

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

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

1245 Northern Lights School Division No. 69

Legal Name of School Jurisdiction

Telephone: (780) 826-3145 Fax: (780) 826-4600 Email: paula.elock@nlsd.ab.ca

Telephone & Fax Numbers, Email Address

BOARD CHAIR

Mandi Skogen

Name

Signature

SUPERINTENDENT

Rick Cusson

Name

Signature

SECRETARY TREASURER or TREASURER

Paula Elock

Name

Signature

Certified as an accurate summary of the year's budget as approved by the Board

of Trustees at its meeting held on June 22, 2017 .

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

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.		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- 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:

- Projected enrollment of 5,950, a decrease of 76 students, primarily due to a slowing economy
- 1,450 FNMI students, counting ECS at 1 FTE
- 63 medically fragile students
- utilizing a site-based management model with a per student grant allocated to schools
- continued decrease in school reserves
- Staffing costs were kept constant - no increases to salaries and no significant change to benefits
- realignment between teaching and support staff to respect the terms of the provincially bargained outcomes on instructional and assignable time
- zero-based budgeting approach utilized
- Impacts of the CEU restriction have not yet been determined and therefore are not included in the budget
- Impacts of the school fees regulation will be limited to NLPS as a result of our existing policies
- No new programs have been created, nor have any programs been mothballed

Significant Business and Financial Risks:

- elimination of transportation fee revenue
- POM underfunded by approximately \$1.2M
- CEU cap severely restricts summer school programming although not depicted in this budget. This restriction will have long range financial implications which will impact programming for students
- school fee template completion potentially impacts schools' ability to take advantage of educational opportunities as they arise and creates a culture where they will be driven underground

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	\$76,354,242	\$76,541,634	\$78,360,821
Other - Government of Alberta	\$889,501	\$660,501	\$840,832
Federal Government and First Nations	\$2,606,706	\$3,116,950	\$3,033,873
Other Alberta school authorities		\$0	\$17,237
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$1,091,213	\$700,000	\$1,025,482
Other sales and services	\$1,345,069	\$1,472,994	\$1,586,408
Investment income	\$83,000	\$80,000	\$129,298
Gifts and donations	\$382,735	\$259,986	\$923,161
Rental of facilities	\$146,348	\$348,364	\$201,279
Fundraising	\$385,000	\$1,224,745	\$1,300,635
Gains on disposal of capital assets	\$0	\$0	\$20,872
Other revenue	\$325,489	\$0	\$0
TOTAL REVENUES	\$83,609,303	\$84,405,174	\$87,439,898
EXPENSES			
Instruction - Early Childhood Services	\$4,492,323	\$4,710,623	\$4,355,339
Instruction - Grades 1-12	\$59,776,738	\$62,583,991	\$60,600,871
Plant operations & maintenance	\$12,816,258	\$12,784,097	\$11,306,145
Transportation	\$5,718,844	\$5,915,907	\$5,757,306
Administration	\$3,200,179	\$3,157,713	\$2,996,841
External Services	\$919,984	\$886,520	\$917,405
TOTAL EXPENSES	\$86,924,326	\$90,038,851	\$85,933,907
ANNUAL SURPLUS (DEFICIT)	(\$3,315,023)	(\$5,633,677)	\$1,505,991

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	\$36,815,655	\$36,150,854	\$36,168,400
Certificated benefits	\$7,972,246	\$8,479,830	\$7,823,923
Non-certificated salaries and wages	\$13,415,000	\$13,896,985	\$13,451,184
Non-certificated benefits	\$3,674,172	\$3,694,135	\$3,682,310
Services, contracts, and supplies	\$19,720,420	\$22,457,872	\$20,099,601
Capital and debt services			
Amortization of capital assets			
Supported	\$4,191,339	\$4,220,957	\$3,561,973
Unsupported	\$1,112,203	\$1,089,133	\$1,055,167
Interest on capital debt			
Supported	\$16,547	\$40,103	\$77,646
Unsupported	\$6,744	\$6,481	\$14,870
Other interest and finance charges		\$2,501	\$11,213
Losses on disposal of capital assets		\$0	\$277,587
Other expenses		\$0	(\$289,967)
TOTAL EXPENSES	\$86,924,326	\$90,038,851	\$85,933,907

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	\$0	\$0	\$275,252
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$102,598	\$0	\$55,239
LUNCHROOM SUPERVISION & ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$10,000	\$10,912
Fees for optional courses	\$192,797	\$10,000	\$9,371
Students from other boards			\$0
Tuition from ineligible students			\$0
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education	\$295,818		
Other enhancement fees Field trips related to curriculum		\$350,000	\$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	\$300,000	\$320,000	\$318,983
Non-curricular supplies, materials, and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL			
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	
Other non-curricular fees		\$0	
TOTAL FEES	\$1,091,213	\$700,000	\$1,025,482

*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	\$500,000	\$450,000	\$454,435
Special events	\$10,000	\$7,000	\$7,648
Sales or rentals of other supplies/services	\$15,000	\$50,000	\$25,981
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$0	\$0	
Student travel (international, recognition trips, non-curricular)			\$352,890
Adult education revenue	\$0	\$0	\$0
Preschool	\$420,000	\$400,000	
Child care & before and after school care	\$400,069	\$400,069	\$837,443
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	\$1,345,069	\$1,307,069	\$1,678,397

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	\$0	\$0	\$0
	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 Exploratories, hockey, art, band, CTS, food studies, outdoor ed, cosmetology		\$0	\$192,797	\$192,797
	ECS enhanced program fees	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$0	\$0	\$0
	Other fees to enhance education Field trips to enhance curriculum	\$0	\$200,000	\$95,818	\$295,818
NON-CURRICULAR FEES					
	Extra-curricular fees Student Union, sports/player fees	\$0	\$200,000	\$100,000	\$300,000
	Non-curricular supplies, materials, and services	\$0	\$0	\$0	\$0
	NON-CURRICULAR TRAVEL field trips - short-term	\$0	\$200,000	\$0	\$200,000
OTHER FEES***					
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	Instructional Supplies & Materials - Bulk supply fee offered to parents	\$0	\$0	\$102,598	\$102,598
	TOTAL FEES	\$0	\$600,000	\$491,213	\$1,091,213

**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	\$19,541,302	\$7,222,761	\$0	\$11,059,515	\$363,794	\$10,695,721	\$1,259,026
2016/2017 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$5,627,827)			(\$5,627,827)	(\$5,627,827)		
Estimated board funded capital asset additions		\$964,502		(\$878,161)	(\$878,161)	\$0	(\$86,341)
Estimated disposal of unsupported tangible capital assets	\$3,000	(\$66,694)		(\$16,647)	(\$16,647)		\$86,341
Estimated amortization of capital assets (expense)		(\$5,424,164)		\$5,424,164	\$5,424,164		
Estimated capital revenue recognized - Alberta Education		\$3,955,329		(\$3,955,329)	(\$3,955,329)		
Estimated capital revenue recognized - Other GOA		\$17,699		(\$17,699)	(\$17,699)		
Estimated capital revenue recognized - Other sources		\$308,352		(\$308,352)	(\$308,352)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$31,663		(\$31,663)	(\$31,663)		
Estimated reserve transfers (net)				\$0	\$5,060,000	(\$5,060,000)	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2017	\$13,916,475	\$7,009,448	\$0	\$5,648,001	\$12,280	\$5,635,721	\$1,259,026
2017/2018 Budget projections for:							
Budgeted surplus(deficit)	(\$3,315,023)			(\$3,315,023)	(\$3,315,023)		
Projected board funded capital asset additions		\$80,000		(\$80,000)	(\$80,000)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$5,303,542)		\$5,303,542	\$5,303,542		
Budgeted capital revenue recognized - Alberta Education		\$3,865,850		(\$3,865,850)	(\$3,865,850)		
Budgeted capital revenue recognized - Other GOA		\$17,699		(\$17,699)	(\$17,699)		
Budgeted capital revenue recognized - Other sources		\$307,790		(\$307,790)	(\$307,790)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$33,901		(\$33,901)	(\$33,901)		
Projected reserve transfers (net)				\$0	\$2,310,000	(\$2,310,000)	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2018	\$10,601,452	\$6,011,146	\$0	\$3,331,280	\$5,559	\$3,325,721	\$1,259,026

**SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES
for the Year Ending August 31**

	Explanation - add'l space on AOS3 / AOS4	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		\$12,280	\$5,559	\$26,464	\$5,635,721	\$3,325,721	\$3,325,721	\$1,259,026	\$1,259,026	\$1,259,026
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)		\$5,303,542	\$5,303,542	\$5,303,542		\$0	\$0			
Budgeted capital revenue recognized		(\$4,191,339)	(\$4,191,339)	(\$4,191,339)		\$0	\$0			
Budgeted changes in Endowments		\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment		(\$33,901)	(\$36,298)	(\$6,358)		\$0	\$0			
Projected reserves transfers (net)		\$2,310,000	\$0	\$0	(\$2,310,000)	\$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	(\$300,000)	(\$300,000)		\$0	\$0		\$0	\$0
New school start-up costs		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves		(\$1,038,466)	\$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		(\$576,557)	\$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		(\$50,000)	(\$50,000)	(\$50,000)		\$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)	Unfunded POM department costs	(\$1,200,000)	(\$625,000)	(\$625,000)		\$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	vehicle replacements	(\$80,000)	(\$80,000)	(\$80,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment		\$0	\$0	\$0	\$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
Transportation department deficit		(\$450,000)	\$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		\$5,559	\$26,464	\$77,309	\$3,325,721	\$3,325,721	\$3,325,721	\$1,259,026	\$1,259,026	\$1,259,026

Total surplus as a percentage of 2018 Expenses	5.28%	5.30%	5.36%
ASO as a percentage of 2018 Expenses	3.83%	3.86%	3.91%

**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.

2017/2018

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

**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.

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	3,904	3,895	3,940	Head count
Grades 10 to 12	1,325	1,375	1,405	Note 3
Total	5,229	5,270	5,345	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.8%	-1.4%		
Other Students:				
Total	242	252	265	Note 4
Total Net Enrolled Students	5,471	5,522	5,610	
Home Ed and Blended Program Students	11	9	13	Note 5
Total Enrolled Students, Grades 1-12	5,482	5,531	5,623	
Percentage Change	-0.9%	-1.6%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	192	192	195	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	587	587	654	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	454	483	538	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	14	12	17	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	468	495	555	
Program Hours	950	950	950	Minimum: 475 Hours
FTE Ratio	1.000	1.000	1.000	Actual hours divided by 950
FTE's Enrolled, ECS	468	495	555	
Percentage Change	-5.5%	-10.8%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	95	95	92	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	48	48	31	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	354.3	359.5	369.0	361.3	Teacher certification required for performing functions at the school level.
Non-School Based	16.0	16.0	16.0	12.5	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	370.3	375.5	385.0	373.8	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-1.4%	0.5%	-3.8%	3.0%	
If an average standard cost is used, please disclose rate:	\$ 102,700	\$ 101,000		\$ 99,000	
Student F.T.E. per certificated Staff	16.1	16.0		16.5	
Certificated Staffing Change due to:	Please Allocate	Please Allocate			
	(5.2)	(9.5)			
Enrolment Change	3.0	5.0	11.2		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	2.2	4.5	n/a		Descriptor (required): Tight budget, must reduce costs, use of Division resources versus classroom teachers: Fall budget FTE overstated
Total Change	5.2	9.5	n/a		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	-	1.0	n/a		FTEs
Non-permanent contracts not being renewed	5.2	4.5	n/a		FTEs
Other (retirement, attrition, etc.)	-	4.0	n/a		Descriptor (required): Retirement
Total Negative Change in Certificated FTEs	5.2	9.5	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	230.0	240.5	260.5	243.0	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	25.8	25.8	29.0	24.0	Personnel providing support to maintain school facilities
Transportation	6.9	6.9	7.7	7.8	Personnel providing direct support to the transportation of students to and from school
Other	36.2	36.2	25.9	50.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	298.9	309.4	323.1	324.8	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-3.4%	-4.7%	-7.5%	-0.5%	
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 FTE's.					

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

1245

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) **\$86,924,326**

Enter Number of Net Enrolled Students: **5,471**

Enter Number of Funded (ECS) Children: **454**

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% **3.84%** 3.68%

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 **\$3,336,199**

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) **\$3,336,199**

Actual Board & System Administration from G31 of "Budgeted Statement of Operations" **\$3,200,179**

Amount Overspent **\$0**