

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2015

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

The Greater North Central Francophone Education Region # 2

**Legal Name of School Jurisdiction**

Telephone: 780-468-6440 and Fax: 780-440-1631

**Telephone and Fax Numbers**

## BOARD CHAIR

Karen Doucet

Name

Signature

## SUPERINTENDENT

Henri Lemire

Name

Signature

## SECRETARY TREASURER or TREASURER

Josée Devaney

Name

Signature

**Certified as an accurate summary of the year's budget as approved by the Board  
of Trustees at its meeting held on**

May 27, 2014

Date

c.c. Alberta Education  
c/o Robert Mah, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5

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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- 2014/2015 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:**

Opening of two new schools in Beaumont and Camrose  
 Enrolment increase of 134 students or 4.8%  
 Certified teachers in the classroom increase from 184,74 to 197,83 or 7%  
 Support staff increase from 58,42 to 62,82  
 Full time kindergarten for all students

**Significant Business and Financial Risks:**

Enrolment is volatile and affected by Alberta economic cycles  
 Funding for transportation and O & M continually below costs increases  
 Recent diesel fuel increases negatively impact transportation contracts  
 Underfunded current necessary leases to provide adequate educational facilities  
 Number of special needs students  
 Students with significant academic delays

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

	Approved Budget 2014/2015	Fall Budget Update 2013/2014	Actual 2012/2013
<b>REVENUES</b>			
Alberta Education	\$42 370 787	\$40 683 719	\$39 749 415
Other - Government of Alberta	\$360 000	\$360 000	\$372 410
Federal Government and First Nations	\$1 381 175	\$1 367 215	\$1 328 642
Other Alberta school authorities	\$275 000	\$275 000	\$219 391
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$650 000	\$600 000	\$759 171
Other sales and services	\$96 000	\$96 000	\$125 436
Investment income	\$50 000	\$45 800	\$40 904
Gifts and donations	\$58 500	\$58 000	\$211 039
Rental of facilities	\$106 650	\$106 650	\$101 114
Fundraising	\$200 000	\$200 000	\$191 520
Gains on disposal of capital assets	\$0	\$0	\$3 040
Other revenue	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	\$45 548 112	\$43 792 384	\$43 102 082
<b>EXPENSES</b>			
Instruction	\$32 392 158	\$30 167 876	\$29 399 623
Plant operations & maintenance	\$5 374 431	\$5 185 839	\$5 657 295
Transportation	\$5 274 671	\$4 865 259	\$4 696 668
Administration	\$1 780 000	\$1 700 000	\$1 478 606
External Services	\$1 543 410	\$1 543 410	\$1 609 282
<b>TOTAL EXPENSES</b>	\$46 364 670	\$43 462 384	\$42 841 474
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$816 558)	\$330 000	\$260 608

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

	Approved Budget 2014/2015	Fall Budget Update 2013/2014	Actual 2012/2013
<b>EXPENSES</b>			
Certificated salaries	\$20 545 085	\$18 767 142	\$18 381 723
Certificated benefits	\$4 316 139	\$4 038 954	\$3 945 994
Non-certificated salaries and wages	\$5 977 676	\$5 532 480	\$5 474 475
Non-certificated benefits	\$1 621 425	\$1 372 745	\$1 236 482
Services, contracts, and supplies	\$12 573 876	\$12 272 506	\$12 341 585
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
supported	\$1 000 321	\$1 000 321	\$1 025 636
unsupported	\$330 148	\$478 236	\$433 967
<b>Interest on capital debt</b>			
supported	\$0	\$0	\$0
unsupported	\$0	\$0	\$0
Other interest and finance charges	\$0	\$0	\$1 612
Losses on disposal of capital assets	\$0	\$0	\$0
Other expense	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	\$46 364 670	\$43 462 384	\$42 841 474

**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
<b>Actual balances per AFS at August 31, 2013</b>	\$10 288 539	\$7 498 132	\$0	\$2 160 407	\$2 020 525	\$139 882	\$630 000
<b>2013/2014 Estimated impact to AOS for:</b>							
Estimated surplus(deficit)	\$330 000			\$330 000	\$330 000		
Estimated Board funded capital asset additions		\$800 000		(\$200 000)	(\$200 000)	\$0	(\$600 000)
Estimated Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$1 478 557)		\$1 478 557	\$1 478 557		
Estimated capital revenue recognized - Alberta Education		\$1 000 321		(\$1 000 321)	(\$1 000 321)		
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)				\$0	\$0	\$0	\$0
Estimated Assumptions/Transfers of Operations (Explain)	\$0	\$0		\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2014</b>	\$10 618 539	\$7 819 896	\$0	\$2 768 643	\$2 628 761	\$139 882	\$30 000
<b>2014/2015 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$816 558)			(\$816 558)	(\$816 558)		
Projected Board funded capital asset additions		\$400 000		(\$400 000)	(\$400 000)	\$0	\$0
Budgeted Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted Amortization of capital assets (expense)		(\$1 330 469)		\$1 330 469	\$1 330 469		
Budgeted capital revenue recognized - Alberta Education		\$1 000 321		(\$1 000 321)	(\$1 000 321)		
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)				\$0	\$0	\$0	\$0
Projected Assumptions/Transfers of Operations (Explain)	\$0	\$0		\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2015</b>	\$9 801 981	\$7 889 748	\$0	\$1 882 233	\$1 742 351	\$139 882	\$30 000

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS SUMMARY- 2014/2015 BUDGET REPORT**

The following explains the anticipated changes to Unrestricted Surplus, Investment in Tangible Capital Assets, Endowments, Operating Reserves and Capital Reserves for 2013/2014 and 2014/2015 and breaks down the planned additions to unsupported capital. Additional space is provided in the next tab.

**Reason for Changes in Unrestricted Surplus; Investment in Tangible Capital Assets; Endowments; Operating Reserves; and Capital Reserves 2013/2014**

Estimated board funded capital asset additions for 2013-2014  
 Purchase of photocopiers \$50,000.  
 Purchase of mobile computer labs \$75,000.  
 Purchase of maintenance vehicle \$75,000.  
  
 Payment for extension of gymnasium at École La Prairie \$600,000

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS  
for the Year Ending August 31**

The following explains the anticipated changes to Unrestricted Surplus, Investment in Tangible Capital Assets, Endowments, Operating Reserves and Capital Reserves for 2013/2014 and 2014/2015 and breaks down the planned additions to unsupported capital.

**Reason for Changes in Unrestricted Surplus; Investment in Tangible Capital Assets; Endowments; Operating and Capital Reserves 2014/2015**

Estimated board funded capital asset additions for 2014-2015  
Purchase of photocopiers \$75,000.  
Purchase of mobile computer labs \$75,000.  
Purchase of other equipment \$50,000.  
Leasehold improvements for new schools \$200,000

**Planned Changes to Board Funded Tangible Capital Assets 2013/2014**

**2014/2015**

**Other Information:**

Start-up costs to be provided by GOA  
Lloydminster students are not included in this budget.

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

	Budgeted 2014/2015 (Note 2)	Actual 2013/2014	Actual 2012/2013	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	2 169	2 042	1 853	Head count
Grades 10 to 12	430	421	397	Note 3
Total	2 599	2 463	2 250	Grades 1-12 students eligible for base instruction funding from Alberta Education.
<b>Other Students:</b>				
Total	-	5	7	Note 4
<b>Total Net Enrolled Students</b>	2 599	2 468	2 257	
<b>Home Ed and Blended Program Students</b>	-	5	4	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	2 599	2 473	2 261	
<b>Of the Eligible Funded Students:</b>				
Severely Disabled Students served	57	57	41	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	460	440	406	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>	460	440	406	
<b>Program Hours</b>	950	950	950	Minimum: 475 Hours
<b>FTE Ratio</b>	1.000	1.000	1.000	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	460	440	406	
<b>Of the Eligible Funded Children:</b>				
Severely Disabled Children served	20	16	27	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 the 2014/2015 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 20, 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 2014/2015	Actual 2013/2014	Actual 2012/2013	Notes
<b><u>CERTIFICATED STAFF</u></b>				
School Based	197.8	183.1	179.5	Teacher certification required for performing functions at the school level.
Non-School Based	12.0	11.2	12.4	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	209.8	194.3	191.9	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
<b>Certificated Staffing Change due to:</b>				
Enrolment Change	6.5	2.4	2.0	If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	9.0	-	-	Descriptor (required): Opening of 2 new schools
Total Change	15.5	2.4	2.0	Year-over-year change in Certificated FTE
<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):
Total Negative Change in Certificated FTEs	-	-	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b><u>NON-CERTIFICATED STAFF</u></b>				
Instructional	70.8	68.0	67.2	Personnel providing instruction support for schools under 'Instruction' program areas.
Non-Instructional	38.9	37.9	36.8	Personnel in Transportation, Board & System Admin., O&M and External service areas.
Total Non-Certificated Staff FTE	109.7	105.9	104.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
<b>Non-Certificated Staffing Change due to:</b>				
Enrolment Change	3.8	1.9	-	FTEs
Other Factors	-	-	6.6	Descriptor (required):
Total Change	3.8	1.9	6.6	Year-over-year change in Non-Certificated FTE