

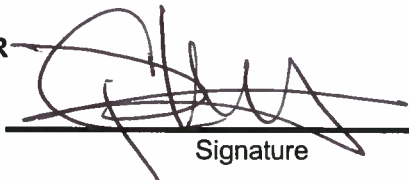
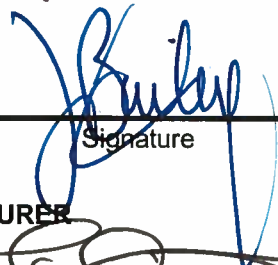
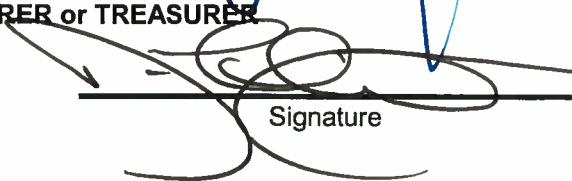
# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2018

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

**1180 Foothills School Division No. 38**

Legal Name of School Jurisdiction

Telephone & Fax Numbers, Email Address

<u>Christine Pretty</u> Name	<b>BOARD CHAIR</b>  Signature
<u>John Bailey</u> Name	<b>SUPERINTENDENT</b>  Signature
<u>Andrew F. Chipman</u> Name	<b>SECRETARY TREASURER or TREASURER</b>  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 21, 2017</u> Date</b>	

Version: 170316

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)

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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- 2017/2018 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 approx \$1.7 million for 17/18. The Board is working on drawing down it's reserves to the 5% range over the next few years.

We have not completed negotiations with our 4 union groups (ATA, CUPE, Bus Drivers Association, Maintenance Association) and this budget does not provide any dollars for increases to salary or benefits.

Increased focus on achieving student excellence.

Small increase to enrolment numbers.

0% increases to most grants. Reducation to 45 CEU's per student is an issue for the high cost of rural students taking Green Certificate, Work Experience, etc.

**Significant Business and Financial Risks:**

PO & M continues to be underfunded

Transportation reserves underfunded, costs to purchases buses with low Canadian Dollar over \$110,000 a unit.

Union contracts are not finalized.

The Provinces plan to raise the minimum wage has direct impact on our custodial contract as there are built in escalators to cover the necessary gap that is needed to recruit staff.

Fee changes are leaving parents confused about what is/isn't required. The Province needs to ensure any changes for next year are completed before budget time for Boards - prior to the end of February at the latest.

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>REVENUES</b>			
Alberta Education	\$86,651,489	\$85,538,009	\$88,426,588
Other - Government of Alberta	\$518,534	\$332,154	\$424,984
Federal Government and First Nations	\$352,860	\$352,860	\$432,664
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies	\$98,000	\$0	\$0
Property taxes		\$0	\$0
Fees	\$2,057,287	\$2,878,885	\$3,042,136
Other sales and services	\$521,970	\$450,000	\$207,127
Investment income	\$300,000	\$300,000	\$296,950
Gifts and donations	\$260,500	\$297,000	\$178,632
Rental of facilities	\$53,000	\$53,000	\$140,046
Fundraising	\$983,979	\$726,000	\$1,359,484
Gains on disposal of capital assets		\$0	\$14,990
Other revenue		\$0	\$2,309,208
<b>TOTAL REVENUES</b>	\$91,797,619	\$90,927,908	\$96,832,809
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$3,200,000	\$3,000,000	\$3,451,033
Instruction - Grades 1-12	\$69,941,888	\$69,855,952	\$72,181,159
Plant operations & maintenance	\$12,940,112	\$12,565,935	\$13,003,230
Transportation	\$4,254,734	\$4,244,216	\$4,008,478
Administration	\$3,152,420	\$3,156,606	\$3,252,953
External Services	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	\$93,489,154	\$92,822,709	\$95,896,853
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$1,691,535)	(\$1,894,801)	\$935,956

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>EXPENSES</b>			
Certificated salaries	\$44,536,258	\$43,735,978	\$43,258,880
Certificated benefits	\$10,301,288	\$10,584,731	\$9,886,524
Non-certificated salaries and wages	\$12,248,807	\$12,422,185	\$12,408,429
Non-certificated benefits	\$3,256,012	\$3,399,519	\$3,674,648
Services, contracts, and supplies	\$19,054,442	\$18,562,949	\$22,506,757
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$3,077,145	\$3,077,145	\$3,133,533
Unsupported	\$923,367	\$948,367	\$951,734
Interest on capital debt			
Supported	\$38,300	\$38,300	\$54,601
Unsupported	\$3,535	\$3,535	\$4,384
Other interest and finance charges	\$50,000	\$50,000	\$17,363
Losses on disposal of capital assets	\$0	\$0	\$0
Other expenses	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	\$93,489,154	\$92,822,709	\$95,896,853

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>FEES</b>			
TRANSPORTATION	\$50,000	\$20,600	\$38,116
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$699,885	\$648,002
LUNCHROOM SUPERVISION & ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$95,325	\$93,400	\$131,730
Alternative program fees	\$24,780	\$0	\$2,690
Fees for optional courses	\$432,405	\$440,000	\$621,048
Students from other boards			\$0
Tuition from ineligible students			\$28,178
ECS enhanced program fees	\$0	\$0	\$289,371
<b>ACTIVITY FEES</b>			
Other fees to enhance education	\$0		
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees Non-curricular supplies and materials		\$0	\$213,888
Other enhancement fees		\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$438,064	\$460,000	\$458,582
Non-curricular supplies and materials	\$254,638	\$150,000	\$177,862
<b>NON-CURRICULAR TRAVEL</b>			
	\$187,594	\$50,000	
<b>OTHER FEES</b>			
Other non-curricular fees Special events, graduation, tickets		\$250,000	\$0
Other non-curricular fees Sales or rentals of other supplies/services		\$215,000	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	
Other non-curricular fees		\$0	
<b>TOTAL FEES</b>	<b>\$2,057,287</b>	<b>\$2,878,885</b>	<b>\$3,042,136</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 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
Cafeteria sales, hot lunch, milk programs	\$158,365	\$20,000	\$105,978
Special events	\$35,200	\$0	\$91,591
Sales or rentals of other supplies/services	\$0	\$40,000	\$273,507
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$22,000	\$0	
Student travel (International, recognition trips, non-curricular)			\$143,391
Adult education revenue	\$0	\$0	\$0
Preschool	\$210,000	\$290,880	
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$2,400	\$0	
Other (describe) Optional courses	\$0	\$60,000	\$0
Other (describe) Bank interest	\$0	\$10,000	\$13,904
Other (describe) Leagues and tournaments	\$0	\$0	\$30,461
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
<b>TOTAL</b>	<b>\$427,965</b>	<b>\$420,880</b>	<b>\$658,832</b>

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

(A)	(B)	(C)	(D)	(E)	(F)
Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2017/2018	Transportation Component 2017/2018	Supplies & Materials** 2017/2018	Total 2017/2018	Total 2017/2018
<b>FEES</b>					
TRANSPORTATION	\$0	\$50,000	\$0	\$50,000	\$0
LUNCH SUPERVISION & ACTIVITY	\$0	\$0	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>					
Technology user fees	\$95,325	\$0	\$0	\$95,325	\$95,325
Alternative program fees	\$9,890	\$9,890	\$5,000	\$24,780	\$24,780
Fees for optional courses	\$0	\$0	\$432,405	\$432,405	\$432,405
ECS enhanced program fees	\$0	\$0	\$0	\$0	\$0
ACTIVITY FEES	\$254,372	\$130,000	\$96,100	\$480,472	\$480,472
Other fees to enhance education	\$0	\$0	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>					
Extra-curricular fees	\$306,664	\$43,800	\$87,600	\$438,064	\$438,064
Non-curricular supplies, materials, and services	\$0	\$0	\$254,638	\$254,638	\$254,638
<b>NON-CURRICULAR TRAVEL</b>					
OTHER FEES***	\$0	\$187,594	\$0	\$187,594	\$187,594
Bulk School Supplies	\$0	\$0	\$94,009	\$94,009	\$94,009
	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$666,251	\$421,284	\$969,752	\$2,057,287	\$2,057,287

\*\*Supplies and Materials may include consumables (one-time use such as paper), reusable supplies, equipment rental, workbooks).

\*\*\*Describe purpose of fees. DO NOT use blanket names such as "Kindergarten", "Instructional Fees", "School Division Fees", "Registration Fees", etc.

\*\*\*\*Where possible, use predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2017/2018.

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, 2016</b>	\$25,821,356	\$6,209,791	\$213,371	\$11,928,544	\$0	\$11,928,544	\$7,469,650							
<b>2016/2017 Estimated Impact to AOS for:</b>														
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Estimated surplus(deficit)	(\$1,600,000)			(\$1,600,000)	(\$1,600,000)									
Estimated board funded capital asset additions	\$0			\$0	\$0	\$0	\$0							
Estimated disposal of unsupported tangible capital assets		(\$4,055,000)		\$4,055,000	\$4,055,000									
Estimated amortization of capital assets (expense)		\$3,077,145		(\$3,077,145)	(\$3,077,145)									
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0									
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0									
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0									
Estimated changes in Endowments	\$0		\$0	\$0	\$0									
Estimated unsupported debt principal repayment		\$52,400		(\$52,400)	(\$52,400)									
Estimated reserve transfers (net)				(\$925,455)	(\$925,455)		\$925,455							
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0		\$0							
<b>Estimated Balances for August 31, 2017</b>	\$24,221,356	\$5,284,336	\$213,371	\$10,328,544	\$0	\$10,328,544	\$8,395,105							
<b>2016/2017 Budget projections for:</b>														
Budgeted surplus(deficit)	(\$1,691,535)			(\$1,691,535)	(\$1,691,535)									
Projected board funded capital asset additions	\$0	\$0		\$0	\$0		\$0							
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0							
Budgeted amortization of capital assets (expense)		(\$4,000,512)		\$4,000,512	\$4,000,512									
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									
Budgeted unsupported debt principal repayment		\$52,400		(\$52,400)	(\$52,400)									
Projected reserve transfers (net)				(\$870,967)	(\$870,967)		\$870,967							
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0		\$0							
<b>Projected Balances for August 31, 2018</b>	\$22,529,821	\$4,413,369	\$213,371	\$8,637,009	\$0	\$8,637,009	\$9,266,072							

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

	Unrestricted Surplus Usage		Operating Reserves Usage		Capital Reserves Usage				
	31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020			
Projected opening balance	\$0	\$0	\$262,855	\$10,328,544	\$8,637,009	\$7,037,009	\$8,395,105	\$9,266,072	\$9,089,072
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Projected disposal of unsupported tangible capital assets	\$0	\$0	\$0						
Budgeted amortization of capital assets (expense)	\$4,000,512	\$4,000,000	\$4,000,000						\$0
Budgeted capital revenue recognized	(\$3,077,145)	(\$3,077,145)	(\$3,250,000)						
Budgeted changes in Endowments	\$0	\$0	\$0						
Budgeted unreported debt principal repayment	(\$52,400)	\$43,000	\$27,000						
Projected reserves transfers (net)	\$820,568	\$577,000	\$525,000	(\$1,691,535)	(\$1,600,000)	(\$1,500,000)	\$870,967	\$1,023,000	\$975,000
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0						
New school start-up costs	\$0	\$0	\$0						
Decentralized school reserves	\$0	\$0	\$0						
Non-recurring certificated remuneration	(\$1,076,535)	(\$900,000)	(\$900,000)						
Non-recurring non-certificated remuneration	(\$285,000)	(\$250,000)	(\$250,000)						
Non-recurring contracts, supplies & services	(\$130,000)	(\$130,000)	(\$130,000)						
Professional development, training & support	\$0	\$0	\$0						
Salary negotiation expenses	\$0	\$0	\$0						
Full-day kindergarten	\$0	\$0	\$0						
English language learners	\$0	\$0	\$0						
First nations, Metis, Inuit	\$0	\$0	\$0						
OH&S / wellness programs	\$0	\$0	\$0						
B & S administration organization / reorganization	\$0	\$0	\$0						
Debt repayment	\$0	\$0	\$0						
Fort McMurray wild fire related costs (unfunded)	\$0	\$0	\$0						\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0						
Repairs & maintenance - School building & land	\$0	\$0	\$0						
Repairs & maintenance - Technology	\$0	\$0	\$0						
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0						
Repairs & maintenance - Administration building	\$0	\$0	\$0						
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0						
Repairs & maintenance - Other (explain)	(\$200,000)	\$0	\$0						
Capital costs - School land & building	\$0	\$0	\$0						
Capital costs - School modernization	\$0	\$0	\$0						
Capital costs - School modular & additions	\$0	\$0	\$0						
Capital costs - School building partnership projects	\$0	\$0	\$0						
Capital costs - Technology	\$0	\$0	\$0						
Capital costs - Vehicle & transportation	\$0	\$0	\$0						
Capital costs - Administration building	\$0	\$0	\$0						
Capital costs - POM building & equipment	\$0	\$0	\$0						
Capital costs - Other	\$0	\$0	\$0						
Building leases	\$0	\$0	\$0						
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
<b>Estimated closing balance for operating contingency</b>	\$0	\$262,855	\$284,855	\$8,637,009	\$7,037,009	\$5,537,009	\$9,266,072	\$9,089,072	\$9,164,072

Total surplus as a percentage of 2018 Expenses 16.03%  
ASO as a percentage of 2018 Expenses 8.23%

19.15% 17.55%  
9.24% 7.81%

**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 2016/2017, 2017/2018, 2018/2019, and 2019/2020 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:****2016/2017**

Provide an explanation of material changes from the fall budget update originally submitted in November, 2016 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

- Running an Operating deficit to reduce our reserve levels, through enhancements to classrooms.
- Implemented an Classroom Program Innovative Projects at approximately \$200,000 to draw down reserves.
- Costs of Tenant Improvements and expenses to move into new building with GOA
- Approx \$2,000,000 in school based reserves.
- Tenant Improvements for new Division Office

**2017/2018**

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

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 2019
- 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
- Close to \$2,000,000 is school based reserves.
- Implemented an Classroom Program Innovative Projects at approximately \$200,000 to draw down reserves.



**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 2016/2017, 2017/2018, 2018/2019, and 2019/2020 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:**

**2018/2019**

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

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 2019
- 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
- Close to \$2,000,000 is school based reserves.
- Committed \$1,200,000 to the expansion of gymnasium at new K-9 School in Okotoks (Capital/Operating Reserves)
- Implemented an Classroom Program Innovative Projects at approximately \$200,000 to draw down reserves.

**2019/2020**

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

- Long-term objective is 5-6% operating reserves
- 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
- Close to \$2,000,000 is school based reserves.
- Implemented an Classroom Program Innovative Projects at approximately \$200,000 to draw down reserves. (Last year of plan)

**August 31, 2020**

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

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

	<b>Budgeted 2017/2018 (Note 2)</b>	<b>Actual 2016/2017</b>	<b>Actual 2015/2016</b>	<b>Notes</b>
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	5,656	5,601	5,716	Head count
Grades 10 to 12	1,714	1,698	1,856	Note 3
<b>Total</b>	<b>7,370</b>	<b>7,299</b>	<b>7,572</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.0%	-3.6%		
<b>Other Students:</b>				
<b>Total</b>	<b>24</b>	<b>28</b>	<b>39</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>7,394</b>	<b>7,327</b>	<b>7,611</b>	
<b>Home Ed and Blended Program Students</b>			-	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>7,394</b>	<b>7,327</b>	<b>7,611</b>	
Percentage Change	0.9%	-3.7%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	290	290	208	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	700	697	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	633	615	610	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	-	-	1	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>633</b>	<b>615</b>	<b>611</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>317</b>	<b>308</b>	<b>306</b>	
Percentage Change	2.9%	0.7%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	79	79	43	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	22	22	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 2017/2018	Actual 2016/2017	Fall Budget 2016/2017	Actual 2015/2016	Notes
<b>CERTIFICATED STAFF</b>					
School Based	440.4	436.8	437.8	435.4	Teacher certification required for performing functions at the school level.
Non-School Based	17.0	18.0	18.0	15.0	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>457.4</b>	<b>454.8</b>	<b>455.7</b>	<b>450.3</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	0.6%	1.0%	0.4%	1.2%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	\$ 101,621				
Certificated Staffing Change due to:	16.0	16.8		17.6	
	Please Allocate	Please Allocate			
	2.6	(0.9)			
Enrolment Change	2.0	-	5.4		5.4 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	0.6	0.9	n/a		Dollars allocated for Inclusive Education based on individual schools deployment plans.
Total Change	2.6	0.9	n/a		Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>					
Continuous contracts terminated	-	-	n/a		FTEs
Non-permanent contracts not being renewed	-	-	n/a		FTEs
Other (retirement, attrition, etc.)	-	0.9	n/a		Leaves
Total Negative Change in Certificated FTEs	-	0.9	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>NON-CERTIFICATED STAFF</b>					
Instructional	185.1	213.5	215.2	205.1	Personnel providing instruction support for schools under 'instruction' program areas.
Plant Operations & Maintenance	18.0	18.0	18.0	18.0	Personnel providing support to maintain school facilities
Transportation	23.0	23.0	22.0	22.3	Personnel providing direct support to the transportation of students to and from school
Other	19.5	18.0	19.7	18.7	Personnel in Board & System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>245.6</b>	<b>273.5</b>	<b>272.9</b>	<b>263.1</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency
Percentage Change	-10.2%	4.0%	-10.0%	3.7%	
<b>Explanation of Changes:</b>					
Schools made choices to hire certified staff rather than uncertificated based on their individual schools Inclusive Ed Profile					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> 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.					
All School Support Staff (except Family School Liaison Counsellors) are members of CUPE. All Maintenance Staff (except Director, Manager and 1 office support staff) are in a certified association. Bus Drivers are in their own association. Currently we do not have any collective agreements for 16/17 or 17/18					

<b>BOARD AND SYSTEM ADMINISTRATION</b>	
<b>2017/2018 EXPENSES UNDER (OVER) MAXIMUM LIMIT</b>	
<b>TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)</b>	<b>\$93,489,154</b>
Enter Number of Net Enrolled Students:	7,394
Enter Number of Funded (ECS) Children:	633
Enter "C" if Charter School	
<b>STEP 1</b>	
Calculation of maximum expense limit percentage for Board and System Administration expenses	3.60%
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 proportion 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	\$3,365,610
<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
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<b>2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above)</b>	<b>\$3,365,610</b>
<b>Actual Board &amp; System Administration from G31 of "Budgeted Statement of Operations"</b>	
	\$3,152,420
<b>Amount Overspent</b>	<b>\$0</b>

3.37%