

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

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

1045 Horizon School Division No. 67

Legal Name of School Jurisdiction

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BOARD CHAIR

Marie Logan

Name

Original Signed

Signature

SUPERINTENDENT

Wilco Tymensen

Name

Original Signed

Signature

SECRETARY TREASURER or TREASURER

Philip Johansen

Name

Original Signed

Signature

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

of Trustees at its meeting held on June 20, 2017 .

Date

Version: 170316

c.c. Alberta Education
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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:

Horizon School Division is posting a significant operating deficit. The Board has mandated that management assess a structural deficit that has developed in operations and correct it over a period of 2 - 3 years. The time frame will allow for the adjustment of not be such a shock and allow for carefully measured decisions on how to best support students and deliver high quality programs in small school. This year there was extensive discussion around the budget allocation model and it was updated significantly to improve equity within the jurisdiction and move away from some aspects of the decentralized model. The board made a decision to draw approximately \$1,000,000 from reserves to allow for some continued supports to the high needs students and school decentralized budgets. Some staffing reductions were made in response to a decline in enrollments.

Significant Business and Financial Risks:

Horizon School Division serves many small rural communities. Enrollments at some of our schools have shrunk to the point that it is difficult to maintain programing and avoid situations such as triple grading.

There is a significant population with in Horizon that participates in home schooling or congregated settings for education. Students sometimes move between Horizon schools and these alternate education arrangements. This makes enrollments difficult to project and corresponding staffing decisions difficult to make.

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	\$43,393,563	\$43,033,089	\$43,068,949
Other - Government of Alberta	\$308,144	\$278,144	\$281,976
Federal Government and First Nations	\$0	\$0	\$0
Other Alberta school authorities	\$25,000	\$25,000	\$25,217
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$850,378	\$770,000	\$1,542,701
Other sales and services	\$580,535	\$602,500	\$1,040,007
Investment income	\$201,701	\$202,322	\$186,487
Gifts and donations	\$200,000	\$250,000	\$308,888
Rental of facilities	\$11,595	\$11,595	\$11,704
Fundraising	\$320,000	\$250,000	\$344,867
Gains on disposal of capital assets	\$0	\$0	\$8,698
Other revenue	\$4,000	\$4,000	\$44,949
TOTAL REVENUES	\$45,894,916	\$45,426,650	\$46,864,443
EXPENSES			
Instruction - Early Childhood Services	\$1,913,772	\$1,883,275	\$1,843,764
Instruction - Grades 1-12	\$33,433,785	\$34,114,894	\$34,802,662
Plant operations & maintenance	\$6,917,013	\$7,041,421	\$6,105,618
Transportation	\$2,890,250	\$2,668,330	\$2,687,843
Administration	\$2,022,957	\$2,050,800	\$2,090,738
External Services	\$403,732	\$418,731	\$506,268
TOTAL EXPENSES	\$47,581,509	\$48,177,451	\$48,036,893
ANNUAL SURPLUS (DEFICIT)	(\$1,686,593)	(\$2,750,801)	(\$1,172,450)

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	\$20,299,093	\$19,964,984	\$20,719,801
Certificated benefits	\$4,697,040	\$4,649,454	\$4,764,424
Non-certificated salaries and wages	\$6,494,336	\$6,844,236	\$7,160,063
Non-certificated benefits	\$1,323,521	\$1,409,523	\$1,391,974
Services, contracts, and supplies	\$12,745,765	\$13,396,479	\$12,217,226
Capital and debt services			
Amortization of capital assets			
Supported	\$1,589,912	\$1,477,389	\$1,255,327
Unsupported	\$431,842	\$435,386	\$528,078
Interest on capital debt			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
Other interest and finance charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$0	\$0	\$0
Other expenses	\$0	\$0	\$0
TOTAL EXPENSES	\$47,581,509	\$48,177,451	\$48,036,893

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	\$76,403
LUNCHROOM SUPERVISION & ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$1,860	\$0	\$0
Alternative program fees	\$376,500	\$350,000	\$972,933
Fees for optional courses	\$72,965	\$60,000	\$40,059
Students from other boards			\$0
Tuition from ineligible students			\$110,963
ECS enhanced program fees	\$0	\$0	\$74,454
ACTIVITY FEES	\$159,993	\$50,000	\$64,826
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	\$196,878	\$250,000	\$203,063
Non-curricular supplies and materials	\$9,499	\$0	\$0
NON-CURRICULAR TRAVEL	\$0	\$20,000	
OTHER FEES	\$32,683		
Other non-curricular fees Graduation Fees		\$40,000	\$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	\$850,378	\$770,000	\$1,542,701

**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	\$125,000	\$115,000	\$118,510
Special events	\$0	\$0	\$56,297
Sales or rentals of other supplies/services	\$100,000	\$80,000	\$136,031
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$95,535	\$42,500	
Student travel (international, recognition trips, non-curricular)			\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$50,000	\$60,000	
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	
Other (describe) Staffing Payment	\$210,000	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$580,535	\$297,500	\$310,838

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	\$1,860	\$1,860
Alternative program fees					
	Room & Board, Basic operations, damage deposit	\$311,600	\$63,800	\$1,100	\$376,500
Fees for optional courses					
	Activity admissions	\$16,344	\$0	\$56,621	\$72,965
ECS enhanced program fees					
		\$0	\$0	\$0	\$0
ACTIVITY FEES					
	Admission costs, Lift tickets, Activity instruction	\$71,327	\$84,952	\$3,714	\$159,993
Other fees to enhance education					
		\$0	\$0	\$0	\$0
NON-CURRICULAR FEES					
Extra-curricular fees					
	Tournament fees, league costs, etc	\$120,612	\$63,801	\$12,465	\$196,878
Non-curricular supplies, materials, and services					
	Student Council, Fitness Centre	\$4,270	\$0	\$5,229	\$9,499
NON-CURRICULAR TRAVEL					
		\$0	\$0	\$0	\$0
OTHER FEES***					
	Grad costs	\$32,683	\$0	\$0	\$32,683
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	TOTAL FEES	\$556,836	\$212,553	\$80,989	\$850,378

**Supplies and Materials may include consumables (one-time use such as paper), reusable supplies, equipment rental, workbooks).

***Describe purpose of fees. DO NOT use blanket names such as "Kindergarten", "Instructional Fees", "School Division Fees", "Registration Fees", etc.

***Where possible, use predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2017/2018.

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)
for the Year Ending August 31

	(1)	(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	\$14,699,083	\$4,907,338	\$0	\$9,791,745	\$2,537,991	\$7,253,754	\$0
2016/2017 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$2,000,000)			(\$2,000,000)	(\$2,000,000)		
Estimated board funded capital asset additions		\$1,415,495		(\$1,415,495)	(\$1,415,495)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$1,912,776)		\$1,912,776	\$1,912,776		
Estimated capital revenue recognized - Alberta Education		\$1,477,392		(\$1,477,392)	(\$1,477,392)		
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)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$3,493,620	(\$3,493,620)	\$0
Estimated Balances for August 31, 2017	\$12,699,083	\$5,887,449	\$0	\$6,811,634	\$3,051,500	\$3,760,134	\$0
2016/2017 Budget projections for:							
Budgeted surplus(deficit)	(\$1,686,593)			(\$1,686,593)	(\$1,686,593)		
Projected board funded capital asset additions		\$903,459		(\$903,459)	(\$903,459)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,021,754)		\$2,021,754	\$2,021,754		
Budgeted capital revenue recognized - Alberta Education		\$1,589,912		(\$1,589,912)	(\$1,589,912)		
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	\$11,012,490	\$6,359,066	\$0	\$4,653,424	\$893,290	\$3,760,134	\$0

**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		\$3,051,500	\$893,290	\$1,325,290	\$3,760,134	\$3,760,134	\$3,760,134	\$0	\$0	\$0
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)		\$2,021,754	\$2,274,000	\$2,274,000		\$0	\$0			
Budgeted capital revenue recognized		(\$1,589,912)	(\$1,842,000)	(\$1,842,000)		\$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		(\$474,964)	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration		(\$112,200)	\$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	\$0	\$0	\$0
Capital costs - School modernization			\$0	\$0	\$0	\$0	\$0	(\$653,459)	\$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 - POM building & equipment		\$0	\$0	\$0	\$0	\$0	\$0	(\$250,000)	\$0	\$0
Capital costs - Other		(\$903,459)	\$0	\$0	\$0	\$0	\$0	\$903,459	\$0	\$0
Building leases		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Additional supports for high needs children		(\$362,500)	\$0	\$0		\$0	\$0		\$0	\$0
Additional decentralized allocation to schools		(\$736,929)	\$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		\$893,290	\$1,325,290	\$1,757,290	\$3,760,134	\$3,760,134	\$3,760,134	\$0	\$0	\$0

Total surplus as a percentage of 2018 Expenses	9.78%	10.69%	11.60%
ASO as a percentage of 2018 Expenses	9.78%	10.69%	11.60%

**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. Schools presented a draw on decentralized reserves of \$602,331. They actually used \$38,714 of decentralized reserves.

2017/2018

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

The board has committed \$188,459 from reserves for items out of scope on the Warner School Modernization.

The board has committed \$465,000 to replace windows as part of the D.A. Ferguson modernization. The board continues to be concerned at the limited funds available for this modernization.

The board has committed approximately \$250,000 to address some code deficiencies at the board's maintenance shop.

The board has committed to staff an "Assessment Coach" to guide teachers in the division through the process of updating and standardizing the division's assessment and reporting practices.

Horizon has a structural operating deficit. A few years ago, the number of FTE of certificated staff was increased. This was in an effort to improve instruction and to address pressures that had been caused by the 907 instructional limitation. Horizon also has a history of utilizing lots of educational assistants to support students. This year, we have allocated more than \$350,000 worth of support to high needs students in excess of inclusive learning funding. Schools also have significant decentralized reserves that they have used to purchase staff. The board recognizes that a structural deficit exists, but in light of substantial reserves Horizon has accumulated over many years, the board has mandated a correction of this structural deficit over 2 - 3 years. This will allow for adjustments to be made carefully over time and allow for meaningful analysis and intentional changes in practice that will continue to meet the needs of students in Horizon.

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.

The board has not officially identified any projects for the use of reserves at this time. Erle Rivers High School is expected to be announced for modernization soon. The board has a history of allocating reserve funds to modernization projects.

2019/2020

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

No specific uses for reserves have been identified for this year.

August 31, 2020

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2020.

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

	Budgeted 2017/2018 (Note 2)	Actual 2016/2017	Actual 2015/2016	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	2,467	2,443	2,486	Head count
Grades 10 to 12	693	716	776	Note 3
Total	3,160	3,159	3,262	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.0%	-3.2%		
Other Students:				
Total	6	5	49	Note 4
Total Net Enrolled Students	3,166	3,164	3,311	
Home Ed and Blended Program Students	-	-	-	Note 5
Total Enrolled Students, Grades 1-12	3,166	3,164	3,311	
Percentage Change	0.1%	-4.4%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	51	48	54	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	264	265	264	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	260	284	283	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	4	3	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	260	288	286	
Program Hours	480	480	480	Minimum: 475 Hours
FTE Ratio	0.505	0.505	0.505	Actual hours divided by 950
FTE's Enrolled, ECS	131	146	145	
Percentage Change	-9.7%	0.7%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	40	44	45	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	31	35	29	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	206.7	211.7	209.5	209.0	Teacher certification required for performing functions at the school level.
Non-School Based	7.0	7.0	8.0	7.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	213.7	218.7	217.5	216.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-2.3%	1.2%	-1.8%	0.7%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	15.4	15.1		16.0	
Certificated Staffing Change due to:					
	Please Allocate	Please Allocate			
	(5.0)	1.2			
Enrolment Change	(5.0)	-	1.5		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	-	1.2	n/a		Descriptor (required): Additional allocated to small schools due to complex classes, more direct teaching instead of DL
Total Change	(5.0)	1.2	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	(13.2)	-	n/a		FTEs
Other (retirement, attrition, etc.)	8.2	-	n/a		Descriptor (required): 5 teacher retirements, 22 new hires, other teachers have also moved to other jurisdictions
Total Negative Change in Certificated FTEs	(5.0)	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	151.4	169.5	166.0	171.3	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	10.8	11.5	11.9	11.3	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	17.1	21.8	18.8	23.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	179.9	203.3	197.2	206.1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-11.5%	-1.4%	-8.8%	-4.3%	
Explanation of Changes:					
Horizon School Division has developed a structural operating deficit. Additional teachers have been added over the last few years to address instructional needs and accommodate the 907 hour restrictions. The board of trustees has mandated that we evaluate our entire operations to balance the budget, but are willing to draw on reserves for a few years to allow for proper planning, and informed decisions that will shift practice, reduce costs and still support students. Horizon continues to have a significant population that is highly migratory and is pulled toward alternative education arrangements. This makes enrollment difficult to project.					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Yes					
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.					
Contract with CUPE runs from Sep 2016 - August 2019. 135.5 FTE of uncertificated staff are union members. Raises are tied to base funding increases.					

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

1045

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) **\$47,581,509**

Enter Number of Net Enrolled Students: **3,166**

Enter Number of Funded (ECS) Children: **260**

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% **4.88%**

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

4.25%

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 **\$2,319,741**

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) **\$2,319,741**

Actual Board & System Administration from G31 of "Budgeted Statement of Operations" **\$2,022,957**

Amount Overspent **\$0**