

# BUDGET REPORT

## FOR THE YEAR ENDING AUGUST 31, 2010

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

High Prairie School Division #48

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Legal Name of School Jurisdiction

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Telephone and Fax Numbers

<b>BOARD CHAIR</b>	
Mrs. Joyce Dvornek <b>Name</b>	 <b>Signature</b>
<b>SUPERINTENDENT</b>	
Mrs. Laura Poloz <b>Name</b>	 <b>Signature</b>
<b>SECRETARY TREASURER</b>	
Mr. Paul Burrows <b>Name</b>	 <b>Signature</b>
<p>Certified a true and correct summary of the year's budget approved by the Board of Trustees at its meeting held <u>Nov. 18, 2009</u>.</p>	

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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:**

Student numbers have a decline of 56 grade 1 to 12 federal students  
 wage settlements of 3% for non union staff and janitors and 4.8% for ATA, CUPE, trustees and personal service contracts.  
 Administration Reserves will fund 3 external school reviews, 3 school/community planning sessions and the communications officer pilot project.  
 AISI will begin a new cycle and will focus on improvement in mathematics.  
 FMNI funding continues to drop as the self declaration is lower which has led to a redistribution of funding to schools.  
 Bus replacement continues it's on-going cycle with the purchase of 5 buses planned.  
 Kinuso Modernization will continue throughout this year.  
 Central Office and instructional program (AISI - FMNI -Tecnology) staff has been realigned leading to a reduction in 2 positions.  
 Interest revenue will decline significantly due to lower returns.  
 The price of fuel will average in the \$1.00 per litre range.  
 Budget cuts at the provincial level have reduced revenues by \$1,200,000 over anticipated.

Employees have

**Significant Business and Financial Risks:**

The economic slowdown has led to major layoffs in the forest sector, gas & oil business and the transportation industry. With the whole country facing the same uncertainty's whether our local worker's will move on or ride it out is hard to determine at this point and therefore making student projections at best a less than knowledgeable guess.  
 To date there have been no local projects or initiatives announced for this area to help spur the economy.

**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
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K to 3:

4 to 6:

7 to 9:

10 to 12:

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

	<b>Approved Budget 2009/2010</b>	<b>Final Approved Budget 2008/2009</b>	<b>Actual 2007/2008</b>
<b>REVENUES</b>			
Government of Alberta	\$33,475,189	\$34,658,527	\$34,522,556
Federal Government and/or First Nations	\$2,339,400	\$2,651,756	\$2,787,589
Other Alberta school authorities	\$270,000	\$270,000	\$310,083
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Instruction resource fees	\$179,643	\$177,253	\$217,852
Transportation fees	\$220,000	\$220,000	\$379,880
Other sales and services	\$390,999	\$386,000	\$281,352
Investment income	\$100,000	\$250,000	\$479,457
Gifts and donations	\$0	\$0	\$0
Rentals of facilities	\$35,500	\$35,500	\$34,682
Net school generated funds	\$300,000	\$200,000	\$365,604
Gains on disposal of capital assets	\$0	\$0	\$65,007
Amortization of capital allocations	\$926,319	\$950,303	\$950,303
<b>TOTAL REVENUES</b>	<b>\$38,237,050</b>	<b>\$39,799,339</b>	<b>\$40,394,365</b>
<b>EXPENSES</b>			
Certificated salaries	\$18,000,000	\$17,315,000	\$17,532,021
Certificated benefits	\$1,807,929	\$1,872,565	\$1,907,930
Non-certificated salaries and wages	\$7,300,000	\$6,900,000	\$7,273,138
Non-certificated benefits	\$1,388,857	\$1,466,431	\$1,563,906
Services, contracts and supplies	\$8,943,656	\$9,229,014	\$8,438,971
Net school generated funds	\$300,000	\$200,000	\$365,604
Capital and debt services			
Amortization of capital assets			
supported	\$926,319	\$950,303	\$950,303
unsupported	\$798,826	\$679,781	\$700,774
Interest on capital debt			
supported	\$28,064	\$56,294	\$72,011
unsupported	\$0	\$0	\$0
Other interest charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$39,493,651</b>	<b>\$38,669,388</b>	<b>\$38,804,658</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>(\$1,256,601)</b>	<b>\$1,129,951</b>	<b>\$1,589,707</b>

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

	<b>Approved Budget 2009/2010</b>	<b>Final Approved Budget 2008/2009</b>	<b>Actual 2007/2008</b>
<b>REVENUES</b>			
ECS - Grade 12 Instruction	\$27,935,978	\$29,393,121	\$29,399,704
Operations & Maintenance of Schools and Maintenance Shops	\$4,849,527	\$4,954,725	\$5,240,227
Transportation	\$3,427,000	\$3,570,000	\$3,685,801
Board & System Administration	\$1,724,545	\$1,631,493	\$1,610,602
External Services	\$300,000	\$250,000	\$458,030
<b>TOTAL REVENUES</b>	<b>\$38,237,050</b>	<b>\$39,799,339</b>	<b>\$40,394,364</b>
<b>EXPENSES</b>			
ECS - Grade 12 Instruction	\$28,831,866	\$28,070,581	\$28,129,296
Operations & Maintenance of Schools and Maintenance Shops	\$5,101,123	\$5,217,654	\$5,292,372
Transportation	\$3,412,480	\$3,382,776	\$3,239,598
Board & System Administration	\$1,848,182	\$1,748,377	\$1,685,363
External Services	\$300,000	\$250,000	\$458,030
<b>TOTAL EXPENSES</b>	<b>\$39,493,651</b>	<b>\$38,669,388</b>	<b>\$38,804,659</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, 2008</b>	\$16,365,539	\$4,077,318	\$8,090,122	\$0	\$8,090,122	\$4,198,099
<b>2008/2009 Estimated impact to net assets for:</b>						
Estimated surplus(deficit)	\$1,927,355			\$1,927,355		
Estimated Board funded capital asset additions		\$1,088,519		(\$22,422)	(\$318,243)	(\$747,854)
Estimated Amortization of capital assets (expense)		(\$1,670,216)		\$1,670,216		
Estimated Amortization of capital allocations (revenue)		\$950,302		(\$950,302)		
Estimated Unsupported debt principal repayment		\$0		\$0		
Estimated Net reserve transfers				(\$2,624,847)	\$1,654,935	\$969,912
Estimated Assumptions/Transfers of Operations	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2009</b>	\$18,292,894	\$4,445,923	\$9,426,814	\$0	\$9,426,814	\$4,420,157
<b>2009/2010 Budget Projections for:</b>						
Budgeted surplus(deficit)	(\$1,256,601)			(\$1,256,601)		
Projected Board funded capital asset additions		\$730,000		\$0	(\$75,000)	(\$655,000)
Budgeted Amortization of capital assets (expense)		(\$1,725,145)		\$1,725,145		
Budgeted Amortization of capital allocations (revenue)		\$926,319		(\$926,319)		
Budgeted Unsupported debt principal repayment		\$0		\$0		
Projected Net reserve transfers				\$457,775	(\$1,256,601)	\$798,826
Projected Assumptions/Transfers of Operations	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2010</b>	\$17,036,293	\$4,377,097	\$8,095,213	\$0	\$8,095,213	\$4,563,983

**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.

2008-09  
Purchases up this year as grant monies were used for purchase of Industrial Arts equipment and wireless equipment  
Surplus higher than anticipated due to grant money being capitalized.  
2009-10

on going cost of bus replacement for 4 new buses  
2 vans and snowblower for O & M department  
purchase of more Industrial Arts equipment from grant funds

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

	Budgeted 2009/2010 (Note 2)	Actual 2008/2009	Actual 2007/2008	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	1,955	1,963	2,142	Head count
Grades 10 to 12	918	918	916	Note 3
<b>Total</b>	<b>2,873</b>	<b>2,881</b>	<b>3,058</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
<b>Other Students:</b>				
<b>Total</b>	<b>241</b>	<b>297</b>	<b>297</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>3,114</b>	<b>3,178</b>	<b>3,355</b>	
<b>Home Ed and Blended Program Students</b>	<b>6</b>	<b>9</b>	<b>3</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>3,120</b>	<b>3,187</b>	<b>3,358</b>	
<b>Of the Eligible Funded Students:</b>				
Severely Disabled Students served	130	121	145	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	214	202	208	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other children</b>	13	17	21	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>227</b>	<b>219</b>	<b>229</b>	
<b>Program Hours</b>	475	475	475	Minimum: 475 Hours
<b>FTE Ratio</b>	0.500	0.500	0.500	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	<b>114</b>	<b>110</b>	<b>115</b>	
<b>Of the Eligible Funded Children:</b>				
Severely Disabled Children served	30	30	49	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**

	<b>Budgeted 2009/2010</b>	<b>Actual 2008/2009</b>	<b>Actual 2007/2008</b>	<b>Notes</b>
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**CERTIFICATED STAFF**

School Based	207.3	210.7	212.3	Teacher certification required for performing functions at the school level.
Non-School Based	10.0	12.0	12.6	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>217.3</b>	<b>222.7</b>	<b>224.9</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.

**Certificated Staffing Change due to:**

Enrolment Change	(3.4)	(1.6)	6.5	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	(2.0)	(0.6)	0.5	Descriptor (required): CO reorganization - new AISI project
<b>Total Change</b>	<b>(5.4)</b>	<b>(2.2)</b>	<b>7.0</b>	Year-over-year change in Certificated FTE

**Breakdown, where total change is Negative:**

Continuous contracts terminated	-	-	-	FTEs
Non-permanent contracts not being renewed	2.4	(1.6)	-	FTEs
Other (retirement, attrition, etc.)	3.0	(0.6)	-	Descriptor (required): Retirement
<b>Total Negative Change in Certificated FTEs</b>	<b>5.4</b>	<b>(2.2)</b>	<b>-</b>	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	7.0	6.0	8.0	FTEs
Class size teachers newly hired	6.0	7.0	5.0	FTEs
<b>Total Class Size Initiative Teacher FTE's</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	FTE for teachers hired and retained to meet the ACOL class size averages guidelines.

**NON-CERTIFICATED STAFF**

Instructional	137.2	138.5	138.9	Personnel providing instruction support for schools under 'Instruction' program areas.
Non-Instructional	63.0	63.0	59.5	Personnel in Transportation, Board & System Admin., O&M and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>200.2</b>	<b>201.5</b>	<b>198.4</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.

**Non-Certificated Staffing Change due to:**

Enrolment Change	(1.3)	-	-	FTEs
Other Factors	-	3.1	16.3	Descriptor (required):
<b>Total Change</b>	<b>(1.3)</b>	<b>3.1</b>	<b>16.3</b>	Year-over-year change in Non-Certificated FTE

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

	<b>Budgeted 2009/2010</b>	<b>Actual 2008/2009</b>	<b>Actual 2007/2008</b>	<b>Notes</b>
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**ACOL GUIDELINE GRADE GROUPING**

K to Grade 3	16.5	16.8	17.9	If budgeted > 17, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 4 to 6	21.0	20.7	19.8	If budgeted > 23, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 7 to 9	23.0	21.3	22.3	If budgeted > 25, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 10 to 12	21.0	19.6	20.2	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.