



MEMORANDUM

Date: 14 June 2011
To: Board of Trustees
From: Tim Monds, Superintendent of Schools
Originator: Claire Jonsson, Associate Superintendent, Business & Finance
Subject: 2011-2012 PRELIMINARY BUDGET

Recommendation

That the Board of Trustees approves the 2011-2012 Preliminary Budget for Parkland School Division No. 70 as presented at its regular meeting of 14 June 2011.

Background

The School Act (Section 147) specifies that school boards are responsible to develop an annual budget no later than May 31 for the fiscal year beginning the following September 1. With the challenges in the 2011-2012 budget, the Minister of Education has extended the budget deadline to 30 June 2011.

As part of the annual budget cycle, school jurisdictions prepare budgets in the spring then update the budget in the fall based on the September 30 enrolments and any new developments since the spring. As the budget is a management tool for school boards to measure and monitor financial results, it is necessary to revise the budget in the fall for significant changes in budget assumptions, such as enrolment, grant revenues, economic factors and prior year actual results. The fall update will be taken to the Board of Trustees in November for approval and forms the basis for monthly financial reporting.

Administration would be pleased to respond to any questions.

CJ:jlf



Preliminary Budget Report

2011-2012

Parkland School Division No. 70

Prepared by: Claire Jonsson
Associate Superintendent
Business & Finance
June 14, 2011

Note the information presented in this document is summary information only. Please see the Parkland School Division No. 70 website (www.psd70.ab.ca) for the detailed budget document after final budget approval 14 June 2011.

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EXECUTIVE SUMMARY

Parkland School Division No. 70 has a total budget of \$ 106.7 million and provides public education services to the citizens of Parkland County, Town of Stony Plain and the City of Spruce Grove. The division serves the education needs of approximately 9,700 students from Kindergarten to Grade twelve within twenty five urban and rural instructional sites.

The executive summary presents highlight of the budget and organizational information of the school division.

Governance

The Board of Trustees takes very seriously its stewardship role in representing Parkland students and communities. The Board's approach to governance, in support of its commitment to excellence in learning and teaching, is to cultivate an environment which promotes open dialogue and transparency. The Board's primary responsibilities involve Trustees in setting directions, allocating resources, monitoring and reporting student and organizational progress and achievements. The budget allocates resources available to achieve the vision through priorities which address the learning needs and achievement outcomes.

Distributed Decision Making

Parkland allocates its revenues in accordance with the following beliefs and guiding principles:

Distributed Decision Making Beliefs:

- ✓ *The distribution of decision-making responsibility will create, and draw upon, leadership capacity within our organization.*
- ✓ *The Division's staff has the capability to make decisions about activities within the realms of its responsibility.*
- ✓ *Individuals who have critical knowledge and expertise about a certain activity are best suited to make the necessary decisions on how to achieve the goal and objectives for that activity.*

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- ✓ *Decision-making responsibility must be supported by equitable resource allocation.*
- ✓ *Equity is established through a process of collaboration and consensus building.*
- ✓ *Information sharing about external or internal conditions affecting an organization is important.*

Distributed Decision Making Principles:

- ✓ *Those who are closest to the activity will have the major influence in decision-making surrounding that activity. The Division's staff has the capability to make decisions about activities within the realms of its responsibility.*
- ✓ *Informed decisions will be made with attention to balancing choice, responsibility, and accountability, while maintaining alignment with the organization's mission, vision and principles.*
- ✓ *Individuals will accept responsibility for their decisions.*
- ✓ *Decision makers will endeavor to take into account the full scope of impact of their decisions, and will collaborate with those who may be affected by such decisions.*
- ✓ *Information will be shared as freely as possible throughout the organization.*

Board Priorities

Parkland School Division's continuing effort to enhance and improve student learning outcomes is its most important commitment. For the three year period 2011-2012 to 2013-2014, the Division has asked schools to pay particular attention to three (3) priority areas. These priorities have been affirmed by a variety of stakeholders including parents, students, community representatives, staff, including administrators and teachers.

The priority areas include:

- ✓ ***Developmentally responsive practices / curriculum*** focuses on understanding who the learner is in regards to their developmental needs and matching appropriate programming and effective teaching practices that best support the learner. The ultimate goal is to enable the learner to successfully engage in his/her learning and to succeed at high levels. .
- ✓ ***Citizenship and Social Responsibility*** focuses on the development of student knowledge, skills and attributes necessary to collaborate and participate in a global society. The ultimate goal is to develop students who are respectful, active and ethical citizens in their schools and communities today and are prepared to be successful adult citizens in tomorrow's world.
- ✓ ***Strategic System Planning*** is a Board of Trustees focused priority that aligns the strategic workplan of Trustees with the Division's Three Year Education Plan and the governance leadership needs of the Division.

Student Achievement

Parkland School Division No. 70 staff has put significant effort and resources into enhancing student achievement. In the majority of subject areas, students achieved at or above the provincial average for the Acceptable Standards in the Provincial Achievements Tests and Diploma Exams. Student success can be attributed to the students who have worked hard to achieve these results, their parents who provide the guidance and encouragement, and the staff in the schools that put in a great effort to ensure each student has the opportunity to succeed. Division and school staff analyze the results to develop improvement plans to further enhance student achievement in future years. The division utilizes the data in setting priorities, establishing goals, strategies and performance measures to ensure that success for all students is obtained. The budget allocates resources to assist in achieving this end.

Children with Diverse Learning Needs

The Alberta Education initiative, *Inspiring Action on Education*, describes an inclusive education environment where all students are welcomed, supported, and successful. Parkland School Division's mission statement clearly supports this provincial direction: "Our primary purpose in Parkland School Division is to create learning environments through which children achieve enduring success". One strategic direction that supports both the provincial vision and the Division's mission is to implement school-based learning coaches who work to improve student learning and achievement by removing barriers to learning for diverse learners and providing support to teachers to strengthen inclusive practices. The Division has allocated \$90 K towards professional training and learning opportunities for learning coaches.

The level of government funding for education continues to be extremely tight and the numbers of students with special needs in Parkland School Division continues to increase annually. Funding from the Province for Severe Disabilities totals \$3,013,095 and is based on a jurisdictional profile of 183 students. Parkland School Division anticipates 370 students with severe special needs with the special education funds that are allocated to schools at \$6,428,907 for the 2011-2012 school year.

Budget Process

The Budget was developed using information on funding and expenditure assumptions. Revenues are allocated in accordance with the Distributed Decision Making beliefs and guiding principles. Under this structure, schools agree on an allocation model and distribute resources according to the priority areas they have identified. Assumptions used to prepare the budget are shown on Schedule A. The budget was sent out to site administrators for completion, review and compilation. Budget assumptions were approved at the 03 May 2011 Regular Board meeting. At the 14 June 2011 Regular Board meeting, the preliminary budget was presented to the Board for approval. Once approved, it is submitted to Alberta Education as required under legislation.

Enrolment

Parkland School Division No. 70 is expected to have 9,662 students enrolled in Kindergarten through Grade twelve in the 2011-2012 school year which is an increase of 57 students over the previous year. Expected enrolment at September 30, 2011 and comparative figures for the past four years are shown on Schedule B.

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Funding Sources

Parkland School Division No. 70 is financially dependent on funding from the Province of Alberta and receives 95% of its funding from government sources. The division has control over other revenues such as school fees, school generated funds, outside grants and investment revenues which comprise only 5% of the total revenue.

Total budgeted revenues for 2011-2012 are \$105.7 million. Total revenues for the division increased by 6.21% over 2010-2011. The revenue projections include a change in accounting treatment for the provincial government's contribution to Alberta Teachers Retirement Fund (ATRF) of \$4.1 million which accounts for 4.08% of the increase.

The budget accommodates a provision for an increase in general student enrolment and a basic grant rate increase of 4.54% for the 2011-2012 school year. Base Funding represents 55.5% of the division's provincial funding and is determined by the number of students enrolled as of September 30th of each school year.

As part of the Budget 2011, Alberta Education reduced the Alberta Initiative for School improvement by 50% effective September 1, 2011 for the 2011-2012 school year. The relative Cost of Purchasing Goods and Services Adjustment and the Stabilization grants are also reduced by 50% in the 2011-2012 school year and then eliminated for the 2012-2013 school year. The Class size funding for Grades 4-6 as well as Enhanced English as a Second Language, Enrolment Growth/Decline and Intra-jurisdiction grants are eliminated. Rural density grid rates in the transportation formula increased by 2% but all other rates of the transportation formula remain unchanged.

Allocations that completed their three year cycle ending on August 31, 2011 include CTS Equipment Evergreening Funding and the Innovative Classroom Technology Funding.

All other grants from the Province of Alberta including Severe Disabilities, Plant Operations and Maintenance and Infrastructure Maintenance and Renewal Funding continue to remain at the same level as 2009-2010.

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Spending by Program

Funding is allocated to division programs and services to ensure that programs meet the needs of students and schools remain viable. The \$105.7 million of funding resources are allocated to five major program areas. The five major programs include Instruction, Plant Operations and Maintenance, Transportation, Administration and Capital and Debt Services.

Instruction is the allocation to all schools (early, middle and high) and other instructional programs and services offered to provide educational opportunities to students within the school division.

Some of the other instructional programs include Early Education, Special Education and Outreach Programs. Instructional services provided centrally are included in the Instruction program.

The Plant Operations and Maintenance activities relate to the division's responsibility for the construction, operation, maintenance, safety and security of all school buildings.

The Transportation program relates to all activities of transporting students to, from and between schools. Funding is provided to transport students who live 2.4 kilometers or greater away from their resident school.

Administration includes Board Governance, Office of the Superintendent and Deputy Superintendent, Business and Finance, Human Resources, and System Instructional Support.

Capital and Debt Services includes the provision of funding for supported debenture debt payments from the Province of Alberta, the amortization of capital assets and Infrastructure Maintenance Renewal program (IMR).

Expenditures by Category

Parkland School Division No. 70 will spend approximately \$77.3 million on human resources, which is about 72.4% of the division's budget.

Teacher salaries will increase by 4.54% in 2011-2012. Negotiations for 2011-2012 school year have not yet commenced for the two support staff collective

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agreements expiring August 31, 2011. Benefit provider costs for teachers are expected to increase by 2.96% and we anticipate support staff benefit provider costs to reduce by 9.6%. Pension costs for Teachers are fully funded by the Provincial Government while pension costs for support staff are estimated to go up 5.2%.

Expenditures for Infrastructure Maintenance and Renewal Program of \$1,524 million are included in this budget. The prior year budget of \$319 thousand represents the remaining 2010-2011 IMR funding that was not spent in 2009-2010.

Financial Impact

As a result of expenditure growth out pacing revenue, it has been necessary to utilize Accumulated Operating Reserves to match expenditure decisions to the resources available. The division is expecting Accumulated Operating Reserves of \$4.3 million as at August 31, 2011. In the 2011-2012 budget, we anticipate Operating Reserves in the amount of \$1.0 million will be used to provide additional funding to offset projected deficits. The balance at the end of August 31, 2012 for Operating Reserves is estimated at \$3.3 million.

Financial Forecast

We are faced with managing a difficult fiscal situation while protecting the educational programs and services and putting the best interest of students ahead of other desires. While the government increased the basic per-student grant by 4.54%, several grants were cut or eliminated, and others expired. The bulk of the government funding was intended to cover the 4.54% salary agreement for teaching staff that was negotiated by the government. Collective agreements for staff working in the jurisdiction including, educational assistants, secretaries, librarians, custodians and maintenance personnel are negotiated locally and expire August 31, 2011. With enrolment growth, the overall increase in revenues is estimated at 2.13%, and with 71.3% of the budget expended on staffing, we are experiencing significant challenges. As the cost of supplies, salaries, benefits and contracted services increase, spending will be adjusted to ensure that expenditures do not exceed forecasted revenues. When resources are limited, the priority is to ensure that the needs of classrooms are met. This often involves the reduction of supplies and

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contracted services or a review of the effectiveness and efficiency of program and service delivery. This work is ongoing as our Administrative and Educational leaders identify what activities have the most value, should not be done and should be done better.

The Superintendent is dedicated to ensuring that positive relationships are the basis of our important work. Effective communication and open, transparent systems will be the norm as we move forward in some very exciting times in Parkland School Division. A Communications Specialist has been included in the Deputy Superintendent's staff budget to assist in this work.

As communities mature and change, we are experiencing different demands for student spaces in our schools. The Board is committed in its efforts to hear from the community. Trustees continue to increase their connection with stakeholders and commit to ensuring greater public engagement. In 2010-2011, the Board undertook a comprehensive System Review to develop a long term planning framework that would address the changing demographics across the Division and create a balance between facility capacity and enrolments. Time and resources have been established in the 2011-2012 budget to continue with Phase 2 of the System Review.

The Division will continue to work to build the capacity of classroom teachers and school-based administrators to provide quality educational support and/or programming supports for students with diverse learning needs within a public school learning environment. In addition to the special education and curriculum facilitators, Learning Services has reorganized staff to include both a Director and a facilitator for educational technology.

Business and Finance continues working with schools on the transition to a new student information system. Cost for training and development is included in the budget.

The elimination of the Transportation Fuel Initiative had significant impact on our ability to deliver effective and efficient transportation to the students in our care. Strategies to reduce costs such as increasing bus capacities, undertaking route reviews have already been utilized. Ongoing cost pressures including unsupported fuel prices, increased repair and maintenance costs for bus

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contractors, uncertainty in the labour market and availability of bus contractors continue to be areas of concern.

The division will need to monitor Accumulated Operating Reserves in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the district. The amount of reserves will be dependent on future financial resources and expenditure decisions made by the division.

A summary of Parkland School Division No. 70 budgeted revenues, expenditures and operating reserves is shown on Schedule D.

Human Resources

Division staffing has the greatest impact on the educational opportunities provided to students within Parkland School Division No. 70 and consequently makes up 72.4% of the division's budget (71.3% excluding ATRF contributions). Total salaries and benefits for the division increased by 8.24% over 2010-2011. This total includes a change in accounting treatment for the provincial government's contribution to Alberta Teachers Retirement Fund (ATRF) of \$4.1 million which accounts for 5.68% of the increase.

The division will employ 510.11 full time equivalent teachers and 347.81 full time equivalent support staff in 2011-2012. 2011-2012 will see an overall decrease of 3.54 teaching staff and 22.48 support staff. Included in teaching staff is a reduction of 1.84 teachers and 1.7 school administrative positions. Our education assistants will see a reduction of 20.99, while other school based positions decrease by 4.68. There is an increase in school based custodial staff of 2.19 as well as a provision to hire a communications specialist.

Capital Plan

All new school facilities are funded from the Province of Alberta through Alberta Education in consultation with the Department of Infrastructure and Transportation. Each year, school jurisdictions submit facility needs for the next three years and await funding and approval from the province. The Province has announced that they will not be approving new capital or modernization projects for 2011-2012.

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A comprehensive review of the conditions of existing facilities in Parkland School Division and enrolment analysis culminated in the *2010 Ten Year Facilities Plan* which was approved by The Board of Trustees at the 06 April 2010 Regular Board Meeting. Recommendations for the Three Year Capital Plan were derived directly from the 2010 Ten Year Facilities Plan and include a request for a New K-4 School in Spruce Grove as the number one priority. The old Memorial Composite High School site in Stony Plain continues to have several site deficiencies that pose a financial, insurance risk and environmental liability that make it unsuitable for future occupancy without significant renovation. The existing site demolition is our second priority in the 2012-2015 Capital Plan submission.

The division continues to focus on replacing portables with new modular units and has requested a number of expansion and modernization projects to upgrade school facilities for major deficiencies in the school buildings that may threaten the health and safety of students and upgrade building structural components, mechanical and electrical services. Requests for new modulars and portable relocations are submitted to Alberta Education annually.

In response to the data collected and stakeholder input from the System Review, the Board will consider reviewing the Capital Plan submission for new school construction in Spruce Grove and consideration of what grade configuration is desirable as part of Phase 2 of the System Review.

The Capital Plan for 2012-2015 is referenced for information purposes only, and does not form part of Parkland School Division No. 70's operating budget



Schedule A
 Parkland School Division No. 70
 2011-2012 Preliminary Budget
 Budget Assumptions – May 3, 2011

The following table outlines the assumptions used in developing the 2011-2012 operating budget, the basis for the assumption and the risk associated if the assumption is not correct or other factors influence the original assumption made.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Enrolment	Overall enrolment increase of about 0.59% (see enrolment summary) broken out as follows:	Review of students is prepared by each school Principal using the principles of “Cohort Survival” and known information. Students automatically move by grade to the next grade in the upcoming year. ECS numbers are estimated based on current registrations and historical information.	Risk of not achieving estimated enrolments will result in decreased revenues and adjustments will need to be made to programming and staffing or risk budget deficit. Risk is low, as there is a trend to have more students on September 30 th than projected in the previous spring.
FTE Enrolment	FTE enrolment is based on estimating the number of CEU’s earned at high school. FTE enrolment is projected to increase by 76.28 FTE or 3.12% (See Enrolment Summary).	Average CEU per student is calculated by reviewing average CEU’s earned over a three year period, student transfers from feeder schools and assessing a reasonable amount using known information.	If average CEU’s are below the estimate, there will be less revenue for the district and for the high schools. If CEU’s are higher than average, then there may be a disproportionate amount of revenue being retained by the high schools rather than being allocated under the budget allocation model.
Grant Revenues	Assumption is made after Provincial Budget Announcement. Base and class size grant rates have an overall increase of 5.4%, other grants were eliminated and no increase for Transportation, PO&M or IMR.	The Provincial Grant rates are known and allocated to school jurisdictions based on the Renewed Funding Framework. Revenues are calculated using the applicable formulas, rates, and criteria from Alberta Education’s Funding Manual for School Authorities	As the total Provincial grant revenues are known there is no associated risk after passing the budget on this item.



Schedule A
 Parkland School Division No. 70
 2011-2012 Preliminary Budget
 Budget Assumptions – May 3, 2011

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
<p>Teacher Salary Costs</p>	<p>Alberta Teachers Association AAWE – 4.54% Average teacher salary : Cost: \$88,628 Increase: \$3,849 Grid movement cost: \$1,462</p>	<p>Per Provincial Agreement Site administrators enter each staff member into the budget by position. Average salaries are used for all teaching positions, Principal and administrative positions include negotiated allowances as per the collective agreement</p>	<p>No risk that teacher salaries will be higher than the Alberta average weekly earnings index. Salary Estimates are revised September 30, if required.</p>
<p>Support Staff Salaries</p>	<p>CAAMSE = TBA IUOE = TBA NUG = TBA</p>	<p>Collective agreements for CAAMSE and IUOE expire August 31, 2011. Negotiations for 2011-2012 school year have not yet commenced.</p>	<p>The salary cost for support staff will be unknown until settled.</p>
<p>Negotiated Benefits</p>	<p>ATA Employer Contribution 90% Increase in HSA of \$60 CAAMSE, IUOE, NUG Employer Contribution 85%</p>	<p>Known as negotiated.</p>	<p>No risk.</p>
<p>Benefits Accounting Treatment</p>	<p>ATRF Increase in Revenues and Expenditures of \$4.1M</p>	<p>The Provincial Government contribution to the Alberta Teachers Retirement Fund (ATRF) is now reported in the Division's statements.</p>	<p>No risk.</p>

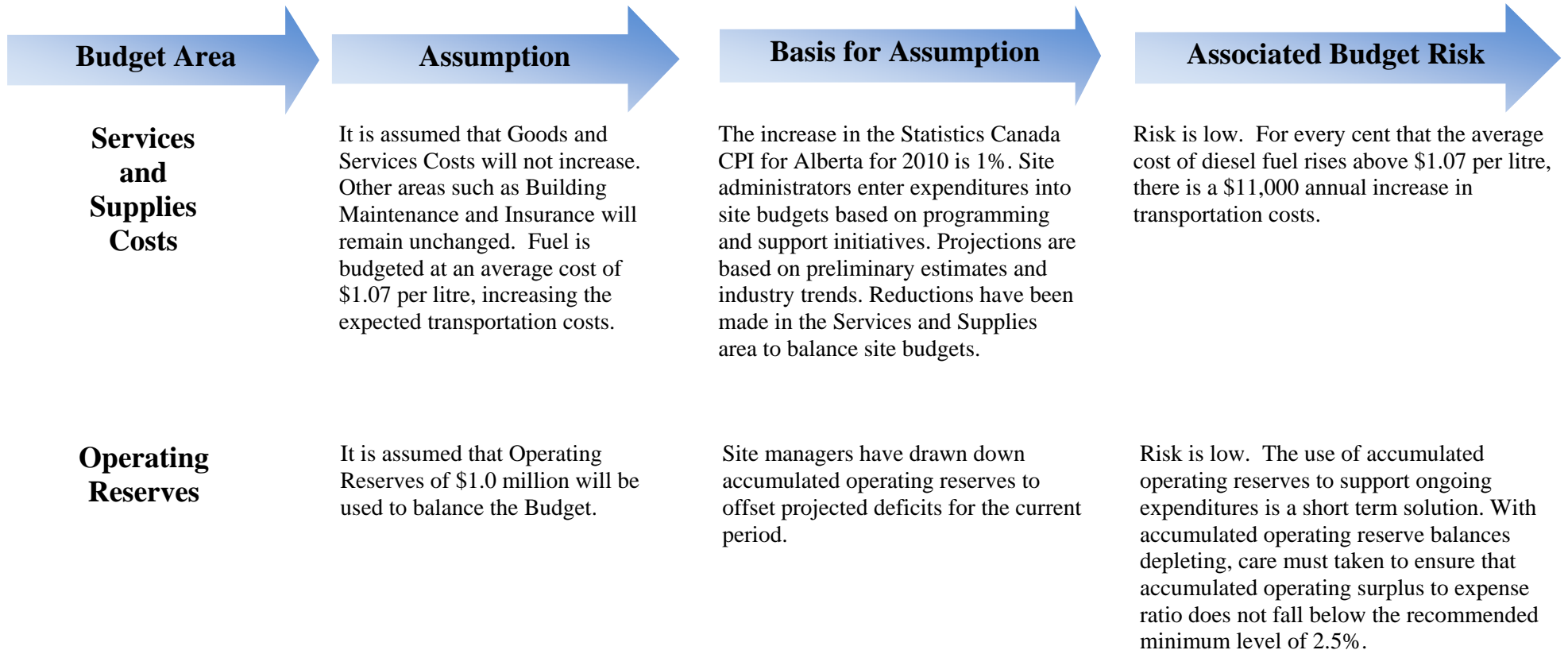


Schedule A
 Parkland School Division No. 70
 2011-2012 Preliminary Budget
 Budget Assumptions – May 3, 2011

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Benefit Provider Rates - Teachers	ASEBP – The overall premium rate increase for 2011/12 is 2.96% with no change in Accidental Death & Dismemberment, EDB or Life Insurance.	As per ASEBP Trustee Report April, 2011.	Risk that Parkland School Division could move into increased surcharge on Life and EDB or move into surcharge on EHC, Dental, or vision, which would increase costs. Risk is low as this is based on preliminary information from ASEBP.
Benefit Provider Rates - Support Staff	Local Authorities Pension Plan contribution rate increase estimated at 5.2% effective January 1, 2011. Sunlife – The overall premium rate reduction for 2011 is expected to be 9.6%.	LAPP Trustees review the actuarial valuations of the plan as of December 31, 2010 and assess rates accordingly. As per projections from Benefex Consulting Inc. March, 2011.	Risk, if LAPP Board decides to implement mid-year increase, January 1, 2012. Risk that rates are higher than estimated as the aging employee population continues to put pressure on the Life and LTD claims as well there health and dental claim utilization increases.
Human Resources	Change in Staff – Full Time Equivalent (FTE) Certificated Staff = -3.54 FTE Support Staff = -22.48 FTE Total = -26.02 FTE	Site administrators enter each staff member into the budget by position. Staffing decisions are made according to availability of resources and delivery of educational programming and services.	Risk is low, as there is a trend to have more students on September 30 th than projected in the previous spring. There may be an increase in risk if the number of students with diverse learning needs rises.



Schedule A
Parkland School Division No. 70
2011-2012 Preliminary Budget
Budget Assumptions – May 3, 2011



Schedule B
Enrolment Report Sep 30, 2011 - Preliminary Budget

School Name	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Preliminary Total 09/30/11	09/30/10	09/30/09	09/30/08	09/28/07	09/29/06
Blueberry	44	54	44	51	48	48	46	48	54	56				493	500	494	486	473	499
Brookwood	125	130	101	123	77									556	539	493	517	450	438
Connections for Learning		18	13	12	25	13	18	22	17	17	16	12	15	186	176	94	117	135	132
Home Ed														10	10	6	12	12	17
Bright Bank Institutional														12	12	12	10	12	0
Duffield	15	21	21	21	27	34	30	33	42	40				284	312	313	289	313	322
École Broxton Park	170	84	65	72	62	57	49	46	38	48				691	685	657	628	620	566
École Meridian Heights	65	67	45	61	58	60	61	65	74	74				630	631	662	732	730	743
Entwistle	15	11	10	9	13	14	14	14	18	16				134	150	150	158	156	152
Forest Green	34	48	33	39	32	34	25							245	252	237	229	206	244
Graminia	50	50	40	36	50	54	41	62	62	52				497	505	523	506	522	568
Greystone Centennial Middle						106	100	103	98	78				485	482	500	475	465	534
High Park	50	50	35	41	41	46	50	52	47	43				455	440	419	386	369	369
Keephills	7	8	5	3	8	7	9							47	55	66	72	88	96
Memorial Composite High											410	370	364	1144	1104	1105	1150	1191	1185
Memorial Outreach											25	59	70	154	143	91	124	94	116
Millgrove	102	104	94	89	64									453	431	469	404	329	342
Muir Lake	40	44	26	41	36	47	51	48	43	38				414	442	531	520	552	560
Parkland Village	43	28	25	34	33									163	162	94	90	112	96
Seba Beach	4	10	8	18	18	9	10	15	16	16				124	136	148	161	189	176
Spruce Grove Composite High											340	350	350	1040	1057	1051	1010	1016	1004
Spruce Grove Outreach											10	75	100	185	129	92	125	112	127
Stony Plain Central	30	32	24	28	25	38	42	77	80	77				453	465	487	472	489	500
Tomahawk	11	9	11	14	14	5	8	12	10	18				112	106	112	131	139	141
Wabamun	11	18	12	14	10	14	11	8	5	6				109	120	99	106	102	96
Woodhaven Middle						112	112	125	117	120				586	561	519	503	466	524
	816	786	612	706	641	698	677	730	721	699	801	866	899	9662	9605	9424	9413	9342	9547

**Schedule C
Class Size Report (All Subjects)**

2011-2012 Preliminary Budget

	K to 3			4 to 6			7 to 9			10 to 12		
	2009/10	2010/11	2011/12	2009/10	2010/11	2011/12	2009/10	2010/11	2011/12	2009/10	2010/11	2011/12
Blueberry	23.3	21.9	20.2	23.6	23.5	22.8	23.9	24.2	24.2			
Brookwood	18.3	18.4	19.9	24.3	25.0	25.7						
Duffield	20.8	20.3	20.8	20.4	18.6	19.6	17.8	20.3	23.3			
École Broxton Park	19.0	12.9	13.7	22.4	22.7	21.2	21.5	20.7	17.7			
École Meridian Heights	18.9	17.8	18.3	20.6	23.2	22.4	21.9	23.6	25.1			
Entwistle	15.4	15.3	18.8	25.1	23.5	20.5	18.1	22.4	24.0			
Forest Green	19.7	19.9	19.3	18.7	21.7	22.8						
Graminia	20.4	21.5	18.0	25.7	23.0	22.0	26.0	22.9	25.0			
Greystone Centennial Middle				23.5	24.1	24.0	24.3	23.0	24.0			
High Park	23.0	23.6	17.8	24.1	23.9	22.8	27.0	25.7	23.7			
Keephills	11.0	9.5	9.6	22.0	17.5	13.5						
Memorial Composite High										23.5	24.3	24.3
Millgrove	21.4	19.7	20.5	23.1	25.7	21.3						
Muir Lake	18.7	17.8	21.4	23.6	24.4	22.3	22.8	23.2	23.5			
Parkland Village	18.0	18.3	17.3	15.2	27.0	14.9						
Seba Beach	17.6	15.8	15.5	19.6	22.1	20.5	21.5	23.1	24.0			
Spruce Grove Composite High										25.6	26.1	26.4
Stony Plain Central	19.9	16.5	16.3	19.7	23.0	21.0	23.8	23.3	23.4			
Tomahawk	14.4	14.4	16.8	19.9	18.4	14.0	14.5	17.6	20.5			
Wabamun	17.0	20.0	18.3	14.3	26.0	23.2	15.0	15.7	15.2			
Woodhaven Middle				24.7	23.8	22.9	21.7	20.3	21.3			
	19.5	18.0	18.4	22.4	23.1	22.0	22.4	22.4	23.0	24.4	25.2	25.3

Schedule D - 2011-12 Preliminary Budget Financial Forecast

Budget Statement of Revenues and Expenses

	Final Budget 2010-11	Preliminary Budget 2011-12	Variance to Budget	% Increase (decrease)
Revenues				
Instruction (ECS to Grade 12)	70,969,603	76,671,924	5,702,322	8.03%
School Generated Funds	2,999,915	2,999,915	-	0.00%
Operation and Maintenance	7,782,978	7,714,157	(68,821)	-0.88%
Transportation	9,212,254	9,209,325	(2,929)	-0.03%
Board and System Administration	3,569,776	3,691,328	121,552	3.41%
External Services	55,700	55,700	-	0.00%
Supported Capital Interest	97,146	56,247	(40,899)	-42.10%
Infrastructure Maintenance Renewal	948,630	1,524,000	575,370	60.65%
Capital & Debt Services	3,916,436	3,807,385	(109,051)	-2.78%
Total Revenues	99,552,437	105,729,982	6,177,544	6.21%

Expenses				
Instruction (ECS to Grade 12)	71,995,774	77,004,759	5,008,985	6.96%
School Generated Funds	2,999,915	2,999,915	-	0.00%
Operation and Maintenance	8,246,157	7,610,772	(635,385)	-7.71%
Transportation	9,033,345	9,146,991	113,646	1.26%
Board and System Administration	3,433,563	3,555,115	121,552	3.54%
External Services	45,680	45,680	-	0.00%
Supported Capital Interest	97,146	56,247	(40,899)	-42.10%
Infrastructure Maintenance Renewal	319,105	1,524,000	1,204,895	377.59%
Capital & Debt Services	4,919,088	4,777,392	(141,697)	-2.88%
Total Expenses	101,089,773	106,720,871	5,631,099	5.57%
Surplus/(Deficit)	(1,537,335)	(990,890)	546,446	

	Operating Reserves at Sept 1, 2011	Projected Surplus (Deficit)	Projected Operating Reserves at Aug 31, 2012
Block			
Instruction	4,060,887	(1,011,770)	3,049,117
Board and System Administration	378,532	-	378,532
Operations and Maintenance	-	-	-
Transportation	(95,349)	10,860	(84,489)
External Services	-	10,020	10,020
Total	4,344,070	(990,890)	3,353,180

2011-12 PRELIMINARY BUDGET
BUDGET ALLOCATION OF REVENUES AND EXPENSES TO PROGRAMS

REVENUES	2010-11	Instruction	Administration	Operations and Maintenance	Transportation	External Services
Alberta Education	94,733,711	73,666,537	3,467,674	9,035,607	8,563,894	-
Alberta Finance	56,247	-	-	56,247	-	-
Other - Government of Alberta	-	-	-	-	-	-
Federal Government and/or First Nations	1,925,827	1,649,622	73,655	202,550	-	-
Other Alberta school authorities	54,000	54,000	-	-	-	-
Out of province authorities	-	-	-	-	-	-
Alberta Municipalities	30,000	-	-	-	-	30,000
Instruction resource fees	719,519	719,519	-	-	-	-
School based course material fees	440,534	440,534	-	-	-	-
Transportation fees	459,000	-	-	-	459,000	-
Other Student Fees	645,613	645,613	-	-	-	-
Other sales and services	435,740	241,309	8,000	-	186,431	-
Investment income	142,000	-	142,000	-	-	-
Gifts and Donations	129,729	129,729	-	-	-	-
Fundraising	2,124,977	2,124,977	-	-	-	-
Rentals of facilities	25,700	-	-	-	-	25,700
Amortization of capital allocations	3,807,385	-	-	3,791,747	-	15,638
TOTAL REVENUES	105,729,982	79,671,839	3,691,328	13,086,151	9,209,325	71,338
EXPENSES						
Certificated Salaries	48,805,058	48,291,767	513,290	-	-	-
Certificated Benefits	9,301,044	9,200,085	100,959	-	-	-
Non-Certificated Salaries and Wages	15,467,133	10,519,386	1,404,237	3,061,433	436,397	45,680
Non-Certificated Benefits	3,708,899	2,535,826	317,692	765,964	89,417	-
SUB-TOTAL	77,282,133	70,547,065	2,336,178	3,827,397	525,814	45,680
Services, contracts and supplies	22,079,189	6,439,217	1,298,876	5,492,835	8,848,261	-
Cost recoveries between programs	-	492,483	(79,939)	(185,460)	(227,084)	-
Direct Cost of Fundraising and Fees	2,525,911	2,525,911	-	-	-	-
Capital and debt services						
Amortization of capital assets						
Supported	3,807,385	-	-	3,791,747	-	15,638
Unsupported	970,007	678,934	136,213	103,385	51,474	-
Total Amortization	4,777,392	678,934	136,213	3,895,132	51,474	15,638
Interest on capital debt						
Supported	56,247	-	-	56,247	-	-
Unsupported	-	-	-	-	-	-
TOTAL EXPENSES	106,720,872	80,683,610	3,691,328	13,086,152	9,198,465	61,318
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE EXTRAORDINARY ITEMS	(990,891)	(1,011,770)	0	(0)	10,860	10,020

BUDGET REVENUE

	Final Budget 2010-11	Preliminary Budget 2011-12	Variance to Budget	% Increase (decrease)
Revenue Alberta Education				
School Jurisdiction Base Funding				
Base Instruction (Gr 1-12)	49,705,921	52,590,634	2,884,713	5.80%
Early Childhood Services (ECS)	2,706,441	2,638,188	-68,253	-2.52%
Home Education	15,545	21,762	6,218	40.00%
Outreach Schools	190,622	199,277	8,654	4.54%
Sub Total	52,618,529	55,449,861	2,831,332	5.38%
Alberta Education - Administration				
Administration allocation 4% of instruction	3,354,347	3,415,734	61,386	1.83%
Sub Total	3,354,347	3,415,734	61,386	1.83%
Differential Cost Funding				
ECS Program Unit	2,496,482	3,283,374	786,893	31.52%
Enhanced ESL & Support Services	9,184		-9,184	-100.00%
Enrolment Growth/Decline	193,088		-193,088	-100.00%
English as a Second Language	20,790	18,480	-2,310	-11.11%
First Nations, Metis & Inuit Education	681,450	672,210	-9,240	-1.36%
Intra-Jurisdiction distance funding	25,489		-25,489	-100.00%
ECS - Mild Moderate	114,586	87,768	-26,818	-23.40%
Relative Cost of Purchasing Goods & Services	736,057	381,744	-354,313	-48.14%
Severe Disabilities	3,013,095	3,013,095		
Small Schools by Necessity	878,716	973,517	94,801	10.79%
Socio - economic Status	692,361	734,565	42,205	6.10%
Sub Total	8,861,297	9,164,754	303,457	3.42%
Differential Cost Funding - Operations and Maintenance				
Operations & maintenance support	7,419,419	7,419,419		
Sub Total	7,419,419	7,419,419		
Alberta Education - Other				
CTS Evergreening Funding	195,318		-195,318	-100.00%
Institutional Programs	240,467	238,351	-2,116	-0.88%
Learning Resources Credit	104,019	104,019		
Innovative Technology Funding	312,754		-312,754	-100.00%
Government Contributions to ATRF		4,059,474	4,059,474	100.00%
Other	120,071	50,715	-69,356	-57.76%
Sub Total	972,629	4,452,559	3,479,931	357.79%
Federal French Funding				
Federal French Funding	84,460	84,460		
Sub Total	84,460	84,460		
Transportation Funding				
Transportation - Rural	6,006,479	6,148,000	141,521	2.36%
Special Education Transportation	639,490	577,700	-61,790	-9.66%
Transportation - Disabled - ECS	168,357	162,093	-6,264	-3.72%
Transportation - In Home - ECS	31,004	31,004		
Urban Transportation	1,501,123	1,579,208	78,085	5.20%
Sub Total	8,346,453	8,498,005	151,552	1.82%
Provincial Priority Targeted Funding				
School Board Class Size Funding	4,048,744	3,809,542	-239,202	-5.91%
Supernet Service	151,050	151,050		
Children and Youth with Complex Needs	167,000	209,848	42,848	
Alberta Initiative for School Improvement	1,425,916	638,940	-786,976	-55.19%
Sub Total	5,792,710	4,809,380	-983,330	-16.98%

BUDGET REVENUE

	Final Budget 2010-11	Preliminary Budget 2011-12	Variance to Budget	% Increase (decrease)
Capital Funding				
Infrastructure Manintenance and Renewal	948,630	1,524,000	575,370	60.65%
Sub Total	948,630	1,524,000	575,370	60.65%
Other Provincial Support Funding - Alberta Finance				
Supported Capital Interest	97,146	56,247	-40,899	-42.10%
Sub Total	97,146	56,247	-40,899	-42.10%
Other - Government of Alberta				
Specialized Support Services Program	236,474		-236,474	-100.00%
Sub Total	236,474		-236,474	-100.00%
Federal Government				
First Nations Tuition's	1,635,712	1,841,367	205,654	12.57%
Sub Total	1,635,712	1,841,367	205,654	12.57%
From Alberta School Authorities				
Tuition Fees	54,000	54,000		
Sub Total	54,000	54,000		
From Municipalities				
Joint Use Agreements	30,000	30,000		
Sub Total	30,000	30,000		
Private Organizations				
Transportation - Private Schools	41,650	44,431	2,781	6.68%
Transportation Insurance	142,000	142,000		
Sub Total	183,650	186,431	2,781	1.51%
Individuals				
Transportation Fees	540,864	459,000	-81,864	-15.14%
Rentals - Facilities	25,700	25,700		
Donations	129,729	129,729		
Instructional Material Fees (ECS)	47,435	44,186	-3,249	-6.85%
Instructional Material Fees	663,703	675,332	11,629	1.75%
School Based Course Material Fees	428,714	440,534	11,820	2.76%
Other Student Fees	645,613	645,613		
Fundraising	2,124,977	2,124,977		
Sub Total	4,606,735	4,545,071	-61,664	-1.34%
Other				
Interest & Investment Income	142,000	142,000		
Misc. Sales	251,809	249,309	-2,500	-0.99%
Sub Total	393,809	391,309	-2,500	-0.63%
Other				
Amortization of Capital Allocations	3,916,436	3,807,385	-109,051	-2.78%
Sub Total	3,916,436	3,807,385	-109,051	-2.78%
TOTAL REVENUES	99,552,437	105,729,982	6,177,544	6.21%

Budget Expenses By Program

	Final Budget 2010-11	Preliminary Budget 2011-12	Variance to Budget	% Increase (decrease)
Early Childhood Services	4,167,588	4,346,976	179,388	4.30%
Instruction	70,828,102	75,657,699	4,829,598	6.82%
Board & System Administration	3,433,563	3,555,115	121,552	3.54%
Plant Operations & Maintenance	8,246,157	7,610,772	(635,385)	-7.71%
Infrastructure Maintenance Renewal	319,105	1,524,000	1,204,895	377.59%
Transportation	9,033,345	9,146,991	113,646	1.26%
External Services	45,680	45,680	-	0.00%
Debt Services	97,146	56,247	(40,899)	-42.10%
Amortization of Property and equipment	4,919,088	4,777,392	(141,697)	-2.88%
TOTAL EXPENSES	101,089,773	106,720,872	5,631,100	5.57%

By Category	Final Budget 2010-11	Preliminary Budget 2010-11	Variance to Budget	% Increase (decrease)
Salaries, wages and benefits	71,396,785	77,282,133	5,885,349	8.24%
Services, contracts and supplies	21,357,734	20,081,185	(1,276,549)	-5.98%
School generated funds	2,999,915	2,999,915	-	0.00%
Infrastructure maintenance renewal	319,105	1,524,000	1,204,895	377.59%
Amortization of Property and equipment	4,919,088	4,777,392	(141,697)	-2.88%
Interest on long-term debt	97,146	56,247	(40,899)	-42.10%
TOTAL EXPENSES	101,089,773	106,720,872	5,631,100	5.57%

BUDGET EXPENDITURES BY SITE

Site	Final Budget	Preliminary	Variance to Budget	% Increase (decrease)
	2010-11	Budget 2011-12		
Governance	478,620	482,648	4,029	0.84%
Office of the Superintendent	822,488	626,784	(195,704)	-23.79%
Human Resources	406,410	438,047	31,637	7.78%
Deputy Superintendent	308,546	662,719	354,173	114.79%
Learning Services	1,586,985	1,597,213	10,229	0.64%
Business & Finance	1,627,378	1,725,720	98,341	6.04%
Tech Support Services	1,491,469	1,566,469	75,000	5.03%
Ikon Print Centre	96,000	96,000	-	0.00%
Student Transportation	9,032,754	9,146,451	113,697	1.26%
Maintenance	5,379,593	4,714,688	(664,905)	-12.36%
Custodial	2,696,252	2,741,940	45,688	1.69%
Infrastructure Maintenance Renewal	319,105	1,524,000	1,204,895	377.59%
Capital and Debt Services	4,431,872	4,233,639	(198,233)	-4.47%
Instructional Pool	1,765,877	1,803,815	37,938	2.15%
Government Contributions to ATRF		4,059,474	4,059,474	
Subtotal	30,443,347	35,419,608	4,976,261	16.35%
Connections for Learning	1,579,391	1,715,300	135,909	8.61%
Blueberry School	3,242,875	3,332,095	89,220	2.75%
Brookwood School	3,506,049	3,507,514	1,465	0.04%
Ecole Broxton Park School	5,397,275	4,833,134	(564,140)	-10.45%
Duffield School	2,172,070	2,123,617	(48,453)	-2.23%
Entwistle School	1,131,219	1,072,616	(58,603)	-5.18%
Forest Green School	2,019,623	1,998,577	(21,046)	-1.04%
Graminia School	3,198,677	3,146,624	(52,053)	-1.63%
Greystone Centennial Middle School	2,755,463	3,074,683	319,220	11.58%
High Park School	2,599,834	2,967,749	367,914	14.15%
Keephills School	558,995	524,530	(34,465)	-6.17%
Memorial Composite High School	7,254,444	7,551,985	297,541	4.10%
Memorial Outreach Program	819,119	711,186	(107,934)	-13.18%
Ecole Meridian Heights School	3,717,509	3,856,777	139,268	3.75%
Millgrove School	3,282,237	3,236,791	(45,446)	-1.38%
Muir Lake School	2,763,675	2,537,669	(226,006)	-8.18%
Parkland Village School	1,332,124	1,503,185	171,061	12.84%
Seba Beach School	1,140,425	1,186,399	45,974	4.03%
Spruce Grove Composite High School	7,126,831	6,779,475	(347,356)	-4.87%
Spruce Grove Outreach Program	548,794	668,643	119,849	21.84%
Stony Plain Central School	2,931,688	3,022,525	90,838	3.10%
Tomahawk School	940,013	982,654	42,641	4.54%
Wabamun School	974,427	984,993	10,565	1.08%
Woodhaven Middle School	4,254,697	4,294,939	40,242	0.95%
Early Education	2,399,056	2,687,690	288,634	12.03%
School Generated Funds	2,999,915	2,999,915	-	0.00%
Subtotal School Instructional Sites	70,646,425	71,301,264	654,839	0.93%
Total	101,089,773	106,720,872	5,631,100	5.57%