

# BUDGET REPORT

## FOR THE YEAR ENDING AUGUST 31, 2009

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

Greater Southern Public Francophone Education Region No. 4

Legal Name of School Jurisdiction

403-686-6998 (tel) 403-686-2914 (fax)

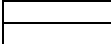

Telephone and Fax Numbers

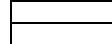

<b>BOARD CHAIRMAN</b>	
Anne-Marie Boucher <b>Name</b>	 <b>Signature</b>
<b>SUPERINTENDENT</b>	
G�rard Lavigne <b>Name</b>	 <b>Signature</b>
<b>SECRETARY TREASURER</b>	
Yvan Beaubien <b>Name</b>	 <b>Signature</b>
 <b>Certified a true and correct summary of the year's budget approved by the Board of Trustees at its meeting held <u>June 10 2008</u> .</b>	

**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.  
 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- 2008/2009 BUDGET REPORT**

Following are bulleted points 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:**

- Projected enrolment increase from 969 to 1113 (14,8%).
- FTE certified teaching positions increase from 91,3 to 99,2 (8.7%).
- Teacher / student ration goes from 10.34 to 10.95, an increase of 6%.
- Board maintains full time ECS.

**Significant Business and Financial Risks:**

- No ESL or FRANCISATION evaluation done on new (the additional 14,8%) 2008-2009 enrollment

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

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

<u>ACOL Grade Grouping</u>	<u>Met / Not Met</u>	<u>Specific class size average reduction strategies</u>
K to 3:	Met	
4 to 6:	Met	
7 to 9:	Met	
10 to 12:	Met	

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

	<b>Approved Budget 2008/2009</b>	<b>Final Approved Budget 2007/2008</b>	<b>Actual 2006/2007</b>
<b>REVENUES</b>			
Government of Alberta	14 818 713 \$	\$13 072 380	\$11 871 792
Federal Government and/or First Nations	613 721 \$	\$583 136	\$546 123
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	108 928 \$	\$91 645	\$71 609
Transportation fees	\$0	\$0	\$0
Other sales and services	\$0	\$15 000	\$729 305
Investment income	100 000 \$	\$0	\$138 311
Gifts and donations	\$0	\$0	\$0
Rentals of facilities	\$0	\$0	\$19 529
Net school generated funds	\$52 500	\$52 500	\$105 164
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$268 455	\$268 455	\$247 357
<b>TOTAL REVENUES</b>	<b>\$15 962 317</b>	<b>\$14 083 116</b>	<b>\$13 729 190</b>
<b>EXPENSES</b>			
Certificated salaries	7 776 306	\$6 867 207	\$4 990 333
Certificated benefits	849 238	\$888 903	\$603 317
Non-certificated salaries and wages	2 005 554	\$1 530 872	\$1 117 227
Non-certificated benefits	338 134	\$313 825	\$246 447
Services, contracts and supplies	4 646 857	\$4 138 559	\$5 447 298
Net school generated funds	\$52 500	\$52 500	\$105 164
Capital and debt services			
Amortization of capital assets			
supported	\$268 455	\$268 455	\$247 357
unsupported	\$24 273	\$21 795	\$24 273
Interest on capital debt			
supported	\$0	\$0	\$0
unsupported	\$0	\$0	\$0
Other interest charges	\$1 000	\$1 000	\$1 054
Losses on disposal of capital assets	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$15 962 317</b>	<b>\$14 083 116</b>	<b>\$12 782 470</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$946 720</b>

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

	<b>Approved Budget 2008/2009</b>	<b>Final Approved Budget 2007/2008</b>	<b>Actual 2006/2007</b>
<b>REVENUES</b>			
ECS - Grade 12 Instruction	\$11 257 433	\$9 777 829	\$8 435 133
Operations & Maintenance of Schools and Maintenance Shops	\$1 498 864	\$1 690 496	\$1 520 423
Transportation	\$1 683 788	\$1 357 249	\$1 351 912
Board & System Administration	\$955 950	\$691 260	\$679 272
External Services	\$566 282	\$566 282	\$1 742 450
<b>TOTAL REVENUES</b>	<b>\$15 962 317</b>	<b>\$14 083 116</b>	<b>\$13 729 190</b>
<b>EXPENSES</b>			
ECS - Grade 12 Instruction	\$11 257 433	\$9 662 335	\$7 831 136
Operations & Maintenance of Schools and Maintenance Shops	\$1 498 864	\$1 690 484	\$1 340 183
Transportation	\$1 683 788	\$1 472 755	\$1 290 817
Board & System Administration	\$955 950	\$691 260	\$577 884
External Services	\$566 282	\$566 282	\$1 742 450
<b>TOTAL EXPENSES</b>	<b>\$15 962 317</b>	<b>\$14 083 116</b>	<b>\$12 782 470</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, 2007</b>	\$2 949 994	\$388 236	\$2 561 758	\$732 479	\$1 829 279	\$0
<b>2007/2008 Estimated impact to net assets for:</b>						
Estimated surplus(deficit)	\$0			\$0		
Estimated Board funded capital asset additions		\$0		\$0	\$0	\$0
Estimated Amortization of capital assets (expense)		\$0		\$0		
Estimated Amortization of capital allocations (revenue)		\$0		\$0		
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, 2008</b>	\$2 949 994	\$388 236	\$2 561 758	\$732 479	\$1 829 279	\$0
<b>2008/2009 Budget Projections for:</b>						
Budgeted surplus(deficit)	\$0			\$0		
Projected Board funded capital asset additions		\$0		\$0	\$0	\$0
Budgeted Amortization of capital assets (expense)		(\$292 728)		\$292 728		
Budgeted Amortization of capital allocations (revenue)		\$268 455		(\$268 455)		
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, 2009</b>	\$2 949 994	\$363 963	\$2 586 031	\$756 752	\$1 829 279	\$0

**ANTICIPATED CHANGES IN NET ASSETS SUMMARY- 2008/2009 BUDGET REPORT**

Following are bulleted points explaining the anticipated changes to Unrestricted Net Assets, Investment in Capital Assets, Operating Reserves and Capital Reserves for 2007/2008 and 2008/2009 and breaking down the planned additions to unsupported capital.

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

	Budgeted 2008/2009 (Note 2)	Actual 2007/2008	Actual 2006/2007	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	898	785	692	Head count
Grades 10 to 12	109	77	61	Note 3
<b>Total</b>	<b>1 007</b>	<b>862</b>	<b>753</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
<b>Other Students:</b>				
<b>Total</b>	-	-	2	Note 4
<b>Total Net Enrolled Students</b>	1 007	862	755	
<b>Home Ed and Blended Program Students</b>	-	-	-	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	1 007	862	755	
<b>Of the Eligible Funded Students:</b>				
Severely Disabled Students served	9	8	10	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	212	212	117	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other children</b>	2	2	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	214	214	117	
<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>	214	214	117	
<b>Of the Eligible Funded Children:</b>				
Severely Disabled Children served	2	2	5	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 2008/2009	Actual 2007/2008	Actual 2006/2007	Notes
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**CERTIFICATED STAFF**

School Based	98.2	89.6	67.8	Teacher certification required for performing functions at the school level.
Non-School Based	2.0	2.0	3.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	100.2	91.6	70.8	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.

**Certificated Staffing Change due to:**

Enrolment Change	7.3	19.6	13.6	If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	1.3	1.3	1.0	If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	-	-	Descriptor (required):
Total Change	8.6	20.8	14.6	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	-	-	-	FTEs
Class size teachers newly hired	1.3	1.3	1.0	FTEs
Total Class Size Initiative Teacher FTE's	1.3	1.3	1.0	FTE for teachers hired and retained to meet the ACOL class size averages guidelines.

**NON-CERTIFICATED STAFF**

Instructional	39.4	30.7	27.1	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	44.4	35.7	31.1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.

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

Enrolment Change	8.7	3.6	3.0	FTEs
Other Factors	-	1.0	2.0	Descriptor (required):
Total Change	8.7	4.6	5.0	Year-over-year change in Non-Certificated FTE

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

	Budgeted 2008/2009	Actual 2007/2008	Actual 2006/2007	Notes
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**ACOL GUIDELINE GRADE GROUPING**

K to Grade 3	17.0	16.1	16.6	If budgeted > 17, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 4 to 6	16.7	16.7	17.5	If budgeted > 23, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 7 to 9	14.6	13.2	14.7	If budgeted > 25, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 10 to 12	12.2	9.3	7.9	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.