

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

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

3070 Red Deer Public School District No. 104

Legal Name of School Jurisdiction

Ph. 403-343-1405 Fax 403-343-3780

Telephone & Fax Numbers, Email Address

BOARD CHAIR

Ms B. Manning

Name

Signature

SUPERINTENDENT

Mr. S. Henry

Name

Signature

SECRETARY TREASURER or TREASURER

Mr. C. Cairney

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 10, 2017 .
Date

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)

TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF FEE REVENUE & SUPPLMENTARY DETAILS OF FEE REVENUE	4 & 5
PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS (2016/2017 & 2017/2018)	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES (2017/2018, 2018/2019 & 2019/2020)	7
ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY INFORMATION)	8 & 9
PROJECTED STUDENT STATISTICS	10
PROJECTED STAFFING STATISTICS	11
BOARD AND SYSTEM ADMINISTRATION CALCULATION	12

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:

No changes to grant rates for the year.

lower enrolment numbers expected at elementary and middle levels, partially offset by an increase in high school enrolments.

Staffing costs continue to rise, primarily due to increase in benefits costs.

Construction of Don Campbell Elementary School to be completed during the 2016/17 school year.

Construction planning to begin on the new replacement middle school in West Park that is expected to open January 2019

The School Nutrition Program Grant will continue for 2017/18

Classroom Improvement Funding revenue of \$1,265,000 with corresponding expenses of \$1,265,000

Significant Business and Financial Risks:

With the current status of the provincial economy there has been some uncertainty of what next years' student enrolment will be.

Work in Operations and Maintenance is being strained with the addition of two new buildings (Ecole Barrie Wilson and Don Campbell School) and no increase in grant rates along with the introduction of a provincial Carbon Tax Levy that will cost the District approximately \$100,000

Transportation continues to be a financial risk due to no funding increase

A School and Transportation Fees Reduction Grant will be provided but, it's unclear if the grant will cover all the fees that will no longer be charged to parents

Loss of Regional Collaborative Service Delivery (RCSD) hold harmless funding may result in lost services or programs

ATA collective agreement expired on August 31, 2016. A new agreement is still in negotiations.

CUPE collective agreement expires on August 31, 2017.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
REVENUES			
Alberta Education	\$115,082,626	\$112,423,926	\$111,132,782
Other - Government of Alberta	\$403,717	\$348,371	\$378,240
Federal Government and First Nations	\$161,495	\$155,792	\$114,945
Other Alberta school authorities	\$275,233	\$267,626	\$300,543
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$1,928,109	\$1,531,409	\$3,440,814
Other sales and services	\$1,695,964	\$2,335,641	\$2,759,787
Investment income	\$104,469	\$103,006	\$92,847
Gifts and donations	\$347,235	\$233,540	\$487,046
Rental of facilities	\$166,425	\$143,498	\$218,789
Fundraising	\$20,144	\$129,048	\$20,844
Gains on disposal of capital assets	\$0	\$0	\$20,656
Other revenue	\$260,000	\$210,495	\$202,315
TOTAL REVENUES	\$120,445,417	\$117,882,352	\$119,169,608
EXPENSES			
Instruction - Early Childhood Services	\$6,334,073	\$6,603,469	\$6,264,676
Instruction - Grades 1-12	\$92,033,178	\$89,633,790	\$91,755,553
Plant operations & maintenance	\$15,535,381	\$15,101,367	\$13,927,901
Transportation	\$2,736,348	\$2,772,713	\$2,884,305
Administration	\$3,806,437	\$3,771,013	\$3,461,543
External Services	\$0	\$0	\$0
TOTAL EXPENSES	\$120,445,417	\$117,882,352	\$118,293,978
ANNUAL SURPLUS (DEFICIT)	\$0	\$0	\$875,630

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
EXPENSES			
Certificated salaries	\$55,642,232	\$55,459,327	\$56,678,322
Certificated benefits	\$14,613,530	\$14,587,755	\$13,747,215
Non-certificated salaries and wages	\$17,758,674	\$18,030,226	\$18,085,599
Non-certificated benefits	\$4,609,473	\$4,679,687	\$5,143,476
Services, contracts, and supplies	\$22,288,301	\$19,585,438	\$19,132,328
Capital and debt services			
Amortization of capital assets			
Supported	\$4,274,639	\$4,274,639	\$4,272,521
Unsupported	\$1,248,903	\$1,248,903	\$1,209,234
Interest on capital debt			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
Other interest and finance charges	\$9,665	\$16,377	\$25,283
Losses on disposal of capital assets	\$0	\$0	\$0
Other expenses	\$0	\$0	\$0
TOTAL EXPENSES	\$120,445,417	\$117,882,352	\$118,293,978

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
FEES			
TRANSPORTATION	\$117,008	\$173,000	\$487,420
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$373,626	\$779,469
LUNCHROOM SUPERVISION & ACTIVITY FEES	\$0	\$130,000	\$333,595
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$164,985	\$164,000	\$170,075
Fees for optional courses	\$300,000	\$359,000	\$286,128
Students from other boards			\$0
Tuition from ineligible students			\$904,077
ECS enhanced program fees	\$0	\$0	\$25,200
ACTIVITY FEES	\$245,000	\$35,500	\$385,699
Other fees to enhance education	\$24,116		
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$470,000	\$10,100	\$69,151
Non-curricular supplies and materials	\$7,000	\$0	\$0
NON-CURRICULAR TRAVEL	\$600,000	\$286,183	
OTHER FEES	\$0		
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
TOTAL FEES	\$1,928,109	\$1,531,409	\$3,440,814

*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	\$401,364	\$0	\$421,229
Special events	\$282,000	\$0	\$311,409
Sales or rentals of other supplies/services	\$34,000	\$9,000	\$34,763
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$953,600	\$773,225	
Student travel (international, recognition trips, non-curricular)			\$604,613
Adult education revenue	\$0	\$0	\$3,701
Preschool	\$25,000	\$0	
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	
Other (describe) Extracurricular fees (sports teams and clubs)	\$0	\$83,000	\$419,041
Other (describe) Locker rental	\$0	\$0	\$6,897
Other (describe) Textbooks, including lost or replacement fees, course materials	\$0	\$0	\$264,968
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$1,695,964	\$865,225	\$2,066,621

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
FEES					
	TRANSPORTATION	\$0	\$117,008	\$0	\$117,008
	LUNCH SUPERVISION & ACTIVITY	\$0	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION					
	Technology user fees	\$0	\$0	\$0	\$0
	Alternative program fees	\$0	\$24,985	\$140,000	\$164,985
	Fees for optional courses	\$0	\$0	\$300,000	\$300,000
	ECS enhanced program fees	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$245,000	\$0	\$245,000
	Other fees to enhance education	\$0	\$0	\$24,116	\$24,116
NON-CURRICULAR FEES					
	Extra-curricular fees <small>Equipment, uniforms, referee</small>	\$200,000	\$150,000	\$120,000	\$470,000
	Non-curricular supplies, materials, and services	\$0	\$0	\$7,000	\$7,000
	NON-CURRICULAR TRAVEL <small>accommodations, tour guide, meals, admission</small>	\$300,000	\$300,000	\$0	\$600,000
OTHER FEES***					
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	TOTAL FEES	\$500,000	\$836,993	\$591,116	\$1,928,109

**Supplies and Materials may include consumables (one-time use such as paper), reuseable 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
Actual balances per AFS at August 31, 2016	\$12,317,693	\$7,010,273	\$126,163	\$5,028,102	\$2,697,775	\$2,330,327	\$153,155
2016/2017 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$400,000			\$400,000	\$400,000		
Estimated board funded capital asset additions		\$1,000,000		(\$1,000,000)	(\$1,000,000)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$5,523,542)		\$5,523,542	\$5,523,542		
Estimated capital revenue recognized - Alberta Education		\$4,274,639		(\$4,274,639)	(\$4,274,639)		
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)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2017	\$12,717,693	\$6,761,370	\$126,163	\$5,677,005	\$3,346,678	\$2,330,327	\$153,155
2016/2017 Budget projections for:							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded capital asset additions		\$1,000,000		(\$1,000,000)	(\$1,000,000)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$5,523,542)		\$5,523,542	\$5,523,542		
Budgeted capital revenue recognized - Alberta Education		\$4,274,639		(\$4,274,639)	(\$4,274,639)		
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)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2018	\$12,717,693	\$6,512,467	\$126,163	\$5,925,908	\$3,595,581	\$2,330,327	\$153,155

**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
Projected opening balance	\$3,346,678	\$3,595,581	\$3,844,484	\$2,330,327	\$2,330,327	\$2,330,327	\$153,155	\$153,155	\$153,155
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)	\$5,523,542	\$5,873,542	\$5,923,542		\$0	\$0			
Budgeted capital revenue recognized	(\$4,274,639)	(\$4,624,639)	(\$4,724,639)		\$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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$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	(\$600,000)	(\$600,000)	(\$600,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	(\$100,000)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	(\$300,000)	(\$300,000)	(\$300,000)	\$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
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	\$3,595,581	\$3,844,484	\$4,043,387	\$2,330,327	\$2,330,327	\$2,330,327	\$153,155	\$153,155	\$153,155

Total surplus as a percentage of 2018 Expenses	5.05%	5.25%	5.42%
ASO as a percentage of 2018 Expenses	4.92%	5.13%	5.29%

**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.

Reduced purchases of board funded capital assets.

Completion of Don Campbell Elementary School

2017/2018

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

Reduced purchases of board funded capital assets

**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.

Completion of replacement of Westpark Middle School

2019/2020

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

August 31, 2020

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

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

	Budgeted 2017/2018 (Note 2)	Actual 2016/2017	Actual 2015/2016	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	7,111	7,130	7,063	Head count
Grades 10 to 12	2,419	2,349	2,375	Note 3
Total	9,530	9,479	9,438	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.5%	0.4%		
Other Students:				
Total			-	Note 4
Total Net Enrolled Students	9,530	9,479	9,438	
Home Ed and Blended Program Students			-	Note 5
Total Enrolled Students, Grades 1-12	9,530	9,479	9,438	
Percentage Change	0.5%	0.4%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	410	410	410	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	85	85	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	801	802	790	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	801	802	790	
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	401	401	395	
Percentage Change	-0.1%	1.5%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	105	105	105	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	103	103	103	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
CERTIFICATED STAFF					
School Based	559.0	559.0	559.0	559.0	Teacher certification required for performing functions at the school level.
Non-School Based	12.0	12.0	12.0	10.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	571.0	571.0	571.0	569.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	0.0%	0.4%	0.0%	0.4%	no change
If an average standard cost is used, please disclose rate:	\$ 102,000	\$ 101,800		\$ 101,300	
Student F.T.E. per certificated Staff	17.4	17.3		17.3	
Certified Staffing Change due to:					
Enrolment Change	-	-	2.0		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	-	-	n/a		Descriptor (required):
Total Change	-	-	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.)	-	-	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.
NON-CERTIFICATED STAFF					
Instructional	206.0	214.5	214.5	219.1	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	67.5	66.5	66.5	67.0	Personnel providing support to maintain school facilities
Transportation	2.0	2.0	2.0	2.0	Personnel providing direct support to the transportation of students to and from school
Other	127.5	127.5	127.5	126.2	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	403.0	410.5	410.5	414.3	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.8%	-0.9%	-1.8%	-0.9%	
Explanation of Changes:					
2017/18 funding rates the same as 2016/17. Staffing term employment contracts cannot be guaranteed to all instructional staff					
Additional Information					
Are non-certificated staff subject to a collective agreement? Some are					
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.					
CUPE collective agreement expires on August 31, 2017 Number of qualifying staff FTE = 63.5					

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

3070

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) **\$120,445,417**

Enter Number of Net Enrolled Students: **9,530**

Enter Number of Funded (ECS) Children: **801**

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%

3.16%

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 **\$4,336,035**

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) **\$4,336,035**

Actual Board & System Administration from G31 of "Budgeted Statement of Operations"

\$3,806,437

Amount Overspent **\$0**