

**8060 East Central Francophone Education Region No. 3**

School Jurisdiction Code and Name

**FALL 2013 UPDATE TO THE 2013/2014 BUDGET**

	Fall 2013 Update to the Budget 2013/2014	Spring 2013 Budget Report 2013/2014	Variance
<b>OPERATIONS (SUMMARY)</b>			
<b>Revenues</b>			
Government of Alberta	\$12 293 586	\$11 940 307	\$353 279
Fees	\$207 330	\$177 720	\$29 610
Other sales and services revenue	\$112 191	\$101 750	\$10 441
Amortization of capital allocations revenue	\$1 413 499	\$1 406 053	\$7 446
All other revenues	\$156 700	\$156 700	\$0
<b>Total Revenues</b>	<b>\$14 183 306</b>	<b>\$13 782 530</b>	<b>\$400 776</b>
<b>Expenses By Program</b>			
ECS - Grade 12 Instruction	\$8 895 617	\$8 556 235	\$339 382
Operations & Maintenance of Schools and Maintenance Shops	\$2 389 839	\$2 422 057	(\$32 218)
Transportation	\$1 421 625	\$1 418 265	\$3 360
Board and System Administration	\$723 765	\$669 431	\$54 334
External Services	\$786 522	\$612 500	\$174 022
<b>Total Expenses</b>	<b>\$14 217 368</b>	<b>\$13 678 488</b>	<b>\$538 880</b>
<i>Operating Surplus (Deficit)</i>	<i>(\$34 062)</i>	<i>\$104 042</i>	<i>(\$138 104)</i>
<b>Accumulated Operating Surplus (Projected)</b>			
Accumulated Operating Surplus - Aug.31, 2013	\$475 199	\$36 972	\$438 227
Accumulated Operating Surplus - Aug.31, 2014	\$465 688	\$177 953	\$287 735
<b>Expenses by Object</b>			
Certificated salaries, wages and benefits expense	\$6 561 101	\$6 527 837	\$33 264
Non-certificated salaries, wages and benefits expense	\$1 945 108	\$1 816 342	\$128 766
Services, contracts and supplies expense	\$4 201 409	\$3 860 195	\$341 214
Amortization expense	\$1 499 251	\$1 474 114	\$25 137
Interest on capital debt expense	\$10 500	\$0	\$10 500
All other expenses	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$14 217 369</b>	<b>\$13 678 488</b>	<b>\$538 881</b>
<b>Certificated Staff FTE's</b>			
School based	50,0	50,1	(0,1)
Non-school based	6,0	6,0	-
<b>Total Certificated Staff FTE's</b>	<b>56,0</b>	<b>56,1</b>	<b>(0,1)</b>
<b>Certificated Staffing Change due to:</b>			
Enrolment	0,1	-	0,1
Other factors	(2,0)	(2,0)	-
<b>Total Change</b>	<b>(1,9)</b>	<b>(2,0)</b>	<b>0,1</b>
<b>Non-Certificated Staff FTE's</b>			
Instructional	22,3	20,1	2,2
Non-instructional	10,7	10,3	0,4
<b>Total Non-Certificated Staff FTE's</b>	<b>33,0</b>	<b>30,4</b>	<b>2,6</b>
<b>Non-Certificated Staffing Change due to:</b>			
Enrolment	2,2	-	2,2
Other factors	0,5	0,1	0,4
<b>Total Change</b>	<b>2,7</b>	<b>0,1</b>	<b>2,6</b>
<b>Eligible Funded Students</b>			
Early childhood services (ECS headcount)	113	79,0	34
Grades 1 to 9 (headcount)	465	472,0	(7)
Grade 10 to 12 (FTE)	109	114,0	(5)
<b>Total Eligible Funded Students</b>	<b>687</b>	<b>665</b>	<b>22</b>

**Attestation of Secretary-Treasurer/Treasurer:**

This information was formally received by the Board of Trustees at the meeting held on :

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**Comments/Explanations of Variance:**

Variances found primarily due to unexpected ECS enrollment growth, higher than expected operating surplus for 2012/13 as well as greater than expected qualification rate for Francisation funding.

Increased revenues from the Government of Alberta are explained by ECS growth and Francisation funding. Fee revenues have increased due to increased ECS enrollment growth and other sales and services revenue have been adjusted to better reflect actual revenues from the 2012/13 year.

Board and system administration expenses have increased due to the commitment of the board of trustees to engage in a full board and administrative governance review. Central office renovations have since been confirmed and provision for interest expense on capital borrowing was also made. A few minor adjustments were also included for administrative staff salaries.

As the Banker Board for the CFED, our provision for external services has increased due to the commitment of funding provided by the Alberta Government for the year 2013/14. An additional \$100,000 was provided as funding and the difference is a greater than expected operating surplus. Financing for the CFED was not guaranteed until late in the 2012/13 year thus revenues from participating boards were received to help fund the CFED until financing could be secured for the 2012/13 year.

Non-certificated salaries, wages and benefits have increased due to ECS enrollment.

Services contract and supplies have increased due the CFED budget increase mentioned above and an increase in school budgets due to better than expected enrollment and Francisation funding. An increase of \$20,000 was applied to special education services as well as the anticipated contact services required to conduct the board and administrative governance review mentioned above.

Overall an operating deficit budget for (\$34,062) was approved by the board due to the better and anticipated operating surplus for the 2013/14 year. The board wishes to continue with balanced budgets for as long as the operating surplus remains equitable.

**Attestation of Secretary-Treasurer/Treasurer:**

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