

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

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

1280 Northland School Division No. 61

Legal Name of School Jurisdiction

Bag 1400, 9809-77 Avenue, Peace River, AB. T8S 1V2

Telephone & Fax Numbers, Email Address

BOARD CHAIR

Ms. Lois Byers

Original Signed

Name

Signature

SUPERINTENDENT

Mr. Gord Atkinson

Original Signed

Name

Signature

SECRETARY TREASURER or TREASURER

Ms. Trudy Rasmuson

Original Signed

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: 170316

c.c. Alberta Education
c/o Robert Mah, Financial Reporting & Accountability Branch
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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:

- Assumption of \$5.4 million 5-year grant will be approved by Alberta Education.
- Assumption that the Mikisew Cree Nation receivable of \$1.25 million will be repaid as agreed.
- Assumption of no increase in teacher allowances or other items, as a result of local bargaining.
- Increase in student-teacher ratio to almost 16:1.
- Any surplus earned in 2016-2017 will be used to fund 2017-2018 operations.
- First Nation schools that will be transferred to KTC will be transferred in 2018-2019, and will not affect 2017-2018 enrolment.

Significant Business and Financial Risks:

- Risk that the \$5.4 million 5-year grant will not be approved.
- Risk that the Mikisew Cree Nation receivable of \$1.25 million will not be repaid as agreed.
- Risk that the projected operating surplus for 2017-2018 is not as high as projected, therefore running a deficit for the 2017-2018 year that won't be covered by the previous year's surplus.
- Funding for housing continues to be an issue - additional cost savings will need to be realized in order to make the budget balance. Housing continues to deteriorate, due to deferred maintenance caused by lack of funding.

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	\$44,661,915	\$41,940,768	\$38,432,269
Other - Government of Alberta	\$1,480,156	\$1,030,824	\$443,728
Federal Government and First Nations	\$21,495,421	\$21,585,999	\$23,128,122
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$0	\$0	\$1,396
Other sales and services	\$732,675	\$914,508	\$1,197,114
Investment income	\$40,000	\$40,000	\$58,588
Gifts and donations	\$450,000	\$650,000	\$426,655
Rental of facilities	\$658,970	\$1,045,540	\$878,196
Fundraising		\$0	\$353,416
Gains on disposal of capital assets		\$0	\$86,742
Other revenue		\$0	\$0
TOTAL REVENUES	\$69,519,137	\$67,207,639	\$65,006,226
EXPENSES			
Instruction - Early Childhood Services	\$2,211,880	\$2,580,672	\$2,551,406
Instruction - Grades 1-12	\$43,371,421	\$40,688,358	\$37,505,505
Plant operations & maintenance	\$10,676,797	\$10,425,067	\$11,086,770
Transportation	\$3,706,060	\$3,615,635	\$3,697,703
Administration	\$4,100,373	\$4,047,205	\$3,530,316
External Services	\$5,826,394	\$5,599,306	\$5,694,419
TOTAL EXPENSES	\$69,892,925	\$66,956,243	\$64,066,119
ANNUAL SURPLUS (DEFICIT)	(\$373,788)	\$251,396	\$940,107

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	\$22,073,967	\$21,862,036	\$20,782,369
Certificated benefits	\$4,647,419	\$4,738,604	\$4,517,769
Non-certificated salaries and wages	\$14,880,712	\$13,955,525	\$13,467,389
Non-certificated benefits	\$3,798,119	\$3,562,450	\$3,066,353
Services, contracts, and supplies	\$19,418,588	\$18,133,301	\$16,784,026
Capital and debt services			
Amortization of capital assets			
Supported	\$3,714,812	\$3,368,786	\$3,689,943
Unsupported	\$1,316,495	\$1,294,704	\$1,252,928
Interest on capital debt			
Supported		\$0	\$0
Unsupported		\$0	\$0
Other interest and finance charges	\$42,813	\$40,837	\$3,425
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$501,917
TOTAL EXPENSES	\$69,892,925	\$66,956,243	\$64,066,119

**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	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$0	\$0
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	\$0	\$0	\$355
Students from other boards			\$0
Tuition from ineligible students			\$0
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$0	\$0	\$1,026
Other fees to enhance education	\$0		
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	\$0	\$0	\$0
Non-curricular supplies and materials	\$0	\$0	\$15
NON-CURRICULAR TRAVEL	\$0	\$0	
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	\$0	\$0	\$1,396

*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	\$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	\$0	\$0	\$0	\$0
	ECS enhanced program fees	\$0	\$0	\$0	\$0
ACTIVITY FEES					
	Other fees to enhance education	\$0	\$0	\$0	\$0
NON-CURRICULAR FEES					
	Extra-curricular fees	\$0	\$0	\$0	\$0
	Non-curricular supplies, materials, and services	\$0	\$0	\$0	\$0
NON-CURRICULAR TRAVEL					
		\$0	\$0	\$0	\$0
OTHER FEES***					
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	TOTAL FEES	\$0	\$0	\$0	\$0

**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	\$10,283,851	\$6,671,861	\$0	\$2,346,607	\$2,346,607	\$0	\$1,265,383
2016/2017 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$251,397			\$251,397	\$251,397		
Estimated board funded capital asset additions		\$1,847,000		\$0	\$0	\$0	(\$1,847,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$4,681,364)		\$4,681,364	\$4,681,364		
Estimated capital revenue recognized - Alberta Education		\$3,368,786		(\$3,368,786)	(\$3,368,786)		
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)				(\$3,165,477)	(\$3,165,477)	\$0	\$3,165,477
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2017	\$10,535,248	\$7,206,283	\$0	\$745,105	\$745,105	\$0	\$2,583,860
2016/2017 Budget projections for:							
Budgeted surplus(deficit)	(\$373,788)			(\$373,788)	(\$373,788)		
Projected board funded capital asset additions		\$2,085,000		\$0	\$0	\$0	(\$2,085,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$5,031,307)		\$5,031,307	\$5,031,307		
Budgeted capital revenue recognized - Alberta Education		\$3,714,812		(\$3,714,812)	(\$3,714,812)		
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	\$10,161,460	\$7,974,788	\$0	\$1,687,812	\$1,687,812	\$0	\$498,860

**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	\$745,105	\$1,687,812	\$1,687,812	\$0	\$0	\$0	\$2,583,860	\$498,860	\$498,860
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)	\$5,031,307	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized	(\$3,714,812)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	\$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	(\$925,000)	\$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	(\$1,000,000)	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	(\$160,000)	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
PROJECTED EXCESS OF EXPENSES OVER REVENUES	(\$373,788)	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$1,687,812	\$1,687,812	\$1,687,812	\$0	\$0	\$0	\$498,860	\$498,860	\$498,860

Total surplus as a percentage of 2018 Expenses	3.13%	3.13%	3.13%
ASO as a percentage of 2018 Expenses	2.41%	2.41%	2.41%

**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.

The major change is the collection of part of the outstanding receivable from Mikisew Cree Nation. The original receivable was \$4.2 million, and, if payments are made as promised by the end of September, \$3 million will have been collected. Other smaller changes include some staff not being hired as planned, and an additional \$100,000 due to the contracting of the year-end audit (OAG did it without charge in the past).

2017/2018

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

Capital Costs - School Land and Buildings is comprised of:

Construction of Transgender washrooms	- \$150,000
School upgrade including new roof	- \$400,000
Sewage lagoon reclamations at 3 locations	- \$375,000

Capital Costs - Vehicles and Transportation is comprised of:

Replacement of 4 school buses	- \$500,000
Replacement of 8 fleet vehicles	- \$500,000

Capital Costs - POM Building and Equipment is comprised of:

Replacement of school grounds maintenance equipment	- \$160,000
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**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	1,143	1,176	1,131	Head count
Grades 10 to 12	110	93	78	Note 3
Total	1,253	1,269	1,209	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.3%	5.0%		
Other Students:				
Total	1,066	1,056	1,250	Note 4
Total Net Enrolled Students	2,319	2,325	2,459	
Home Ed and Blended Program Students	5	5	15	Note 5
Total Enrolled Students, Grades 1-12	2,324	2,330	2,474	
Percentage Change	-0.3%	-5.8%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	46	47	36	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	228	231	131	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	128	165	191	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	125	108	81	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	253	273	272	
Program Hours	997	997	997	Minimum: 475 Hours
FTE Ratio	1.049	1.049	1.049	Actual hours divided by 950
FTE's Enrolled, ECS	266	287	285	
Percentage Change	-7.3%	0.4%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	37	48	29	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	24	31	14	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	182.5	205.1	198.0	200.5	Teacher certification required for performing functions at the school level.
Non-School Based	21.0	14.0	14.0	11.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	203.5	219.1	212.0	211.5	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-7.1%	3.6%	-4.0%	0.2%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	12.7	11.9		13.0	
Certificated Staffing Change due to:					
Enrolment Change	(15.6)	7.1	0.5		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	(15.6)	7.1	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	(14.6)	-	n/a		FTEs
Other (retirement, attrition, etc.)	(1.0)	-	n/a		Descriptor (required): RETIREMENT
Total Negative Change in Certificated FTEs	(15.6)	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	136.0	147.4	131.3	147.1	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	55.4	54.9	57.2	52.9	Personnel providing support to maintain school facilities
Transportation	45.6	38.5	43.3	41.0	Personnel providing direct support to the transportation of students to and from school
Other	61.8	53.9	60.1	59.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	298.8	294.7	291.9	300.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1.4%	-1.8%	2.4%	-2.7%	
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**

1280

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) **\$69,892,925**

Enter Number of Net Enrolled Students: **2,319**

Enter Number of Funded (ECS) Children: **128**

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% **5.26%**

If "Total Net Enrolled Students" are 2,000 and less = 5.4% -----

5.87%

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 **\$3,673,887**

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) **\$290,498**

2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above) **\$3,673,887**

Actual Board & System Administration from G31 of "Budgeted Statement of Operations" **\$4,100,373**

Amount Overspent **\$426,486**