

4077 Greater St. Albert Catholic Regional Division No. 29

School Jurisdiction Code and Name

FALL 2008 UPDATE TO THE 2008/2009 BUDGET

	Fall 2008 Update to the Budget 2008/2009	Spring 2008 Budget Report 2008/2009	Variance
OPERATIONS (SUMMARY)			
Revenues			
Government of Alberta	\$59,346,308	\$58,340,942	\$1,005,366
Instruction resource fees and transportation fees revenue	\$1,477,500	\$1,499,510	(\$22,010)
Other sales and services revenue	\$400,000	\$400,000	\$0
Amortization of capital allocations revenue	\$1,490,466	\$1,490,466	\$0
All other revenues	\$991,749	\$1,022,676	(\$30,927)
Total Revenues	\$63,706,023	\$62,753,594	\$952,429
Expenses			
Certificated salaries, wages and benefits expense	\$34,147,905	\$33,738,315	\$409,590
Non-certificated salaries, wages and benefits expense	\$10,984,297	\$10,924,361	\$59,936
Services, contracts and supplies expense	\$15,091,789	\$14,608,886	\$482,903
Amortization expense	\$1,943,729	\$1,943,729	\$0
Interest on capital debt expense	\$823,303	\$823,303	\$0
All other expenses	\$715,000	\$715,000	\$0
Total Expenses	\$63,706,023	\$62,753,594	\$952,429
<i>Excess (Deficiency) of Revenues over Expenses</i>	\$0	\$0	\$0
Accumulated Operating Surplus (Projected)			
Accumulated Operating Surplus - Aug.31, 2008	\$940,445	\$609,059	\$331,386
Accumulated Operating Surplus - Aug.31, 2009	\$1,143,708	\$812,322	\$331,386
Certificated Staff FTE's			
School Based	357.2	345.8	11.4
Non-School Based	9.5	9.0	0.4
<i>Total Certificated Staff FTE's</i>	366.7	354.8	11.9
Certificated Staffing Change due to:			
Enrolment	11.9	(10.0)	21.9
Small Class Size Initiative	-	-	-
Other Factors	-	-	-
<i>Total Change</i>	11.9	(10.0)	21.9
Eligible Funded Students			
Early Childhood Services (ECS headcount)	503	508	(5)
Grades 1 to 9 (headcount)	4,698	4,610	88
Grade 10 to 12 (FTE)	1,441	1,341	100
<i>Total Eligible Funded Students</i>	6,642	6,459	183

Comments/Explanations of Variances:

Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on : _____

RETURN BY: NOVEMBER 30, 2008

TO: Financial Reporting Accountability Branch, Alberta Education
VIA EMAIL TO: Cindy.Wang@gov.ab.ca

BUDGET REPORT

FOR THE YEAR ENDING AUGUST 31, 2009

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

Greater St. Albert Catholic Regional Division No. 29

Legal Name of School Jurisdiction

(780) 459-7711 and (780) 458-3213

Telephone and Fax Numbers

BOARD CHAIRMAN	
Mr. Dave Caron Name	 Signature
SUPERINTENDENT	
Mr. Jerry Zimmer Name	 Signature
SECRETARY TREASURER	
Mrs. Maria Stevens Name	 Signature
 Certified a true and correct summary of the year's budget approved by the Board of Trustees at its meeting held <u>June 16, 2008</u> .	

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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- 2008/2009 BUDGET REPORT

Following are bulleted points 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:

- A decrease of 194 students is estimated based on enrolment information at June 5, 2008.
- Budget prepared using funding rates established by Alberta Education for the 2008-2009 school year.
- The overall funding increase netted against the estimated enrolment decline for Greater St. Albert Catholic Regional Division No. 29 is 2.96%.
- The certificated average salary estimated for 2008-2009 is 5.94% which includes grid movement.

Significant Business and Financial Risks:

Specific Strategies to Reduce Class Size Averages:

(If your jurisdiction has not met 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:		

In order to balance its budget, the Board of Trustees for Greater St. Albert Catholic Regional Division No. 29 has directed its class size standard for the 2008-2009 school year to be the same as it was for the 2007-2008 school year, that is, Kindergarten-Grade 3: 20; Grades 4-6: 24; Grades 7-9: 26; and Grades 10-12: 28. The actual average class size in all subjects for the 2007-2008 school year was Kindergarten-Grade 3: 19.7; Grades 4-6: 22.8; Grades 7-9: 24.8; and Grades 10-12: 23.6. It is anticipated that the Division will meet those averages again in the 2008-2009 school year.

The Board is not able to meet the provincial class size guidelines for three main reasons. First, the 2008-2009 revenues for the Division are projected to increase by 3.1 % over the 2008-2009 school year, due in large part to declining enrolment. Secondly, the average teacher cost in 2008-2009 is projected to increase by 5.94%. Thirdly, to sustain inclusive education for all of its students, the expenditures of the Division for special needs programming are projected to increase by approximately 40% in 2008-2009. In this regard, the certificated teaching staff, approximately 12.0 FTE, who are employed as Learning Services Facilitators are not counted in the class size average, along with the 80 plus teacher assistants.

4 to 6:
7 to 9:
10 to 12:

Staff statistics - Greater St. Albert Catholic Regional Division No. 29 is predicting a decline of 194 students, it is estimated at this point in time that there will be a reduction of 10 certificated staff. To sustain inclusive education for all students an increase in support staff specifically teacher assistants has been included in the 2008-2009 budget.

CSI Staff Statistics- Greater St. Albert Catholic Regional Division No. 29 hired in the 2004/2005 school approximately 17 fte for the purpose of reducing class size and hired an additional 8 fte in the 2005-2006 school for a total of 25. Tracking did not continue specifically for class size initiative, but rather the concern was whether targets were met or not. During the 2006-2007 school Greater St. Albert Catholic Regional Division No. 29 was repaying an AOD and was pardoned from reaching the targets., although targets were met except K-3. Currently for 2007-2008 and projected for 2008-2009, Greater St. Albert Catholic Regional Division No 29 is achieving the targets in Grades 4-6, Grades 7-9, and Grades 10-12. The explanation for not meeting the CSI standard in K-3 is above.

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

	Approved Budget 2008/2009	Final Approved Budget 2007/2008	Actual 2006/2007
REVENUES			
Government of Alberta	\$58,340,942	\$56,690,031	\$56,530,422
Federal Government and/or First Nations	\$116,776	\$127,572	\$309,488
Other Alberta school authorities	\$0	\$0	\$228,419
Out of province authorities	\$30,900	\$151,591	\$22,000
Alberta Municipalities-special tax levies	\$0	\$0	\$2,708
Instruction resource fees	\$1,000,000	\$1,193,550	\$1,109,815
Transportation fees	\$499,510	\$499,510	\$380,309
Other sales and services	\$400,000	\$400,000	\$413,646
Investment income	\$175,000	\$100,000	\$155,000
Gifts and donations	\$0	\$0	\$0
Rentals of facilities	\$0	\$0	\$0
Net school generated funds	\$700,000	\$700,000	\$697,106
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$1,490,466	\$1,490,466	\$1,499,083
TOTAL REVENUES	\$62,753,594	\$61,352,720	\$61,347,996
EXPENSES			
Certificated salaries	\$29,588,873	\$29,240,742	\$29,501,640
Certificated benefits	\$4,149,442	\$4,093,704	\$3,566,366
Non-certificated salaries and wages	\$8,403,356	\$7,769,325	\$7,425,972
Non-certificated benefits	\$2,521,005	\$2,330,798	\$2,094,867
Services, contracts and supplies	\$14,608,886	\$14,791,238	\$13,454,258
Net school generated funds	\$700,000	\$700,000	\$697,106
Capital and debt services			
Amortization of capital assets			
supported	\$1,490,466	\$1,490,466	\$1,499,083
unsupported	\$453,263	\$0	\$482,838
Interest on capital debt			
supported	\$823,303	\$936,447	\$986,936
unsupported	\$0	\$0	\$7,078
Other interest charges	\$15,000	\$0	\$14,379
Losses on disposal of capital assets	\$0	\$0	\$0
TOTAL EXPENSES	\$62,753,594	\$61,352,720	\$59,730,523
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$0	\$0	\$1,617,473

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

	Approved Budget 2008/2009	Final Approved Budget 2007/2008	Actual 2006/2007
REVENUES			
ECS - Grade 12 Instruction	\$49,082,619	\$48,085,897	\$46,868,684
Operations & Maintenance of Schools and Maintenance Shops	\$8,150,711	\$8,159,898	\$9,447,310
Transportation	\$2,663,645	\$2,541,925	\$2,461,969
Board & System Administration	\$2,456,619	\$2,165,000	\$2,234,361
External Services	\$400,000	\$400,000	\$335,672
TOTAL REVENUES	\$62,753,594	\$61,352,720	\$61,347,996
EXPENSES			
ECS - Grade 12 Instruction	\$49,082,619	\$48,085,897	\$45,810,054
Operations & Maintenance of Schools and Maintenance Shops	\$8,150,711	\$8,159,898	\$9,109,531
Transportation	\$2,663,645	\$2,541,925	\$2,372,443
Board & System Administration	\$2,456,619	\$2,165,000	\$2,102,823
External Services	\$400,000	\$400,000	\$335,672
TOTAL EXPENSES	\$62,753,594	\$61,352,720	\$59,730,523

**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, 2007	\$6,231,918	\$5,240,714	\$478,970	\$478,970	\$0	\$512,234
2007/2008 Estimated impact to net assets for:						
Estimated surplus(deficit)	\$0			\$0		
Estimated Board funded capital asset additions		\$265,174		(\$265,174)	\$0	\$0
Estimated Amortization of capital assets (expense)		(\$1,932,346)		\$1,932,346		
Estimated Amortization of capital allocations (revenue)		\$1,499,083		(\$1,499,083)		
Estimated Unsupported debt principal repayment		\$38,000		(\$38,000)		
Estimated Net reserve transfers				\$0	\$0	\$0
Estimated Assumptions/Transfers of Operations	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2008	\$6,231,918	\$5,110,625	\$609,059	\$609,059	\$0	\$512,234
2008/2009 Budget Projections for:						
Budgeted surplus(deficit)	\$0			\$0		
Projected Board funded capital asset additions		\$250,000		(\$250,000)	\$0	\$0
Budgeted Amortization of capital assets (expense)		(\$1,943,729)		\$1,943,729		
Budgeted Amortization of capital allocations (revenue)		\$1,490,466		(\$1,490,466)		
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, 2009	\$6,231,918	\$4,907,362	\$812,322	\$812,322	\$0	\$512,234

ANTICIPATED CHANGES IN NET ASSETS SUMMARY- 2008/2009 BUDGET REPORT

Following are bulleted points explaining the anticipated changes to Unrestricted Net Assets, Investment in Capital Assets, Operating Reserves and Capital Reserves for 2007/2008 and 2008/2009 and breaking down the planned additions to unsupported capital.

- Planned additions to unsupported capital.
- 3 MFAB's or multi-functional activity busses -\$200,000 approximately \$67,000/each
- Computer labs - \$50,000

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

	Budgeted 2008/2009 (Note 2)	Actual 2007/2008	Actual 2006/2007	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	4,610	4,725	5,268	Head count
Grades 10 to 12	1,341	1,789	1,485	Note 3
Total	5,951	6,514	6,753	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Other Students:				
Total	19	19	25	Note 4
Total Net Enrolled Students	5,970	6,533	6,778	
Home Ed and Blended Program Students	12	12	16	Note 5
Total Enrolled Students, Grades 1-12	5,982	6,545	6,794	
Of the Eligible Funded Students:				
Severely Disabled Students served	165	176	158	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).

EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	508	538	504	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	508	538	504	
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	254	269	252	
Of the Eligible Funded Children:				
Severely Disabled Children served	70	86	73	Total eligible funded severely disabled children FTEs, including Code 40 children in program unit.

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 2008/2009	Actual 2007/2008	Actual 2006/2007	Notes
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CERTIFICATED STAFF

School Based	345.8	355.8	355.8	Teacher certification required for performing functions at the school level.
Non-School Based	9.0	9.0	7.9	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	354.8	364.8	363.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.

Certificated Staffing Change due to:

Enrolment Change	(10.0)	0.1	-	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	-	1.0	(9.7)	Descriptor (required): Night Winds Treatment Centre
Total Change	(10.0)	1.1	(9.7)	Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-	-	FTEs
Non-permanent contracts not being renewed	-	-	(1.3)	FTEs
Other (retirement, attrition, etc.)	(10.0)	-	(8.4)	Descriptor (required): 06/07 retirement,attrition & 08/09 will be accomplished by retirements & attrition
Total Negative Change in Certificated FTEs	(10.0)	-	(9.7)	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	-	-	-	FTEs
Class size teachers newly hired	-	-	-	FTEs
Total Class Size Initiative Teacher FTE's	-	-	-	FTE for teachers hired and retained to meet the ACOL class size averages guidelines.

NON-CERTIFICATED STAFF

Instructional	183.1	171.1	158.5	Personnel providing instruction support for schools under 'Instruction' program areas.
Non-Instructional	33.0	33.0	34.1	Personnel in Transportation, Board & System Admin., O&M and External service areas.
Total Non-Certificated Staff FTE	216.1	204.1	192.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.

Non-Certificated Staffing Change due to:

Enrolment Change	-	11.5	-	FTEs
Other Factors	12.0	-	32.0	Descriptor (required): Change in Special Educaiton program delivery.
Total Change	12.0	11.5	32.0	Year-over-year change in Non-Certificated FTE

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

	Budgeted 2008/2009	Actual 2007/2008	Actual 2006/2007	Notes
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ACOL GUIDELINE GRADE GROUPING

K to Grade 3	19.4	19.4	19.6	If budgeted > 17, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 4 to 6	21.8	21.8	22.1	If budgeted > 23, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 7 to 9	24.6	24.6	24.3	If budgeted > 25, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 10 to 12	25.2	25.2	24.4	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.