

# BUDGET REPORT

## FOR THE YEAR ENDING AUGUST 31, 2014


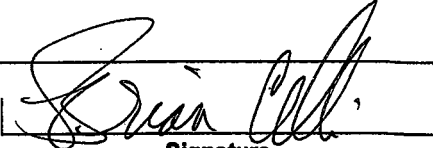
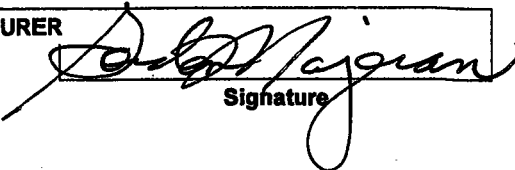
[School Act, Sections 147(2)(b) and 276]

**WILD ROSE SCHOOL DIVISION NO. 66**

Legal Name of School Jurisdiction

403-845-3376 / 403-8453850

Telephone and Fax Numbers

|                               |                            |   |
|-------------------------------|----------------------------|---|
| <u>NANCY McCLURE</u><br>Name  | <b>BOARD CHAIR</b>         | <br>Signature |
| <u>BRIAN CELLI</u><br>Name    | <b>SUPERINTENDENT</b>      | <br>Signature |
| <u>GORDON MAJERAN</u><br>Name | <b>SECRETARY TREASURER</b> | <br>Signature |

Certified An accurate summary of the year's budget approved by the Board of Trustees at its meeting held May 21, 2013.  
Date

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| <div style="display: inline-block; width: 20px; height: 10px; background-color: #ffcc99; border: 1px solid black; margin-right: 5px;"></div> <span>salmon cells: contain referenced juris. information - protected</span>        | <div style="display: inline-block; width: 20px; height: 10px; background-color: #ffffff; border: 1px solid black; margin-right: 5px;"></div> <span>white cells: within text boxes REQUIRE the input of points and data.</span> |

### HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2013/2014 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, Plans & Assumptions:**

- \* Continuation of the Full Day ECS program option in Drayton Valley with parents being charged a user fee to offset costs
- \* Addition of half time Teacher assigned to the Aboriginal Resource Center
- \* Continued PD efforts to assist in achieving the Transformation agenda and prepare Teachers for 21st Century Learning
- \* Additional funding added to Technology to replace previous Evergreening Grant programs
- \* Expanded Family Wellness Worker program to include 9.4 FTE positions
- \* Certificated staff reduction of 23. FTEs
- \* 3.5 FTE Staff reduction in Plant Operations & Maintenance and the reduction of 14 hours of caretaking per day
- \* Further depletion of Reserves held at the School Level which makes contingency planning difficult
- \* Salary increases of 2% given to support Unions based on previously announced funding which was later withdrawn

**Significant Business and Financial Risks:**

- \* Uncertainty regarding continued funding for componets such as Mitigation , Board & System Administration , Action on Inclusion and Transition
- \* Support Staff Collective agreements that provide for pay rate increases

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

|   | Approved<br>Budget<br>2013/2014 | Final Approved<br>Budget<br>2012/2013 | Actual<br>2011/2012 |
|---|---------------------------------|---------------------------------------|---------------------|
| <b>REVENUES</b>   |                                 |                                       |                     |
| Government of Alberta                                     | \$56,867,780                    | \$59,005,620                          | \$58,728,803        |
| Federal Government and/or First Nations                   | \$58,500                        | \$39,000                              | \$167,587           |
| Other Alberta school authorities                          | \$6,600                         | \$6,600                               | \$83,984            |
| Out of province authorities                               | \$0                             | \$0                                   | \$0                 |
| Alberta Municipalities-special tax levies                 | \$0                             | \$0                                   | \$0                 |
| Fees  | \$898,810                       | \$961,480                             | \$1,145,148         |
| Other sales and services                                  | \$678,900                       | \$759,580                             | \$545,826           |
| Investment income   | \$98,000                        | \$112,000                             | \$128,211           |
| Gifts and donations                                       | \$303,330                       | \$365,730                             | \$387,526           |
| Fundraising   | \$600,000                       | \$680,000                             | \$676,504           |
| Rental of facilities                                      | \$30,000                        | \$39,000                              | \$43,281            |
| Gain on disposal of capital assets                        | \$0                             | \$0                                   | \$1,345             |
| Amortization of capital allocations                       | \$2,370,000                     | \$2,360,000                           | \$2,400,876         |
| Other revenue   | \$0                             | \$0                                   | \$0                 |
| <b>TOTAL REVENUES</b>                                     | \$61,911,920                    | \$64,329,010                          | \$64,309,091        |
| <b>EXPENSES</b>   |                                 |                                       |                     |
| ECS - Grade 12 Instruction                                | \$46,059,590                    | \$47,722,070                          | \$48,684,722        |
| Operations & Maintenance of Schools and Maintenance Shops | \$8,328,260                     | \$9,854,990                           | \$9,070,590         |
| Transportation  | \$5,069,240                     | \$4,882,650                           | \$4,705,555         |
| Board & System Administration                             | \$2,383,390                     | \$2,381,690                           | \$2,407,473         |
| External Services   | \$1,136,630                     | \$878,970                             | \$262,841           |
| <b>TOTAL EXPENSES</b>                                     | \$62,977,110                    | \$65,720,370                          | \$65,131,181        |
| <b>ANNUAL SURPLUS (DEFICIT)</b>                           | (\$1,065,190)                   | (\$1,391,360)                         | (\$822,090)         |

**BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)**  
for the Year Ending August 31

|                                     | Approved<br>Budget<br>2013/2014 | Final Approved<br>Budget<br>2012/2013 | Actual<br>2010/2011 |
|-------------------------------------|---------------------------------|---------------------------------------|---------------------|
| <b>EXPENSES</b>                     |                                 |                                       |                     |
| Certificated salaries               | \$26,440,210                    | \$28,166,290                          | \$28,177,964        |
| Certificated benefits               | \$5,705,970                     | \$5,743,360                           | \$5,777,151         |
| Non-certificated salaries and wages | \$11,899,850                    | \$12,079,130                          | \$12,120,392        |
| Non-certificated benefits           | \$2,655,690                     | \$2,470,010                           | \$2,657,648         |
| Services, contracts, and supplies   | \$12,791,430                    | \$13,765,560                          | \$12,632,623        |
| <b>Capital and debt services</b>    |                                 |                                       |                     |
| Amortization of capital assets      |                                 |                                       |                     |
| supported                           | \$2,370,000                     | \$2,360,000                           | \$2,400,876         |
| unsupported                         | \$1,012,960                     | \$1,013,640                           | \$1,199,537         |
| Interest on capital debt            |                                 |                                       |                     |
| supported                           | \$100,000                       | \$122,380                             | \$159,022           |
| unsupported                         | \$0                             | \$0                                   | \$0                 |
| Other interest charges              | \$1,000                         | \$0                                   | \$5,968             |
| Loss on disposal of capital assets  | \$0                             | \$0                                   | \$0                 |
| Other expense                       | \$0                             | \$0                                   | \$0                 |
| <b>TOTAL EXPENSES</b>               | \$62,977,110                    | \$65,720,370                          | \$65,131,181        |

**PROJECTED STATEMENT OF CHANGES IN NET ASSETS (SUMMARY)**  
for the Year Ending August 31

|   | (1)                            | (2)                                | (3)  | (4)                        | (5)                                 | (6)                   |
|---|--------------------------------|------------------------------------|--|----------------------------|-------------------------------------|-----------------------|
|   | TOTAL<br>NET ASSETS<br>(2+3+8) | INVESTMENT IN<br>CAPITAL<br>ASSETS | ACCUMULATED<br>OPERATING<br>SURPLUS<br>(4+8) | UNRESTRICTED<br>NET ASSETS | INTERNALLY RESTRICTED<br>NET ASSETS | OPERATING<br>RESERVES |
| <b>Actual balances per AFS at August 31, 2012</b>       | \$13,435,399                   | \$7,087,991                        | \$5,477,664                                  | \$1,375,775                | \$4,101,889                         | \$869,744             |
| <b>2012/2013 Estimated impact to net assets for:</b>    |                                |                                    |  |                            |                                     |                       |
| Estimated surplus(deficit)                              | (\$1,400,000)                  |                                    |  | (\$1,400,000)              |                                     |                       |
| Estimated Board funded capital asset additions          |                                | \$750,000                          |  | (\$750,000)                | \$0                                 | \$0                   |
| Estimated Amortization of capital assets (expense)      |                                | (\$3,480,000)                      |  | \$3,480,000                |                                     |                       |
| Estimated Amortization of capital allocations (revenue) |                                | \$2,365,000                        |  | (\$2,365,000)              |                                     |                       |
| Estimated Unsupported debt principal repayment          |                                | (\$1,000,000)                      |  | \$1,000,000                |                                     |                       |
| Estimated reserve transfers (net)                       |                                |                                    |  | \$1,000,000                | (\$1,000,000)                       | \$0                   |
| Estimated Assumptions/Transfers of Operations           | \$0                            | \$0                                | \$0  | \$0                        | \$0                                 | \$0                   |
| <b>Estimated Balances for August 31, 2013</b>           | \$12,035,399                   | \$5,722,991                        | \$5,442,664                                  | \$2,340,775                | \$3,101,889                         | \$869,744             |
| <b>2013/2014 Budget projections for:</b>                |                                |                                    |  |                            |                                     |                       |
| Budgeted surplus(deficit)                               | (\$1,065,190)                  |                                    |  | (\$1,065,190)              |                                     |                       |
| Projected Board funded capital asset additions          |                                | \$500,000                          |  | (\$500,000)                | \$0                                 | \$0                   |
| Budgeted Amortization of capital assets (expense)       |                                | (\$3,382,960)                      |  | \$3,382,960                |                                     |                       |
| Budgeted Amortization of capital allocations (revenue)  |                                | \$2,370,000                        |  | (\$2,370,000)              |                                     |                       |
| Budgeted Unsupported debt principal repayment           |                                | \$0                                |  | \$0                        |                                     |                       |
| Projected reserve transfers (net)                       |                                |                                    |  | \$550,000                  | (\$550,000)                         | \$0                   |
| Projected Assumptions/Transfers of Operations           | \$0                            | \$0                                | \$0  | \$0                        | \$0                                 | \$0                   |
| <b>Projected Balances for August 31, 2014</b>           | \$10,970,209                   | \$5,210,031                        | \$4,890,434                                  | \$2,338,545                | \$2,551,889                         | \$869,744             |

**ANTICIPATED CHANGES IN NET ASSETS SUMMARY- 2013/2014 BUDGET REPORT**

The following explains the anticipated changes to Unrestricted Net Assets, Investment in Capital Assets, Operating Reserves and Capital Reserves for 2012/2013 and 2013/2014 and breaks down the planned additions to unsupported capital.

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

|  | Budgeted<br>2013/2014<br>(Note 2) | Actual<br>2012/2013 | Actual<br>2011/2012 | Notes   |
|--|-----------------------------------|---------------------|---------------------|---|
| <b>GRADES 1 TO 12</b>  |                                   |                     |                     |   |
| <b>Eligible Funded Students:</b>   |                                   |                     |                     |   |
| Grades 1 to 9  | 3,392                             | 3,405               | 3,333               | Head count  |
| Grades 10 to 12  | 1,323                             | 1,309               | 1,375               | Note 3  |
| <b>Total</b>   | <b>4,715</b>                      | <b>4,714</b>        | <b>4,708</b>        | Grades 1-12 students eligible for base instruction funding from Alberta Education.                  |
| <b>Other Students:</b>   |                                   |                     |                     |   |
| <b>Total</b>   | <b>10</b>                         | <b>11</b>           | <b>10</b>           | Note 4  |
| <b>Total Net Enrolled Students</b>   | <b>4,725</b>                      | <b>4,725</b>        | <b>4,718</b>        |   |
| <b>Home Ed and Blended Program Students</b>  | <b>-</b>                          | <b>-</b>            | <b>-</b>            | Note 5  |
| <b>Total Enrolled Students, Grades 1-12</b>  | <b>4,725</b>                      | <b>4,725</b>        | <b>4,718</b>        |   |
| <b>Of the Eligible Funded Students:</b>  |                                   |                     |                     |   |
| <b>Severely Disabled Students served</b>   | <b>150</b>                        | <b>146</b>          | <b>178</b>          | Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).      |
| <b>EARLY CHILDHOOD SERVICES (ECS)</b>  |                                   |                     |                     |   |
| <b>Eligible Funded Children</b>  | <b>389</b>                        | <b>389</b>          | <b>411</b>          | ECS children eligible for ECS base instruction funding from Alberta Education.                      |
| <b>Other children</b>  | <b>-</b>                          | <b>-</b>            | <b>-</b>            | ECS children not eligible for ECS base instruction funding from Alberta Education.                  |
| <b>Total Enrolled Children - ECS</b>   | <b>389</b>                        | <b>389</b>          | <b>411</b>          |   |
| <b>Program Hours</b>   | <b>480</b>                        | <b>480</b>          | <b>480</b>          | Minimum: 475 Hours  |
| <b>FTE Ratio</b>   | <b>0.505</b>                      | <b>0.505</b>        | <b>0.505</b>        | Actual hours divided by 950   |
| <b>FTE's Enrolled, ECS</b>   | <b>197</b>                        | <b>197</b>          | <b>208</b>          |   |
| <b>Of the Eligible Funded Children:</b>  |                                   |                     |                     |   |
| <b>Severely Disabled Children served</b>   | <b>40</b>                         | <b>37</b>           | <b>10</b>           | Total eligible funded severely disabled children FTEs, including Code 40 children in program units. |
| <b>NOTES:</b>  |                                   |                     |                     |   |
| 1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.  |                                   |                     |                     |   |
| 2) Budgeted enrolment is to be based on best information available at time of the 2013/2014 budget report preparation.   |                                   |                     |                     |   |
| 3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.  |                                   |                     |                     |   |
| 4) Other Grade 1-12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or INAC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.                     |                                   |                     |                     |   |
| 5) Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding. |                                   |                     |                     |   |

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

|   | Budgeted<br>2013/2014 | Actual<br>2012/2013 | Actual<br>2011/2012 | Notes   |
|---|-----------------------|---------------------|---------------------|---|
| <b>CERTIFICATED STAFF</b>                         |                       |                     |                     |   |
| School Based                                      | 268.0                 | 280.0               | 288.5               | Teacher certification required for performing functions at the school level.                        |
| Non-School Based                                  | 6.0                   | 7.0                 | 8.0                 | Teacher certification required for performing functions at the system/central office level.         |
| <b>Total Certificated Staff FTE</b>               | <b>274.0</b>          | <b>297.0</b>        | <b>298.5</b>        | FTE for personnel possessing a valid Alberta teaching certificate or equivalency.                   |
| <b>Certificated Staffing Change due to:</b>       |                       |                     |                     |   |
| Enrolment Change                                  | -                     | -                   | (6.0)               | If negative change impact, the small class size initiative is to include any/all teachers retained. |
| Other Factors                                     | (23.0)                | 1.5                 | (5.0)               | Descriptor (required): Reduction in Provincial Grant Support & Depletion of School Reserves         |
| <b>Total Change</b>                               | <b>(23.0)</b>         | <b>1.5</b>          | <b>(11.0)</b>       | <b>Year-over-year change in Certificated FTE</b>  |
| <b>Breakdown, where total change is Negative:</b> |                       |                     |                     |   |
| Continuous contracts terminated                   | (2.0)                 | -                   | -                   | FTEs  |
| Non-permanent contracts not being renewed         | (16.0)                | -                   | -                   | FTEs  |
| Other (retirement, attrition, etc.)               | (5.0)                 | -                   | 11.0                | Descriptor (required): Estimated Retirements  |
| <b>Total Negative Change in Certificated FTEs</b> | <b>(23.0)</b>         | <b>-</b>            | <b>11.0</b>         | <b>Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.</b> |
| <b>NON-CERTIFICATED STAFF</b>                     |                       |                     |                     |   |
| Instructional                                     | 165.0                 | 165.0               | 164.0               | Personnel providing instruction support for schools under 'Instruction' program areas.              |
| Non-Instructional                                 | 125.0                 | 125.0               | 124.0               | Personnel in Transportation, Board & System Admin., O&M and External service areas.                 |
| <b>Total Non-Certificated Staff FTE</b>           | <b>290.0</b>          | <b>290.0</b>        | <b>288.0</b>        | FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.               |
| <b>Non-Certificated Staffing Change due to:</b>   |                       |                     |                     |   |
| Enrolment Change                                  | -                     | -                   | -                   | FTEs  |
| Other Factors                                     | -                     | 2.0                 | -                   | Descriptor (required):  |
| <b>Total Change</b>                               | <b>-</b>              | <b>2.0</b>          | <b>-</b>            | <b>Year-over-year change in Non-Certificated FTE</b>  |