

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2018**

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

**0053 Chinook's Edge School Division No. 73**

Legal Name of School Jurisdiction

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Telephone & Fax Numbers, Email Address

**BOARD CHAIR**

Colleen Butler

Name

Signature

**SUPERINTENDENT**

Kurt Sacher

Name

Signature

**SECRETARY TREASURER or TREASURER**

Susan Roy

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 21, 2017 .  
Date**

Version: 170615

c.c. Alberta Education  
c/o Robert Mah, Financial Reporting & Accountability Branch  
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Color coded cells:

blue cells: require the input of data/descriptors wherever applicable.  
 salmon cells: contain referenced juris. information - protected  
 green cells: populated based on information previously submitted

grey cells: data not applicable - protected  
 white cells: within text boxes REQUIRE the input of points and data.  
 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:**

The 2017/2018 Chinook's Edge School Division (CESD) budget has an operating surplus of \$650,403. With net amortization of \$1.7 million, capital purchases of \$1.6 million, and a capital disposition resulting in an estimated gain of \$1.85 million, division operating reserves are expected to increase by \$115,000 and division capital reserves expected to increase by \$660,000.

The budget is based on a number of key budget assumptions. The assumptions are based on the best information available at the time the budget was prepared. If, during the course of the year, the actual results differ from the budget assumptions, the projected year-end financial results will change. Some of the key budget assumptions are:

1. Transportation, Operations and Maintenance, and Inclusive Education funding will be spent in their respective areas. Investment income in excess of amounts that are required to be allocated to Infrastructure Maintenance and Renewal, scholarships and endowments, capital projects, and school generated funds will be allocated to Transportation. Excess interest is estimated at \$45,000. In addition to the Transportation operating grants, fees, and interest, an additional \$800,000 was needed to balance the Transportation operating budget and purchase buses. \$100,000 from instruction and \$700,000 for capital reserves.
2. Enrolments are expected to increase by 63 students to a total of 11,190 students.
3. To ensure positive cash flows during the year, CESD will work towards achieving a 1.5% unrestricted reserve of \$1.9 million.
4. Instruction reserves are expected to decline slightly as we expect that we may need to use reserves to fund some staffing needs in the fall.
5. Board governance and system administration expenses are expected to increase from about 3.25% to 3.4%, below the cap of 3.6%. This is due to the election in the fall and due to renovation of division office, some of which will be capital and some will be expensed, inflating our expenses for one year.

#### **Significant Business and Financial Risks:**

The Division's primary source of revenue is from the Alberta Government, which means that our viability and sustainability is largely dependent on this funding.

For 2017/2018, there is a risk of revenue falling short of those budgeted due to the current unstable Alberta economy. The biggest risk are for those revenues based on enrolments. This budget assumes a slight increase in enrolment based on current enrolment trends. However, migration out of some of our communities over the summer due to job losses might result in lower enrolments. The Division has a contingency plan to address revenue shortfalls.

- The budget includes estimated reserves in central instruction of \$654,000 at August 31, 2017. \$306,000 is committed in the spring budget.
- The budget includes a gain on sale of some property of \$1,850,000. Of this, \$700,000 is committed to the purchase of school buses and \$265,000 is committed to the renovation of administration and instructional space in division office (including the soon to be vacated Chinook Center School).

Should either instructional revenues or the gain on sale fall short of the amount budgeted, the division may have to rely on any reserves carried forward from 2016/2017. Should both sources of revenue fall short of the amount budgeted, the division may have to rely on its unrestricted reserve currently estimated at \$1.4 million.

**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	\$121,870,080	\$120,479,807	\$120,105,462
Other - Government of Alberta	\$829,589	\$814,214	\$1,015,560
Federal Government and First Nations		\$332,748	\$242,521
Other Alberta school authorities	\$60,000	\$206,107	\$169,975
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies	\$319,386	\$305,410	\$344,197
Property taxes		\$0	\$0
Fees	\$1,527,847	\$2,323,880	\$2,536,945
Other sales and services	\$1,483,400	\$1,498,225	\$1,707,628
Investment income	\$114,000	\$142,000	\$127,265
Gifts and donations	\$270,000	\$305,235	\$450,483
Rental of facilities	\$227,166	\$214,120	\$241,178
Fundraising	\$779,800	\$881,857	\$1,037,452
Gains on disposal of capital assets	\$1,850,000	\$930,000	\$628,210
Other revenue	\$15,000	\$15,000	\$135,903
<b>TOTAL REVENUES</b>	\$129,346,268	\$128,448,603	\$128,742,779
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$6,789,303	\$6,800,000	\$6,694,089
Instruction - Grades 1-12	\$92,611,786	\$93,232,995	\$93,047,617
Plant operations & maintenance	\$16,387,790	\$15,992,052	\$15,429,230
Transportation	\$6,795,519	\$6,632,583	\$6,713,374
Administration	\$4,377,766	\$4,258,315	\$4,363,606
External Services	\$1,733,700	\$1,513,680	\$2,295,650
<b>TOTAL EXPENSES</b>	\$128,695,864	\$128,429,625	\$128,543,566
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$650,404	\$18,978	\$199,213

**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	\$57,895,125	\$57,950,851	\$57,457,545
Certificated benefits	\$12,689,917	\$13,119,146	\$13,023,199
Non-certificated salaries and wages	\$24,433,517	\$24,393,412	\$25,220,009
Non-certificated benefits	\$5,310,938	\$5,394,148	\$5,229,433
Services, contracts, and supplies	\$20,184,878	\$19,941,773	\$19,804,800
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$6,359,400	\$5,810,600	\$5,753,289
Unsupported	\$1,791,019	\$1,774,345	\$2,005,205
<b>Interest on capital debt</b>			
Supported		\$0	\$0
Unsupported		\$0	\$0
Other interest and finance charges	\$31,070	\$45,350	\$33,117
Losses on disposal of capital assets		\$0	\$16,969
Other expenses		\$0	\$0
<b>TOTAL EXPENSES</b>	\$128,695,864	\$128,429,625	\$128,543,566

**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	\$207,373	\$236,000	\$233,414
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$809,071	\$777,514
LUNCHROOM SUPERVISION & ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$296,215	\$237,600	\$298,657
Students from other boards			\$0
Tuition from ineligible students			\$105,641
ECS enhanced program fees	\$0	\$0	\$1,169
<b>ACTIVITY FEES</b>			
Other fees to enhance education	\$0		
Other enhancement fees Swimming Fees		\$142,912	\$136,232
Other enhancement fees Band Equipment Rental		\$31,650	\$17,683
Other enhancement fees FSW Program Fees/YES Program Fees		\$0	\$1,060
Other enhancement fees Locks/Agendas/Gym Strip		\$42,307	\$0
Other enhancement fees		\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$380,000	\$405,000	\$433,611
Non-curricular supplies, materials, and services	\$36,087	\$0	\$12,073
NON-CURRICULAR TRAVEL	\$30,000	\$0	
<b>OTHER FEES</b>			
Other non-curricular fees Agendas		\$0	\$15,074
Other non-curricular fees Gym Strip		\$0	\$16,624
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	
Other non-curricular fees		\$0	
<b>TOTAL FEES</b>	\$1,527,847	\$2,323,880	\$2,536,945

*\*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	\$894,050	\$998,125	\$1,125,186
Special events	\$200,000	\$200,000	\$245,532
Sales or rentals of other supplies/services	\$0	\$167,950	\$180,621
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$101,350	\$75,150	
Student travel (international, recognition trips, non-curricular)			\$25,809
Adult education revenue	\$85,000	\$42,000	\$90,311
Preschool	\$0	\$0	
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	
Other (describe)	\$0	\$0	\$4,460
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
<b>TOTAL</b>	\$1,280,400	\$1,483,225	\$1,671,919



**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>	\$16,518,940	\$11,830,057	\$90,567	\$4,204,360	\$1,225,203	\$2,979,157	\$393,956
<b>2016/2017 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$586,124			\$586,124	\$586,124		
Estimated board funded capital asset additions		\$1,200,000		\$0	\$0	\$0	(\$1,200,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$7,800,000)		\$7,800,000	\$7,800,000		
Estimated capital revenue recognized - Alberta Education		\$6,000,000		(\$6,000,000)	(\$6,000,000)		
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		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$1,494,044)	(\$2,180,492)	\$686,448	\$1,494,044
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2017</b>	\$17,105,064	\$11,230,057	\$90,567	\$5,096,440	\$1,430,835	\$3,665,605	\$688,000
<b>2017/2018 Budget projections for:</b>							
Budgeted surplus(deficit)	\$650,404			\$650,404	\$650,404		
Projected board funded capital asset additions		\$1,666,000		\$0	\$0	\$0	(\$1,666,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$8,150,419)		\$8,150,419	\$8,150,419		
Budgeted capital revenue recognized - Alberta Education		\$6,359,400		(\$6,359,400)	(\$6,359,400)		
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		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$2,326,000)	(\$1,941,403)	(\$384,597)	\$2,326,000
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2018</b>	\$17,755,468	\$11,105,038	\$90,567	\$5,211,863	\$1,930,855	\$3,281,008	\$1,348,000

**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-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020
<b>Projected opening balance</b>		\$1,430,835	\$1,930,855	\$1,930,855	\$3,665,605	\$3,281,008	\$3,281,008	\$688,000	\$1,348,000	\$1,348,000
<b>Projected excess of revenues over expenses (surplus only)</b>	Includes gain on sale of land	\$650,404	\$0	\$0						
<b>Budgeted disposal of unsupported tangible capital assets</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
<b>Budgeted amortization of capital assets (expense)</b>	New amortization policies for in year additions	\$8,150,419	\$0	\$0		\$0	\$0			
<b>Budgeted capital revenue recognized</b>	New amortization policies for in year additions	(\$6,359,400)	\$0	\$0		\$0	\$0			
<b>Budgeted changes in Endowments</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Budgeted unsupported debt principal repayment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Projected reserves transfers (net)</b>	Board approval to increase unrestricted net assets	(\$1,941,403)	\$0	\$0	(\$384,597)	\$0	\$0	\$2,326,000	\$0	\$0
<b>Projected assumptions/transfers of operations</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Increase in (use of) school generated funds</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>New school start-up costs</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Decentralized school reserves</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-recurring certificated remuneration</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Non-recurring non-certificated remuneration</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Non-recurring contracts, supplies &amp; services</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Professional development, training &amp; support</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Salary negotiation expenses</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Full-day kindergarten</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>English language learners</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>First nations, Metis, Inuit</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>OH&amp;S / wellness programs</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>B &amp; S administration organization / reorganization</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Debt repayment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Fort McMurray wild fire related costs (unfunded)</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-salary related programming costs (explain)</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - School building &amp; land</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Technology</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Vehicle &amp; transportation</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Administration building</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - POM building &amp; equipment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Other (explain)</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Capital costs - School land &amp; building</b>	Renovation for IMC and other instructional space	\$0	\$0	\$0	\$0	\$0	\$0	(\$132,500)	\$0	\$0
<b>Capital costs - School modernization</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modular &amp; additions</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School building partnership projects</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Technology</b>	Chromebooks for tchrs & other classroom tech	\$0	\$0	\$0	\$0	\$0	\$0	(\$601,000)	\$0	\$0
<b>Capital costs - Vehicle &amp; transportation</b>	7 school buses, 1 maintenance vehicle	\$0	\$0	\$0	\$0	\$0	\$0	(\$735,000)	\$0	\$0
<b>Capital costs - Administration building</b>	Renovation of division office	\$0	\$0	\$0	\$0	\$0	\$0	(\$132,500)	\$0	\$0
<b>Capital costs - POM building &amp; equipment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Other</b>	Other instructional equipment over \$5,000/unit	\$0	\$0	\$0	\$0	\$0	\$0	(\$65,000)	\$0	\$0
<b>Building leases</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Plans for 2019/2020 unknown	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Estimated closing balance for operating contingency</b>		\$1,930,855	\$1,930,855	\$1,930,855	\$3,281,008	\$3,281,008	\$3,281,008	\$1,348,000	\$1,348,000	\$1,348,000

Total surplus as a percentage of 2018 Expenses	5.10%	5.10%	5.10%
ASO as a percentage of 2018 Expenses	4.05%	4.05%	4.05%

**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.

The board decided to start working towards an unrestricted net asset balance of 1.5% of total revenues.

**2017/2018**

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

The board has decided to have an unrestricted net asset balance of 1.5% of total revenues.



**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.

The Board has not made any plans into 2018/2019. Funds have been set aside to address any emergent capital and / or operating needs that arise in 2018/2019.

**2019/2020**

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

The Board has not made any plans into 2019/2020. Funds have been set aside to address any emergent capital and / or operating needs that arise in 2019/2020.

**August 31, 2020**

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2020.

The Board has not made any plans beyond August 31, 2020. Funds have been set aside to address any emergent capital and / or operating needs that arise in the future.

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

	Budgeted 2017/2018 (Note 2)	Actual 2016/2017	Actual 2015/2016	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	7,687	7,529	7,448	Head count
Grades 10 to 12	2,470	2,496	2,489	Note 3
Total	10,157	10,025	9,937	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.3%	0.9%		
<b>Other Students:</b>				
Total	77	446	361	Note 4
<b>Total Net Enrolled Students</b>				
	10,234	10,471	10,298	
<b>Home Ed and Blended Program Students</b>	1	1	1	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	10,235	10,472	10,299	
Percentage Change	-2.3%	1.7%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	340	338	336	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)**

<b>Eligible Funded Children</b>	954	978	932	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	1	3	7	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	955	981	939	
<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>	478	491	470	
Percentage Change	-2.7%	4.5%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	160	146	121	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	93	74	60	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	572.6	573.0	573.3	568.0	Teacher certification required for performing functions at the school level.
Non-School Based	14.6	14.8	14.8	14.8	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	587.2	587.8	588.1	582.8	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-0.1%	0.9%	-0.1%	0.9%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	18.2	18.7		18.5	
<b>Certificated Staffing Change due to:</b>					
	Please Allocate	Please Allocate			
	(0.6)	(0.3)			
Enrolment Change	-	-	5.3		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)	(0.3)	n/a		Descriptor (required): FTE changes to meet school needs
Total Change	(0.6)	(0.3)	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.)	-	-	n/a		Descriptor (required):
Total Negative Change in Certificated FTEs	-	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
	Please Allocate	Please Allocate			
<b>NON-CERTIFICATED STAFF</b>					
Instructional	413.5	413.5	413.5	412.0	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	80.5	80.8	80.8	81.0	Personnel providing support to maintain school facilities
Transportation	87.2	87.7	88.7	88.5	Personnel providing direct support to the transportation of students to and from school
Other	62.1	61.5	61.0	60.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	643.3	643.5	644.0	641.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.0%	0.3%	-0.1%	0.4%	
<b>Explanation of Changes:</b>					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? <input type="text" value="No"/>					
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.					

**BOARD AND SYSTEM ADMINISTRATION  
2017/2018 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

53

**TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) \$128,695,864**

**Enter Number of Net Enrolled Students: 10,234**

**Enter Number of Funded (ECS) Children: 954**

**Enter "C" if Charter School**

**STEP 1**

**Calculation of maximum expense limit percentage for Board and System Administration expenses**

If "Total Net Enrolled Students" are 6,000 and over = 3.6% **3.60%**

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

3.40%

The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .00045 per FTE (Example: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .00045 = 0.675% plus 3.6% = maximum expense limit of 4.28%).

**STEP 2**

**A. Calculate maximum expense limit amounts for Board and System Administration expenses**

Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES \$4,633,051

**B. Considerations for Charter Schools and Small School Boards:**

If charter schools and small school boards,

**The amount of Small Board Administration funding** (*Funding Manual* Section 1.13) \$0

**2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above) \$4,633,051**

**Actual Board & System Administration from G31 of "Budgeted Statement of Operations" \$4,377,766**

**Amount Overspent \$0**