

**BUDGET HIGHLIGHTS AND ASSUMPTIONS
2010/2011 DIVISION BUDGET**

1. **The operating budget for the 2010/2011 school year is in a deficit of (-\$2,342,741). Plans for the use of accumulated reserve funds will be delayed and reserves will be used to balance the budget.**
2. **The budget reflects the Board's commitment to providing as much funding as possible directly to the Instruction component where it will be of greatest benefit to students. All costs in the central office System Instruction Support and Administration budgets have been reduced.**
3. The Board centralized staffing from schools is a centrally based budget system. Using straight-line enrolment projections in 2010/2011, the Division anticipates a decline of 62 students. Accordingly, in 2010/2011, teaching staff will be reduced if declining enrolment is a factor. If the Division enrolment is greater than the straight-line projections in 2010/2011, additional revenue will be realized and staffing may be increased. Teachers, staff will be retained to the greatest extent possible.
4. Enrolments of 5093 are estimated by using straight-line projections in Grades 1 to 12 with provision for a 60% movement of students from Grade 9 to Grade 10 at OLMP. Kindergarten has been estimated to be 435 students and 26 Brighter Beginning students.

Division	Year 2007/2008	Year 2008/2009	Year 2009/2010	Year 2010/2011
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Brighter Beginnings	29	26	27	27
Kindergarten	434	419	435	435
Elementary	2553	2603	2546	2542
Junior High	1488	1369	1327	1265
Senior High	<u>1313</u>	<u>1314</u>	<u>1254</u>	<u>1286</u>
Total	5817	5731	5589	5555
FTE Teachers	321.92	327.39	316.39	316.39
PUF	<u>1.00</u>	<u>1.50</u>	<u>2.00</u>	<u>2.00</u>
Total	322.92	329.89	318.39	318.39
Support Staff in Schools	110.64	111.45	103.93	103.93
PUF	<u>10.02</u>	<u>10.68</u>	<u>10.85</u>	<u>10.85</u>
Total	120.66	121.13	114.78	114.78

5. The Division is block funded for 180 severe disabilities students. A Provincial review of special education funding is currently in progress. Enrolment in Brighter Beginnings programs has been stable over the past number of years; however, additional staff has been added through Program Unit Funding (PUF). At this time, funding for severe disabilities has not been increased for 2010/2011 and the freeze in funding is causing hardship in this area.
6. **The basic funding allocation for Kindergarten to Grade 12 has remained the same from 2009/2010; Kindergarten \$3,789; Grade 1 to 3 \$7,579; Grade 4 to 6 \$6,504; Grade 7 to 9 \$6,219; and Grade 10 to 12 \$6,219. Grades 10 to 12 are funded on the basis of credit earned units per course (CEU's) paid at \$170.60 per credit for Tier 1, \$181.60 per credit for Tier 2, and \$201.60 per credit for Tier 3. For purposes of budget the assumption is that high schools will average 35 credits per student.**
7. **The government has revised Class Size Initiative (CSI) funding by attaching a sliding amount to the base grants depending upon the grade level with the most CSI funding being given to Grades 1 to 3 and none being given to grades 7 to 12. The change in funding of CSI has resulted in a loss of \$970,000 to this Division.**

8. The Alberta Initiative for School Improvement (AISI) will provide for innovative programming for a further 3- year period, this being the second year of the 4th cycle. Although our Division will receive the funding, it will be less in 2010/2011 as it is also based on student enrolment of the previous year. The cycle 4 project is based on increasing student engagement through Assessment for Learning and Differentiated Instruction.
9. The Board approved 2010/2011 Fee Schedule will show no change to student instructional material fees, international student fees and rental fees. Student transportation fees will increase from \$250 to \$275 and the cost of field trips will increase.
- 10. Salaries for all groups have been projected at 2.92% based on the Alberta Average Weekly Earnings Index (AAWEI).**
11. The ATA employer costs have been adjusted to increase the Alberta Health Spending Account from \$650 to \$700 for each employee effective September 1, 2010.
- 12. The expenditures for the Administration Budget represent 3.84% of revenues and falls within the allowable cap of 4.45% set for our Division. New Bellamy software has been implemented to replace Masterworks in Finance and Human Resource Services will be initiating the new Bellamy software in 2010/2011. The 2010 Separate school trustee elections will be conducted in October.**
13. Operations and Maintenance is funded under a separate block; however, with no grant increases projects will be delayed. The division custodial operation is one of the highest cost per student in the province and is under review.
14. Transportation is also funded under a separate block; however, with no grant increases fleet replacement will be delayed.
15. The budget provides for the new initiative in Technology with an on-going leasing plan (Macquarie) to update computer hardware and to keep it current. In addition, the Division is implementing a new student information system (PowerSchool). Training and implementation is built into the budget. The application for new grants, such as the Innovative Classroom Technology Grant and the Technology Leadership Grant have been very successful. These grants will enable the Division to continue to provide students and staff with additional technology for teaching and learning.
16. The Division offers an exemplary Religion Program complimented by a full-time Religious Education Consultant and Chaplains in each of the High Schools. The Division health and wellness activities are ongoing in 2010/2011.
17. The Curriculum Consultant, a 2009/2010 budget initiative, to work with new teachers on improvement of literacy skills as well as all aspects of curriculum implementation has been included in the 2010/2011 budget. The CTS Evergreening grant assists schools with CTS programming.
18. In 2010/2011 the Library Department has a focus on the collection development with library technicians in each of the schools that will be in alignment with new Alberta Education library framework.
19. School budget funding has been reviewed to provide funds to address the needs of the schools in 2010/2011 which include the first 2 days of substitute service, new curriculum, supplies, materials, replacement textbooks, media, advertising, telephones, copiers, professional development for teachers and support staff. Professional development for Administrators is provided for in a central pool.

A complete copy of the 2010-2011 Operating Budget and the 2010-2013 Capital Plan is available upon request at the Catholic Education Centre, 160 Festival Place, Sherwood Park, Alberta (780) 467-8896 or access the Elk Island Catholic Schools website at www.eics.ab.ca.

BUDGET REPORT

FOR THE YEAR ENDING AUGUST 31, 2011

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

ELK ISLAND CATHOLIC SEPARATE REGIONAL DIVISION NO 41

Legal Name of School Jurisdiction

(780) 467-8896 (780) 467-5469

Telephone and Fax Numbers

BOARD CHAIR	
MR. TONY SYKORA Name	Signature
SUPERINTENDENT	
DR. CHRIS DIACHUK Name	Signature
SECRETARY TREASURER	
MRS. ALBERTA HUTCHINGS Name	Signature
<p>Certified a true and correct summary of the year's budget approved by the Board of Trustees at its meeting held June 17, 2010 .</p>	

TABLE OF CONTENTS

BUDGETED STATEMENT OF REVENUES AND EXPENSES	3
BUDGETED ALLOCATION OF REVENUES AND EXPENSES (BY PROGRAM)	3
PROJECTED STATEMENT OF CHANGES IN NET ASSETS (SUMMARY)	4
PROJECTED STUDENT STATISTICS	5
PROJECTED STAFFING STATISTICS	6

Color coded cells:

- | | | | |
|--|--|--|--|
| | blue cells: require the input of data/descriptors wherever applicable. | | Grey cells: data not applicable - protected |
| | salmon cells: contain referenced juris. information - protected | | white cells: within text boxes REQUIRE the input of points and data. |

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2010/2011 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:

(aS ATTACHED)

Significant Business and Financial Risks:

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

	Approved Budget 2010/2011	Final Approved Budget 2009/2010	Actual 2008/2009
REVENUES			
Government of Alberta	\$51,356,758	\$50,710,537	\$51,025,780
Federal Government and/or First Nations	\$199,540	\$86,000	\$94,905
Other Alberta school authorities	\$6,800	\$0	\$8,576
Out of province authorities	\$0	\$0	\$6,472
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Instruction resource fees	\$350,785	\$358,495	\$357,162
Transportation fees	\$190,238	\$147,338	\$150,022
Other sales and services	\$873,086	\$923,327	\$1,137,818
Investment income	\$56,300	\$56,300	\$142,935
Gifts and donations	\$0	\$29,000	\$29,900
Rentals of facilities	\$43,565	\$43,250	\$84,872
School generated funds	\$96,000	\$96,000	\$153,809
Gains on disposal of capital assets	\$0	\$25,550	\$29,792
Amortization of capital allocations	\$1,934,342	\$1,934,342	\$2,091,518
Other revenue	\$81,615	\$0	\$0
TOTAL REVENUES	\$55,189,029	\$54,410,139	\$55,313,561
EXPENSES			
Certificated salaries	\$29,150,047	\$27,121,196	\$27,688,730
Certificated benefits	\$3,672,906	\$4,415,078	\$3,447,473
Non-certificated salaries and wages	\$9,843,158	\$9,646,903	\$9,312,542
Non-certificated benefits	\$2,067,063	\$2,117,613	\$1,768,969
Services, contracts and supplies	\$10,135,367	\$9,779,817	\$9,063,051
School generated funds	\$96,000	\$96,000	\$153,809
Capital and debt services			
Amortization of capital assets			
supported	\$2,310,744	\$2,081,674	\$2,091,518
unsupported	\$0	\$258,079	\$631,922
Interest on capital debt			
supported	\$249,585	\$249,585	\$304,054
unsupported	\$0	\$0	\$0
Other interest charges	\$6,900	\$6,900	\$5,941
Losses on disposal of capital assets	\$0	\$0	\$0
Other expense	\$0	\$0	\$0
TOTAL EXPENSES	\$57,531,770	\$55,772,845	\$54,468,009
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$2,342,741)	(\$1,362,706)	\$845,552

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

	Approved Budget 2010/2011	Final Approved Budget 2009/2010	Actual 2008/2009
REVENUES			
ECS - Grade 12 Instruction	\$41,304,274	\$40,716,794	\$41,526,978
Operations & Maintenance of Schools and Maintenance Shops	\$8,023,937	\$7,950,518	\$7,739,609
Transportation	\$2,952,906	\$2,947,857	\$3,011,786
Board & System Administration	\$2,142,705	\$2,051,680	\$2,178,846
External Services	\$765,207	\$743,290	\$856,342
TOTAL REVENUES	\$55,189,029	\$54,410,139	\$55,313,561
EXPENSES			
ECS - Grade 12 Instruction	\$43,647,016	\$42,079,500	\$41,526,172
Operations & Maintenance of Schools and Maintenance Shops	\$8,023,937	\$7,950,518	\$7,265,336
Transportation	\$2,952,906	\$2,947,857	\$2,796,438
Board & System Administration	\$2,142,705	\$2,051,680	\$2,023,721
External Services	\$765,207	\$743,290	\$856,342
TOTAL EXPENSES	\$57,531,771	\$55,772,845	\$54,468,009

**PROJECTED STATEMENT OF CHANGES IN NET ASSETS (SUMMARY)
FOR THE YEAR ENDING AUGUST 31**

	(1)	(2)	(3)	(4)	(5)	(6)
	TOTAL NET ASSETS (2+3+6)	INVESTMENT IN CAPITAL ASSETS	ACCUMULATED OPERATING SURPLUS (4+5)	UNRESTRICTED NET ASSETS	INTERNALLY RESTRICTED NET ASSETS	
					OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2009	\$12,469,518	\$5,325,726	\$6,774,653	\$746,774	\$6,027,879	\$369,139
2009/2010 Estimated impact to net assets for:						
Estimated surplus(deficit)	(\$960,042)			(\$960,042)		
Estimated Board funded capital asset additions		\$641,000		\$0	(\$141,000)	(\$500,000)
Estimated Amortization of capital assets (expense)		(\$2,723,440)		\$2,723,440		
Estimated Amortization of capital allocations (revenue)		\$2,091,518		(\$2,091,518)		
Estimated Unsupported debt principal repayment		\$0		\$0		
Estimated reserve transfers (net)				\$328,120	(\$557,190)	\$229,070
Estimated Assumptions/Transfers of Operations	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2010	\$11,509,476	\$5,334,804	\$6,076,463	\$746,774	\$5,329,689	\$98,209
2010/2011 Budget Projections for:						
Budgeted surplus(deficit)	(\$2,342,741)			(\$2,342,741)		
Projected Board funded capital asset additions		\$200,000		\$0	\$0	(\$200,000)
Budgeted Amortization of capital assets (expense)		(\$2,310,744)		\$2,310,744		
Budgeted Amortization of capital allocations (revenue)		\$1,934,342		(\$1,934,342)		
Budgeted Unsupported debt principal repayment		\$0		\$0		
Projected reserve transfers (net)				\$2,016,339	(\$2,246,339)	\$230,000
Projected Assumptions/Transfers of Operations	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2011	\$9,166,735	\$5,158,402	\$3,880,124	\$796,774	\$3,083,350	\$128,209

ANTICIPATED CHANGES IN NET ASSETS SUMMARY - 2010/2011 BUDGET REPORT

The following explains the anticipated changes to Unrestricted Net Assets, Investment in Capital Assets, Operating Reserves and Capital Reserves for

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

	Budgeted 2010/2011 (Note 2)	Actual 2009/2010	Actual 2008/2009	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	3,807	3,873	3,972	Head count
Grades 10 to 12	1,286	1,254	1,314	Note 3
Total	5,093	5,127	5,286	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Other Students:				
Total	-	-	-	Note 4
Total Net Enrolled Students	5,093	5,127	5,286	
Home Ed and Blended Program Students	-	-	-	Note 5
Total Enrolled Students, Grades 1-12	5,093	5,127	5,286	
Of the Eligible Funded Students:				
Severely Disabled Students served	180	180	180	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	462	462	445	ECS children eligible for ECS base instruction funding from Alberta Education.
Other children	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	462	462	445	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	231	231	223	
Of the Eligible Funded Children:				
Severely Disabled Children served	65	65	62	Total eligible funded severely disabled children FTEs, including Code 40 children in program unit

NOTES:

1 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 2010/2011 budget report preparation.

3 The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.

) Other Grade 1-12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or INAC (Code 330), students younger than 5 1/2 or older than 19, and out-of-province and foreign students.

) Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.

**PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Budgeted 2010/2011	Actual 2009/2010	Actual 2008/2009	Notes
CERTIFICATED STAFF				
School Based	318.4	318.4	329.4	Teacher certification required for performing functions at the school level.
Non-School Based	12.5	12.5	12.3	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	330.9	330.9	341.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Certificated Staffing Change due to:				
Enrolment Change	-	(11.4)	1.0	If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	-	-	4.0	Descriptor (required): Small Class Initiative
Total Change	-	(11.4)	5.0	Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:				
Continuous contracts terminated	-	-	-	FTEs
Non-permanent contracts not being renewed	-	-	-	FTEs
Other (retirement, attrition, etc.)	-	-	-	Descriptor (required):
Total Negative Change in Certificated FTEs	-	-	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF				
Instructional	114.8	114.8	121.1	Personnel providing instruction support for schools under 'Instruction' program areas.
Non-Instructional	132.4	132.4	127.9	Personnel in Transportation, Board & System Admin., O&M and External service areas.
Total Non-Certificated Staff FTE	247.2	247.2	249.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Non-Certificated Staffing Change due to:				
Enrolment Change	-	-	-	FTEs
Other Factors	-	-	-	Descriptor (required):
Total Change	-	-	-	Year-over-year change in Non-Certificated FTE