

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

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

**Wild Rose School Division No. 66**

**Legal Name of School Jurisdiction**

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**Telephone & Fax Numbers, Email Address**

**BOARD CHAIR**

Russell Hickman

Name

  
Signature

**SUPERINTENDENT**

Brad Volkman


Name

  
Signature

**SECRETARY TREASURER or TREASURER**

Mohammed Azim

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  
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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:**

The 2016-17 Wild Rose School Division budget process was difficult due to two significant challenges:  
 1. Significant enrollment reductions  
 2. The need to balance a prior year deficit of \$1.3 million

The 2016-17 Spring Budget is forecasted to be a balanced budget. This budget will maintain consistent funding to schools, keep as many staff positions as possible and sustain the primary operational objectives of WRSD.

This budget ensures WRSD programming supports the Alberta Education funding models. The budget provides for the continuation of programming as funded by Alberta Education and will maintain acceptable class-sizes. In addition to this, WRSD will continue to offer student wellness support, technology funding, free transportation and the continuation of our FLEX program.

The overall result of the economic downturn has significantly impacted Wild Rose School Division's per-pupil funding from the Ministry of Education due to a decline over 200 students from 2015-16 to 2016-17 school years. This student loss coupled with balancing the 2015-16 school year deficit will result in a cumulative budget reduction of 3.2 million dollars in Divisional expenditures. Foreseeable Enrollment trends are projected to stabilize in subsequent years as the significant reduction in students for 2016-17 is directly linked to the declining economy in Alberta.

**Significant Business and Financial Risks:**

On a year by year basis WRSD has seen a steady decline in funding from Alberta Education. Over the previous six years, the Government requested School Boards to utilize their operating reserves based on Board priorities and projects over an acceptable period of time. Since 2010-11 WRSD has been subsidizing WRSD expenditures through operating reserves. As of 2015-16 WRSD operating reserves have reached a point where it can no longer subsidize deficit budgets and as a result WRSD will need to submit a balanced budget in 2016-17.

One of the significant impacts resulting from this balanced budget will be reductions in staffing positions across WRSD. Staffing reductions will be coming from school-based support positions, certificated staffing positions, central based executive positions and central support positions. This reduction in support will trickle down to our classrooms.

The 2016-17 increase in infrastructure funding from Alberta Education will assist in maintaining our facilities to an acceptable level. Despite this estimated increase, a maintenance funding shortfall will continue to exist in WRSD. This shortfall continues to grow due to aging infrastructure and costs associated with projects being put on hold until the necessary funds can be found. The per-pupil maintenance funding is linked to student enrollments resulting in decreased funding to sustain our maintenance workers and caretakers. Due to this, a reduction in caretaking hours is also anticipated.

The 2016-17 Spring Budget is designed to be a balanced budget with no contingency for required unbudgeted for capital investments, such as replacement school bus purchases, replacing aging fleet of photocopiers that are requiring additional maintenance on a yearly basis, and other capital and operational needs that may be required for our aging facilities.

The 2016-17 Spring Budget student enrollment projection is only taking into account the challenges presently associated with Drayton Valley and Rocky Mountain House with an additional 1% further reduction in enrollments. This budget is not taking into account future factors that may further result in enrollment declines because of the unstable economy and unpredictable pattern of residents leaving these communities.

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
<b>REVENUES</b>			
Alberta Education	\$56,881,487	\$58,569,977	\$58,574,096
Other - Government of Alberta	\$577,962	\$472,705	\$628,372
Federal Government and First Nations	\$153,639	\$175,500	\$190,971
Other Alberta school authorities	\$60,000	\$6,600	\$70,933
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$1,156,595	\$1,212,448	\$1,532,433
Other sales and services	\$362,535	\$555,888	\$727,141
Investment income	\$35,000	\$160,000	\$121,157
Gifts and donations	\$181,200	\$170,200	\$365,279
Rental of facilities	\$12,000	\$16,000	\$41,409
Fundraising	\$645,000	\$680,000	\$689,123
Gains on disposal of capital assets	\$0	\$0	\$0
Other revenue	\$0	\$0	\$77,199
<b>TOTAL REVENUES</b>	\$60,065,418	\$62,019,318	\$63,018,113
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$2,244,948	\$2,011,550	\$3,344,182
Instruction - Grades 1-12	\$41,209,287	\$45,408,390	\$45,543,247
Plant operations & maintenance	\$8,124,978	\$7,508,741	\$8,628,105
Transportation	\$4,974,973	\$4,995,896	\$5,081,704
Administration	\$2,477,192	\$2,248,294	\$2,463,487
External Services	\$1,034,040	\$1,134,330	\$1,116,022
<b>TOTAL EXPENSES</b>	\$60,065,418	\$63,307,201	\$66,156,747
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$0	(\$1,287,883)	(\$3,138,634)

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

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
<b>EXPENSES</b>			
Certificated salaries	\$28,817,417	\$27,197,483	\$27,085,274
Certificated benefits	\$5,617,207	\$6,493,916	\$6,469,258
Non-certificated salaries and wages	\$9,964,712	\$12,168,139	\$13,053,006
Non-certificated benefits	\$2,655,871	\$2,914,870	\$3,157,789
Services, contracts, and supplies	\$11,930,771	\$11,436,279	\$13,173,259
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$2,160,467	\$2,179,529	\$2,355,319
Unsupported	\$854,835	\$852,847	\$788,236
<b>Interest on capital debt</b>			
Supported	\$64,138	\$64,138	\$70,991
Unsupported		\$0	\$0
Other interest and finance charges		\$0	\$3,615
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
<b>TOTAL EXPENSES</b>	\$60,065,418	\$63,307,201	\$66,156,747

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

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
<b>FEES</b>			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES	\$268,921	\$319,738	\$368,268
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$193,804	\$170,960	\$293,925
Activity fees	\$18,750	\$9,250	\$11,751
ECS Enhanced program fees	\$145,120	\$152,500	\$204,327
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
Other enhancement fees (describe)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$530,000	\$560,000	\$652,355
Non-curricular travel	\$0	\$0	\$0
Lunch supervision fees	\$0	\$0	\$0
Non-curricular supplies and materials	\$0	\$0	\$1,807
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
<b>TOTAL FEES</b>	\$1,156,595	\$1,212,448	\$1,532,433

*\*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	\$36,000	\$121,000	\$149,513
Special events	\$14,000	\$16,000	\$21,494
Sales or rentals of other supplies/services	\$12,500	\$13,500	\$21,388
Out of district student revenue	\$0	\$0	\$0
International and out of province student revenue	\$5,000	\$14,300	\$7,750
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$2,200	\$1,200	\$0
Other (describe)	\$4,000	\$5,200	\$3,533
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
<b>TOTAL</b>	\$73,700	\$171,200	\$203,678

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

	(1) ACCUMULATED OPERATING SURPLUS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2015</b>	\$10,628,934	\$6,406,616	\$0	\$2,919,528	\$0	\$2,919,528	\$1,302,790
<b>2015/2016 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,287,883)			(\$1,287,883)	(\$1,287,883)		
Estimated Board funded capital asset additions		\$1,090,869		(\$1,090,869)	(\$1,090,869)		\$0
Estimated Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,032,376)		\$3,032,376	\$3,032,376		
Estimated capital revenue recognized - Alberta Education		\$2,179,529		(\$2,179,529)	(\$2,179,529)		
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)				\$468,751	\$1,525,905	(\$1,057,154)	(\$468,751)
Estimated Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2016</b>	<b>\$9,341,051</b>	<b>\$6,644,638</b>	<b>\$0</b>	<b>\$1,862,374</b>	<b>\$0</b>	<b>\$1,862,374</b>	<b>\$834,039</b>
<b>2016/2017 Budget projections for:</b>							
Budgeted surplus(deficit)	\$0			\$0	\$0	\$0	\$0
Projected Board funded capital asset additions		\$300,000		(\$300,000)	(\$300,000)		\$0
Budgeted Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted Amortization of capital assets (expense)		(\$3,015,302)		\$3,015,302	\$3,015,302		
Budgeted capital revenue recognized - Alberta Education		\$2,160,467		(\$2,160,467)	(\$2,160,467)		
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
Projected Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2017</b>	<b>\$9,341,051</b>	<b>\$6,089,803</b>	<b>\$0</b>	<b>\$2,417,209</b>	<b>\$554,835</b>	<b>\$1,862,374</b>	<b>\$834,039</b>

**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-2017	31-Aug-2018	31-Aug-2019	31-Aug-2017	31-Aug-2018	31-Aug-2019	31-Aug-2017	31-Aug-2018	31-Aug-2019
Projected opening balance	\$0	\$564,855	\$839,670	\$1,862,374	\$1,862,374	\$1,862,374	\$834,039	\$834,039	\$834,039
Budgeted excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$3,015,302	\$3,085,302	\$3,175,302	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	(\$2,160,467)	(\$2,160,467)	(\$2,160,467)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserves transfers (net)	\$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	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salary negotiations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Full-day kindergarten	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First nations, Metis, Inuit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S Administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Flood related costs (unfunded)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	(\$50,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	(\$50,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School 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	(\$100,000)	(\$150,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	(\$200,000)	(\$300,000)	\$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	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated closing balance for operating contingency</b>	<b>\$554,835</b>	<b>\$839,670</b>	<b>\$1,344,505</b>	<b>\$1,862,374</b>	<b>\$1,862,374</b>	<b>\$1,862,374</b>	<b>\$834,039</b>	<b>\$834,039</b>	<b>\$834,039</b>

Total surplus as a percentage of 2017 Expenses 5.41% 5.68% 8.73%  
ASO as a percentage of 2017 Expenses 4.02% 4.50% 5.34%

**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**

In Fiscal 2014-15 a prior period adjustment of \$1.01M in investment in tangible capital assets was required.

The overall changes from the Spring Budget to the Fall Budget in fiscal 2015-16 resulted in \$1.3M deficit due to lower than anticipated enrollment numbers. This resulted in a reduction to the Accumulated Operating Surplus in the 2016-17 opening amount.

Throughout the 2015-16 school year Board funded capital asset additions increased by 0.7M due to various capital investments, including additional buses, vehicle, and IT infrastructure installations.

A transfer will be required to offset the fall deficit budget and increased Board funded capital asset additions to the unrestricted surplus from operating and capital reserves.

**2016/2017**

Unrestricted Surplus - WRSD is planning on reinvesting in its capital assets for technology (e.g. photocopier replacements) and school buses if enrollment estimates are close to fall actuals. However, until that time WRSD will continue to hold all amounts in its unrestricted surplus and operating reserves as a contingency.

The remaining Capital Reserves is to be used for the Evergreen School Crawlspace Remediation Project.

The remaining Operating Reserves (aside from the \$0.6M restricted to School Generated Funds) is to be used as a contingency for unexpected pressures that may arise in the current or future years.

The Operating Reserve is also to be used as a cash flow contingency for material expenditures that are incurred before the applicable funding is received.



**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**

**Unrestricted Surplus** – The projected opening balance for 2017-18 is an estimate and this may be revised in the Fall 2016-17 Budget and/or yearend. WRSD is planning on reinvesting in its capital assets for technology (e.g. photocopier replacements) and school buses coupled with repairs and maintenance investments in its schools and administration building if enrollment estimates are close to fall actuals. However, until that time WRSD will continue to hold all amounts in its unrestricted surplus and operating reserves as a contingency.

**Operating Reserve** - The remaining Operating Reserves (aside from restricted School Generated Funds Reserve) is to be used as a contingency for unexpected pressures that may arise in the current or future years. The Operating Reserve is also to be used as a cash flow contingency for material expenditures that are incurred before the applicable funding is received.

**Capital Reserve** - The remaining Capital Reserves is to be used for the Evergreen School Crawlspace Remediation Project.

**2018/2019**

**Unrestricted Surplus** – The projected opening balance for 2018-19 is an estimate and this may be revised in the Spring/Fall 2017-18 Budget and/or yearend. WRSD is planning on reinvesting in its capital assets for technology (e.g. photocopier replacements) and school buses if enrollment estimates are close to fall actuals. However, until that time WRSD will continue to hold all amounts in its unrestricted surplus and operating reserves as a contingency.

**Operating Reserve** - The remaining Operating Reserves (aside from restricted School Generated Funds Reserve) is to be used as a contingency for unexpected pressures that may arise in the current or future years. The Operating Reserve is also to be used as a cash flow contingency for material expenditures that are incurred before the applicable funding is received.

**Capital Reserve** - The remaining Capital Reserves is to be used for the Evergreen School Crawlspace Remediation Project.

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

	Budgeted 2016/2017 (Note 2)	Actual 2015/2016	Actual 2014/2015	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	3,314	3,333	3,401	Head count
Grades 10 to 12	1,103	1,225	1,225	Note 3
<b>Total</b>	<b>4,417</b>	<b>4,558</b>	<b>4,626</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-3.1%	-1.5%		
<b>Other Students:</b>				
<b>Total</b>	<b>29</b>	<b>44</b>	<b>21</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>4,446</b>	<b>4,602</b>	<b>4,647</b>	
<b>Home Ed and Blended Program Students</b>	<b>4</b>	<b>6</b>	<b>-</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>4,450</b>	<b>4,607</b>	<b>4,647</b>	
Percentage Change	-3.4%	-0.9%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	173	187	145	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	244	239	200	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	342	393	413	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	4	4	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>346</b>	<b>397</b>	<b>413</b>	
<b>Program Hours</b>	480	480	480	Minimum: 475 Hours
<b>FTE Ratio</b>	0.505	0.505	0.505	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	175	201	209	
Percentage Change	-12.8%	-3.9%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	49	49	40	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	5	5	5	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**

School Jurisdiction Code: 1325

Budgeted	Actual	Fall Budget	Actual	Notes
2016/2017	2016/2016	2016/2016	2014/2015	

**CERTIFICATED STAFF**

School Based	257.0	269.8	256.8	278.9	Teacher certification required for performing functions at the school level.
Non-School Based	6.0	6.0	6.0	6.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	262.0	275.8	274.8	284.9	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-6.0%	-3.2%	-4.7%	-3.5%	

If an average standard cost is used, please disclose rate: \$ 104,923 \$102,500 17.0

Student F.T.E. per certificated Staff 1765.3% 1743.3%

Certificated Staffing Change due to:

Enrollment Change	(13.8)	1.0	(10.1)	(10.1)	If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	-	-	If enrollment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	-	-	-	Reserves (negative)
Total Change	(13.8)	1.0	(10.1)	(10.1)	Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	(13.8)	-	(10.1)	(10.1)	FTEs
Non-permanent contracts not being renewed	(13.8)	-	10.1	10.1	FTEs
Other (retirement, attrition, etc.)	-	-	-	-	Reserves (negative)
Total Negative Change in Certificated FTEs	(13.8)	-	0.0	0.0	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

**NON-CERTIFICATED STAFF**

Instructional	118.9	171.0	187.0	200.0	Personnel providing instruction support for schools under 'Instructor' program areas.
Plant Operations & Maintenance	40.1	41.7	42.0	42.5	Personnel providing support to maintain school facilities
Transportation	56.3	56.0	55.0	55.0	Personnel providing direct support to the transportation of students to and from school
Other	38.0	42.9	30.0	33.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	253.3	314.6	314.0	330.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-18.8%	-4.8%	-18.7%	-5.0%	

Explanation of Changes:  
A significant number of support staff were supported by reserves in the past. The operating reserves can no longer be used to subsidize staffing costs coupled with a significant reduction in enrollment resulted in a decrease in WRSD support staff.

**Additional Information**

Are non-certificated staff subject to a collective agreement?  Yes  No  
 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 FTEs.  
 CAWSE = 137.7 FTE  
 IUOE = 38.7 FTE

