

# BUDGET REPORT

## FOR THE YEAR ENDING AUGUST 31, 2013

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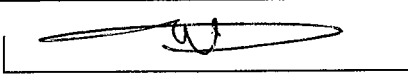

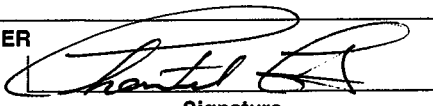
[School Act, Sections 147(2)(b) and 276]

**The Regional Authority of The Northwest Francophone Education Region #1**

Legal Name of School Jurisdiction

Phone: (780) 624-8855 Fax: (780) 624-8554

Telephone and Fax Numbers



|                        |                     |                                                                                                   |
|------------------------|---------------------|---------------------------------------------------------------------------------------------------|
| Colin Gagnon<br>Name   | BOARD CHAIR         | <br>Signature |
| Marcel Lizotte<br>Name | SUPERINTENDENT      | <br>Signature |
| Chantal Côté<br>Name   | SECRETARY TREASURER | <br>Signature |



Certified An accurate summary of the year's budget approved by the Board of Trustees at its meeting held May 30th, 2012 .  
Date

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Color coded cells:

 blue cells: require the input of data/descriptors wherever applicable.  
 salmon cells: contain referenced juris. information - protected

 Grey cells: data not applicable - protected  
 white cells: within text boxes REQUIRE the input of points and data.

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2012/2013 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:**

Budget calculations assume:

- ...Certified staff grid increase of 0%;
- ...Non-Certified staff grid increase of 0%;
- ...increase in non-certified staff due to hiring of janitorial staff instead of contractors;
- ...Addition of grade 7 in one school

**Significant Business and Financial Risks:**

None

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

|                                                           | Approved<br>Budget<br>2012/2013 | Final Approved<br>Budget<br>2011/2012 | Actual<br>2010/2011 |
|-----------------------------------------------------------|---------------------------------|---------------------------------------|---------------------|
| <b>REVENUES</b>                                           |                                 |                                       |                     |
| Government of Alberta                                     | \$7 571 992                     | \$6 884 334                           | \$6 265 944         |
| Federal Government and/or First Nations                   | \$229 389                       | \$118 879                             | \$30 769            |
| Other Alberta school authorities                          | \$0                             | \$0                                   | \$0                 |
| Out of province authorities                               | \$0                             | \$0                                   | \$0                 |
| Alberta Municipalities-special tax levies                 | \$0                             | \$0                                   | \$0                 |
| Fees                                                      | \$6 100                         | \$13 620                              | \$14 722            |
| Other sales and services                                  | \$144                           | \$255                                 | \$14 483            |
| Investment income                                         | \$3 000                         | \$40 000                              | \$15 133            |
| Gifts and donations                                       | \$0                             | \$0                                   | \$0                 |
| Fundraising                                               | \$25 000                        | \$25 000                              | \$263 597           |
| Rental of facilities                                      | \$8 500                         | \$8 000                               | \$5 627             |
| Gain on disposal of capital assets                        | \$0                             | \$0                                   | \$1 125             |
| Amortization of capital allocations                       | \$0                             | \$0                                   | \$568 503           |
| Other revenue                                             | \$0                             | \$0                                   | \$0                 |
| <b>TOTAL REVENUES</b>                                     | \$7 844 125                     | \$7 090 088                           | \$7 179 903         |
| <b>EXPENSES</b>                                           |                                 |                                       |                     |
| ECS - Grade 12 Instruction                                | \$5 134 436                     | \$4 561 719                           | \$4 795 696         |
| Operations & Maintenance of Schools and Maintenance Shops | \$1 410 936                     | \$1 417 806                           | \$1 294 414         |
| Transportation                                            | \$1 033 530                     | \$922 121                             | \$836 352           |
| Food & System Administration                              | \$470 820                       | \$459 066                             | \$471 321           |
| External Services                                         | \$0                             | \$0                                   | \$0                 |
| <b>TOTAL EXPENSES</b>                                     | \$8 049 722                     | \$7 360 712                           | \$7 397 783         |
| <b>ANNUAL SURPLUS (DEFICIT)</b>                           | (\$205 597)                     | (\$270 624)                           | (\$217 880)         |

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

|                                           | Approved<br>Budget<br>2012/2013 | Final Approved<br>Budget<br>2011/2012 | Actual<br>2010/2011 |
|-------------------------------------------|---------------------------------|---------------------------------------|---------------------|
| <b>EXPENSES</b>                           |                                 |                                       |                     |
| Certificated salaries                     | \$3 411 484                     | \$3 213 012                           | \$2 932 389         |
| Certificated benefits                     | \$416 694                       | \$353 431                             | \$329 329           |
| Non-certificated salaries and wages       | \$1 199 625                     | \$859 759                             | \$820 419           |
| Non-certificated benefits                 | \$161 834                       | \$143 824                             | \$149 751           |
| Services, contracts, and supplies         | \$2 206 851                     | \$2 177 136                           | \$2 283 342         |
| <b>Capital and debt services</b>          |                                 |                                       |                     |
| <b>Amortization of capital assets</b>     |                                 |                                       |                     |
| supported                                 | \$572 235                       | \$572 235                             | \$568 503           |
| unsupported                               | \$80 000                        | \$41 315                              | \$48 999            |
| <b>Interest on capital debt</b>           |                                 |                                       |                     |
| supported                                 | \$0                             | \$0                                   | \$0                 |
| unsupported                               | \$0                             | \$0                                   | \$0                 |
| <b>Other interest charges</b>             | \$1 000                         | \$0                                   | \$1 454             |
| <b>Loss on disposal of capital assets</b> | \$0                             | \$0                                   | \$0                 |
| <b>Other expense</b>                      | \$0                             | \$0                                   | \$263 597           |
| <b>TOTAL EXPENSES</b>                     | \$8 049 723                     | \$7 360 712                           | \$7 397 783         |

**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+6) | INVESTMENT IN<br>CAPITAL<br>ASSETS | ACCUMULATED<br>OPERATING<br>SURPLUS<br>(4+5) | UNRESTRICTED<br>NET ASSETS | INTERNALLY RESTRICTED<br>NET ASSETS |                     |     |
|                                                         |                                |                                    |                                              |                            | OPERATING<br>RESERVES               | CAPITAL<br>RESERVES |     |
| <b>Actual balances per AFS at August 31, 2011</b>       | \$2 349 582                    | \$534 242                          | \$1 596 997                                  | \$421 064                  | \$1 175 933                         | \$218 343           |     |
| <b>2011/2012 Estimated Impact to net assets for:</b>    |                                |                                    |                                              |                            |                                     |                     |     |
| Estimated surplus(deficit)                              | (\$270 624)                    |                                    |                                              | (\$270 624)                |                                     |                     |     |
| Estimated Board funded capital asset additions          |                                | \$606 640                          |                                              | (\$125 000)                | (\$263 297)                         | (\$218 343)         |     |
| Estimated Amortization of capital assets (expense)      |                                | (\$613 550)                        |                                              | \$613 550                  |                                     |                     |     |
| Estimated Amortization of capital allocations (revenue) |                                | \$568 503                          |                                              | (\$568 503)                |                                     |                     |     |
| Estimated Unsupported debt principal repayment          |                                | \$0                                |                                              | \$0                        |                                     |                     |     |
| Estimated reserve transfers (net)                       |                                |                                    |                                              | \$0                        |                                     | \$0                 |     |
| Estimated Assumptions/Transfers of Operations           | \$0                            | \$0                                | \$0                                          | \$0                        | \$0                                 | \$0                 |     |
| <b>Estimated Balances for August 31, 2012</b>           | \$2 078 958                    | \$1 095 835                        | \$983 123                                    | \$70 487                   | \$912 636                           | \$0                 |     |
| <b>2012/2013 Budget Projections for:</b>                |                                |                                    |                                              |                            |                                     |                     |     |
| Budgeted surplus(deficit)                               | (\$205 597)                    |                                    |                                              | (\$205 597)                |                                     |                     |     |
| Projected Board funded capital asset additions          |                                | \$0                                |                                              |                            |                                     | \$0                 |     |
| Budgeted Amortization of capital assets (expense)       |                                | (\$652 235)                        |                                              | \$652 235                  |                                     |                     |     |
| Budgeted Amortization of capital allocations (revenue)  |                                | \$0                                |                                              | \$0                        |                                     |                     |     |
| Budgeted Unsupported debt principal repayment           |                                | \$0                                |                                              | \$0                        |                                     |                     |     |
| Projected reserve transfers (net)                       |                                |                                    |                                              | \$0                        | \$0                                 | \$0                 |     |
| Projected Assumptions/Transfers of Operations           | \$0                            | \$0                                | \$0                                          | \$0                        | \$0                                 | \$0                 |     |
| <b>Projected Balances for August 31, 2013</b>           | \$1 873 361                    | \$443 600                          | \$1 429 761                                  | \$517 125                  | \$912 636                           | \$0                 |     |

**ANTICIPATED CHANGES IN NET ASSETS SUMMARY- 2012/2013 BUDGET REPORT**

The following explains the anticipated changes to Unrestricted Net Assets, Investment in Capital Assets, Operating Reserves and Capital Reserves for 2011/2012 and 2012/2013 and breaks down the planned additions to unsupported capital.

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

|                                             | Budgeted<br>2012/2013<br>(Note 2) | Actual<br>2011/2012 | Actual<br>2010/2011 | Notes                                                                                          |
|---------------------------------------------|-----------------------------------|---------------------|---------------------|------------------------------------------------------------------------------------------------|
| <b>GRADES 1 TO 12</b>                       |                                   |                     |                     |                                                                                                |
| <b>Eligible Funded Students:</b>            |                                   |                     |                     |                                                                                                |
| Grades 1 to 9                               | 280                               | 260                 | 251                 | Head count                                                                                     |
| Grades 10 to 12                             | 49                                | 46                  | 48                  | Note 3                                                                                         |
| <b>Total</b>                                | <b>329</b>                        | <b>306</b>          | <b>299</b>          | Grades 1-12 students eligible for base instruction funding from Alberta Education.             |
| <b>Other Students:</b>                      |                                   |                     |                     |                                                                                                |
| Total                                       | -                                 | -                   | 1                   | Note 4                                                                                         |
| <b>Total Net Enrolled Students</b>          | <b>329</b>                        | <b>306</b>          | <b>300</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>329</b>                        | <b>306</b>          | <b>300</b>          |                                                                                                |
| <b>Of the Eligible Funded Students:</b>     |                                   |                     |                     |                                                                                                |
| Severely Disabled Students served           | 2                                 | 5                   | 5                   | Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s). |

| <b>FAMILY CHILDHOOD SERVICES (ECS)</b>  |              |              |              |                                                                                                     |
|-----------------------------------------|--------------|--------------|--------------|-----------------------------------------------------------------------------------------------------|
| Eligible Funded Children                | 48           | 94           | 33           | ECS children eligible for ECS base instruction funding from Alberta Education.                      |
| Other children                          | 64           | 18           | 1            | ECS children not eligible for ECS base instruction funding from Alberta Education.                  |
| <b>Total Enrolled Children - ECS</b>    | <b>112</b>   | <b>112</b>   | <b>34</b>    |                                                                                                     |
| <b>Program Hours</b>                    | <b>720</b>   | <b>910</b>   | <b>910</b>   | Minimum: 475 Hours                                                                                  |
| <b>FTE Ratio</b>                        | <b>0.758</b> | <b>0.958</b> | <b>0.958</b> | Actual hours divided by 950                                                                         |
| <b>FTE's Enrolled, ECS</b>              | <b>85</b>    | <b>107</b>   | <b>33</b>    |                                                                                                     |
| <b>Of the Eligible Funded Children:</b> |              |              |              |                                                                                                     |
| Severely Disabled Children served       | 3            | 4            | 2            | Total eligible funded severely disabled children FTEs, including Code 40 children in program units. |

**NOTES:**

- 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 2012/2013 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 19, 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>2012/2013 | Actual<br>2011/2012 | Actual<br>2010/2011 | Notes                                                                                                   |
|---------------------------------------------------|-----------------------|---------------------|---------------------|---------------------------------------------------------------------------------------------------------|
| <b><u>CERTIFICATED STAFF</u></b>                  |                       |                     |                     |                                                                                                         |
| School Based                                      | 39.8                  | 35.6                | 33.5                | Teacher certification required for performing functions at the school level.                            |
| Non-School Based                                  | 1.2                   | 2.0                 | 2.0                 | Teacher certification required for performing functions at the system/central office level.             |
| <b>Total Certificated Staff FTE</b>               | <b>41.0</b>           | <b>37.6</b>         | <b>35.5</b>         | <b>FTE for personnel possessing a valid Alberta teaching certificate or equivalency.</b>                |
| <b>Certificated Staffing Change due to:</b>       |                       |                     |                     |                                                                                                         |
| Enrolment Change                                  | 2.2                   | -                   | 1.9                 | If negative change impact, the small class size initiative is to include any/all teachers retained.     |
| Other Factors                                     | 1.2                   | -                   | -                   | Descriptor (required): Learning Coaches, Religion                                                       |
| <b>Total Change</b>                               | <b>3.4</b>            | <b>-</b>            | <b>1.9</b>          | <b>Year-over-year change in Certificated FTE</b>                                                        |
| <b>Breakdown, where total change is Negative:</b> |                       |                     |                     |                                                                                                         |
| Continuous contracts terminated                   | -                     | -                   | -                   | FTEs                                                                                                    |
| Non-permanent contracts not being renewed         | -                     | -                   | -                   | FTEs                                                                                                    |
| Other (retirement, attrition, etc.)               | -                     | -                   | -                   | Descriptor (required):                                                                                  |
| <b>Total Negative Change in Certificated FTEs</b> | <b>-</b>              | <b>-</b>            | <b>-</b>            | <b>Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.</b>     |
| <b><u>NON-CERTIFICATED STAFF</u></b>              |                       |                     |                     |                                                                                                         |
| Instructional                                     | 18.6                  | 21.8                | 14.4                | Personnel providing instruction support for schools under 'Instruction' program areas.                  |
| Non-Instructional                                 | 9.2                   | 5.3                 | 4.1                 | Personnel in Transportation, Board & System Admin., O&M and External service areas.                     |
| <b>Total Non-Certificated Staff FTE</b>           | <b>27.8</b>           | <b>27.1</b>         | <b>18.5</b>         | <b>FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.</b>            |
| <b>Non-Certificated Staffing Change due to:</b>   |                       |                     |                     |                                                                                                         |
| Enrolment Change                                  | (3.0)                 | 4.0                 | 3.0                 | FTEs                                                                                                    |
| Other Factors                                     | 4.0                   | 3.0                 | 1.0                 | Descriptor (required): bus route addition( bus driver hired+ operation and maintenance coordiantor, IT) |
| <b>Total Change</b>                               | <b>1.0</b>            | <b>7.0</b>          | <b>4.0</b>          | <b>Year-over-year change in Non-Certificated FTE</b>                                                    |