

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


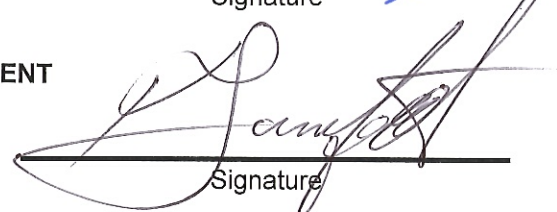

[School Act, Sections 147(2)(b) and 276]

0056 Westwind School Division No. 74

Legal Name of School Jurisdiction

(403) 653-4991 (403) 653-4641 dexter.durfey@westwind.ab.ca

Telephone & Fax Numbers, Email Address

BOARD CHAIR	
Mrs. Patricia Beazer _____ Name	 _____ Signature
SUPERINTENDENT	
Mr. Ken Sommerfeldt _____ Name	 _____ Signature
SECRETARY TREASURER or TREASURER	
Mr. Dexter Durfey _____ Name	 _____ Signature
Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>June 26, 2017</u> . 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:

- Salary/Wages received a 0% increase in all areas.
- Anticipating a 13 Student enrolment Growth in 17/17
- Budgeting a \$323,963 Surplus
- Federally funded student count continues to decline
- No Significant considerations in the 16/17 budget highlights, plans, and assumptions
- 2017/18 Classroom Improvement Fund for Westwind School Division No.74 totals \$565,000

Significant Business and Financial Risks:

- Fuel price uncertainty is a risk for Transportation (this continues to be compounded by not receiving Fuel Price Contingency Funding)
- Utility cost and Carbon Tax a risk for O&M (no control over costs/additional taxes)
- Exchange rate a financial risk as several vendors out of United States.

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	\$50,444,228	\$49,045,552	\$47,298,953
Other - Government of Alberta	\$11,225	\$16,838	\$22,451
Federal Government and First Nations	\$2,858,822	\$2,858,314	\$3,141,145
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies	\$55,000	\$60,000	\$48,565
Property taxes		\$0	\$0
Fees	\$702,005	\$619,756	\$555,249
Other sales and services	\$327,676	\$294,984	\$586,175
Investment income	\$113,872	\$124,057	\$121,813
Gifts and donations	\$49,378	\$54,489	\$79,076
Rental of facilities	\$500	\$500	\$0
Fundraising	\$549,874	\$739,614	\$724,298
Gains on disposal of capital assets	\$0	\$0	\$41,856
Other revenue	\$26,500	\$26,500	\$213,091
TOTAL REVENUES	\$55,139,080	\$53,840,604	\$52,832,672
EXPENSES			
Instruction - Early Childhood Services	\$3,754,029	\$3,602,686	\$3,611,460
Instruction - Grades 1-12	\$39,305,413	\$39,178,074	\$38,894,379
Plant operations & maintenance	\$6,854,299	\$6,655,471	\$5,516,139
Transportation	\$2,119,306	\$2,018,833	\$1,989,227
Administration	\$2,496,862	\$2,441,292	\$2,428,295
External Services	\$208,027	\$208,183	\$186,497
TOTAL EXPENSES	\$54,737,936	\$54,104,539	\$52,625,997
ANNUAL SURPLUS (DEFICIT)	\$401,144	(\$263,935)	\$206,675

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	\$23,839,995	\$23,552,396	\$23,925,483
Certificated benefits	\$5,614,379	\$5,602,762	\$5,638,565
Non-certificated salaries and wages	\$9,585,735	\$9,595,925	\$9,345,836
Non-certificated benefits	\$3,118,756	\$3,182,000	\$2,817,748
Services, contracts, and supplies	\$9,997,898	\$9,660,571	\$8,326,639
Capital and debt services			
Amortization of capital assets			
Supported	\$1,940,798	\$1,940,798	\$1,940,798
Unsupported	\$627,650	\$552,249	\$607,236
Interest on capital debt			
Supported	\$11,225	\$16,838	\$22,451
Unsupported		\$0	\$0
Other interest and finance charges	\$1,500	\$1,000	\$1,241
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
TOTAL EXPENSES	\$54,737,936	\$54,104,539	\$52,625,997

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
FEEES			
TRANSPORTATION	\$65,000	\$71,000	\$64,754
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$114,660	\$103,115
LUNCHROOM SUPERVISION & 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	\$50,750	\$103,662	\$60,934
Students from other boards			\$0
Tuition from ineligible students			\$0
ECS enhanced program fees	\$35,000	\$35,000	\$36,125
ACTIVITY FEES	\$31,778	\$0	\$14,936
Other fees to enhance education	\$151,550		
Other enhancement fees Student Union		\$92,159	\$0
Other enhancement fees Miscellaneous (Grad/Yearbook/Agendas/Lockers/Weightroom)		\$104,862	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$337,235	\$98,413	\$90,097
Non-curricular supplies and materials	\$0	\$0	\$154,596
NON-CURRICULAR TRAVEL	\$0	\$0	
OTHER FEES	\$30,692		
Other non-curricular fees Graduation		\$0	\$30,692
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	
Other non-curricular fees		\$0	
TOTAL FEES	\$702,005	\$619,756	\$555,249

*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	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$0
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$0	\$0	
Student travel (international, recognition trips, non-curricular)			\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$0	\$0	\$0

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	\$65,000	\$0	\$65,000
LUNCH SUPERVISION & ACTIVITY		\$0	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION					
Technology user fees		\$0	\$0	\$0	\$0
Alternative program fees		\$0	\$0	\$0	\$0
Fees for optional courses		\$0	\$0	\$50,750	\$50,750
ECS enhanced program fees		\$0	\$0	\$35,000	\$35,000
ACTIVITY FEES					
Field Trips/Extra-curricular Transportation		\$0	\$31,778	\$0	\$31,778
Other fees to enhance education	Yearbook/Locker/Agenda/Student Union/Weightroom	\$0	\$0	\$151,550	\$151,550
NON-CURRICULAR FEES					
Extra-curricular fees	Team Sport Fees	\$0	\$10,000	\$327,235	\$337,235
Non-curricular supplies, materials, and services		\$0	\$0	\$0	\$0
NON-CURRICULAR TRAVEL					
OTHER FEES***					
Graduation		\$0	\$0	\$30,692	\$30,692
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
TOTAL FEES		\$0	\$106,778	\$695,227	\$702,005

**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) ACCUMULATED OPERATING SURPLUS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
Actual balances per AFS at August 31, 2016	\$9,155,785	\$5,843,312	\$184,848	\$1,334,105	\$453,196	\$890,909	\$1,793,520
2016/2017 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$325,000			\$325,000	\$325,000		
Estimated board funded capital asset additions	\$0	\$240,195		\$0	\$0	\$0	(\$240,195)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$2,548,034)		\$2,548,034	\$2,548,034		
Estimated capital revenue recognized - Alberta Education		\$1,940,798		(\$1,940,798)	(\$1,940,798)		
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	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$457,584)	(\$607,236)	\$149,652	\$457,584
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2017	\$9,480,785	\$5,476,271	\$184,848	\$1,808,757	\$778,196	\$1,030,561	\$2,010,909
2016/2017 Budget projections for:							
Budgeted surplus(deficit)	\$401,144			\$401,144	\$401,144		
Projected board funded capital asset additions	\$0	\$567,500		\$0	\$0	\$0	(\$567,500)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,568,448)		\$2,568,448	\$2,568,448		
Budgeted capital revenue recognized - Alberta Education		\$1,940,798		(\$1,940,798)	(\$1,940,798)		
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	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$457,584)	(\$607,236)	\$149,652	\$457,584
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2018	\$9,881,929	\$5,416,121	\$184,848	\$2,379,967	\$1,199,754	\$1,180,213	\$1,900,993

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	\$778,196	\$1,199,754	\$252,215	\$1,030,561	\$1,190,213	\$277,752	\$2,010,909	\$1,900,993	\$900,993
Projected excess of revenues over expenses (surplus only)	\$401,144	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0				\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$2,556,448	\$0	\$0				\$0	\$0	\$0
Budgeted capital revenue recognized	(\$1,940,796)	\$0	\$0				\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0				\$0	\$0	\$0
Budgeted unsupported debt principal repayment	(\$507,236)	\$0	\$0	\$149,652	\$0	\$0	\$457,584	\$0	\$0
Projected reserves transfers (net)	\$0	\$0	\$0				\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0				\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0				\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0				\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0				\$0	\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0				\$0	\$0	\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0				\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0				\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0				\$0	\$0	\$0
Salary negotiation expenses	\$0	\$0	\$0				\$0	\$0	\$0
Full-day kindergarten	\$0	\$0	\$0				\$0	\$0	\$0
English language learners	\$0	\$0	\$0				\$0	\$0	\$0
First nations, Metis, Inuit	\$0	\$0	\$0				\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0				\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0				\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0				\$0	\$0	\$0
Fort McMurray wild fire related costs (unfunded)	\$0	\$0	\$0				\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0				\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0				\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0				\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0				\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0				\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0				\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0				\$0	\$0	\$0
Building leases	\$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
Other 2 - please use this row only if no other row is appropriate	\$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
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0				\$0	\$0	\$0
Estimated closing balance for operating contingency	\$1,199,754	\$252,215	\$252,215	\$1,190,213	\$277,752	\$277,752	\$1,900,993	\$900,993	\$900,993

Total surplus as a percentage of 2018 Expenses 2.61%
ASO as a percentage of 2018 Expenses 0.97%

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.

- instead of a fall budget projected deficit of \$263,935 - WWSD is projecting a surplus of \$325,000 - an increase of \$588,935 to AOS.

2017/2018

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

- Capital purchase plan calls for the purchase of 4 new buses (\$440,000), 2 new maintenance vehicles (\$90,000), a new lawnmower (\$30,000), and 3 bobcat tradeins (\$7,500)

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.

Will use \$1,000,000 in reserves for the Stirling Modernization Project.
Will use \$1,850,000 in reserves for the Magrath Modernization Project.

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	2,971	2,931	2,874	Head count
Grades 10 to 12	790	806	818	Note 3
Total	3,761	3,737	3,692	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.6%	1.2%		
Other Students:				
Total	250	264	322	Note 4
Total Net Enrolled Students	4,011	4,001	4,014	
Home Ed and Blended Program Students	48	48	16	Note 5
Total Enrolled Students, Grades 1-12	4,059	4,049	4,030	
Percentage Change	0.2%	0.5%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	126	125	126	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	438	427	431	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	15	15	16	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	453	442	447	
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	227	221	224	
Percentage Change	2.5%	-1.1%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	110	121	107	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	180	182	145	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	239.9	236.1	235.1	238.0	Teacher certification required for performing functions at the school level.
Non-School Based	5.0	5.0	5.0	5.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	244.9	241.1	240.1	243.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
<i>Percentage change from prior period</i>	1.5%	-0.8%	2.0%	-1.2%	
If an average standard cost is used, please disclose rate: Student F. T.E. per certificated Staff <input type="text" value="17.5"/> <input type="text" value="17.7"/> <input type="text" value="17.5"/>					
Certificated Staffing Change due to:					
Enrollment Change	3.8	1.0	(2.9)		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	n/a		If enrollment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	-	n/a		Descriptor required:
Total Change	3.8	1.0	n/a	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	n/a	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please Allocate					
NON-CERTIFICATED STAFF					
Instructional	217.9	221.0	221.0	207.4	Personnel providing instruction support for schools under 'instruction' program areas.
Plant Operations & Maintenance	30.3	30.8	30.8	30.5	Personnel providing support to maintain school facilities
Transportation	42.4	40.4	40.4	42.4	Personnel providing direct support to the transportation of students to and from school
Other	17.3	17.3	17.3	15.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	307.9	309.5	309.5	285.3	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.5%	4.8%	-0.5%	4.8%	
Explanation of Changes:					
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 FTEs.					

BOARD AND SYSTEM ADMINISTRATION 2017/2018 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$54,737,936
Enter Number of Net Enrolled Students:	4,011
Enter Number of Funded (ECS) Children:	438
Enter "C" if Charter School	
STEP 1	
Calculation of maximum expense limit percentage for Board and System Administration expenses	4.50%
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 prororation 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>	
STEP 2	
A. Calculate maximum expense limit amounts for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$2,460,498
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

2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$2,460,498
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$2,496,862
Amount Overspent	\$36,364

4.56%