

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2017**


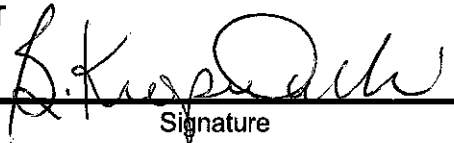
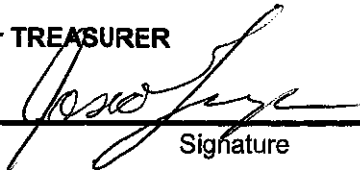
[School Act, Sections 147(2)(b) and 276]

Northwest Francophone Education Region No. 1

Legal Name of School Jurisdiction

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BOARD CHAIR	
<u>Chantal Monfette</u> Name	<u></u> Signature
SUPERINTENDENT	
<u>Brigitte Kropielnicki</u> Name	<u></u> Signature
SECRETARY TREASURER or TREASURER	
<u>Josea Gagnon</u> Name	<u></u> Signature
Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>June 17, 2016</u> Date	

Version: 160414







c.c. Alberta Education
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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.
	green cells: populated based on information previously submitted		yellow cells: to be completed when yellow only.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2016/2017 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:

- Enrollement headcount decrease for this budget year, -7.6% division wide, requiring a slight staffing decrease
- Addition of a grade 10 class in a K-9 school, with the intent of making this a K-12 school in the next three years
- Hiring of a new Treasurer at 0.6 FTE
- Creation of a new position: Conseillère Pédagogique (Director of Learning)
- Eliminated learning coach positions
- Restructuring of Maintenance and Janitorial

Significant Business and Financial Risks:

- A lack of transportation funding for rural regions has created a large deficit in our budget.
- Maintenance expenses on the rise for our aging structures/buildings

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
REVENUES			
Alberta Education	\$9 167 774	\$9 013 102	\$8 648 548
Other - Government of Alberta	\$0	\$0	\$0
Federal Government and First Nations	\$18 500	\$18 500	\$18 872
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$146 185	\$156 835	\$143 221
Other sales and services	\$40 000	\$67 200	\$61 388
Investment income	\$4 500	\$4 500	\$5 720
Gifts and donations	\$15 000	\$15 000	\$21 326
Rental of facilities	\$10 000	\$10 000	\$14 846
Fundraising	\$180 000	\$180 000	\$172 917
Gains on disposal of capital assets	\$0	\$0	\$7 001
Other revenue	\$13 500	\$13 500	\$62 753
TOTAL REVENUES	\$9 595 459	\$9 478 637	\$9 156 592
EXPENSES			
Instruction - Early Childhood Services	\$707 324	\$598 438	\$692 952
Instruction - Grades 1-12	\$5 801 551	\$6 002 365	\$5 527 630
Plant operations & maintenance	\$1 726 695	\$1 518 025	\$1 545 789
Transportation	\$1 131 784	\$1 101 776	\$1 049 824
Administration	\$508 773	\$515 791	\$470 797
External Services		\$0	\$0
TOTAL EXPENSES	\$9 876 127	\$9 736 395	\$9 286 992
ANNUAL SURPLUS (DEFICIT)	(\$280 668)	(\$257 758)	(\$130 400)

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

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
EXPENSES			
Certificated salaries	\$3 765 236	\$3 799 016	\$3 558 959
Certificated benefits	\$873 678	\$866 908	\$875 883
Non-certificated salaries and wages	\$1 394 136	\$1 398 071	\$1 361 765
Non-certificated benefits	\$248 409	\$247 011	\$267 938
Services, contracts, and supplies	\$2 890 997	\$2 753 933	\$2 528 863
Capital and debt services			
Amortization of capital assets			
Supported	\$630 183	\$593 321	\$602 597
Unsupported	\$71 288	\$75 935	\$79 611
Interest on capital debt			
Supported			\$0
Unsupported		\$0	\$0
Other interest and finance charges	\$2 200	\$2 200	\$612
Losses on disposal of capital assets		\$0	\$10 764
Other expenses		\$0	\$0
TOTAL EXPENSES	\$9 876 127	\$9 736 395	\$9 286 992

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
FEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES	\$6 185	\$6 835	\$6 238
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$0
Activity fees	\$75 000	\$75 000	\$51 027
ECS Enhanced program fees	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$65 000	\$75 000	\$85 956
Kindergarten	\$0	\$0	\$0
Non-curricular travel	\$0	\$0	\$0
Lunch supervision fees	\$0	\$0	\$0
Non-curricular supplies and materials	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
TOTAL FEES	\$146 185	\$156 835	\$143 221

**PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY*

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
Cafeteria sales, hot lunch, milk programs	\$65 000	\$55 000	\$0
Special events	\$25 000	\$23 635	\$0
Sales or rentals of other supplies/services	\$16 185	\$11 000	\$0
Out of district student revenue	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$40 000	\$67 200	\$61 388
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
TOTAL	\$146 185	\$156 835	\$61 388

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)
for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2015	\$ 1 291 097	\$541 617	\$0	\$659 909	\$288 013	\$371 896	\$89 571
2015/2016 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/deficit	(\$78 000)			(\$78 000)	(\$78 000)		
Estimated Board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$669 238)		\$669 238	\$669 238		
Estimated capital revenue recognized - Alberta Education		\$593 321		(\$593 321)	(\$593 321)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated Unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)							
Estimated Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2016	\$ 1 213 097	\$465 700	\$0	\$657 826	\$285 930	\$371 896	\$89 571
2016/2017 Budget projections for:							
Budgeted surplus/deficit	(\$280 668)			(\$280 668)	(\$280 668)		
Projected Board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted Amortization of capital assets (expense)		(\$701 471)		\$701 471	\$701 471		
Budgeted capital revenue recognized - Alberta Education		\$630 183		(\$630 183)	(\$630 183)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted Unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)							
Projected Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2017	\$932 429	\$394 412	\$0	\$448 446	\$126 550	\$321 896	\$89 571

Reduction in A.S.O.: Please provide an explanation as to use of A.S.O. on Pages 9 (ASO) and 10 (ASO Use)

SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES
for the Year Ending August 31

	Unrestricted Surplus Usage		Operating Reserves Usage		Capital Reserves Usage	
	31-Aug-2017	31-Aug-2018	31-Aug-2017	31-Aug-2018	31-Aug-2017	31-Aug-2018
Projected opening balance	\$285,930	\$126,550	\$0	\$0	\$69,571	\$29,571
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted Amortization of capital assets (expense)	\$701,471	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	(\$630,183)	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserves transfers (net)	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$50,000	\$0	(\$50,000)	\$0	\$0	\$0
School generated funds included in ASO	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certified remuneration	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0
Salary negotiations	\$0	\$0	\$0	\$0	\$0	\$0
Full-day kindergarten	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0
First nations, Métis, Inuit	\$0	\$0	\$0	\$0	\$0	\$0
GH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0
B & S Administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0
Flood related costs (unfunded)	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	(\$29,884)	\$0	\$0	(\$30,000)	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0	\$0	\$0	\$0
Transportation contracts	\$0	\$0	\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	(\$250,784)	(\$126,550)	\$0	(\$123,000)	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$126,550	\$0	\$321,896	\$138,886	\$89,571	\$29,571

Total surplus as a percentage of 2017 Expenses 0.31%
ASO as a percentage of 2017 Expenses 0.01%

5.45% 1.71%
4.54% 1.41%

ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)
for the Year Ending August 31

The following provides further explanation of the anticipated changes to each component of AOS for the 2015/2016, 2016/2017, 2017/2018, and 2018/2019 years as outlined on pages 5 and 6. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds as at August 31, 2019. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

Additional detail on uses of Accumulated Operating Surplus:

2015/2016

Provide an explanation of material changes from the budget originally submitted in the spring of 2015 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

-there are no material changes expected

2016/2017

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)
for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2015/2016, 2016/2017, 2017/2018, and 2018/2019 years as outlined on pages 5 and 6. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds as at August 31, 2019. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

Additional detail on uses of Accumulated Operating Surplus:

2017/2018

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

2018/2019

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

August 31, 2019

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2019.

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

	Budgeted 2016/2017 (Note 2)	Actual 2015/2016	Actual 2014/2015	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	302	321	303	Head count
Grades 10 to 12	39	48	41	Note 3
Total	341	369	344	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-7,6%	7,3%		
Other Students:				
Total	-	-	-	Note 4
Total Net Enrolled Students	341	369	344	
Home Ed and Blended Program Students	-	-	-	Note 5
Total Enrolled Students, Grades 1-12	341	369	344	
Percentage Change	-7,6%	7,3%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	6	6	4	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	29	29	30	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	109	115	136	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	109	115	136	
Program Hours	922	922	922	Minimum: 475 Hours
FTE Ratio	0,971	0,971	0,971	Actual hours divided by 950
FTE's Enrolled, ECS	106	112	132	
Percentage Change	-5,2%	-15,4%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	5	6	4	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	5	6	2	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
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 2014/2015 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 AANDC (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 2016/2017	Actual 2015/2016	Fall Budget 2015/2016	Actual 2014/2015	Notes
CERTIFICATED STAFF					
School Based	37.1	39.1	39.1	38.2	Teacher certification required for performing functions at the school level.
Non-School Based	2.0	1.0	1.0	2.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	39.1	40.1	40.1	40.2	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-2.5%	-0.2%	-2.5%	-0.2%	due to decrease in enrolment
If an average standard cost is used, please disclose rate: Student F.T.E. per certificated Staff					
Certificated Staffing Change due to:					
Enrolment Change		1142.7%		1198.5%	11.8
Small Class Size Initiative	(1.0)	(0.0)	(0.1)	(0.1)	If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	-	-	-	-	If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Total Change	(1.0)	(0.0)	(0.1)	(0.1)	Breakdown required: Breakdown required where 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.)	1.0	-	-	-	Breakdown required: retirement
Total Negative Change in Certificated FTEs	1.0	-	-	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	15.4	20.1	20.1	24.3	Personnel providing instruction support for schools under 'Instructor' program areas.
Plant Operations & Maintenance	3.0	3.9	3.9	3.0	Personnel providing support to maintain school facilities
Transportation	1.4	1.4	1.4	1.3	Personnel providing direct support to the transportation of students to and from school
Other	7.7	4.4	3.8	7.4	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	28.5	29.8	29.1	35.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-4.5%	-17.2%	-2.2%	-19.2%	
Explanation of Changes: due to enrolment changes					
Additional Information Are non-certificated staff subject to a collective agreement? Please provide terms of contract for 2015/16 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					
				No	