

# BUDGET REPORT

## FOR THE YEAR ENDING AUGUST 31, 2011

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

**Palliser Regional Division No. 26**

**Legal Name of School Jurisdiction**

403-328-4111 403-380-6890

**Telephone and Fax Numbers**

<div style="border: 1px solid black; background-color: #e0f0ff; padding: 2px; margin-bottom: 5px;">Mr. Don Zech</div> <p style="text-align: center; margin: 0;">Name</p>	<b>BOARD CHAIR</b>	<div style="border: 1px solid black; height: 40px; margin-bottom: 5px;"> </div> <p style="text-align: center; margin: 0;">Signature</p>
<div style="border: 1px solid black; background-color: #e0f0ff; padding: 2px; margin-bottom: 5px;">Mr. Kevin Gietz</div> <p style="text-align: center; margin: 0;">Name</p>	<b>SUPERINTENDENT</b>	<div style="border: 1px solid black; height: 40px; margin-bottom: 5px;"> </div> <p style="text-align: center; margin: 0;">Signature</p>
<div style="border: 1px solid black; background-color: #e0f0ff; padding: 2px; margin-bottom: 5px;">Mr. Terry Kirkham</div> <p style="text-align: center; margin: 0;">Name</p>	<b>SECRETARY TREASURER</b>	<div style="border: 1px solid black; height: 40px; margin-bottom: 5px;"> </div> <p style="text-align: center; margin: 0;">Signature</p>

Certified a true and correct summary of the year's budget approved by the Board of Trustees at its meeting held November 29, 2010.

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Color coded cells:

blue cells: require the input of data/descriptors wherever applicable.  
 salmon cells: contain referenced juris. information - protected



Grey cells: data not applicable - protected  
 white cells: within text boxes REQUIRE the input of points and data.

### HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2010/2011 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 & Assumptions:**

The surplus for the year has been planned to eliminate the Net Accumulated Operating Deficit.  
 Teacher prep time has been reduced to 8.25%  
 No funds have been set aside for bus replacement, this is the second year in a row for this decision.  
 One new Colony school has been added.  
 A new Outreach school has been added.  
 All staff have recieved a 2.92% salary increase similar to the teachers.  
 Class size requirments are projected to be met.

#### **Significant Business and Financial Risks:**



**BUDGETED STATEMENT OF REVENUES AND EXPENSES**  
for the Year Ending August 31

	Approved Budget 2010/2011	Final Approved Budget 2009/2010	Actual 2008/2009
<b>REVENUES</b>			
Government of Alberta	\$64,864,964	\$60,131,681	\$59,228,775
Federal Government and/or First Nations	\$449,010	\$572,000	\$913,394
Other Alberta school authorities	\$0	\$83,000	\$39,461
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$22,727
Instruction resource fees	\$100,000	\$175,000	\$166,278
Transportation fees	\$139,500	\$35,067	\$0
Other sales and services	\$0	\$789,900	\$765,654
Investment income	\$20,000	\$50,000	\$91,114
Gifts and donations	\$0	\$0	\$49,334
Rentals of facilities	\$309,500	\$285,123	\$205,814
School generated funds	\$0	\$400,000	\$665,934
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$897,344	\$898,000	\$943,007
Other revenue	\$1,334,531	\$0	\$112,048
<b>TOTAL REVENUES</b>	<b>\$68,114,849</b>	<b>\$63,419,771</b>	<b>\$63,203,540</b>
<b>EXPENSES</b>			
Certificated salaries	\$35,020,832	\$33,577,236	\$33,074,592
Certificated benefits	\$3,989,580	\$3,837,441	\$3,709,113
Non-certificated salaries and wages	\$11,311,949	\$10,531,243	\$12,244,300
Non-certificated benefits	\$2,908,773	\$2,242,291	\$2,595,945
Services, contracts and supplies	\$11,520,523	\$10,725,530	\$12,475,780
School generated funds	\$0	\$400,000	\$665,934
Capital and debt services			
Amortization of capital assets			
supported	\$897,344	\$898,000	\$943,007
unsupported	\$869,295	\$888,030	\$903,615
Interest on capital debt			
supported	\$260,100	\$300,000	\$281,596
unsupported	\$0	\$0	\$0
Other interest charges	\$3,000	\$20,000	\$22,318
Losses on disposal of capital assets	\$0	\$0	\$0
Other expense	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$66,781,396</b>	<b>\$63,419,771</b>	<b>\$66,916,200</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$1,333,453</b>	<b>\$0</b>	<b>(\$3,712,660)</b>

**BUDGETED ALLOCATION OF REVENUES AND EXPENSES (BY PROGRAM)**  
for the Year Ending August 31

	Approved Budget 2010/2011	Final Approved Budget 2009/2010	Actual 2008/2009
<b>REVENUES</b>			
ECS - Grade 12 Instruction	\$53,546,090	\$49,322,229	\$49,585,153
Operations & Maintenance of Schools and Maintenance Shops	\$8,508,173	\$8,668,328	\$8,147,895
Transportation	\$2,995,672	\$3,108,161	\$3,094,467
Board & System Administration	\$2,772,594	\$2,035,930	\$1,945,842
External Services	\$292,320	\$285,123	\$430,183
<b>TOTAL REVENUES</b>	<b>\$68,114,849</b>	<b>\$63,419,771</b>	<b>\$63,203,540</b>
<b>EXPENSES</b>			
ECS - Grade 12 Instruction	\$52,499,076	\$49,798,792	\$53,325,205
Operations & Maintenance of Schools and Maintenance Shops	\$8,451,133	\$8,316,136	\$8,132,706
Transportation	\$3,258,718	\$2,983,790	\$3,209,674
Board & System Administration	\$2,281,775	\$2,035,930	\$1,945,842
External Services	\$290,694	\$285,123	\$302,773
<b>TOTAL EXPENSES</b>	<b>\$66,781,396</b>	<b>\$63,419,771</b>	<b>\$66,916,200</b>



**PROJECTED STATEMENT OF CHANGES IN NET ASSETS (SUMMARY)  
FOR THE YEAR ENDING AUGUST 31**

	(1)	(2)	(3)	(4)	(5)	(6)
	TOTAL NET ASSETS (2+3+6)	INVESTMENT IN CAPITAL ASSETS	ACCUMULATED OPERATING SURPLUS (4+5)	UNRESTRICTED NET ASSETS	INTERNALLY RESTRICTED NET ASSETS	
					OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2009</b>	\$6,892,713	\$7,558,578	(\$665,865)	(\$1,865,852)	\$1,199,987	\$0
<b>2009/2010 Estimated impact to net assets for:</b>						
Estimated surplus(deficit)	(\$855,505)			(\$855,505)		
Estimated Board funded capital asset additions		\$183,670		\$0	(\$183,670)	\$0
Estimated Amortization of capital assets (expense)		(\$1,650,233)		\$1,650,233		
Estimated Amortization of capital allocations (revenue)		\$897,344		(\$897,344)		
Estimated Unsupported debt principal repayment		\$0		\$0		
Estimated reserve transfers (net)				\$8,785	(\$8,785)	\$0
Estimated Assumptions/Transfers of Operations	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2010</b>	\$6,037,208	\$6,989,359	(\$952,151)	(\$1,959,683)	\$1,007,532	\$0
<b>2010/2011 Budget Projections for:</b>						
Budgeted surplus(deficit)	\$1,333,453			\$1,333,453		
Projected Board funded capital asset additions		\$419,000		(\$240,000)	(\$179,000)	\$0
Budgeted Amortization of capital assets (expense)		(\$1,766,639)		\$1,766,639		
Budgeted Amortization of capital allocations (revenue)		\$897,344		(\$897,344)		
Budgeted Unsupported debt principal repayment		\$0		\$0		
Projected reserve transfers (net)				\$0	\$0	\$0
Projected Assumptions/Transfers of Operations	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2011</b>	\$7,370,661	\$6,539,064	\$831,597	\$3,065	\$828,532	\$0

**ANTICIPATED CHANGES IN NET ASSETS SUMMARY- 2010/2011 BUDGET REPORT**

The following explains the anticipated changes to Unrestricted Net Assets, Investment in Capital Assets, Operating Reserves and Capital Reserves for 2009/2010 and 2010/2011 and breaks down the planned additions to unsupported capital.

For the 2010/11 school year \$300,000 in Board funded capital additions are planned for the upgrade of our tower system, along with the purchase of four vehicles and a bobcat totalling \$119,000.



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

	Budgeted 2010/2011 (Note 2)	Actual 2009/2010	Actual 2008/2009	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	4,715	4,447	4,292	Head count
Grades 10 to 12	1,264	1,288	1,297	Note 3
Total	5,979	5,735	5,589	Grades 1-12 students eligible for base instruction funding from Alberta Education.
<b>Other Students:</b>				
Total	64	82	107	Note 4
<b>Total Net Enrolled Students</b>	6,043	5,817	5,696	
<b>Home Ed and Blended Program Students</b>	-	181	-	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	6,043	5,817	5,696	
<b>Of the Eligible Funded Students:</b>				
Severely Disabled Students served	221	219	203	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
<b>Eligible Funded Children</b>	586	522	487	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other children</b>	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	586	522	487	
<b>Program Hours</b>	475	475	475	Minimum: 475 Hours
<b>FTE Ratio</b>	0.500	0.500	0.500	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	293	261	244	
<b>Of the Eligible Funded Children:</b>				
Severely Disabled Children served	90	92	81	Total eligible funded severely disabled children FTEs, including Code 40 children in program units.
<b>NOTES:</b>				
1 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 this 2010/2011 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.				
) 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 INAC (Code 330), students younger than 5 1/2 or older than 19, 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 2010/2011	Actual 2009/2010	Actual 2008/2009	Notes
<b>CERTIFICATED STAFF</b>				
School Based	380.6	392.6	403.1	Teacher certification required for performing functions at the school level.
Non-School Based	10.8	13.0	13.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	391.4	405.6	416.1	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
<b>Certificated Staffing Change due to:</b>				
Enrolment Change	-	(10.5)	122.4	If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	(14.2)	-	22.0	Descriptor (required): Reduced Prep Time
Total Change	(14.2)	(10.5)	144.4	Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>				
Continuous contracts terminated	-	-	-	FTEs
Non-permanent contracts not being renewed	-	-	-	FTEs
Other (retirement, attrition, etc.)	(13.5)	(10.5)	-	Descriptor (required): Retirement and Attrition
Total Negative Change in Certificated FTEs	(13.5)	(10.5)	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>NON-CERTIFICATED STAFF</b>				
Instructional	239.8	183.0	209.0	Personnel providing instruction support for schools under 'Instruction' program areas.
Non-Instructional	83.9	78.0	78.0	Personnel in Transportation, Board & System Admin., O&M and External service areas.
Total Non-Certificated Staff FTE	323.7	261.0	287.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
<b>Non-Certificated Staffing Change due to:</b>				
Enrolment Change	-	-	96.4	FTEs
Other Factors	62.7	26.0	-	Descriptor (required): Recalculating FTE Base hours for 2010/11
Total Change	62.7	26.0	96.4	Year-over-year change in Non-Certificated FTE