

# BUDGET REPORT

## FOR THE YEAR ENDING AUGUST 31, 2011




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

Northern Gateway Regional Division No.10

Legal Name of School Jurisdiction

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Telephone and Fax Numbers

Judy Muir	BOARD CHAIR	
Name		Signature
Kevin Andrea	SUPERINTENDENT	
Name		Signature
Mike Gramatovich	SECRETARY TREASURER	
Name		Signature

Certified a true and correct summary of the year's budget approved by the Board of Trustees at its meeting held **November 24, 2010**.

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### 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:**

- Student Enrolment for the current year over 2009-10 decreased by 1.48%
- Transportation Budget remains a challenge currently showing a deficit position due to a shortage of provincial funding with zero dollars allocated for bus replacements

**Significant Business and Financial Risks:**

If this jurisdiction continues to experience a decrease in student enrolment, future budgets will be a challenge in respect of effectively allocating resources for staffing costs, staff development, program delivery and special needs programming.

**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	\$53,507,721	\$52,132,107	\$51,721,910
Federal Government and/or First Nations	\$1,948,064	\$1,554,516	\$1,889,571
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$543,753
Instruction resource fees	\$300,830	\$303,902	\$352,281
Transportation fees	\$110,000	\$110,000	\$45,828
Other sales and services	\$53,000	\$227,501	\$92,693
Investment income	\$50,000	\$75,000	\$116,022
Gifts and donations	\$0	\$0	\$0
Rentals of facilities	\$0	\$0	\$62,352
School generated funds	\$1,060,574	\$1,088,466	\$720,322
Gains on disposal of capital assets	\$0	\$0	\$38,351
Amortization of capital allocations	\$2,097,020	\$1,892,326	\$1,882,954
Other revenue	\$0	\$0	\$8,920
<b>TOTAL REVENUES</b>	<b>\$59,128,209</b>	<b>\$57,363,816</b>	<b>\$57,474,935</b>
<b>EXPENSES</b>			
Certificated salaries	\$28,950,713	\$26,677,200	\$25,874,780
Certificated benefits	\$2,919,697	\$2,780,287	\$2,718,883
Non-certificated salaries and wages	\$8,249,983	\$7,954,934	\$8,553,425
Non-certificated benefits	\$1,972,523	\$1,932,104	\$1,912,388
Services, contracts and supplies	\$15,834,527	\$18,528,565	\$13,537,017
School generated funds	\$1,080,574	\$1,068,466	\$720,322
Capital and debt services			
Amortization of capital assets			
supported	\$2,097,020	\$1,892,326	\$1,862,954
unsupported	\$955,153	\$739,832	\$906,074
Interest on capital debt			
supported	\$309,441	\$287,391	\$359,310
unsupported	\$118,297	\$3,834	\$4,719
Other interest charges	\$0	\$0	\$916
Losses on disposal of capital assets	\$0	\$0	\$0
Other expense	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$60,467,928</b>	<b>\$59,842,739</b>	<b>\$56,470,786</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>(\$1,339,719)</b>	<b>(\$2,478,921)</b>	<b>\$1,004,149</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	\$43,225,802	\$41,873,234	\$41,805,429
Operations & Maintenance of Schools and Maintenance Shops	\$8,130,548	\$8,018,843	\$8,015,184
Transportation	\$4,783,276	\$4,871,478	\$4,797,862
Board & System Administration	\$2,317,986	\$2,097,459	\$2,533,907
External Services	\$670,797	\$703,004	\$522,774
<b>TOTAL REVENUES</b>	<b>\$59,128,209</b>	<b>\$57,363,816</b>	<b>\$57,474,936</b>
<b>EXPENSES</b>			
ECS - Grade 12 instruction	\$44,285,091	\$43,459,323	\$40,824,633
Operations & Maintenance of Schools and Maintenance Shops	\$8,268,458	\$8,278,148	\$8,145,757
Transportation	\$4,942,533	\$5,145,908	\$5,117,520
Board & System Administration	\$2,321,049	\$2,256,358	\$2,063,518
External Services	\$670,797	\$703,004	\$519,358
<b>TOTAL EXPENSES</b>	<b>\$60,467,928</b>	<b>\$59,842,739</b>	<b>\$56,470,786</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>	\$14,964,331	\$6,297,595	\$7,004,262	\$489,459	\$6,514,803	\$1,662,474
<b>2009/2010 Estimated impact to net assets for:</b>						
Estimated surplus(deficit)	(\$2,478,921)			(\$2,478,921)		
Estimated Board funded capital asset additions		\$195,000		\$0	(\$195,000)	\$0
Estimated Amortization of capital assets (expense)		(\$2,631,958)		\$2,631,958		
Estimated Amortization of capital allocations (revenue)		\$1,892,326		(\$1,892,326)		
Estimated Unsupported debt principal repayment		\$10,097		(\$10,097)		
Estimated reserve transfers (net)				\$1,749,386	(\$1,749,386)	\$0
Estimated Assumptions/Transfers of Operations	(\$277,000)	\$0	(\$277,000)	(\$277,000)	\$0	\$0
<b>Estimated Balances for August 31, 2010</b>	\$12,208,410	\$5,763,060	\$4,782,876	\$212,459	\$4,570,417	\$1,662,474
<b>2010/2011 Budget Projections for:</b>						
Budgeted surplus(deficit)	(\$1,339,719)			(\$1,339,719)		
Projected Board funded capital asset additions		\$75,151			(\$75,151)	\$0
Budgeted Amortization of capital assets (expense)		(\$3,052,173)		\$3,052,173		
Budgeted Amortization of capital allocations (revenue)		\$2,097,020		(\$2,097,020)		
Budgeted Unsupported debt principal repayment		\$51,314		(\$51,314)		
Projected reserve transfers (net)				\$435,880	(\$435,880)	\$0
Projected Assumptions/Transfers of Operations	\$277,000	\$0	\$277,000	\$277,000	\$0	\$0
<b>Projected Balances for August 31, 2011</b>	\$11,145,691	\$4,934,372	\$4,548,845	\$489,459	\$4,059,386	\$1,662,474

**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.

**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	3,328	3,415	3,482	Head count
Grades 10 to 12	1,237	1,312	1,368	Note 3
<b>Total</b>	<b>4,565</b>	<b>4,727</b>	<b>4,848</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
<b>Other Students:</b>				
<b>Total</b>	<b>220</b>	<b>181</b>	<b>192</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>4,785</b>	<b>4,908</b>	<b>5,040</b>	
<b>Home Ed and Blended Program Students</b>	<b>2</b>	<b>1</b>	<b>4</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>4,787</b>	<b>4,909</b>	<b>5,044</b>	
<b>Of the Eligible Funded Students:</b>				
<b>Severely Disabled Students served</b>	<b>192</b>	<b>185</b>	<b>173</b>	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
<b>Eligible Funded Children</b>	<b>359</b>	<b>343</b>	<b>382</b>	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other children</b>	<b>-</b>	<b>-</b>	<b>4</b>	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>359</b>	<b>343</b>	<b>366</b>	
<b>Program Hours</b>	<b>475</b>	<b>475</b>	<b>475</b>	Minimum: 475 Hours
<b>FTE Ratio</b>	<b>0.500</b>	<b>0.500</b>	<b>0.500</b>	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	<b>180</b>	<b>171</b>	<b>183</b>	
<b>Of the Eligible Funded Children:</b>				
<b>Severely Disabled Children served</b>	<b>8</b>	<b>14</b>	<b>14</b>	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	281.0	286.7	307.0	Teacher certification required for performing functions at the school level.
Non-School Based	7.0	7.0	7.0	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>298.0</b>	<b>303.7</b>	<b>314.0</b>	<b>FTE for personnel possessing a valid Alberta teaching certificate or equivalency.</b>
<b>Certificated Staffing Change due to:</b>				
Enrolment Change	(0.8)	-	-	If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	(5.0)	(10.3)	2.9	Descriptor (required): Contracts not renewed, retirements
<b>Total Change</b>	<b>(5.8)</b>	<b>(10.3)</b>	<b>2.9</b>	<b>Year-over-year change in Certificated FTE</b>
<b>Breakdown, where total change is Negative:</b>				
Continuous contracts terminated	-	-	-	FTEs
Non-permanent contracts not being renewed	(0.8)	(5.3)	-	FTEs
Other (retirement, attrition, etc.)	(5.0)	(5.0)	-	Descriptor (required): Retirements
<b>Total Negative Change in Certificated FTEs</b>	<b>(5.8)</b>	<b>(10.3)</b>	<b>-</b>	<b>Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.</b>
<b>NON-CERTIFICATED STAFF</b>				
Instructional	152.9	173.8	197.6	Personnel providing instruction support for schools under 'Instruction' program areas.
Non-Instructional	56.0	65.0	67.0	Personnel in Transportation, Board & System Admin., O&M and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>208.9</b>	<b>228.8</b>	<b>264.6</b>	<b>FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.</b>
<b>Non-Certificated Staffing Change due to:</b>				
Enrolment Change	(19.9)	(35.8)	31.7	FTEs
Other Factors	-	-	-	Descriptor (required):
<b>Total Change</b>	<b>(19.9)</b>	<b>(35.8)</b>	<b>31.7</b>	<b>Year-over-year change in Non-Certificated FTE</b>