

# BUDGET REPORT

## FOR THE YEAR ENDING AUGUST 31, 2010

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

Greater Southern Public Francophone Education Region No. 4

Legal Name of School Jurisdiction

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

Telephone and Fax Numbers



<b>BOARD CHAIR</b>	
Anne-Marie Boucher <b>Name</b>	 <b>Signature</b>
<b>SUPERINTENDENT</b>	
G�rard Auger <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>November 29, 2009</u> .</b>	

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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- 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:**

- Actual enrolment increase from 1192 to 1235 (3.6%).
- FTE certified teaching positions increase from 99.92 to 105.2 (5.3%).
- Teacher / student ration goes from 10.58 to 10.27, a decrease of 2.97%.
- Board maintains full time ECS.

**Significant Business and Financial Risks:**

**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?)

<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

	Approved Budget 2009/2010	Final Approved Budget 2008/2009	Actual 2007/2008
<b>REVENUES</b>			
Government of Alberta	\$15 467 397	14 818 713 \$	\$14 317 862
Federal Government and/or First Nations	\$712 973	613 721 \$	\$842 871
Other Alberta school authorities	\$0	\$0	\$18 755
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Instruction resource fees	\$74 974	108 928 \$	\$61 024
Transportation fees	\$0	\$0	\$0
Other sales and services	\$0	\$0	\$205 508
Investment income	\$50 000	100 000 \$	\$83 903
Gifts and donations	\$0	\$0	\$1 240
Rentals of facilities	\$0	\$0	\$10 933
Net school generated funds	\$52 500	\$52 500	\$26 469
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$448 384	\$268 455	\$418 174
<b>TOTAL REVENUES</b>	<b>\$16 806 227</b>	<b>\$15 962 317</b>	<b>\$15 986 739</b>
<b>EXPENSES</b>			
Certificated salaries	\$8 411 824	7 776 306	\$7 220 067
Certificated benefits	\$902 185	849 238	\$844 768
Non-certificated salaries and wages	\$1 639 008	2 005 554	\$1 441 366
Non-certificated benefits	\$358 618	338 134	\$316 488
Services, contracts and supplies	\$5 804 898	4 646 857	\$5 150 461
Net school generated funds	\$52 500	\$52 500	\$26 469
Capital and debt services			
Amortization of capital assets			
supported	\$448 384	\$268 455	\$418 174
unsupported	\$47 818	\$24 273	\$39 283
Interest on capital debt			
supported	\$0	\$0	\$0
unsupported	\$0	\$0	\$0
Other interest charges	\$2 500	\$1 000	\$2 520
Losses on disposal of capital assets	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$17 667 735</b>	<b>\$15 962 317</b>	<b>\$15 459 596</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>(\$861 508)</b>	<b>\$0</b>	<b>\$527 143</b>

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

	Approved Budget 2009/2010	Final Approved Budget 2008/2009	Actual 2007/2008
<b>REVENUES</b>			
ECS - Grade 12 Instruction	\$11 833 632	\$11 257 433	\$10 554 054
Operations & Maintenance of Schools and Maintenance Shops	\$1 562 075	\$1 498 864	\$2 154 196
Transportation	\$1 807 895	\$1 683 788	\$1 782 807
Board & System Administration	\$1 036 343	\$955 950	\$890 065
External Services	\$566 282	\$566 282	\$605 617
<b>TOTAL REVENUES</b>	<b>\$16 806 227</b>	<b>\$15 962 317</b>	<b>\$15 986 739</b>
<b>EXPENSES</b>			
ECS - Grade 12 Instruction	\$12 478 342	\$11 257 433	\$10 299 269
Operations & Maintenance of Schools and Maintenance Shops	\$1 508 431	\$1 498 864	\$1 922 365
Transportation	\$2 082 530	\$1 683 788	\$1 608 430
Board & System Administration	\$1 032 149	\$955 950	\$1 023 915
External Services	\$566 282	\$566 282	\$605 617
<b>TOTAL EXPENSES</b>	<b>\$17 667 735</b>	<b>\$15 962 317</b>	<b>\$15 459 596</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>	\$3 477 137	\$446 893	\$3 030 244	\$1 133 972	\$1 896 272	\$0
<b>2008/2009 Estimated impact to net assets for:</b>						
Estimated surplus(deficit)	(\$168 288)			(\$168 288)		
Estimated Board funded capital asset additions		\$241 658		(\$241 658)	\$0	\$0
Estimated Amortization of capital assets (expense)		(\$492 391)		\$492 391		
Estimated Amortization of capital allocations (revenue)		(\$18 177)		\$18 177		
Estimated Unsupported debt principal repayment		\$0		\$0		
Estimated Net reserve transfers				(\$569 132)	\$569 132	\$0
Estimated Assumptions/Transfers of Operations	\$15 240	\$448 384	(\$433 144)	\$171 083	(\$604 227)	\$0
<b>Estimated Balances for August 31, 2009</b>	\$3 324 089	\$626 367	\$2 697 722	\$836 545	\$1 861 177	\$0
<b>2009/2010 Budget Projections for:</b>						
Budgeted surplus(deficit)	(\$861 508)			(\$861 508)		
Projected Board funded capital asset additions		\$0		\$0	\$0	\$0
Budgeted Amortization of capital assets (expense)		(\$496 202)		\$496 202		
Budgeted Amortization of capital allocations (revenue)		\$448 384		(\$448 384)		
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>	\$2 462 581	\$578 549	\$1 884 032	\$22 855	\$1 861 177	\$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.

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

	<b>Budgeted 2009/2010 (Note 2)</b>	<b>Actual 2008/2009</b>	<b>Actual 2007/2008</b>	<b>Notes</b>
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	894	886	785	Head count
Grades 10 to 12	112	104	77	Note 3
<b>Total</b>	<b>1 006</b>	<b>990</b>	<b>862</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
<b>Other Students:</b>				
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>1 008</b>	<b>992</b>	<b>864</b>	
<b>Home Ed and Blended Program Students</b>	<b>6</b>	<b>-</b>	<b>-</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>1 014</b>	<b>992</b>	<b>864</b>	
<b>Of the Eligible Funded Students:</b>				
Severely Disabled Students served	9	14	9	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
<b>Eligible Funded Children</b>	221	201	212	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other children</b>	-	-	2	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>221</b>	<b>201</b>	<b>214</b>	
<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>	221	201	214	
<b>Of the Eligible Funded Children:</b>				
Severely Disabled Children served	4	4	4	Total eligible funded severely disabled children FTEs, including Code 40 children in program units
<b>NOTES:</b>				
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 this 2008/2009 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**

	<b>Budgeted 2009/2010</b>	<b>Actual 2008/2009</b>	<b>Actual 2007/2008</b>	<b>Notes</b>
<b>CERTIFICATED STAFF</b>				
School Based	105.2	99.9	89.6	Teacher certification required for performing functions at the school level.
Non-School Based	3.0	3.0	3.0	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>108.2</b>	<b>102.9</b>	<b>92.6</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
<b>Certificated Staffing Change due to:</b>				
Enrolment Change	5.5	8.3	19.6	If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	1.3	1.3	1.3	If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	-	-	Descriptor (required):
<b>Total Change</b>	<b>6.8</b>	<b>9.6</b>	<b>20.8</b>	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):
<b>Total Negative Change in Certificated FTEs</b>	<b>-</b>	<b>-</b>	<b>-</b>	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>Of the Certificated Staff:</b>				
Class size teachers retained from prior years	1.3	1.3	1.3	FTEs
Class size teachers newly hired	-	-	-	FTEs
<b>Total Class Size Initiative Teacher FTE's</b>	<b>1.3</b>	<b>1.3</b>	<b>1.3</b>	FTE for teachers hired and retained to meet the ACOL class size averages guidelines.
<b>NON-CERTIFICATED STAFF</b>				
Instructional	36.2	36.3	30.7	Personnel providing instruction support for schools under 'Instruction' program areas.
Non-Instructional	7.0	9.0	7.0	Personnel in Transportation, Board & System Admin., O&M and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>43.2</b>	<b>45.3</b>	<b>37.7</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
<b>Non-Certificated Staffing Change due to:</b>				
Enrolment Change	2.4	5.6	3.6	FTEs
Other Factors	-	-	1.0	Descriptor (required):
<b>Total Change</b>	<b>2.4</b>	<b>5.6</b>	<b>4.6</b>	Year-over-year change in Non-Certificated FTE

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

	<b>Budgeted 2009/2010</b>	<b>Actual 2008/2009</b>	<b>Actual 2007/2008</b>	<b>Notes</b>
<b>ACOL GUIDELINE GRADE GROUPING</b>				
K to Grade 3	16.5	16.5	16.1	If budgeted > 17, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 4 to 6	12.9	15.6	16.7	If budgeted > 23, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 7 to 9	10.9	12.9	13.2	If budgeted > 25, requires pg. 2 budget highlights on specific strategies to reduce to guideline.
Grades 10 to 12	9.4	9.3	9.3	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.