

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2019**

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

0053 Chinook's Edge School Division No. 73

Legal Name of School Jurisdiction

4904 - 50 Street Innisfail AB T4G 1W4; 403-227-7070; sroy@chinooksedge.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mrs. Colleen Butler

Name

Signature

SUPERINTENDENT

Mr. Kurt Sacher

Name

Signature

SECRETARY TREASURER or TREASURER

Mrs. 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 May 30, 2018 .
Date**

Version: 180510

c.c. Alberta Education
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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- 2018/2019 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:

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 \$70,000. In addition to the Transportation operating grants, fees, and interest, an additional \$902,170 was allocated to balance the Transportation operating budget and purchase buses. \$471,262 from instruction and \$430,908 from capital reserves.
2. Enrolments are expected to increase by 57 students to a total of 11,169 students.
3. CESD will maintain a 1.5% unrestricted reserve of \$1.95 million.
4. The Division is using reserves to purchase school buses and to provide additional supports for students, staff and families.

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 2018/2019, 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.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
REVENUES			
Alberta Education	\$123,380,720	\$123,248,404	\$122,128,324
Other - Government of Alberta	\$843,678	\$878,492	\$763,282
Federal Government and First Nations	\$0	\$0	\$246,968
Other Alberta school authorities	\$0	\$60,000	\$60,000
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$325,896	\$318,271	\$337,756
Property taxes	\$0	\$0	\$0
Fees	\$1,615,742	\$1,542,041	\$2,524,555
Other sales and services	\$1,619,954	\$1,494,060	\$1,718,150
Investment income	\$120,000	\$114,000	\$119,335
Gifts and donations	\$303,200	\$372,600	\$494,200
Rental of facilities	\$224,646	\$226,666	\$229,014
Fundraising	\$754,890	\$779,800	\$901,091
Gains on disposal of capital assets	\$0	\$0	\$1,034,277
Other revenue	\$30,000	\$140,000	\$102,805
TOTAL REVENUES	\$129,218,726	\$129,174,334	\$130,659,757
EXPENSES			
Instruction - Early Childhood Services	\$7,487,188	\$6,886,680	\$6,889,792
Instruction - Grades 1-12	\$92,963,114	\$93,695,481	\$92,717,619
Plant operations & maintenance	\$16,751,875	\$16,344,668	\$16,121,649
Transportation	\$6,994,624	\$6,826,411	\$6,760,436
Administration	\$4,190,150	\$4,234,970	\$4,325,035
External Services	\$1,758,513	\$1,692,229	\$2,157,587
TOTAL EXPENSES	\$130,145,464	\$129,680,439	\$128,972,118
ANNUAL SURPLUS (DEFICIT)	(\$926,738)	(\$506,105)	\$1,687,639

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

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
EXPENSES			
Certificated salaries	\$57,589,941	\$57,943,484	\$57,026,130
Certificated benefits	\$12,835,711	\$12,892,071	\$12,646,686
Non-certificated salaries and wages	\$25,048,892	\$25,254,239	\$24,860,032
Non-certificated benefits	\$5,721,951	\$5,330,905	\$5,548,842
Services, contracts, and supplies	\$20,339,554	\$20,078,249	\$20,879,628
Capital and debt services			
Amortization of capital assets			
Supported	\$6,359,400	\$6,359,400	\$6,126,194
Unsupported	\$2,217,995	\$1,791,021	\$1,836,859
Interest on capital debt			
Supported		\$0	\$0
Unsupported		\$0	\$0
Other interest and finance charges	\$32,020	\$31,070	\$44,191
Losses on disposal of capital assets		\$0	\$3,556
Other expenses		\$0	\$0
TOTAL EXPENSES	\$130,145,464	\$129,680,439	\$128,972,118

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

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
FEEES			
TRANSPORTATION	\$232,357	\$214,730	\$214,809
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$795,880
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$261,361	\$298,705	\$309,826
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$587,264	\$580,464	\$0
Other fees to enhance education (Describe here)	\$0	\$0	\$158,008
NON-CURRICULAR FEES			
Extra-curricular fees	\$429,500	\$380,000	\$391,511
Non-curricular goods and services	\$45,260	\$38,142	\$0
NON-CURRICULAR TRAVEL	\$60,000	\$30,000	\$140,555
OTHER FEES (Describe here)	\$0	\$0	\$513,966
TOTAL FEES	\$1,615,742	\$1,542,041	\$2,524,555

**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 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
Cafeteria sales, hot lunch, milk programs	\$906,175	\$894,050	\$1,034,384
Special events	\$200,000	\$200,000	\$229,343
Sales or rentals of other supplies/services	\$274,004	\$0	\$176,865
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$130,000	\$100,600	\$121,838
Adult education revenue	\$90,500	\$85,000	\$95,552
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Bulk supply sales	\$14,275	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$3,151
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
TOTAL	\$1,614,954	\$1,279,650	\$1,661,133

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))* 2018/2019	Entry Fees and Admissions 2018/2019	Transportation Component 2018/2019	Supplies & Materials** 2018/2019	Total 2018/2019
FEES						
	TRANSPORTATION	\$0	\$0	\$232,357	\$0	\$232,357
	BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0	\$0	\$0
	LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION						
	Technology user fees	\$0	\$0	\$0	\$0	\$0
	Alternative program fees	\$0	\$0	\$0	\$0	\$0
	Fees for optional courses	\$0	\$0	\$0	\$261,361	\$261,361
	ECS enhanced program fees	\$0	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$587,264	\$0	\$0	\$587,264
	Other fees to enhance education	\$0	\$0	\$0	\$0	\$0
NON-CURRICULAR FEES						
	Extra-curricular fees	\$0	\$429,500	\$0	\$0	\$429,500
	Non-curricular goods and services	\$0	\$0	\$0	\$45,260	\$45,260
	NON-CURRICULAR TRAVEL	\$0	\$60,000	\$0	\$0	\$60,000
OTHER FEES***						
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
	TOTAL FEES	\$0	\$1,076,764	\$232,357	\$306,621	\$1,615,742

**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 2018/2019

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, 2017	\$18,206,579	\$12,228,968	\$90,567	\$5,666,713	\$1,950,004	\$3,716,709	\$220,331
2017/2018 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$608,935			\$608,935	\$608,935		
Estimated board funded capital asset additions		\$1,900,000		\$0	\$0	\$0	(\$1,900,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$8,150,421)		\$8,150,421	\$8,150,421		
Estimated capital revenue recognized - Alberta Education		\$6,359,400		(\$6,359,400)	(\$6,359,400)		
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)				(\$2,110,577)	(\$2,399,960)	\$289,383	\$2,110,577
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0		\$0
Estimated Balances for August 31, 2018	\$18,815,514	\$12,337,947	\$90,567	\$5,956,092	\$1,950,000	\$4,006,092	\$430,908
2018/2019 Budget projections for:							
Budgeted surplus(deficit)	(\$926,738)			(\$926,738)	(\$926,738)		
Projected board funded capital asset additions		\$1,987,000		\$0	\$0	\$0	(\$1,987,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$8,577,395)		\$8,577,395	\$8,577,395		
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)				(\$1,556,092)	(\$1,291,257)	(\$264,835)	\$1,556,092
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2019	\$17,888,776	\$12,106,952	\$90,567	\$5,691,257	\$1,950,000	\$3,741,257	\$0

**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-2019	31-Aug-2020	31-Aug-2021	31-Aug-2019	31-Aug-2020	31-Aug-2021	31-Aug-2019	31-Aug-2020	31-Aug-2021
Projected opening balance	\$1,950,000	\$1,950,000	\$1,950,000	\$4,006,092	\$3,741,257	\$3,741,257	\$430,908	\$0	\$0
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$8,577,395	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized	(\$6,359,400)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	(\$1,291,257)	\$0	\$0	(\$264,835)	\$0	\$0	\$1,556,092	\$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
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	(\$127,035)	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	(\$218,384)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	(\$581,319)	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Salary negotiation expenses	\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
Fort McMurray wild fire related costs (unfunded)	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$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 - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	(\$983,000)	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	(\$816,000)	\$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	(\$188,000)	\$0	\$0
Building leases	\$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
Other 2 - please use this row only if no other row is appropriate	\$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
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$1,950,000	\$1,950,000	\$1,950,000	\$3,741,257	\$3,741,257	\$3,741,257	\$0	\$0	\$0

Total surplus as a percentage of 2019 Expenses	4.37%	4.37%	4.37%
ASO as a percentage of 2019 Expenses	4.37%	4.37%	4.37%

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 2017/2018, 2018/2019, 2019/2020, and 2020/2021 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:

2017/2018

Provide an explanation of material changes from the fall budget update originally submitted in November, 2017 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

The division is using reserves to provide additional supports for students, staff and families.

2018/2019

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

In 2017/2018 the Division received a distribution from the Alberta Local Authorities Reciprocal Insurance Exchange (ALARIE). Due to insufficient funding to meet the division's transportation needs, \$430,908 of these funds were saved to fund the purchase of school buses in 2018/2019.

**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 2017/2018, 2018/2019, 2019/2020, and 2020/2021 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:
2019/2020**

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

2020/2021

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

August 31, 2021

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2021.

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

	Budgeted 2018/2019 (Note 2)	Actual 2017/2018	Actual 2016/2017	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	7,637	7,616	7,529	Head count
Grades 10 to 12	2,563	2,385	2,496	Note 3
Total	10,200	10,001	10,025	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.0%	-0.2%		
Other Students:				
Total	39	503	446	Note 4
Total Net Enrolled Students				
	10,239	10,504	10,471	
Home Ed and Blended Program Students				
			1	Note 5
Total Enrolled Students, Grades 1-12				
	10,239	10,504	10,472	
Percentage Change	-2.5%	0.3%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	350	339	338	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	929	953	978	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	1	6	3	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	930	959	981	
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	465	480	491	
Percentage Change	-3.0%	-2.2%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	180	173	146	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities			74	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 2018/2019	Actual 2017/2018	Fall Budget 2017/2018	Actual 2016/2017	Notes
CERTIFICATED STAFF					
School Based	569.2	575.0	575.0	573.0	Teacher certification required for performing functions at the school level.
Non-School Based	16.0	14.6	14.6	14.8	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	585.2	589.6	589.6	587.8	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-0.8%	0.3%	-0.8%	0.3%	
If an average standard cost is used, please disclose rate:	\$ 104,200	\$ 104,200		\$ 140,120	
Student F.T.E. per certificated Staff	18.3	18.6		18.7	
Certificated Staffing Change due to:		Please Allocate			
	(4.4)	-			
Enrolment Change	-	-	1.8		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	(4.4)	-	n/a		Descriptor (required): Tight Budgets
Total Change	(4.4)	-	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	-	-	n/a		FTEs
Other (retirement, attrition, etc.)	(4.4)	-	n/a		Descriptor (required): Retirements
Total Negative Change in Certificated FTEs	(4.4)	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	440.0	436.5	436.5	413.5	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	80.0	80.5	80.5	80.8	Personnel providing support to maintain school facilities
Transportation	89.2	87.2	87.2	87.7	Personnel providing direct support to the transportation of students to and from school
Other	62.5	62.3	62.3	61.5	Personnel in Board & System Admin. and External service areas; <u>exclude</u> Board of Trustees.
Total Non-Certificated Staff FTE	671.7	666.5	666.5	643.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.8%	3.6%	0.8%	3.6%	
Explanation of Changes:					
Classroom improvement fund for instructional staff					
Additional Information					
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
2018/2019 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

53

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$130,145,464
Enter Number of Net Enrolled Students:	10,239
Enter Number of Funded (ECS) Children:	929
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%	
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	\$4,685,237
B. Considerations for Charter Schools and Small School Boards:	
If charter schools and small school boards, The amount of Small Board Administration funding (<i>Funding Manual</i> Section 1.13)	\$0
2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$4,685,237
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$4,190,150
Amount Overspent	\$0

3.22%