fund those areas we will commit to adding them back into the budget as expeditiously as possible.

**Significant Business and Financial Risks:**

- The Board's primary source of revenue is from the Government of Alberta, which means that our viability and ability to operate is largely dependent on the Government for funding.
- Other potential risks include:
- 1) Loss of key personnel
  - 2) Outside sources being able to compromise our technology
  - 3) Changes in Alberta economy causing fluctuations in enrolment
  - 4) We continue to struggle to keep Operations & Maintenance expenses in line with funding
  - 5) Loss of Classroom Improvement Fund takes resources directly from the classroom
  - 6) Loss of Nutrition Grant means finding other ways to feed students in need of these resources.
- Current reserve levels allow us the flexibility to overcome change in funding in the short term.

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
<b>REVENUES</b>			
Alberta Education	\$83,115,177	\$88,880,670	\$88,621,926
Alberta Infrastructure	\$4,992,687	\$0	\$0
Other - Government of Alberta	\$733,052	\$442,552	\$447,846
Federal Government and First Nations	\$332,192	\$371,000	\$447,081
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$2,949,268	\$2,949,064	\$1,730,384
Other sales and services	\$385,080	\$385,080	\$227,252
Investment income	\$300,000	\$300,000	\$348,082
Gifts and donations	\$304,000	\$304,000	\$467,336
Rental of facilities	\$103,000	\$53,000	\$106,317
Fundraising	\$1,000,000	\$1,000,000	\$958,366
Gains on disposal of capital assets		\$0	\$6,982
Other revenue	\$358,172	\$252,352	\$997,165
<b>TOTAL REVENUES</b>	\$94,572,628	\$94,937,718	\$94,358,737
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$3,200,000	\$3,200,000	\$3,453,703
Instruction - Grades 1-12	\$71,846,396	\$71,986,855	\$71,050,707
Plant operations & maintenance	\$14,274,510	\$13,958,589	\$12,842,778
Transportation	\$4,556,465	\$4,453,533	\$4,507,726
Administration	\$3,348,668	\$3,197,903	\$3,406,378
External Services		\$0	\$0
<b>TOTAL EXPENSES</b>	\$97,226,039	\$96,796,880	\$95,261,292
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$2,653,411)	(\$1,859,162)	(\$902,555)

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

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
<b>EXPENSES</b>			
Certificated salaries	\$43,582,718	\$43,947,632	\$45,467,722
Certificated benefits	\$11,075,163	\$10,972,481	\$10,042,821
Non-certificated salaries and wages	\$13,399,949	\$13,044,481	\$12,660,356
Non-certificated benefits	\$3,953,916	\$3,641,535	\$3,794,341
Services, contracts, and supplies	\$19,077,894	\$19,412,974	\$18,320,860
Capital and debt services			
Amortization of capital assets			
Supported	\$5,033,370	\$4,814,286	\$3,965,330
Unsupported	\$1,011,194	\$871,656	\$951,467
Interest on capital debt			
Supported	\$38,300	\$38,300	\$21,963
Unsupported	\$3,535	\$3,535	\$4,159
Other interest and finance charges	\$50,000	\$50,000	\$32,273
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
<b>TOTAL EXPENSES</b>	\$97,226,039	\$96,796,880	\$95,261,292

**BUDGETED SCHEDULE OF FEE REVENUE**  
for the Year Ending August 31

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
<b>FEEES</b>			
TRANSPORTATION	\$51,600	\$51,600	\$51,601
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$37,933
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$94,949	\$94,745	\$102,023
Alternative program fees	\$15,760	\$15,760	\$8,682
Fees for optional courses	\$502,199	\$502,199	\$513,546
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>			
Other fees to enhance education (Describe here)	\$5,560	\$5,560	\$456,602
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$497,448	\$497,448	\$286,436
Non-curricular goods and services	\$402,472	\$402,472	\$13,301
<b>NON-CURRICULAR TRAVEL</b>			
OTHER FEES (Describe here)	\$600	\$600	\$152,252
<b>TOTAL FEES</b>	<b>\$2,949,268</b>	<b>\$2,949,064</b>	<b>\$1,730,384</b>

*\*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 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
Cafeteria sales, hot lunch, milk programs	\$131,000	\$131,000	\$158,716
Special events	\$0	\$0	\$90,426
Sales or rentals of other supplies/services	\$0	\$0	\$366,974
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$30,633
Adult education revenue	\$0	\$0	\$0
Preschool	\$302,500	\$251,680	\$216,081
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)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
<b>TOTAL</b>	<b>\$435,900</b>	<b>\$385,080</b>	<b>\$862,830</b>

**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))* 2019/2020	Entry Fees and Admissions 2019/2020	Transportation Component 2019/2020	Supplies & Materials** 2019/2020	Total 2019/2020
<b>FEES</b>						
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
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>						
Technology user fees	\$15 per student	\$94,949	\$0	\$0	\$0	\$94,949
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
<b>ACTIVITY FEES</b>						
Other fees to enhance education		\$0	\$1,141,675	\$0	\$0	\$1,141,675
<b>NON-CURRICULAR FEES</b>						
Extra-curricular fees		\$0	\$0	\$0	\$5,560	\$5,560
Non-curricular goods and services		\$0	\$0	\$497,448	\$0	\$497,448
NON-CURRICULAR TRAVEL	sales	\$402,472	\$0	\$0	\$0	\$402,472
<b>OTHER FEES***</b>						
Bow Valley College Dual Credit Registration		\$600	\$0	\$0	\$0	\$600
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$237,005	\$0	\$237,005
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$488,021	\$1,141,675	\$786,053	\$523,519	\$2,949,268
	<b>TOTAL FEES</b>					

\*\*Supplies and Materials represent consumables (one-time use such as paper), reusable 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 2019/2020

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
<b>Actual balances per AFS at August 31, 2018</b>	\$22,922,944	\$5,405,890	\$213,371	\$10,519,722	\$0	\$10,519,722	\$6,783,961
<b>2018/2019 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$4,051,000)			(\$4,051,000)	(\$4,051,000)		
Estimated board funded capital asset additions		\$914,377		(\$914,377)	(\$914,377)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$5,056,497)		\$5,056,497	\$5,056,497		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$4,330,329		(\$4,330,329)	(\$4,330,329)		
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		\$42,644		(\$42,644)	(\$42,644)		
Estimated reserve transfers (net)				\$974,377	\$4,281,853	(\$3,307,476)	(\$974,377)
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2019</b>	\$18,871,944	\$5,636,743	\$213,371	\$7,212,246	\$0	\$7,212,246	\$5,809,584
<b>2019/2020 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$2,653,411)			(\$2,653,411)	(\$2,653,411)		
Projected board funded capital asset additions	\$0	\$797,776		(\$797,776)	(\$797,776)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		(\$6,044,564)		\$6,044,564	\$6,044,564		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$5,033,370		(\$5,033,370)	(\$5,033,370)		
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		\$43,859		(\$43,859)	(\$43,859)		
Projected reserve transfers (net)				\$857,776	\$2,483,852	(\$1,626,076)	(\$857,776)
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2020</b>	\$16,218,533	\$5,467,184	\$213,371	\$5,586,170	\$0	\$5,586,170	\$4,951,808



**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-2020	31-Aug-2021	31-Aug-2022	31-Aug-2020	31-Aug-2021	31-Aug-2022			
Projected opening balance	\$0	\$0	\$0	\$7,212,246	\$5,586,170	\$4,424,535	\$5,809,584	\$4,951,808	\$4,951,808
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)	\$6,044,564	\$6,000,000	\$6,000,000	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	(\$5,033,370)	(\$5,000,000)	(\$5,000,000)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	(\$43,859)	(\$31,635)	(\$20,506)	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserves transfers (net)	\$2,483,852	\$1,161,635	\$550,506	(\$1,626,078)	(\$1,161,635)	(\$550,506)	(\$857,776)	\$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	\$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 certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	(\$1,953,411)	(\$730,000)	(\$530,000)	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	(\$300,000)	(\$250,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	(\$400,000)	(\$350,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	\$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, Metis, 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
PDM expenses	\$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 - 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 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 - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	(\$668,276)	(\$700,000)	(\$700,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	(\$120,500)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Furniture & 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	\$5,586,170	\$4,424,535	\$3,874,029	\$4,951,808	\$4,951,808	\$4,951,808

Total surplus as a percentage of 2020 Expenses 9.64%  
ASO as a percentage of 2020 Expenses 4.55%

Total surplus as a percentage of 2020 Expenses 9.08%  
ASO as a percentage of 2020 Expenses 3.98%

**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 2018/2019, 2019/2020, 2020/2021 and 2021/2022 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, 2021. 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:**

**2018/2019**

Provide an explanation of material changes from the fall budget update originally submitted in November, 2018 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

The Board of Trustees approved approximately \$2,250,000 in upgrades to come out of reserves. This will complete the modernization of FCHS - drainage and resurface parking lot. As well the drainage and parking area at Highwood High School will be redone. Other projects include a new exit for busses at FCHS, interior painting of hallways and classrooms, cultural wellness space (FNMI), replacing countertops and upgrading to soundsystems. As well we are needing to upgrade parking at our Transportation shop in Aldersyde.

**2019/2020**

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

Budgeting deficit of \$2.6 million for the 2019-20 school year.  
Opening a new K-9 school with no anticipated additional funding.



**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 2018/2019, 2019/2020, 2020/2021 and 2021/2022 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, 2021. 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:**

**2020/2021**

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

We expect to run a deficit during the 2020-21 School year and anticipate that this will be the last year that we will be able to spend operating surpluses on program improvements - due to being at our targeted operating reserve levels of 5%.

**2021/2022**

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

**August 31, 2022**

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2022.

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

	Budgeted 2019/2020 (Note 2)	Actual 2018/2019	Actual 2017/2018	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	5,639	5,657	5,786	Head count
Grades 10 to 12	1,808	1,774	1,708	Note 3
<b>Total</b>	<b>7,447</b>	<b>7,431</b>	<b>7,494</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.2%	-0.8%		
<b>Other Students:</b>				
<b>Total</b>	<b>38</b>	<b>38</b>	<b>38</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>7,485</b>	<b>7,469</b>	<b>7,532</b>	
<b>Home Ed and Blended Program Students</b>	<b>-</b>	<b>-</b>	<b>-</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>7,485</b>	<b>7,469</b>	<b>7,532</b>	
Percentage Change	0.2%	-0.8%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	177	177	198	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	816	816	790	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	557	574	552	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>557</b>	<b>574</b>	<b>552</b>	
<b>Program Hours</b>	475	475	475	Minimum: 475 Hours
<b>FTE Ratio</b>	0.500	0.500	0.500	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	<b>279</b>	<b>287</b>	<b>276</b>	
Percentage Change	-3.0%	4.0%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	71	71	93	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	9	9	8	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**NOTES:**

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2019/2020 budget report preparation.
- The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
- 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.
- 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 2019/2020	Actual 2018/2019	Fall Budget 2018/2019	Actual 2017/2018	Notes
<b>CERTIFICATED STAFF</b>					
School Based	433.7	439.7	439.7	448.8	Teacher certification required for performing functions at the school level.
Non-School Based	18.0	19.5	19.5	19.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	451.7	459.2	459.2	468.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-1.6%	-2.0%	-1.6%	-2.0%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	17.2	16.9		16.7	
Certificated Staffing Change due to:					
	(7.6)	-			
Enrolment Change		-	(9.5)		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	(7.6)	-	n/a		Decrease (reasons): no CIF funding which provided 7 FTE, choices by schools
Total Change	(7.6)	-	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	(2.6)	-	n/a		FTEs
Other (retirement, attrition, etc.)	(5.0)	-	n/a		Decrease (reasons): Did not staff retirements due to CIF funding loss
Total Negative Change in Certificated FTEs	(7.6)	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please Allocate					
<b>NON-CERTIFICATED STAFF</b>					
Instructional	228.0	227.9	227.9	221.1	Personnel providing instruction support for schools under 'instruction' program areas.
Plant Operations & Maintenance	13.6	15.0	15.0	16.0	Personnel providing support to maintain school facilities
Transportation	24.2	23.8	23.6	22.6	Personnel providing direct support to the transportation of students to and from school
Other	22.7	21.7	21.7	20.7	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	288.4	288.4	288.4	280.4	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.0%	2.6%	0.0%	2.8%	
Explanation of Changes:					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/>					
Please provide terms of contract for 2019/20 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 - 215,783 FTE Bus Drivers' Association expires August 31, 2019 - 16,239 FTE Maintenance Association expires August 31, 2019 - 11 FTE					

BOARD AND SYSTEM ADMINISTRATION	
2019/2020 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$97,226,039
Enter Number of Net Enrolled Students:	7,485
Enter Number of Funded (ECS) Children:	557
Enter "C" if Charter School	
<b>STEP 1</b>	
Calculation of maximum expense limit percentage for Board and System Administration expenses	
If "Total Net Enrolled Students" are 6,000 and over	= 3.6%
If "Total Net Enrolled Students" are 2,000 and less	= 5.4%
<p>The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .00045 per FTE (Example: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .00045 = 0.675% plus 3.6% = maximum expense limit of 4.28%).</p>	
<b>STEP 2</b>	
<b>A. Calculate maximum expense limit amounts for Board and System Administration expenses</b>	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$3,500,137
<b>B. Considerations for Charter Schools and Small School Boards:</b>	
If charter schools and small school boards,	
The amount of Small Board Administration funding ( <i>Funding Manual</i> Section 1.13)	\$0
<b>2019/2020 MAXIMUM EXPENSE LIMIT (the greater of A or B above)</b>	
	\$3,500,137
<b>Actual Board &amp; System Administration from G31 of "Budgeted Statement of Operations"</b>	
	\$3,348,668
<b>Amount Overspent</b>	\$0