

BUDGET REPORT

FOR THE YEAR ENDING AUGUST 31, 2010

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

Greater St. Albert Catholic Regional Division No. 29

Legal Name of School Jurisdiction

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Mr. David Caron	BOARD CHAIR	
Name		Signature
Mr. David Keohane	SUPERINTENDENT	
Name		Signature
Mrs. Deborah Schlag	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 <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:

The basic grant increase was 4.8% and teacher's salaries were increased in September 2009 by 4.82%, although the budget reflects a 5.99% increase. It was understood that any increase in teacher salaries beyond 4.8% would be funded by the Gov't and the impact of the actual difference to our budget, as of Sept 30/09 is \$332,455, which has been included in budgeted revenue from the Government of Alberta. All other salaries have been properly estimated using the appropriate negotiated settlements for 2009-10.

Class size guidelines of 20, 24.5, 26.5, & 28.5 are used for school budget allocation purposes only. GSACRD has used internal guidelines of 20,24,26,28 in the previous 2 years and has achieved the provincial standard in all grade levels except K-3. GSACRD retains a contingency to add certified staff to help alleviate areas of instructional concern, thus effectively reducing class size overall. In budget year 2009-10 we have had to increase the guideline in 4-9 to manage rising salary costs, keeping in mind that the majority of funding (78.4% of total) is provided to instruction for the classroom.

Significant Business and Financial Risks:

High Schools (grades 10- 12) are funded on a CEU Allocation Model and although past trends indicate a historical average achieved, every group of students is different and may not successfully complete the targeted CEU's, leaving funding tenuous and unconfirmed until after hiring decisions are made.

2007-08 Grade 10-12 students are firm @ 1,485 FTE based on CEU's for 07-08 @ May 16, 2009

2008-09 Grade 10-12 students are still estimated @ 1,405 FTE based on 49200.10 CEU's for 08-09 @ Nov 16/09 RACERS

2009-10 Grade 10-12 students are still estimated @ 1,459 FTE based on estimated 51,089 CEU's for 09-10, based on anticipated increase of high school enrollment.

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?) Learning Support Facilitators are also assigned to schools to assist with Diverse Programming Needs, but are not included in the calculation of class size.

ACOL Grade Grouping	Met / Not Met	Specific class size average reduction strategies
K to 3:	Not Met	Breakout classes for core subjects to effectively reduce class size and positively impact student learning.
4 to 6:	Met	
7 to 9:	Met	
10 to 12:	Met	

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	\$61,250,364	\$59,346,308	\$58,402,855
Federal Government and/or First Nations	\$240,805	\$116,749	\$290,772
Other Alberta school authorities	\$0	\$0	\$192,121
Out of province authorities	\$0	\$0	\$33,832
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Instruction resource fees	\$1,100,000	\$1,000,000	\$1,147,899
Transportation fees	\$488,000	\$477,500	\$500,625
Other sales and services	\$400,000	\$400,000	\$533,054
Investment income	\$70,000	\$175,000	\$164,928
Gifts and donations	\$0	\$0	\$0
Rentals of facilities	\$0	\$0	\$0
Net school generated funds	\$1,000,000	\$700,000	\$996,529
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$1,803,676	\$1,490,466	\$1,490,466
TOTAL REVENUES	\$66,352,845	\$63,706,023	\$63,753,081
EXPENSES			
Certificated salaries	\$31,378,000	\$30,353,693	\$30,686,712
Certificated benefits	\$3,592,650	\$3,794,212	\$3,694,178
Non-certificated salaries and wages	\$9,170,450	\$8,449,460	\$8,307,118
Non-certificated benefits	\$2,623,050	\$2,534,837	\$2,218,792
Services, contracts and supplies	\$15,723,906	\$15,106,789	\$14,599,687
Net school generated funds	\$1,000,000	\$700,000	\$996,529
Capital and debt services			
Amortization of capital assets			
supported	\$1,803,676	\$1,490,466	\$1,490,466
unsupported	\$402,736	\$453,263	\$433,263
Interest on capital debt			
supported	\$658,377	\$823,303	\$875,387
unsupported	\$0	\$0	\$2,138
Other interest charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$0	\$0	\$0
TOTAL EXPENSES	\$66,352,845	\$63,706,023	\$63,304,270
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$0	\$0	\$448,811

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	\$52,042,179	\$50,117,738	\$49,327,537
Operations & Maintenance of Schools and Maintenance Shops	\$8,559,363	\$8,177,696	\$9,095,300
Transportation	\$2,697,291	\$2,553,970	\$2,549,946
Board & System Administration	\$2,654,012	\$2,456,619	\$2,423,811
External Services	\$400,000	\$400,000	\$356,487
TOTAL REVENUES	\$66,352,845	\$63,706,023	\$63,753,081
EXPENSES			
ECS - Grade 12 Instruction	\$52,042,179	\$50,117,738	\$49,230,053
Operations & Maintenance of Schools and Maintenance Shops	\$8,559,363	\$8,177,696	\$8,887,785
Transportation	\$2,697,291	\$2,553,970	\$2,568,007
Board & System Administration	\$2,654,012	\$2,456,619	\$2,264,670
External Services	\$400,000	\$400,000	\$353,755
TOTAL EXPENSES	\$66,352,845	\$63,706,023	\$63,304,270

**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	\$6,680,729	\$5,228,050	\$940,445	\$940,445	\$0	\$512,234
2008/2009 Estimated impact to net assets for:						
Estimated surplus(deficit)	\$50,370			\$50,370		
Estimated Board funded capital asset additions		\$304,070		(\$6,092)	\$0	(\$297,978)
Estimated Amortization of capital assets (expense)		(\$2,134,727)		\$2,134,727		
Estimated Amortization of capital allocations (revenue)		\$1,724,629		(\$1,724,629)		
Estimated Unsupported debt principal repayment		\$0		\$0		
Estimated Net reserve transfers				\$0	\$0	\$0
Estimated Assumptions/Transfers of Operations	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2009	\$6,731,099	\$5,122,022	\$1,394,821	\$1,394,821	\$0	\$214,256
2009/2010 Budget Projections for:						
Budgeted surplus(deficit)	\$0			\$0		
Projected Board funded capital asset additions		\$265,000		(\$165,000)	\$0	(\$100,000)
Budgeted Amortization of capital assets (expense)		(\$2,206,412)		\$2,206,412		
Budgeted Amortization of capital allocations (revenue)		\$1,803,676		(\$1,803,676)		
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	\$6,731,099	\$4,984,286	\$1,632,557	\$1,632,557	\$0	\$114,256

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.

The cost of the Multi-Function Activity Busses (2) and Division Servers was funded from Capital Reserves in 2008-09.

The purchase of a Student Information System will be required for 2009-10 and will also be partially funded from Capital Reserves.

**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	4,585	4,689	4,723	Head count
Grades 10 to 12	1,459	1,405	1,485	Note 3
Total	6,044	6,094	6,208	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Other Students:				
Total	13	17	19	Note 4
Total Net Enrolled Students	6,057	6,111	6,227	
Home Ed and Blended Program Students	7	6	12	Note 5
Total Enrolled Students, Grades 1-12	6,064	6,117	6,239	
Of the Eligible Funded Students:				
Severely Disabled Students served	175	177	165	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	496	503	538	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	496	503	538	
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	248	252	269	
Of the Eligible Funded Children:				
Severely Disabled Children served	60	61	64	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
CERTIFICATED STAFF				
School Based	357.0	355.8	356.4	Teacher certification required for performing functions at the school level.
Non-School Based	11.0	10.9	2.7	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	368.0	366.7	359.1	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Certificated Staffing Change due to:				
Enrolment Change			-	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	-	-	Descriptor (required): Increased high school enrollment
Total Change	1.0	-	-	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.)	-	-	-	Descriptor (required):
Total Negative Change in Certificated FTEs	-	-	-	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	178.4	181.4	171.1	Personnel providing instruction support for schools under 'Instruction' program areas.
Non-Instructional	36.2	32.6	33.0	Personnel in Transportation, Board & System Admin., O&M and External service areas.
Total Non-Certificated Staff FTE	214.6	214.0	204.1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Non-Certificated Staffing Change due to:				
Enrolment Change			-	FTEs
Other Factors	0.6	9.9	-	Descriptor (required): Severe Needs increasing while overall enrollment is declining
Total Change	0.6	9.9	-	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
ACOL GUIDELINE GRADE GROUPING				
K to Grade 3	20.0	19.5	19.4	If budgeted > 17, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 4 to 6	24.5	22.4	21.8	If budgeted > 23, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 7 to 9	26.5	24.5	24.6	If budgeted > 25, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 10 to 12	28.5	24.8	25.2	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.