

# BUDGET REPORT

## FOR THE YEAR ENDING AUGUST 31, 2010

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

Calgary Arts Academy Society

---

Legal Name of School Jurisdiction

ph: 403-532-3020 fax: 403-217-0965

---

Telephone and Fax Numbers

<b>BOARD CHAIR</b>	
<u>Patricia M. Cavill</u> <b>Name</b>	 <b>Signature</b>
<b>SUPERINTENDENT</b>	
<u>Dale D. Erickson</u> <b>Name</b>	 <b>Signature</b>
<b>SECRETARY TREASURER</b>	
<u>Garry E. Schock</u> <b>Name</b>	 <b>Signature</b>
<p><b>Certified a true and correct summary of the year's budget approved by the Board of Trustees at its meeting held <u>November 17, 2009</u> .</b></p>	

## TABLE OF CONTENTS

<b>BUDGETED STATEMENT OF REVENUES AND EXPENSES</b>	<b>3</b>
<b>BUDGETED ALLOCATION OF REVENUES AND EXPENSES (BY PROGRAM)</b>	<b>3</b>
<b>PROJECTED STATEMENT OF CHANGES IN NET ASSETS (SUMMARY)</b>	<b>4</b>
<b>PROJECTED STUDENT STATISTICS</b>	<b>5</b>
<b>PROJECTED STAFFING STATISTICS</b>	<b>6</b>
<b>PROJECTED CLASS SIZE AVERAGES</b>	<b>6</b>

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- 2009/2010 BUDGET REPORT

The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

#### **Budget Highlights & Assumptions:**

This budget is based on the actual September 30th 2009 enrollment submitted to Alberta Ed.

- 1) Alberta Education funding increases are 4.80%, 3.00% or 1.00% depending on the program. The 4.80% is the statistical increase in the Annual Average Weekly Earnings (AAWE) calculated by Statistics Canada for Alberta Education to tie in with the ATA/Government pension agreement and is the Instruction Block funding increase which constitutes 60% of our funding.
- 2) This budget is based on 431.5 FTE students from 386.5 students last year an increase of 45 FTE. 09/10 consists of 413 students and 37 Kindergarten (calculated at .5 FTE)
- 3) The number of teachers will increase by 3.4 of which 2.4 accommodate the increase in enrolment in grades 3-9.
- 4) The number of artists will be increased to 8.93 from 7.3. 1.0 of the artists is a certificated music teacher. The fund for contract artists is \$27,000.
- 5) Changes in administration: None
- 6) Plant Operations & Maintenance: The custodial contract will increase by 3% which represents 56% of our operational PO&M budget. PO&M is funded on a prior year enrollment basis which places us at somewhat of a disadvantage because it takes longer to get full funding from PO&M and so we have to subsidize PO&M from Instruction block funding in the meantime. Next year we'll benefit from an additional \$33k in funding in PO&M. In addition, we lose efficiencies by having to work two campuses instead of one larger building which increases our costs. Our enrolment is capped at 450 and our two buildings will not quite accommodate that number of students based on our program space requirements.
- 7) In Transportation we will introduce a sixth bus to collect students from the far west side of the city starting. Bussing enrollment is at 241 riders from 213 in the prior year, an increase of 27 riders. Bus fees went to \$550 per rider (no family rates) from \$500 per rider in 08/09.
- 8) Student fees will increase this year. Kindergarten goes from \$175 to \$200, Years 1 – 4 increases from \$320 to \$350, Years 5 – 9 increases from \$385 - \$400.

**Significant Business and Financial Risks:** None

#### **Specific Strategies to Reduce Class Size Averages:**

(If your jurisdiction is not projected to meet the ACOL guidelines at a particular grade grouping, what does this budget contain to address this circumstance?)

**ACOL Grade Grouping**                      **Met / Not Met**                      **Specific class size average reduction strategies**

K to 3: Not met - We capture grade 3 in category 4-6 because of our blended classes. The difference remaining is one FTE teacher short in K-2 or 17 students over enrolled. The situation for 09/10 is, the enrollment isn't a perfect fit for each grouping i.e. some grades are higher, some lower but overall we have filled all of our classrooms. We still added 3.4 FTE's overall and are very well suited for the future years when K-2 move ahead and we don't enroll as many in these earlier years because of the overall population space pressures. Also, because of two campuses; we sometimes need to allocate part of a teachers time to Admin duties which we accounted for in the ratio.

4 to 6: Met and includes all grade 3's.

7 to 9: Met

10 to 12: n/a

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

	<b>Approved Budget 2009/2010</b>	<b>Final Approved Budget 2008/2009</b>	<b>Actual 2007/2008</b>
<b>REVENUES</b>			
Government of Alberta	\$4,246,436	\$3,864,133	\$3,468,531
Federal Government and/or First Nations	\$0	\$0	\$0
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Instruction resource fees	\$71,080	\$57,099	\$40,250
Transportation fees	\$104,775	\$79,000	\$71,549
Other sales and services	\$0	\$0	\$0
Investment income	\$4,000	\$6,000	\$9,953
Gifts and donations	\$0	\$0	\$0
Rentals of facilities	\$12,000	\$12,000	\$11,239
Net school generated funds	\$122,342	\$159,803	\$96,017
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$58,005	\$37,312	\$16,505
<b>TOTAL REVENUES</b>	<b>\$4,618,638</b>	<b>\$4,215,347</b>	<b>\$3,714,045</b>
<b>EXPENSES</b>			
Certificated salaries	\$1,685,915	\$1,467,943	\$1,248,291
Certificated benefits	\$188,589	\$127,541	\$142,948
Non-certificated salaries and wages	\$631,587	\$546,871	\$517,589
Non-certificated benefits	\$112,973	\$131,440	\$59,272
Services, contracts and supplies	\$1,751,186	\$1,679,437	\$1,612,022
Net school generated funds	\$122,342	\$159,803	\$96,017
Capital and debt services			
Amortization of capital assets			
supported	\$0	\$0	\$0
unsupported	\$115,439	\$101,313	\$64,002
Interest on capital debt			
supported	\$0	\$0	\$0
unsupported	\$0	\$0	\$0
Other interest charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$4,608,033</b>	<b>\$4,214,350</b>	<b>\$3,740,141</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$10,605</b>	<b>\$997</b>	<b>(\$26,096)</b>

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

	<b>Approved Budget 2009/2010</b>	<b>Final Approved Budget 2008/2009</b>	<b>Actual 2007/2008</b>
<b>REVENUES</b>			
ECS - Grade 12 Instruction	\$3,038,002	\$2,789,948	\$2,405,811
Operations & Maintenance of Schools and Maintenance Shops	\$970,267	\$875,563	\$880,051
Transportation	\$315,172	\$285,296	\$238,230
Board & System Administration	\$295,196	\$264,539	\$189,953
External Services	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$4,618,638</b>	<b>\$4,215,347</b>	<b>\$3,714,045</b>
<b>EXPENSES</b>			
ECS - Grade 12 Instruction	\$3,027,397	\$2,762,744	\$2,428,572
Operations & Maintenance of Schools and Maintenance Shops	\$970,267	\$875,563	\$915,135
Transportation	\$315,172	\$311,503	\$244,044
Board & System Administration	\$295,196	\$264,539	\$152,390
External Services	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$4,608,033</b>	<b>\$4,214,350</b>	<b>\$3,740,141</b>

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

	(1)	(2)	(3)	(4)	(5)	(6)
	TOTAL NET ASSETS (2+3+6)	INVESTMENT IN CAPITAL ASSETS	ACCUMULATED OPERATING SURPLUS (4+5)	UNRESTRICTED NET ASSETS	INTERNALLY RESTRICTED NET ASSETS	
					OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2008</b>	\$338,981	\$223,003	\$115,977	\$115,977	\$0	\$0
<b>2008/2009 Estimated impact to net assets for:</b>						
Estimated surplus(deficit)	\$3,023			\$3,023		
Estimated Board funded capital asset additions		\$178,489		(\$178,489)	\$0	\$0
Estimated Amortization of capital assets (expense)		(\$168,726)		\$168,726		
Estimated Amortization of capital allocations (revenue)		\$57,300		(\$57,300)		
Estimated Unsupported debt principal repayment		\$0		\$0		
Estimated Net reserve transfers				\$0	\$0	\$0
Estimated Assumptions/Transfers of Operations	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2009</b>	\$342,004	\$290,067	\$51,938	\$51,938	\$0	\$0
<b>2009/2010 Budget Projections for:</b>						
Budgeted surplus(deficit)	\$10,605			\$10,605		
Projected Board funded capital asset additions		\$55,000		(\$55,000)	\$0	\$0
Budgeted Amortization of capital assets (expense)		(\$115,439)		\$115,439		
Budgeted Amortization of capital allocations (revenue)		\$58,005		(\$58,005)		
Budgeted Unsupported debt principal repayment		\$0		\$0		
Projected Net reserve transfers				\$0	\$0	\$0
Projected Assumptions/Transfers of Operations	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2010</b>	\$352,609	\$287,632	\$64,977	\$64,977	\$0	\$0

**ANTICIPATED CHANGES IN NET ASSETS SUMMARY- 2009/2010 BUDGET REPORT**

The following explains the anticipated changes to Unrestricted Net Assets, Investment in Capital Assets, Operating Reserves and Capital Reserves for 2008/2009 and 2009/2010 and breaks down the planned additions to unsupported capital.

Board funded capital assets additions: Innovative Classroom Technology funding

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

	Budgeted 2009/2010 (Note 2)	Actual 2008/2009	Actual 2007/2008	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	413	361	324	Head count
Grades 10 to 12	-	-	-	Note 3
Total	413	361	324	Grades 1-12 students eligible for base instruction funding from Alberta Education.
<b>Other Students:</b>				
Total	-	-	-	Note 4
<b>Total Net Enrolled Students</b>	413	361	324	
<b>Home Ed and Blended Program Students</b>	-	-	-	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	413	361	324	
<b>Of the Eligible Funded Students:</b>				
Severely Disabled Students served	-	-	-	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	37	51	35	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other children</b>	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	37	51	35	
<b>Program Hours</b>	487	484	479	Minimum: 475 Hours
<b>FTE Ratio</b>	0.512	0.509	0.504	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	19	26	18	
<b>Of the Eligible Funded Children:</b>				
Severely Disabled Children served	1	-	-	Total eligible funded severely disabled children FTEs, including Code 40 children in program units.

**NOTES:**

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of this 2008/2009 budget report preparation.
- The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
- Other Grade 1-12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or INAC (Code 330), students younger than 5 1/2 or older than 19, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.

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

	Budgeted 2009/2010	Actual 2008/2009	Actual 2007/2008	Notes
--	-----------------------	---------------------	---------------------	-------

**CERTIFICATED STAFF**

School Based	21.4	18.0	18.6	Teacher certification required for performing functions at the school level.
Non-School Based	2.6	2.4	1.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	24.0	20.4	19.6	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.

**Certificated Staffing Change due to:**

Enrolment Change	3.4	-	1.0	If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	1.5	If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	1.3	-	Descriptor (required): Adding 1.3 Admin because of 2 campuses, plus 1.0 Ed. Assistant
Total Change	3.4	1.3	2.5	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.

**Of the Certificated Staff:**

Class size teachers retained from prior years	3.5	3.5	3.5	FTEs
Class size teachers newly hired	-	-	-	FTEs
Total Class Size Initiative Teacher FTE's	3.5	3.5	3.5	FTE for teachers hired and retained to meet the ACOL class size averages guidelines.

**NON-CERTIFICATED STAFF**

Instructional	10.9	9.7	8.0	Personnel providing instruction support for schools under 'Instruction' program areas.
Non-Instructional	5.0	5.0	4.0	Personnel in Transportation, Board & System Admin., O&M and External service areas.
Total Non-Certificated Staff FTE	15.9	14.7	12.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.

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

Enrolment Change	1.2	0.7	-	FTEs
Other Factors	-	2.0	1.0	Descriptor (required): [08/09: +1.0 Ed. Assistant & +1.0-Registrar/Communications] [07/08:+1.0-Secretary because of 2 sites]
Total Change	1.2	2.7	1.0	Year-over-year change in Non-Certificated FTE

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

	Budgeted 2009/2010	Actual 2008/2009	Actual 2007/2008	Notes
--	-----------------------	---------------------	---------------------	-------

**ACOL GUIDELINE GRADE GROUPING**

K to Grade 3	19.4	16.4	16.1	If budgeted > 17, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 4 to 6	21.0	22.3	22.3	If budgeted > 23, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 7 to 9	21.3	25.3	21.4	If budgeted > 25, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 10 to 12	-	-	-	If budgeted > 27, requires pg. 2 budget highlights on specific strategies to reduce to guideline.

**NOTE:** FTE statistics are 'as at September 30th' for each year. All applicable FTEs and the class size average information is to be entered to 1 decimal place.