

BUDGET REPORT

FOR THE YEAR ENDING AUGUST 31, 2010




[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
Michael 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 26, 2009 .

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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.

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:

- Transportation/Maintenance salaries and contractors exceeded grant by 1%
- Student Enrolement for the current year over the 2008/2009 decreased by 2.4%

Significant Business and Financial Risks:

- The fiscal adjustments announced by the Minister of Education resulted in lost revenue of 1,052,204. The most significant impact is the loss of the fuel contingensy for the transportation budget.

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: 19.0	Not Met	* Over 96% of total class size funding is spent at the K-3 grade level
4 to 6: 20.6	Met	
7 to 9: 22.1	Met	
10 to 12: 19.4	Met	

* Given the Challenges of school/grade configurations accross a large rural school division with little opportunity for economy of scale, stratigies such as combined and split classrooms are used to reduce class sizes in schools

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	\$52,132,107	\$52,421,268	\$51,357,936
Federal Government and/or First Nations	\$1,554,516	\$1,536,295	\$1,713,128
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$316,845
Instruction resource fees	\$303,902	\$275,333	\$351,600
Transportation fees	\$110,000	\$125,000	\$47,750
Other sales and services	\$227,501	\$191,627	\$91,740
Investment income	\$75,000	\$254,314	\$284,457
Gifts and donations	\$0	\$0	\$15,340
Rentals of facilities	\$0	\$0	\$62,938
Net school generated funds	\$1,068,466	\$1,375,577	\$792,421
Gains on disposal of capital assets	\$0	\$0	\$23,133
Amortization of capital allocations	\$1,892,326	\$1,875,366	\$1,875,367
TOTAL REVENUES	\$57,363,818	\$58,054,780	\$56,932,655
EXPENSES			
Certificated salaries	\$26,677,200	\$26,151,643	\$25,368,528
Certificated benefits	\$2,760,287	\$3,048,173	\$2,671,132
Non-certificated salaries and wages	\$7,954,934	\$8,049,862	\$7,857,177
Non-certificated benefits	\$1,932,104	\$2,558,674	\$1,922,735
Services, contracts and supplies	\$16,526,565	\$16,119,334	\$14,375,269
Net school generated funds	\$1,068,466	\$1,375,577	\$792,421
Capital and debt services			
Amortization of capital assets			
supported	\$1,892,326	\$1,875,366	\$1,875,369
unsupported	\$739,632	\$679,632	\$679,632
Interest on capital debt			
supported	\$287,391	\$359,216	\$441,910
unsupported	\$3,834	\$4,719	\$5,604
Other interest charges	\$0	\$2,533	\$641
Losses on disposal of capital assets	\$0	\$0	\$901
TOTAL EXPENSES	\$59,842,739	\$60,224,729	\$55,991,319
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$2,478,921)	(\$2,169,949)	\$941,336

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	\$41,873,234	\$45,441,425	\$40,737,723
Operations & Maintenance of Schools and Maintenance Shops	\$8,018,643	\$4,990,023	\$8,556,223
Transportation	\$4,671,478	\$4,899,883	\$4,991,714
Board & System Administration	\$2,097,459	\$2,201,989	\$2,353,678
External Services	\$703,004	\$521,460	\$293,049
TOTAL REVENUES	\$57,363,818	\$58,054,780	\$56,932,387
EXPENSES			
ECS - Grade 12 Instruction	\$43,459,323	\$47,561,374	\$40,063,559
Operations & Maintenance of Schools and Maintenance Shops	\$8,278,148	\$5,040,023	\$8,625,642
Transportation	\$5,145,908	\$4,899,883	\$4,914,134
Board & System Administration	\$2,256,356	\$2,201,989	\$2,106,235
External Services	\$703,004	\$521,460	\$293,049
TOTAL EXPENSES	\$59,842,739	\$60,224,729	\$56,002,619

**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	\$13,960,184	\$6,653,095	\$6,080,310	\$489,460	\$5,590,850	\$1,226,779
2008/2009 Estimated impact to net assets for:						
Estimated surplus(deficit)	(\$2,169,949)			(\$2,169,949)		
Estimated Board funded capital asset additions		\$351,087		\$0	(\$351,087)	\$0
Estimated Amortization of capital assets (expense)		(\$2,554,998)		\$2,554,998		
Estimated Amortization of capital allocations (revenue)		\$1,875,366		(\$1,875,366)		
Estimated Unsupported debt principal repayment		\$10,097		(\$10,097)		
Estimated Net reserve transfers				\$1,500,414	(\$1,500,414)	\$0
Estimated Assumptions/Transfers of Operations	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2009	\$11,790,235	\$6,334,647	\$4,228,809	\$489,460	\$3,739,349	\$1,226,779
2009/2010 Budget Projections for:						
Budgeted surplus(deficit)	(\$2,478,921)			(\$2,478,921)		
Projected Board funded capital asset additions		\$195,000		\$0	(\$195,000)	\$0
Budgeted Amortization of capital assets (expense)		(\$2,631,958)		\$2,631,958		
Budgeted Amortization of capital allocations (revenue)		\$1,892,326		(\$1,892,326)		
Budgeted Unsupported debt principal repayment		\$10,097		(\$10,097)		
Projected Net reserve transfers				\$1,749,386	(\$1,749,386)	\$0
Projected Assumptions/Transfers of Operations	(\$277,000)	\$0	(\$277,000)	(\$277,000)	\$0	\$0
Projected Balances for August 31, 2010	\$9,034,314	\$5,800,112	\$2,007,423	\$212,460	\$1,794,963	\$1,226,779

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.

**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	3,416	3,482	3,573	Head count
Grades 10 to 12	1,214	1,366	1,371	Note 3
Total	4,630	4,848	4,944	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Other Students:				
Total	151	192	187	Note 4
Total Net Enrolled Students	4,781	5,040	5,131	
Home Ed and Blended Program Students	1	4	6	Note 5
Total Enrolled Students, Grades 1-12	4,782	5,044	5,137	
Of the Eligible Funded Students:				
Severely Disabled Students served	171	173	174	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	352	362	357	ECS children eligible for ECS base instruction funding from Alberta Education.
Other children	2	4	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	354	366	357	
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	177	183	179	
Of the Eligible Funded Children:				
Severely Disabled Children served	28	14	16	Total eligible funded severely disabled children FTEs, including Code 40 children in program units.

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 this 2008/2009 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 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 2009/2010	Actual 2008/2009	Actual 2007/2008	Notes
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CERTIFICATED STAFF

School Based	304.0	307.0	304.1	Teacher certification required for performing functions at the school level.
Non-School Based	8.0	7.0	7.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	312.0	314.0	311.1	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.

Certificated Staffing Change due to:

Enrolment Change	(2.0)	-	2.9	If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	-	If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	2.9	1.0	Descriptor (required):
Total Change	(2.0)	2.9	3.9	Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-	-	FTEs
Non-permanent contracts not being renewed	(2.0)	-	-	FTEs
Other (retirement, attrition, etc.)	-	-	-	Descriptor (required): Retirement
Total Negative Change in Certificated FTEs	(2.0)	-	-	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	24.3	23.5	19.3	FTEs
Class size teachers newly hired	-	-	-	FTEs
Total Class Size Initiative Teacher FTE's	24.3	23.5	19.3	FTE for teachers hired and retained to meet the ACOL class size averages guidelines.

NON-CERTIFICATED STAFF

Instructional	162.8	197.6	165.9	Personnel providing instruction support for schools under 'Instruction' program areas.
Non-Instructional	63.5	67.0	67.0	Personnel in Transportation, Board & System Admin., O&M and External service areas.
Total Non-Certificated Staff FTE	226.3	264.6	232.9	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.

Non-Certificated Staffing Change due to:

Enrolment Change	(38.3)	31.7	(11.4)	FTEs
Other Factors	-	-	5.0	Descriptor (required):
Total Change	(38.3)	31.7	(6.4)	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	19.0	18.4	18.6	If budgeted > 17, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 4 to 6	20.6	20.9	20.9	If budgeted > 23, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 7 to 9	22.1	21.8	22.0	If budgeted > 25, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 10 to 12	19.4	20.2	20.9	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.