

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2017**

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

Horizon School Division No. 67

Legal Name of School Jurisdiction

Telephone: 403-223-3547 ; Fax 403-223-2999 ; phil.johansen@horizon.ab.ca

Telephone & Fax Numbers, Email Address

BOARD CHAIR

Marie Logan

Name



Signature

SUPERINTENDENT

Wilco Tymensen

Name



Signature

SECRETARY TREASURER or TREASURER

Philip Johansen

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 21, 2016
Date**

Version: 160422

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	4
PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS (2015/2016 & 2016/2017)	5
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES (2016/2017, 2017/2018 & 2018/2019)	6
ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY INFORMATION)	7 & 8
PROJECTED STUDENT STATISTICS	9
PROJECTED STAFFING STATISTICS	10

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- 2016/2017 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:

Enrollments are projected to decline for 2016/17. The board has decided to use reserves to stabilize staffing numbers. The board has also given management a directive to revisit and update the allocation models that are used to best align the budget with strategic priorities in a sustainable way. The current model has generated an operating deficit of \$.

During the winter of 2015 / 2016, the board authorized the use of reserves to address a number of deferred maintenance items at schools and to improve technology infrastructure, particularly wireless connectivity. These projects will not be complete by yearend. It is anticipated that \$680,000 of these projects will be carried over into the 2016/17 year.

Schools in horizon are allowed to carryover most unused portions of their budgets from year to year. This practice eliminate the panicked and wasteful rush to use up a budget by the end of the year. However, this practice has also led to some significant accumulations. Schools have been directed to review the condition of their resources, furniture etc. and utilize their savings to address any shortfalls in their learning environments. Schools have identified approximately \$475,000 of spending for the upcoming year.

The board of Horizon School Division cancelled basic student fees for the 2016 / 2017 operating year.

Significant Business and Financial Risks:

Enrollments are difficult to project due to the existence of many congregated homeschooling sites in the area. There is an expectation that a couple more of these sites may be started in the next year or two.

One of the alternate programs at Horizon School Division has not yet been able to attract sufficient numbers of students to operate for the next year. If sufficient students are not attracted, there is a plan in place to reduce operating costs to deal with the further reduction in enrollment.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
REVENUES			
Alberta Education	\$43,151,704	\$42,968,633	\$42,989,035
Other - Government of Alberta	\$311,812	\$311,812	\$277,402
Federal Government and First Nations		\$0	\$0
Other Alberta school authorities	\$33,000	\$33,000	\$19,487
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$1,260,000	\$1,420,000	\$1,519,167
Other sales and services	\$698,500	\$990,250	\$947,852
Investment income	\$159,200	\$177,500	\$181,919
Gifts and donations	\$250,000	\$250,000	\$229,878
Rental of facilities	\$11,595	\$11,595	\$17,484
Fundraising	\$250,000	\$250,000	\$295,384
Gains on disposal of capital assets	\$0	\$0	\$91,101
Other revenue	\$4,000	\$4,000	\$128,221
TOTAL REVENUES	\$46,129,811	\$46,416,790	\$46,696,930
EXPENSES			
Instruction - Early Childhood Services	\$2,247,876	\$1,940,866	\$1,763,948
Instruction - Grades 1-12	\$34,588,638	\$34,374,392	\$32,807,785
Plant operations & maintenance	\$6,167,741	\$6,100,146	\$5,951,282
Transportation	\$2,694,192	\$2,810,958	\$2,855,905
Administration	\$2,040,127	\$2,141,668	\$2,092,212
External Services	\$522,400	\$532,400	\$496,740
TOTAL EXPENSES	\$48,260,974	\$47,900,430	\$45,967,872
ANNUAL SURPLUS (DEFICIT)	(\$2,131,163)	(\$1,483,640)	\$729,058

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

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
EXPENSES			
Certificated salaries	\$20,723,138	\$20,641,450	\$19,455,342
Certificated benefits	\$4,781,073	\$4,465,240	\$4,531,683
Non-certificated salaries and wages	\$6,870,958	\$6,944,263	\$6,906,706
Non-certificated benefits	\$1,349,560	\$1,474,833	\$1,397,125
Services, contracts, and supplies	\$12,812,309	\$12,591,238	\$11,981,295
Capital and debt services			
Amortization of capital assets			
Supported	\$1,241,780		\$1,344,547
Unsupported	\$482,156	\$1,783,406	\$351,174
Interest on capital debt			
Supported			\$0
Unsupported		\$0	\$0
Other interest and finance charges		\$0	\$0
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
TOTAL EXPENSES	\$48,260,974	\$47,900,430	\$45,967,872

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
FEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES	\$0	\$165,000	\$137,412
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$4,000	\$3,540
Alternative program fees	\$830,000	\$735,000	\$826,104
Fees for optional courses	\$60,000	\$25,000	\$46,264
Activity fees	\$35,000	\$35,000	\$185,345
ECS Enhanced program fees	\$0	\$6,000	\$74,453
Other enhancement fees (describe) Graduation Fees	\$40,000	\$30,000	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$275,000	\$400,000	\$226,705
Non-curricular travel	\$20,000	\$20,000	\$19,344
Lunch supervision fees	\$0	\$0	\$0
Non-curricular supplies and materials	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
TOTAL FEES	\$1,260,000	\$1,420,000	\$1,519,167

*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 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
Cafeteria sales, hot lunch, milk programs	\$115,000	\$150,000	\$111,820
Special events	\$0	\$0	\$36,451
Sales or rentals of other supplies/services	\$60,000	\$276,000	\$52,040
Out of district student revenue	\$0	\$0	\$0
International and out of province student revenue	\$42,500	\$103,250	\$111,080
Adult education revenue	\$0	\$0	\$0
Preschool	\$60,000	\$70,000	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Staffing Payments for Elite Sports Programs	\$0	\$391,000	\$0
Other (describe)	\$0		\$0
Other (describe)	\$0		\$0
Other (describe)	\$0		\$0
Other (describe)	\$0		\$0
TOTAL	\$277,500	\$990,250	\$311,391

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	INTERNALLY RESTRICTED CAPITAL RESERVES
Actual balances per AFS at August 31, 2015	\$15,871,533	\$5,042,699	\$0	\$10,828,834	\$3,045,952	\$7,782,882	\$0
2015/2016 Estimated Impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$904,684)	\$692,775		(\$904,684)	(\$904,684)		
Estimated Board funded capital asset additions				(\$692,775)	(\$692,775)	\$0	\$0
Estimated Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		
Estimated amortization of capital assets (expense)		(\$1,783,406)		\$1,783,406	\$1,783,406		
Estimated capital revenue recognized - Alberta Education		\$1,255,328		(\$1,255,328)	(\$1,255,328)		
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)				\$0	\$1,078,200	(\$1,078,200)	\$0
Estimated Assumptions/Transfers of Operations (Explain)	\$0	\$0		\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2016	\$14,966,849	\$5,207,396	\$0	\$9,759,453	\$3,054,771	\$6,704,682	\$0
2016/2017 Budget projections for:							
Budgeted surplus(deficit)	(\$2,131,163)			(\$2,131,163)	(\$2,131,163)		
Projected Board funded capital asset additions		\$980,000		(\$980,000)	(\$300,000)	(\$680,000)	\$0
Budgeted Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted Amortization of capital assets (expense)		(\$1,723,936)		\$1,723,936	\$1,723,936		
Budgeted capital revenue recognized - Alberta Education		\$1,241,780		(\$1,241,780)	(\$1,241,780)		
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	\$471,556	(\$471,556)	\$0
Projected Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2017	\$12,835,686	\$5,705,240	\$0	\$7,130,446	\$1,577,320	\$5,553,126	\$0

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

	Unrestricted Surplus Usage		Operating Reserves Usage		Capital Reserves Usage	
	31-Aug-2017	31-Aug-2018	31-Aug-2017	31-Aug-2018	31-Aug-2017	31-Aug-2018
Projected opening balance	\$3,054,771	\$1,577,320	\$2,059,476	\$6,704,682	\$5,553,126	\$5,553,126
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Budgeted disposal of unreported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Budgeted Amortization of capital assets (expense)	\$1,723,936	\$1,723,936	\$1,723,936	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Budgeted capital revenue recognized	(\$1,241,780)	(\$1,241,780)	(\$1,241,780)	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	(\$471,556)	\$0	\$0
Explanation - additional space available AOS2 tab						
Use of Decentralized Reserves included in Op Reserve	\$471,556	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Decentralized school reserves	(\$471,556)	\$0	\$180,000	\$0	\$0	(\$180,000)
Purchase of a Bus in 2019						
Non-recurring certificated remuneration	(\$97,450)	\$0	\$0	\$0	\$0	\$0
Assessment coach - implementing new assessment m						
Explanation - additional space available AOS2 tab						
Non-recurring non-certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Salary negotiations	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Full-day kindergarten	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
English language learners	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
First nations, Meis, Inuit	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
B & S Administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Flood related costs (unfunded)	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Capital costs - School land & building	(\$300,000)	\$0	\$0	(\$595,000)	\$0	\$0
Facility repairs to be capitalized						
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Facility enhancement to be capitalized						
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Building leases	\$0	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Technology Ewegrounding - larger than typical year	(\$94,413)	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Certificated Staffing additions 1.5 FTE	(\$146,197)	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Division designated additional funds to Inclusive Learning	(\$1,124,199)	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Allocation to schools to replace basic student fees	(\$197,350)	\$0	\$0	\$0	\$0	\$0
Explanation - additional space available AOS2 tab						
Estimated closing balance for operating contingency	\$1,577,320	\$2,059,476	\$2,721,832	\$5,553,126	\$5,373,126	\$5,373,126

Total surplus as a percentage of 2017 Expenses 14.77% 15.77% 16.77%
ASO as a percentage of 2017 Expenses 14.77% 15.77% 16.77%

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 2015/2016, 2016/2017, 2017/2018, and 2018/2019 years as outlined on pages 5 and 6. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds as at August 31, 2019. 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:

2015/2016

Provide an explanation of material changes from the budget originally submitted in the spring of 2015 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

Many programs have continued to not utilize funds allocated to them. This would have created a substantially better position than budgeted for this year. The board also committed reserve funds to various maintenance and technology projects. Approximately \$560,000 of these projects will be capitalized and \$520,000 expensed by year-end.

2016/2017

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

The board approved a number of maintenance projects in the winter of 2015/16 coming from reserves. Approximately \$680,000 will be spent in 2016/17. These items will be capitalized.

Schools have identified various expenditures that they intend to utilize their reserves for in this year. These items include technology replacing old furniture, supplementing centrally allocated staffing levels, and new resources for literacy and numeracy initiatives. Identified expenditures are worth \$471,556.

The board approved upto \$300,000 in enhancements to the Barnwell school modernization.

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 2015/2016, 2016/2017, 2017/2018, and 2018/2019 years as outlined on pages 5 and 6. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds as at August 31, 2019. 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

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

2018/2019

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

One school reserve is anticipating replacing a bus in this year, \$180,000.

August 31, 2019

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2019.

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

	Budgeted 2016/2017 (Note 2)	Actual 2015/2016	Actual 2014/2015	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	2,515	2,486	2,486	Head count
Grades 10 to 12	782	776	808	Note 3
Total	3,297	3,262	3,294	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.1%	-1.0%		
Other Students:				
Total	10	49	56	Note 4
Total Net Enrolled Students	3,307	3,311	3,350	
Home Ed and Blended Program Students	-	-	-	Note 5
Total Enrolled Students, Grades 1-12	3,307	3,311	3,350	
Percentage Change	-0.1%	-1.2%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	50	54	51	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	250	264	238	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	268	283	304	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	3	3	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	268	286	307	
Program Hours	483	480	480	Minimum: 475 Hours
FTE Ratio	0.508	0.505	0.505	Actual hours divided by 950
FTE's Enrolled, ECS	136	145	155	
Percentage Change	-5.7%	-6.8%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	47	45	33	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	30	29	46	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2016/2017 budget report preparation.
- The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
- 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.
- 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 2016/2017	Actual 2015/2016	Fall Budget 2015/2016	Actual 2014/2015	Notes
CERTIFICATED STAFF					
School Based	210.5	209.0	214.0	202.9	Teacher certification required for performing functions at the school level.
Non-School Based	8.0	7.0	6.8	6.8	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	218.5	216.0	220.8	209.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	1.1%	3.0%	-1.0%	5.3%	Fall budget FTE included 7 FTE Substitute teachers, no subs in other figures
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	1575.9%	1599.5%		16.7	
Certificated Staffing Change due to:					
Enrolment Change	2.5	(9.6)	11.2		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	-	-	If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	4.8	-	-	(Quarter reported) Fall budget FTE included 7 FTE Substitute teachers, no subs in other figures
Total Change	2.5	(4.8)	11.2		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated		(4.8)			FTEs
Non-permanent contracts not being renewed	-	-	-	-	FTEs
Other (retirement, attrition, etc.)	-	(4.8)	-	-	(Quarter reported) Budget for 2015/16 included 7 FTE for subs. No subs in other figures.
Total Negative Change in Certificated FTEs	-	(9.6)	-	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please Allocate					
NON-CERTIFICATED STAFF					
Instructional	169.8	171.3	166.3	166.8	Personnel providing instruction support for schools under 'instruction' program areas.
Plant Operations & Maintenance	11.3	11.3	11.4	11.0	Personnel providing support to maintain school facilities
Transportation	0.5	0.5	0.5	0.5	Personnel providing direct support to the transportation of students to and from school
Other	17.6	23.0	34.0	17.4	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	199.2	206.1	212.2	195.7	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-3.3%	5.3%	-6.1%	8.4%	
Explanation of Changes:					
Fall 2015/16 update would have grouped school secretaries in admin					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Yes					
Please provide terms of contract for 2015/16 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					
CUPE Agreement expires Aug 3, 2016. 155.6 fte					