

BUDGET REPORT

FOR THE YEAR ENDING AUGUST 31, 2010

[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

BOARD CHAIR	
Mr. Don Zech Name	Signature
SUPERINTENDENT	
Mr. Kevin Gietz Name	Signature
SECRETARY TREASURER	
Mr. Terry Kikrham Name	Signature
Certified a true and correct summary of the year's budget approved by the Board of Trustees at its meeting held <u>November 30, 2009</u> .	

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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- 2009/2010 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:

One new school has been added this year: John Davidson School - A LGM Alternative School.
Average teacher salary and benefit cost is \$86,815.
We continue to be below the Provincial Class size Targets for all grade levels.
Learning assistant hours are reduced because of lack of funding and smaller class sizes.
One new Sr. management position has been added - Assistant Superintendent of Alternative Programs and Technology.
One director position has been eliminated.
Class size targets at the six Christian schools are being met by funding from general revenue as small class size funding has not been provided for them.
Support staff salaries have been increased by 4.82%.
We still do not have a tuition agreement with Siksika Nation.
Family School Liaison Counsellors have been reduced from 11.0 to 6.8 FTE.
Career Academic Counsellors have been reduced from 4.0 to 2.8 FTE.

Significant Business and Financial Risks:

Lack of funding for class size targets at our six Christian schools.
No provision to cover increase in salary should the ATA be successful in their arbitration (Estimated cost - \$521,000)

Specific Strategies to Reduce Class Size Averages:

(If your jurisdiction is not projected to meet the ACOL guidelines at a particular grade grouping, what does this budget contain to address this circumstance?)

ACOL Grade Grouping Met / Not Met Specific class size average reduction strategies

K to 3:

4 to 6:

7 to 9:

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

	Approved Budget 2009/2010	Final Approved Budget 2008/2009	Actual 2007/2008
REVENUES			
Government of Alberta	\$60,131,681	\$57,702,763	\$43,899,024
Federal Government and/or First Nations	\$572,000	\$519,063	\$436,351
Other Alberta school authorities	\$83,000	\$15,000	\$9,001
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$10,000	\$12,851
Instruction resource fees	\$175,000	\$424,753	\$164,374
Transportation fees	\$35,067	\$84,000	\$72,949
Other sales and services	\$789,900	\$264,608	\$315,396
Investment income	\$50,000	\$350,000	\$306,537
Gifts and donations	\$0	\$6,982	\$380,661
Rentals of facilities	\$285,123	\$488,085	\$244,964
Net school generated funds	\$400,000	\$400,000	\$382,494
Gains on disposal of capital assets	\$0	\$0	\$200
Amortization of capital allocations	\$898,000	\$932,182	\$927,847
TOTAL REVENUES	\$63,419,771	\$61,197,436	\$47,152,649
EXPENSES			
Certificated salaries	\$33,577,236	\$31,829,946	\$21,429,758
Certificated benefits	\$3,837,441	\$4,108,164	\$2,403,216
Non-certificated salaries and wages	\$10,531,243	\$11,114,860	\$10,059,639
Non-certificated benefits	\$2,242,291	\$2,344,627	\$2,245,215
Services, contracts and supplies	\$10,725,530	\$11,116,498	\$9,282,110
Net school generated funds	\$400,000	\$400,000	\$382,494
Capital and debt services			
Amortization of capital assets			
supported	\$898,000	\$932,182	\$927,847
unsupported	\$888,030	\$624,866	\$683,695
Interest on capital debt			
supported	\$300,000	\$298,597	\$315,236
unsupported	\$0	\$0	\$0
Other interest charges	\$20,000	\$17,500	\$19,493
Losses on disposal of capital assets	\$0	\$0	\$0
TOTAL EXPENSES	\$63,419,771	\$62,787,240	\$47,748,703
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$0	(\$1,589,804)	(\$596,054)

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

	Approved Budget 2009/2010	Final Approved Budget 2008/2009	Actual 2007/2008
REVENUES			
ECS - Grade 12 Instruction	\$49,322,229	\$49,095,081	\$35,751,652
Operations & Maintenance of Schools and Maintenance Shops	\$8,668,328	\$6,857,379	\$6,872,318
Transportation	\$3,108,161	\$3,055,605	\$2,463,902
Board & System Administration	\$2,035,930	\$1,910,951	\$1,668,916
External Services	\$285,123	\$278,420	\$395,861
TOTAL REVENUES	\$63,419,771	\$61,197,436	\$47,152,649
EXPENSES			
ECS - Grade 12 Instruction	\$49,798,792	\$50,702,820	\$36,349,148
Operations & Maintenance of Schools and Maintenance Shops	\$8,316,136	\$6,857,379	\$6,623,871
Transportation	\$2,983,790	\$3,055,605	\$2,834,625
Board & System Administration	\$2,035,930	\$1,735,951	\$1,668,916
External Services	\$285,123	\$435,485	\$272,143
TOTAL EXPENSES	\$63,419,771	\$62,787,240	\$47,748,703

**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
Actual balances per AFS at August 31, 2008	\$10,605,373	\$6,497,599	\$2,967,286	\$225,833	\$2,741,453	\$1,140,488
2008/2009 Estimated impact to net assets for:						
Estimated surplus(deficit)	(\$3,712,660)			(\$3,712,660)		
Estimated Board funded capital asset additions		\$1,964,594		\$0	(\$824,106)	(\$1,140,488)
Estimated Amortization of capital assets (expense)		(\$1,846,622)		\$1,846,622		
Estimated Amortization of capital allocations (revenue)		\$943,007		(\$943,007)		
Estimated Unsupported debt principal repayment		\$0		\$0		
Estimated Net reserve transfers				\$717,360	(\$717,360)	\$0
Estimated Assumptions/Transfers of Operations	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2009	\$6,892,713	\$7,558,578	(\$665,865)	(\$1,865,852)	\$1,199,987	\$0
2009/2010 Budget Projections for:						
Budgeted surplus(deficit)	\$0			\$0		
Projected Board funded capital asset additions		\$0		\$0	\$0	\$0
Budgeted Amortization of capital assets (expense)		(\$1,786,030)		\$1,786,030		
Budgeted Amortization of capital allocations (revenue)		\$898,000		(\$898,000)		
Budgeted Unsupported debt principal repayment		\$0		\$0		
Projected Net reserve transfers				\$0	\$0	\$0
Projected Assumptions/Transfers of Operations	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2010	\$6,892,713	\$6,670,548	\$222,165	(\$977,822)	\$1,199,987	\$0

ANTICIPATED CHANGES IN NET ASSETS SUMMARY- 2009/2010 BUDGET REPORT

The following explains the anticipated changes to Unrestricted Net Assets, Investment in Capital Assets, Operating Reserves and Capital Reserves for 2008/2009 and 2009/2010 and breaks down the planned additions to unsupported capital.

Due to our financial situation the division is not planning any purchases of capital with the exception of possibly a couple of photocopiers that are required in a couple of schools. Also, the other item that will affect our Net Assets is the \$179,034 to be taken from our reserves by Alberta Education during the 2009/10 year.

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

	Budgeted 2009/2010 (Note 2)	Actual 2008/2009	Actual 2007/2008	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	4,525	4,292	3,062	Head count
Grades 10 to 12	1,257	1,297	951	Note 3
Total	5,782	5,589	4,013	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Other Students:				
Total	80	107	74	Note 4
Total Net Enrolled Students	5,862	5,696	4,087	
Home Ed and Blended Program Students	-	-	-	Note 5
Total Enrolled Students, Grades 1-12	5,862	5,696	4,087	
Of the Eligible Funded Students:				
Severely Disabled Students served	219	223	214	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	533	487	376	ECS children eligible for ECS base instruction funding from Alberta Education.
Other children	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	533	487	376	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	267	244	188	
Of the Eligible Funded Children:				
Severely Disabled Children served	92	81	83	Total eligible funded severely disabled children FTEs, including Code 40 children in program units.
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 this 2008/2009 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 INAC (Code 330), students younger than 5 1/2 or older than 19, 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 2009/2010	Actual 2008/2009	Actual 2007/2008	Notes
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CERTIFICATED STAFF

School Based	392.6	403.1	263.7	Teacher certification required for performing functions at the school level.
Non-School Based	13.0	13.0	8.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	405.6	416.1	271.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.

Certificated Staffing Change due to:

Enrolment Change	(10.5)	122.4	2.0	If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	22.0	8.9	If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	-	7.3	Descriptor (required):
Total Change	(10.5)	144.4	18.2	Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-	-	FTEs
Non-permanent contracts not being renewed	-	-	-	FTEs
Other (retirement, attrition, etc.)	(10.5)	-	-	Descriptor (required):
Total Negative Change in Certificated FTEs	(10.5)	-	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

Of the Certificated Staff:

Class size teachers retained from prior years	22.0	8.9	8.9	FTEs
Class size teachers newly hired	-	13.1	-	FTEs
Total Class Size Initiative Teacher FTE's	22.0	22.0	8.9	FTE for teachers hired and retained to meet the ACOL class size averages guidelines.

NON-CERTIFICATED STAFF

Instructional	183.0	209.0	118.0	Personnel providing instruction support for schools under 'Instruction' program areas.
Non-Instructional	78.0	78.0	72.6	Personnel in Transportation, Board & System Admin., O&M and External service areas.
Total Non-Certificated Staff FTE	261.0	287.0	190.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.

Non-Certificated Staffing Change due to:

Enrolment Change	-	96.4	1.8	FTEs
Other Factors	26.0	-	-	Descriptor (required): To meet budget
Total Change	26.0	96.4	1.8	Year-over-year change in Non-Certificated FTE

**PROJECTED CLASS SIZE AVERAGES
FULL TIME EQUIVALENT (FTE) AVERAGE CLASS SIZE**

Budgeted 2009/2010	Actual 2008/2009	Actual 2007/2008	Notes
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ACOL GUIDELINE GRADE GROUPING

K to Grade 3	16.9	16.9	17.3	If budgeted > 17, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 4 to 6	19.1	19.2	20.8	If budgeted > 23, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 7 to 9	19.5	18.7	21.2	If budgeted > 25, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 10 to 12	18.8	17.9	16.9	If budgeted > 27, requires pg. 2 budget highlights on specific strategies to reduce to guideline.

NOTE: FTE statistics are 'as at September 30th' for each year. All applicable FTEs and the class size average information is to be entered to 1 decimal place.