



MEMORANDUM

Date: 08 November 2011

To: Board of Trustees

From: Tim Monds – Superintendent

Originator: Claire Jonsson – Associate Superintendent, Business & Finance

Subject: 2011 - 2012 FINAL BUDGET

Recommendation

That the Board of Trustees approves the 2011-2012 Final Budget for Parkland School Division No. 70 as presented at a Regular Board Meeting on 08 November 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. The deadline for the 2011-2012 Fall Budget Update is 30 November 2011. This budget contains assumptions based on September 30 enrolments and forms the basis for monthly financial reporting.

Administration would be pleased to respond to any questions.

CJ:jlf



Final Budget Report

2011-2012

Parkland School Division No. 70

Prepared by: Claire Jonsson
Associate Superintendent
Business & Finance
November 8, 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 8 November 2011.

TABLE OF CONTENTS

	<i>Page</i>
Executive Summary	3
- Governance	3
- Distributed Decision Making	3
- Board Priorities	4
- Student Achievement	5
- Children with Diverse Learning Needs	6
- Budget Process	6
- Enrolment	7
- Funding Sources	7
- Spending by Program	8
- Expenditures by Category	9
- Financial Impact	9
- Financial Forecast	10
- Human Resources	11
- Capital Plan	12
Schedule A	
- Budget Assumptions	13
Schedule B	
- Budget Enrolment Report	17
Schedule C	
- Class Size Reports	18
-	
Schedule D	
- Financial Forecast	19

EXECUTIVE SUMMARY

Parkland School Division No. 70 has a total budget of \$ 109.2 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 educational needs of approximately 9,600 students from Kindergarten to Grade twelve within twenty five urban and rural instructional sites.

The executive summary presents highlights 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.*

Parkland School Division No. 70

- ✓ *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 curriculum and effective assessment*** 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 396 students with severe special needs with the special education funds that are allocated to schools at \$6,800,000 for the 2011-2012 school year. In July 2011, the Division was identified as a capacity builder with a focus on instructional and leadership capacity, communicating high expectations, understanding and responding to student needs and reporting success of all students. A one-time funding allocation of \$159,115 to support building the capacity of Division staff in an inclusive education system through the development of success coaches is reflected in the budget. This will support the emotional and counseling needs of all students in a universally designed classroom setting.

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. The preliminary budget was presented to the Board for approval at the 14 June 2011 Regular Board meeting, and the final

Parkland School Division No. 70

budget was presented at the 08 November 2011 Regular Board meeting. Once approved, it is submitted to Alberta Education as required under legislation.

Enrolment

Parkland School Division No. 70 is expected to have 9,622 students enrolled in Kindergarten through Grade twelve in the 2011-2012 school year which is an increase of 17 students over the previous year. Enrolment at September 30, 2011 and comparative figures for the past four years are shown on Schedule B.

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 \$107.5 million. Total revenues for the division increased by 7.87% 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 60.9% 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.

Parkland School Division No. 70

In August 2011, the Treasury Board provided funding totaling \$446,000 for a new Fuel Price Contingency Program that provides cost certainty when fuel prices exceed \$0.60/litre.

In October 2011, additional funding support was provided for the period September 1, 2011 to March 31, 2012 to address priorities in the classroom. Parkland School Division received “*additional funding support*” in the amount of \$1,030,932 through subsequent increases to grants that were reduced in Budget 2011. Additionally, \$424,148 was received for Classroom and Community Supports.

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.

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 \$109.2 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.

Parkland School Division No. 70

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 \$78.5 million on human resources, which is about 71.9% of the division's budget.

Teacher salaries will increase by 4.54% in 2011-2012. Negotiations for 2011-2012 school year for the two support staff collective agreements expiring August 31, 2011 are currently underway. 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 \$1,543 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 \$5.1 million as at August 31, 2011. In the 2011-2012 budget, we anticipate Operating Reserves in the amount of \$1.8 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.

Parkland School Division No. 70

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%, and provided additional funding support for the grants that were cut or eliminated, other grants 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 3.79%, and with 68.1% 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 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 Director 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 the System Review.

Parkland School Division No. 70

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 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 71.9% of the division's budget (68.1% excluding ATRF contributions). Total salaries and benefits for the division increased by 9.91% 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 4.22% of the increase.

The division will employ 522.20 full time equivalent teachers and 359.05 full time equivalent support staff in 2011-2012. 2011-2012 will see an overall increase of 8.55 teaching staff and an overall decrease of 12.24 support staff. Included in teaching staff is an increase of 10.02 teachers and a reduction of 1.47 school administrative positions. Our education assistants will see a reduction of 12.95, while other school based positions decrease by 2.50. There is an increase in school based custodial staff of 2.21 as well as a provision to hire a communications director.

Parkland School Division No. 70

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. While the 24 May 2011 Provincial announcements did not include Parkland School Division on the list of approvals for new capital or modernization projects, we received approval for eight modular classrooms for Woodhaven Middle School on 30 June 2011 and approval for the demolition of the old Memorial Composite High School on 16 September 2011.

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. Approval for the site demolition was given in September and will be managed by Alberta Infrastructure.

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 the 2011-2012 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 Final Budget
 Budget Assumptions – Updated November 8, 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 17 students (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 funding is based on students enrolled on September 30 th .
FTE Enrolment	FTE enrolment is based on estimating the number of CEU’s earned at high school. FTE enrolment is projected to increase by 30.7 FTE or 1.26% (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 5.17%, 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 Final Budget
 Budget Assumptions – Updated November 8, 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.</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>

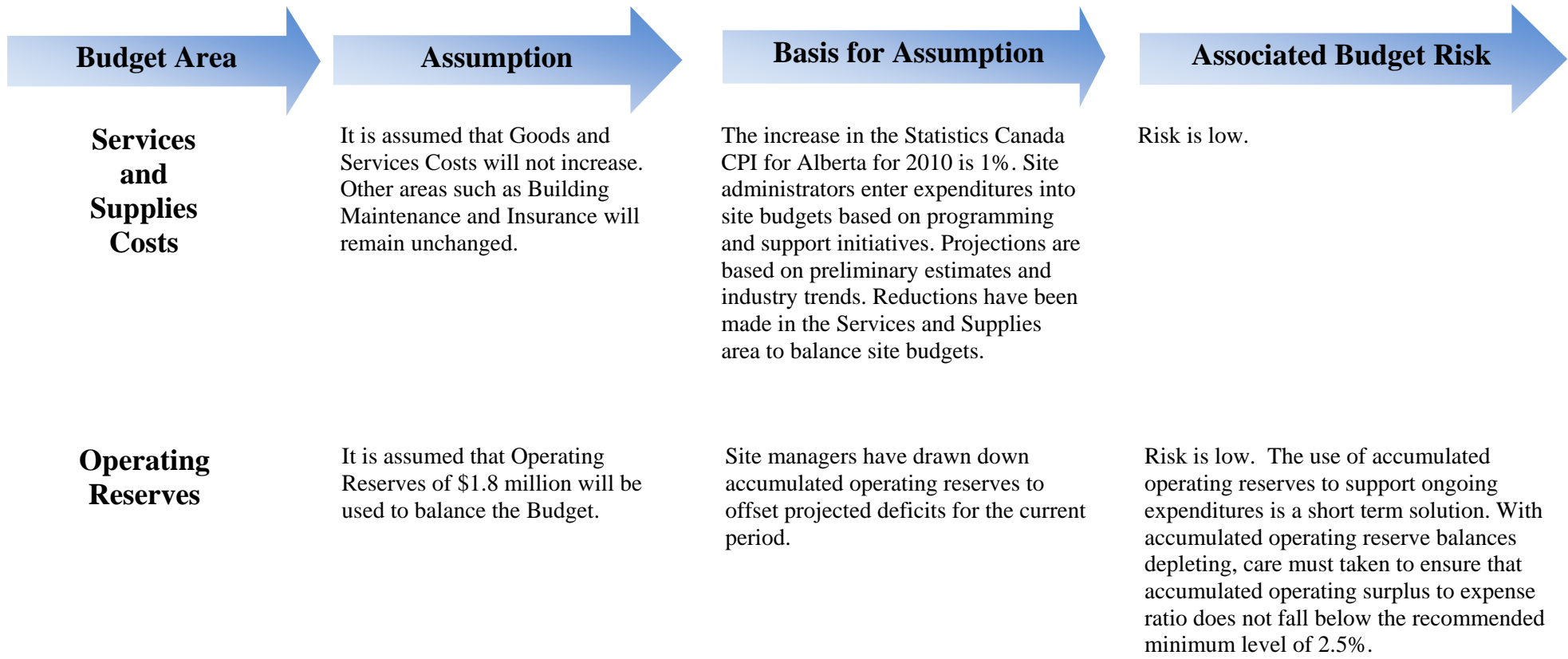


Schedule A
Parkland School Division No. 70
2011-2012 Final Budget
Budget Assumptions – Updated November 8, 2011

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 = 8.55 FTE Support Staff = -12.24 FTE Total = -3.69 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 staffing is based on students enrolled at September 30 th . 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 Final Budget
Budget Assumptions – Updated November 8, 2011



Schedule B

Enrolment Report at Sept 30, 2011

School Name	ECS	1	2	3	4	5	6	7	8	9	10	11	12	30/09/2011	09/30/10	09/30/09	09/30/08	09/28/07
Blueberry	50	55	39	53	54	49	53	54	59	52				518	500	494	486	473
Brookwood	111	136	104	118	90									559	539	493	517	450
Connections for Learning		10	16	14	13	16	10	15	16	22	13	17	14	163	176	94	117	135
Home Ed														13	10	6	12	12
Bright Bank Institutional		2		2	5	1	1	1						12	12	12	10	12
Duffield	14	25	23	21	27	33	31	31	44	44				293	312	313	289	313
École Broxton Park	155	91	67	70	66	56	53	44	44	46				692	685	657	628	620
French	56	61	40	38	38	28	18	14	11	16				320				
Maranatha	21	30	26	27	21	22	31	22	23	23				246				
Other	78		1	5	7	6	4	8	10	7				126				
École Meridian Heights	79	63	50	66	61	58	59	66	72	73				647	631	662	732	730
English	23	20	18	32	22	22	29	30	44	40				280				
French	56	43	32	34	39	36	30	36	28	33				367				
Entwistle	19	16	8	8	11	12	12	15	11	15				127	150	150	158	156
Forest Green	30	41	30	42	32	37	31							243	252	237	229	206
Graminia	52	51	43	40	50	55	40	68	61	48				508	505	523	506	522
Greystone Centennial Middle						110	96	105	101	86				498	482	500	475	465
High Park	34	51	34	42	40	46	45	54	45	38				429	440	419	386	369
Keephills	6	6	4	4	8	7	14							49	55	66	72	88
Memorial Composite High											415	372	365	1152	1104	1105	1150	1191
Millgrove	109	112	97	93	65									476	431	469	404	329
Muir Lake	37	35	30	40	35	46	50	48	44	38				403	442	531	520	552
Parkland Village	46	35	26	38	33									178	162	94	90	112
Seba Beach	11	6	7	17	15	10	10	15	14	20				125	136	148	161	189
Spruce Grove Composite High											326	337	353	1016	1057	1051	1010	1016
English											295	312	336	943				
French											31	25	17	73				
Stony Plain Central	36	28	25	26	25	35	37	72	79	71				434	465	487	472	489
Tomahawk	6	10	11	15	14	6	12	12	10	18				114	106	112	131	139
Wabamun	12	19	13	12	9	12	12	8	6	11				114	120	99	106	102
Woodhaven Middle						107	111	128	107	111				564	561	519	503	466
ECS - Grade 12 Enrolment	807	792	627	721	653	696	677	736	713	693	754	726	732	9327	9333	9241	9164	9136
Memorial Outreach											7	26	77	110	143	91	124	94
Spruce Comp Outreach											2	10	39	51	51	92	89	110
Outreach Programs											9	36	116	161	194	183	213	204
Total Registered Enrolment	807	792	627	721	653	696	677	736	713	693	763	762	848	9488	9527	9424	9377	9340
Projected Additional Outreach Enrolments*											8	65	61	134	78	0	36	2
Total Enrolment - Projected and Registered	807	792	627	721	653	696	677	736	713	693	771	827	909	9622	9605	9424	9413	9342

*Outreach students enroll in classes throughout the year

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

2011-2012 Final 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	19.1	23.6	23.5	25.6	23.9	24.2	23.3			
Brookwood	18.3	18.4	20.4	24.3	25.0	22.5						
Duffield	20.8	20.3	20.2	20.4	18.6	22.8	17.8	20.3	20.4			
École Broxton Park	19.0	12.9	12.1	22.4	22.7	22.3	21.5	20.7	23.2			
École Meridian Heights	18.9	17.8	18.4	20.6	23.2	23.8	21.9	23.6	22.6			
Entwistle	15.4	15.3	17.0	25.1	23.5	17.5	18.1	22.4	19.0			
Forest Green	19.7	19.9	17.0	18.7	21.7	21.8						
Graminia	20.4	21.5	18.5	25.7	23.0	23.2	26.0	22.9	24.0			
Greystone Centennial Middle				23.5	24.1	22.4	24.3	23.0	26.4			
High Park	23.0	23.6	18.1	24.1	23.9	21.8	27.0	25.7	22.3			
Keephills	11.0	9.5	8.0	22.0	17.5	16.5						
Memorial Composite High										23.5	24.3	26.6
Millgrove	21.4	19.7	20.9	23.1	25.7	21.7						
Muir Lake	18.7	17.8	17.8	23.6	24.4	21.7	22.8	23.2	26.2			
Parkland Village	18.0	18.3	18.5	15.2	27.0	14.9						
Seba Beach	17.6	15.8	16.6	19.6	22.1	21.0	21.5	23.1	18.7			
Spruce Grove Composite High										25.6	26.1	26.3
Stony Plain Central	19.9	16.5	19.2	19.7	23.0	20.4	23.8	23.3	22.8			
Tomahawk	14.4	14.4	14.0	19.9	18.4	16.0	14.5	17.6	18.7			
Wabamun	17.0	20.0	18.0	14.3	26.0	21.0	15.0	15.7	18.0			
Woodhaven Middle				24.7	23.8	23.4	21.7	20.3	21.7			
	19.5	18.0	18.1	22.4	23.1	22.1	22.4	22.4	23.0	24.4	25.2	26.5

Schedule D - 2011-12 Preliminary Budget Financial Forecast

Budget Statement of Revenues and Expenses

	Approved Budget 2010-11	Final Budget 2011-12	Variance to Budget	% Increase (decrease)
Revenues				
Instruction (ECS to Grade 12)	70,969,603	77,713,926	6,744,324	9.50%
School Generated Funds	2,999,915	2,999,915	-	0.00%
Operation and Maintenance	7,782,978	7,739,730	(43,248)	-0.56%
Transportation	9,212,254	9,710,469	498,216	5.41%
Board and System Administration	3,569,776	3,759,002	189,226	5.30%
External Services	55,700	55,700	-	0.00%
Supported Capital Interest	97,146	56,247	(40,899)	-42.10%
Infrastructure Maintenance Renewal	948,630	1,543,598	594,968	62.72%
Capital & Debt Services	3,916,436	3,807,386	(109,050)	-2.78%

Total Revenues	99,552,437	107,385,973	7,833,536	7.87%
-----------------------	-------------------	--------------------	------------------	--------------

Expenses

Instruction (ECS to Grade 12)	71,995,774	78,769,328	6,773,553	9.41%
School Generated Funds	2,999,915	2,999,915	-	0.00%
Operation and Maintenance	8,246,157	8,044,556	(201,601)	-2.44%
Transportation	9,033,345	9,395,985	362,640	4.01%
Board and System Administration	3,433,563	3,650,514	216,951	6.32%
External Services	45,680	45,680	-	0.00%
Supported Capital Interest	97,146	56,247	(40,899)	-42.10%
Infrastructure Maintenance Renewal	319,105	1,543,598	1,224,493	383.73%
Capital & Debt Services	4,919,088	4,702,730	(216,358)	-4.40%

Total Expenses	101,089,773	109,208,553	8,118,780	8.03%
-----------------------	--------------------	--------------------	------------------	--------------

Surplus/(Deficit)	(1,537,335)	(1,822,579)	(285,244)
--------------------------	--------------------	--------------------	------------------

	Actual Operating Reserves at Aug 31, 2011	Projected Surplus (Deficit)	Projected Operating Reserves at Aug 31, 2012
Block			
Instruction	4,545,713	(1,629,559)	2,916,153
Board and System Administration	311,703	(28,893)	282,810
Operations and Maintenance	489,163	(437,077)	52,086
Transportation	(225,564)	262,930	37,366
External Services	-	10,020	10,020
Total	5,121,014	(1,822,579)	3,298,435

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

	2010-11	Instruction	Administration	Operations and Maintenance	Transportation	External Services
REVENUES						
Alberta Education	96,602,349	74,894,644	3,547,072	9,113,018	9,047,615	-
Alberta Finance	56,247	-	-	56,247	-	-
Other - Government of Alberta	-	-	-	-	-	-
Federal Government and/or First Nations	1,632,724	1,400,484	61,931	170,309	-	-
Other Alberta school authorities	54,000	54,000	-	-	-	-
Out of province authorities	-	-	-	-	-	-
Alberta Municipalities	30,000	-	-	-	-	30,000
Instruction resource fees	716,684	716,684	-	-	-	-
School based course material fees	490,114	490,114	-	-	-	-
Transportation fees	459,000	-	-	-	459,000	-
Other Student Fees	645,613	645,613	-	-	-	-
Other sales and services	469,450	257,596	8,000	-	203,854	-
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	3,807,386	-	-	3,791,748	-	15,638
TOTAL REVENUES	107,385,973	80,713,841	3,759,002	13,131,323	9,710,469	71,338
EXPENSES						
Certificated Salaries	49,454,596	48,935,032	519,564	-	-	-
Certificated Benefits	9,358,865	9,257,307	101,558	-	-	-
Non-Certificated Salaries and Wages	15,883,035	10,801,658	1,419,582	3,186,651	429,464	45,680
Non-Certificated Benefits	3,776,004	2,592,685	305,138	790,564	87,618	-
SUB-TOTAL	78,472,501	71,586,682	2,345,842	3,977,215	517,082	45,680
Services, contracts and supplies	23,451,163	7,151,391	1,296,220	5,897,296	9,106,256	-
Cost recoveries between programs	-	505,258	8,452	(286,357)	(227,353)	-
Direct Cost of Fundraising and Fees	2,525,911	2,525,911	-	-	-	-
Capital and debt services						
Amortization of capital assets						
Supported	3,807,386	-	-	3,791,748	-	15,638
Unsupported	895,344	574,159	137,381	132,250	51,554	-
Total Amortization	4,702,730	574,159	137,381	3,923,998	51,554	15,638
Interest on capital debt						
Supported	56,247	-	-	56,247	-	-
Unsupported	-	-	-	-	-	-
TOTAL EXPENSES	109,208,552	82,343,401	3,787,895	13,568,399	9,447,539	61,318
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE EXTRAORDINARY ITEMS	(1,822,578)	(1,629,559)	(28,893)	(437,077)	262,930	10,020

BUDGET REVENUE

	Approved Budget 2010-11	Final Budget 2011-12	Variance to Budget	% Increase (decrease)
Revenue Alberta Education				
School Jurisdiction Base Funding				
Base Instruction (Gr 1-12)	49,705,921	52,571,213	2,865,291	5.76%
Early Childhood Services (ECS)	2,706,441	2,599,200	-107,241	-3.96%
Home Education	15,545	20,208	4,663	30.00%
Outreach Schools	190,622	199,277	8,654	4.54%
Sub Total	52,618,529	55,389,897	2,771,368	5.27%
Alberta Education - Administration				
Administration allocation 4% of instruction	3,354,347	3,495,132	140,784	4.20%
Sub Total	3,354,347	3,495,132	140,784	4.20%
Differential Cost Funding				
ECS Program Unit	2,496,482	2,744,287	247,805	9.93%
Enhanced ESL & Support Services	9,184	6,309	-2,875	-31.30%
Enrolment Growth/Decline	193,088	38,629	-154,459	-79.99%
English as a Second Language	20,790	47,355	26,565	127.78%
First Nations, Metis & Inuit Education	681,450	679,140	-2,310	-0.34%
Intra-Jurisdiction distance funding	25,489	16,222	-9,267	-36.36%
ECS - Mild Moderate	114,586	80,454	-34,132	-29.79%
Relative Cost of Purchasing Goods & Services	736,057	600,291	-135,766	-18.45%
Severe Disabilities	3,013,095	3,170,095	157,000	5.21%
Small Schools by Necessity	878,716	973,517	94,801	10.79%
Socio - economic Status	692,361	734,287	41,927	6.06%
Classroom and community supports		424,148	424,148	
Sub Total	8,861,297	9,514,734	653,437	7.37%
Differential Cost Funding - Operations and Maintenance				
Operations & maintenance support	7,419,419	7,424,456	5,037	0.07%
Sub Total	7,419,419	7,424,456	5,037	0.07%
Alberta Education - Other				
CTS Evergreening Funding	195,318		-195,318	-100.00%
Institutional Programs	240,467	255,191	14,725	6.12%
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	15,000	-105,071	-87.51%
Sub Total	972,629	4,433,684	3,461,056	355.85%
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%
Transportation - fuel initiative		446,000	446,000	
Sub Total	8,346,453	8,944,005	597,552	7.16%
Provincial Priority Targeted Funding				
School Board Class Size Funding	4,048,744	4,237,782	189,037	4.67%
Supernet Service	151,050	151,050		
Children and Youth with Complex Needs	167,000	245,563	78,563	
Alberta Initiative for School Improvement	1,425,916	1,222,449	-203,466	-14.27%
Sub Total	5,792,710	5,856,844	64,134	1.11%

BUDGET REVENUE

	Approved Budget 2010-11	Final Budget 2011-12	Variance to Budget	% Increase (decrease)
Capital Funding				
Infrastructure Maintenance and Renewal	948,630	1,543,598	594,968	62.72%
Sub Total	948,630	1,543,598	594,968	62.72%
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	1,548,264	-87,448	-5.35%
Sub Total	1,635,712	1,548,264	-87,448	-5.35%
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	43,699	-3,736	-7.88%
Instructional Material Fees	663,703	672,985	9,282	1.40%
School Based Course Material Fees	428,714	490,114	61,400	14.32%
Other Student Fees	645,613	645,613		
Fundraising	2,124,977	2,124,977		
Sub Total	4,606,735	4,591,816	-14,919	-0.32%
Other				
Interest & Investment Income	142,000	142,000		
Misc. Sales	251,809	283,019	31,210	12.39%
Sub Total	393,809	425,019	31,210	7.93%
Other				
Gains on Disposals of Property and equipment				
Amortization of Capital Allocations	3,916,436	3,807,386	-109,050	-2.78%
Sub Total	3,916,436	3,807,386	-109,050	-2.78%
TOTAL REVENUES	99,552,437	107,385,973	7,833,536	7.87%

Budget Expenses By Program

	Approved Budget 2010-11	Final Budget 2011-12	Variance to Budget	% Increase (decrease)
Early Childhood Services	4,167,588	4,249,859	82,271	1.97%
Instruction	70,828,102	77,519,383	6,691,281	9.45%
Board & System Administration	3,433,563	3,650,514	216,951	6.32%
Plant Operations & Maintenance	8,246,157	8,044,556	(201,601)	-2.44%
Infrastructure Maintenance Renewal	319,105	1,543,598	1,224,493	383.73%
Transportation	9,033,345	9,395,985	362,640	4.01%
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	4,702,730	(216,358)	-4.40%
TOTAL EXPENSES	101,089,773	109,208,552	8,118,779	8.03%

By Category	Approved Budget 2010-11	Preliminary Budget 2010-11	Variance to Budget	% Increase (decrease)
Salaries, wages and benefits	71,396,785	78,472,501	7,075,716	9.91%
Services, contracts and supplies	21,357,734	21,433,561	75,827	0.36%
School generated funds	2,999,915	2,999,915	-	0.00%
Infrastructure maintenance renewal	319,105	1,543,598	1,224,493	383.73%
Amortization of Property and equipment	4,919,088	4,702,730	(216,358)	-4.40%
Interest on long-term debt	97,146	56,247	(40,899)	-42.10%
TOTAL EXPENSES	101,089,773	109,208,552	8,118,779	8.03%

BUDGET EXPENDITURES BY SITE

Site	Approved			
	Budget 2010-11	Final Budget 2011-12	Variance to Budget	% Increase (decrease)
Governance	478,620	554,132	75,513	15.78%
Office of the Superintendent	822,488	652,933	(169,556)	-20.61%
Human Resources	406,410	438,033	31,622	7.78%
Deputy Superintendent	308,546	609,217	300,670	97.45%
Learning Services	1,586,985	1,624,192	37,207	2.34%
Business & Finance	1,627,378	1,725,383	98,005	6.02%
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	9,395,715	362,961	4.02%
Maintenance	5,379,593	4,892,395	(487,198)	-9.06%
Custodial	2,696,252	3,046,570	350,318	12.99%
Infrastructure Maintenance Renewal	319,105	1,543,598	1,224,493	383.73%
Capital and Debt Services	4,431,872	4,458,977	27,105	0.61%
Instructional Pool	1,765,877	2,220,142	454,265	25.72%
Government Contributions to ATRF	-	4,059,474	4,059,474	-
Subtotal	30,443,347	36,883,227	6,439,880	21.15%
Blueberry School	3,242,875	3,427,923	185,048	5.71%
Brookwood School	3,506,049	3,557,914	51,865	1.48%
Ecole Broxton Park School	5,397,275	4,629,031	(768,244)	-14.23%
Connections for Learning	1,579,391	1,705,586	126,195	7.99%
Duffield School	2,172,070	2,235,796	63,726	2.93%
Entwistle School	1,131,219	1,098,784	(32,435)	-2.87%
Forest Green School	2,019,623	1,766,660	(252,963)	-12.53%
Graminia School	3,198,677	3,261,878	63,201	1.98%
Greystone Centennial Middle School	2,755,463	3,104,575	349,112	12.67%
High Park School	2,599,834	2,960,025	360,191	13.85%
Keephills School	558,995	562,776	3,781	0.68%
Memorial Composite High School	7,254,444	7,688,132	433,687	5.98%
Memorial Outreach Program	819,119	729,251	(89,868)	-10.97%
Ecole Meridian Heights School	3,717,509	4,118,504	400,994	10.79%
Millgrove School	3,282,237	3,487,767	205,530	6.26%
Muir Lake School	2,763,675	2,702,322	(61,353)	-2.22%
Parkland Village School	1,332,124	1,571,260	239,136	17.95%
Seba Beach School	1,140,425	1,275,209	134,784	11.82%
Spruce Grove Composite High School	7,126,831	6,664,489	(462,342)	-6.49%
Spruce Grove Outreach Program	548,794	642,829	94,035	17.13%
Stony Plain Central School	2,931,688	3,056,343	124,655	4.25%
Tomahawk School	940,013	989,658	49,645	5.28%
Wabamun School	974,427	1,003,972	29,544	3.03%
Woodhaven Middle School	4,254,697	3,516,743	(737,954)	-17.34%
Early Education	2,399,056	2,438,220	39,164	1.63%
Alternative Program	-	1,129,763	1,129,763	-
School Generated Funds	2,999,915	2,999,915	-	0.00%
Subtotal School Instructional Sites	70,646,425	72,325,324	1,678,899	2.38%
Total	101,089,773	109,208,552	8,118,779	8.03%