

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

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

0056 Westwind School Division No. 74

Legal Name of School Jurisdiction

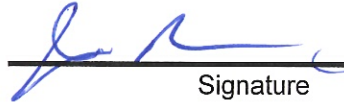
445 Main Street P.O. Box 10 Cardston AB T0K 0K0; 403-653-4991; peter.wright@westwind.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mr. Jim Ralph

Name



Signature

SUPERINTENDENT

Mr. Ken Sommerfeldt

Name



Signature

SECRETARY TREASURER or TREASURER

Mr. Peter Wright

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 28, 2018

Date

Version: 170615

c.c. Alberta Education
c/o Robert Mah, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
Phone: (780) 427-3855
E-MAIL: EDC.FRA@gov.ab.ca

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 (2017/2018 & 2018/2019)	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES (2018/2019, 2019/2020 & 2020/2021)	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.	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:

- Salary/Wages received a 0% increase in all areas
- Anticipating a 48 student enrolment growth in 18/19
- Budgeting a \$69,576 Surplus
- Federally funded student count continues to decline
- 2018/19 Classroom Improvement Fund for Westwind School Division No.74 will continue with funding totaling \$568,000
- 2018/19 Nutrition Project Funding is \$300,000
- Westwind will begin the first of three years of "Innovation in First Nations Education Grant Program" funding totaling \$151,740 per year

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 (O&M department has not 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 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
REVENUES			
Alberta Education	\$52,282,881	\$51,227,116	\$48,560,543
Other - Government of Alberta	\$5,613	\$11,225	\$16,838
Federal Government and First Nations	\$2,930,385	\$2,858,822	\$2,474,299
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$63,000	\$55,000	\$63,788
Property taxes	\$0	\$0	\$0
Fees	\$472,727	\$637,005	\$626,081
Other sales and services	\$382,390	\$392,676	\$473,515
Investment income	\$108,416	\$113,872	\$119,966
Gifts and donations	\$87,385	\$49,378	\$93,170
Rental of facilities	\$500	\$500	\$0
Fundraising	\$798,260	\$549,874	\$864,460
Gains on disposal of capital assets	\$0	\$0	\$13,035
Other revenue	\$26,500	\$26,500	\$18,802
TOTAL REVENUES	\$57,158,057	\$55,921,968	\$53,324,497
EXPENSES			
Instruction - Early Childhood Services	\$3,792,917	\$3,795,858	\$3,787,896
Instruction - Grades 1-12	\$41,746,026	\$40,358,191	\$39,392,242
Plant operations & maintenance	\$6,979,352	\$6,914,852	\$5,684,106
Transportation	\$2,179,221	\$2,099,654	\$2,095,979
Administration	\$2,185,952	\$2,444,612	\$2,366,720
External Services	\$205,013	\$208,027	\$202,407
TOTAL EXPENSES	\$57,088,481	\$55,821,194	\$53,529,350
ANNUAL SURPLUS (DEFICIT)	\$69,576	\$100,774	(\$204,853)

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	\$24,540,044	\$23,956,367	\$23,326,923
Certificated benefits	\$5,706,079	\$5,630,700	\$5,362,438
Non-certificated salaries and wages	\$10,511,252	\$10,034,176	\$9,632,323
Non-certificated benefits	\$3,368,435	\$3,252,740	\$2,942,059
Services, contracts, and supplies	\$10,156,815	\$10,366,039	\$9,607,757
Capital and debt services			
Amortization of capital assets			
Supported	\$2,042,778	\$1,940,798	\$2,042,778
Unsupported	\$756,265	\$627,649	\$595,957
Interest on capital debt			
Supported	\$5,613	\$11,225	\$16,838
Unsupported	\$0	\$0	\$0
Other interest and finance charges	\$1,200	\$1,500	\$2,277
Losses on disposal of capital assets	\$0	\$0	\$0
Other expenses	\$0	\$0	\$0
TOTAL EXPENSES	\$57,088,481	\$55,821,194	\$53,529,350

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

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
FEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$105,993
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	\$50,750	\$50,750	\$83,355
ECS enhanced program fees	\$35,000	\$35,000	\$26,225
ACTIVITY FEES	\$11,625	\$31,778	\$0
Other fees to enhance education (Describe here)	\$0	\$151,550	\$305,244
NON-CURRICULAR FEES			
Extra-curricular fees	\$238,718	\$337,235	\$105,264
Non-curricular goods and services	\$104,434	\$0	\$0
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$32,200	\$30,692	\$0
TOTAL FEES	\$472,727	\$637,005	\$626,061

**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	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$0
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Bulk supply sales	\$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
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$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)	(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
FEEES						
	TRANSPORTATION	\$0	\$0	\$0	\$0	\$0
	BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0	\$0	\$0
	LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0	\$0	\$0
	FEEES 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	\$50,750	\$50,750
	ECS enhanced program fees	\$0	\$0	\$0	\$35,000	\$35,000
	ACTIVITY FEES					
	Other fees to enhance education	\$0	\$0	\$0	\$11,625	\$11,625
	NON-CURRICULAR FEES					
	Extra-curricular fees	\$0	\$0	\$0	\$238,718	\$238,718
	Non-curricular goods and services	\$0	\$0	\$0	\$104,434	\$104,434
	NON-CURRICULAR TRAVEL					
	OTHER FEES***	\$0	\$0	\$0	\$0	\$0
	Graduation	\$0	\$0	\$0	\$32,200	\$32,200
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
	TOTAL FEES	\$0	\$0	\$0	\$472,727	\$472,727

***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)	OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	OPERATING RESERVES	CAPITAL RESERVES						
Actual balances per AFS at August 31, 2017	\$8,950,932	\$5,551,064	\$184,848	\$1,277,695	\$248,343	\$1,029,352	\$1,937,325							
2017/2018 Estimated impact to AOS for:														
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
Estimated surplus (deficit)	\$400,000			\$400,000	\$400,000									
Estimated board funded capital asset additions		\$705,211		(\$284,324)	\$0	(\$284,324)	(\$420,867)							
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0							
Estimated amortization of capital assets (expense)		(\$2,704,849)		\$2,704,849	\$2,704,849									
Estimated capital revenue recognized - Alberta Education		\$2,042,778		(\$2,042,778)	(\$2,042,778)									
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)				(\$45,984)	(\$662,071)	\$616,087	\$45,984							
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Estimated Balances for August 31, 2018	\$9,350,932	\$5,594,204	\$184,848	\$2,009,458	\$648,343	\$1,361,115	\$1,562,422							
2018/2019 Budget projections for:														
Budgeted surplus (deficit)	\$69,576			\$69,576	\$69,576									
Projected board funded capital asset additions		\$450,000		\$0	\$0	\$0	(\$450,000)							
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0							
Budgeted amortization of capital assets (expense)		(\$2,799,043)		\$2,799,043	\$2,799,043									
Budgeted capital revenue recognized - Alberta Education		\$2,042,778		(\$2,042,778)	(\$2,042,778)									
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)				\$0	(\$756,265)	\$756,265	\$0							
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Projected Balances for August 31, 2019	\$9,420,508	\$5,287,939	\$184,848	\$2,835,299	\$717,919	\$2,117,360	\$1,112,422							

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	\$648,343	\$717,919	\$717,919	\$1,361,115	\$2,117,390	\$2,117,390	\$1,562,422	\$1,112,422	\$1,112,422
Projected excess of revenues over expenses (surplus only)	\$99,576	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$2,799,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	(\$2,042,776)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserves transfers (net)	(\$756,265)	\$0	\$0	\$756,265	\$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	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salary negotiation expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Full-day kindergarten	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First nations, Metis, Inuit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fort McMurray wild fire related costs (unfunded)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POW building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POW building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	(\$450,000)	\$0	\$0
Building leases	\$0	\$0	\$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	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$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	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$717,919	\$717,919	\$717,919	\$2,117,390	\$2,117,390	\$2,117,390	\$1,112,422	\$1,112,422	\$1,112,422

Total surplus as a percentage of 2018 Expenses 6.92%
ASO as a percentage of 2018 Expenses 4.97%

**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 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.

- Estimated Suplus remains projected at \$400,000
- The opening 17/18 Unrestricted Surplus was \$529,853 less than budgeted due to not meeting budgeted surplus of \$325k and instead realizing an actual deficit of \$205K. This has created an anticipated Unrestricted/Restricted Reserve balance less than anticipated for ending August 31, 2018.
- Capital purchases and amortization have occurred approximately as planned. The one difference is that one extra bus was purchased increasing the Investment in Tangible Capital Assets and Reducing Reserves by \$130k.

2018/2019

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

- Budgeting the purchase of 4 Busses (\$350k)
- Budgeting the purchase of 2 Maintenance Trucks and 1 Bobcat replacement (\$100k)
- Amortization of Unsupported Buildings, Vehilces, Bus, Equipment (Including Magrath & Stirling Theatre Equip - \$200k) - \$757k
- WWSD has committed \$1,000,000 in Reserves/IMR to the Stirling Modernization Project
- WWSD has committed \$1,850,000 in Reserves/IMR to the Magrath Modernization Project

**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	3,015	2,937	2,931	Head count
Grades 10 to 12	803	810	806	Note 3
Total	3,818	3,747	3,737	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.9%	0.3%		
Other Students:				
Total	235	258	264	Note 4
Total Net Enrolled Students	4,053	4,005	4,001	
Home Ed and Blended Program Students	47	47	48	Note 5
Total Enrolled Students, Grades 1-12	4,100	4,052	4,049	
Percentage Change	1.2%	0.1%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	129	129	125	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	462	462	427	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	12	12	15	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	474	474	442	
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	237	237	221	
Percentage Change	0.0%	7.2%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	122	122	121	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	183	183	182	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		Fall Budget		Actual		Notes
	2018/2019	2017/2018	2017/2018	2016/2017	2017/2018	2016/2017	
CERTIFICATED STAFF							
School Based	244.2	240.5	240.5	240.5	236.1	236.1	Teacher certification required for performing functions at the school level.
Non-School Based	5.0	5.0	5.0	5.0	5.0	5.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	249.2	245.5	245.5	245.5	241.1	241.1	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
<i>Percentage change from prior period</i>	1.5%	1.8%	1.5%	1.5%	1.9%	1.9%	
If an average standard cost is used, please disclose rate: <input type="text"/>							
Student F.T.E. per certificated Staff	17.4	17.5	17.5	17.5	17.7	17.7	
Certificated Staffing Change due to:							
	Please Allocate	Please Allocate					
	3.7	0.0					
Enrolment Change	2.8	-	4.4	4.4			If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	n/a	n/a			If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	1.0	-	n/a	n/a			Director of Nurture/Literacy Position
Total Change	3.8	-	n/a	n/a			Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:							
Continuous contracts terminated	-	-	n/a	n/a			FTEs
Non-permanent contracts not being renewed	-	-	n/a	n/a			FTEs
Other (retirement, attrition, etc.)	-	-	n/a	n/a			(receptor needed)
Total Negative Change in Certificated FTEs	-	-	n/a	n/a			Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF							
Instructional	239.6	227.9	227.9	227.9	221.0	221.0	Personnel providing instruction support for schools under 'institutional' program areas.
Plant Operations & Maintenance	32.8	31.1	31.1	31.1	30.6	30.6	Personnel providing support to maintain school facilities
Transportation	42.4	42.4	42.4	42.4	40.4	40.4	Personnel providing direct support to the transportation of students to and from school
Other	12.8	15.8	15.8	15.8	17.3	17.3	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	317.6	317.2	317.2	318.2	309.6	309.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.1%	2.5%	-0.2%	-0.2%	2.6%	2.6%	
Explanation of Changes:							
<input type="text"/>							
Additional Information							
Are non-certificated staff subject to a collective agreement? <input type="text"/>							
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	
2018/2019 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$57,088,481
Enter Number of Net Enrolled Students:	4,053
Enter Number of Funded (ECS) Children:	462
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%	
If "Total Net Enrolled Students" are 2,000 and less = 5.4%	4.48%
<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	\$2,555,366
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
2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$2,555,366
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$2,185,952
Amount Overspent	\$0