



Committee of the Whole Memorandum

Date: May 14, 2014
To: Committee of the Whole
From: Iva Paulik, Secretary Treasurer
Subject: Secretary Treasurer's Report

The preliminary 2014-2015 Sturgeon School Division budget will be provided for discussion at the May 14, 2014 Committee of the Whole meeting.

Alberta Education requires school jurisdictions to approve their annual budget by May 31, 2014.

Recommendation:

That the Committee of the Whole review the preliminary 2014-2015 Sturgeon School Division budget and advise Senior Administration accordingly.

**STURGEON SCHOOL DIVISION
REVENUE AND EXPENDITURES
2014-2015 PRELIMINARY BUDGET**

DRAFT

	<u>Preliminary 2014-2015</u>		<u>September 30 2013-2014</u>	
Revenue				
AB Education	58,571,904	92.5%	56,429,010	92.8%
Other Government of Alberta	717,074	1.1%	740,110	1.2%
Federal Government and/or First Nations	260,000	0.4%	310,000	0.5%
Fees	1,130,599	1.8%	773,295	1.3%
Other Sales and Service	665,535	1.1%	580,245	1.0%
Investment Income	25,000	0.0%	10,000	0.0%
Gifts and Donations	106,344	0.2%	106,344	0.2%
Rental of Facilities	41,166	0.1%	42,217	0.1%
Fundraising	339,842	0.5%	339,842	0.6%
Amortization of Capital contributions	1,486,735	2.3%	1,477,349	2.4%
Other Revenues				
Total Revenue	<u>63,344,199</u>	100%	<u>60,808,411</u>	
Expenses by Programs				
Instruction	48,562,738	76.7%	47,228,153	76.0%
Plant Operations and Maintenance	6,722,984	10.6%	6,813,958	11.0%
Transportation	5,686,997	9.0%	5,745,341	9.2%
Administration	2,291,005	3.6%	2,297,616	3.7%
External Services	80,475	0.1%	77,708	0.1%
Total Expenses	<u>63,344,199</u>	100%	<u>62,162,776</u>	100%
Projected Surplus/(Deficit)	<u>0</u>		<u>(1,354,365)</u>	
Expenses by Objects				
Certificated Salaries and Benefits	32,589,304	51.4%	32,249,903	51.9%
Non Certificated Salaries and Benefits	14,736,231	23.3%	14,905,866	24.0%
Services, contracts and supplies	14,364,608	22.7%	13,298,772	21.4%
Amortization of Capital Assets	1,645,781	2.6%	1,685,093	2.7%
Interest on Capital Debt	8,275	0.0%	23,142	0.0%
SUMMARY:				
Instructional Surplus	533,424		-23,871	
Operation and Maintenance Deficit	-499,456		-797,229	
Transportation	-33,968		-429,117	
Board and System Admin	0		-104,148	
Total Surplus/(Deficit)	<u>0</u>		<u>(1,354,365)</u>	

STUDENT ENROLMENT - BY SCHOOLS

SCHOOL	HS/MS	ECS	I	II	III	IV	V	VI	Young FTEs	VII	VIII	IX	Young FTEs	X	XI	XII	TOTAL FTEs	TOTAL FTEs	Sept 2013	Home School 14-15	Home School Sept 13
BACS	20	36	31	41	45	45			218				0						218	218	
Legal	10	10	2						22				0						22	15	
Camilla	32	40	38	43	35	40	37	53	318	43	42	51	136						454	451	
Gibbons							55	51	106	60	55	43	158						264	282	1
Guthrie	58	42	45	50	42	30	27	33	327	24	26	33	83						410	381	
L. Trail	30	84	85	89	83	85			456				0						456	446	1
L. Schick							42	62	104	47	48	48	143						247	257	
MPES	101	100	80	75	45	45	34	28	508	16			16						524	410	3
Namao	50	36	41	43	45	38	42	35	330	40	52	35	127						457	483	
O. Park	30	30	30	38	40	36			204				0						204	204	2
Redwater							32	29	61	36	32	40	108	38	39	24	101		270	269	
SCHS														265	283	240	788		788	809	
St Heights	108	60	45	38	33	30	28	31	373	27	31	28	86						459	442	
SUB TOTAL	439	438	397	417	368	349	297	322	3,027	293	286	278	857	303	322	264	889		4773	4,667	7
Oak Hill							1	9	10	9	9	3	21						31	26	
Colony	8	5	4	2	2	2	5	2	30	2	0	2	4						34	27	
SUB TOTAL	8	5	4	2	2	2	6	11	40	11	9	5	25						65	53	0
MLC														5	11	49	65		65	70	
SLC														3	6	29	38		38	43	
SUB TOTAL														8	17	78	103		103	113	0
TOTAL	447	443	401	419	370	351	303	333	3,067	304	295	283	882	311	339	342	992		4,941	4,833	4
Sep 2013	440	423	415	366	346	306	321	304	2,921	296	288	312	896	318	311	387	1,016		4,833		4
CHANGE #S	7	20	-14	53	24	45	-18	29	146	8	7	-29	-14	-7	28	-45	-24		108		3
CHANGE %	2%	5%	-3%	14%	7%	15%	-6%	10%	5%	3%	2%	-9%	-2%	-2%	9%	-12%	-2%		2%		75%
Home Ed -		Gr 2	Gr 3	Gr 4	Gr 5	Gr 9			Change in Student Body				111				Key changes		Guthrie		29
		1	1	2	2	1	TOTAL = 7		Change in Student FTEs				98						MPES		114
																			Namao		-26
Alexander		Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12								Gibbons		-18
		1	1	2	4	1	2	5	1	2	7		TOTAL = 26						SCHS		-21

STURGEON SCHOOL DIVISION
REVENUES 2014-2015
Spring Budget - May 28, 2014

Draft

		<u>Preliminary</u> 2014-2015	<u>September 30</u> 2013-2014
Base Funding	Student Basic	31,578,292	30,430,660
	Outreach Base Funding - 2X	125,946	125,946
		31,704,238	30,556,606
Differential Funding	Program Unit Funding	6,073,857	5,762,711
	Inclusive Education - Special Education	4,401,623	4,391,854
	Inclusive Education - Mild and Moderate ECS	708,000	708,000
	Inclusive Education - Per Pupil	247,734	237,584
	English As a Second Language	44,768	45,357
	Equity of Opportunity	727,842	725,612
	First Nation Metis Inuit	462,404	458,281
	Socio Economic	383,373	373,981
	Small School Necessity	136,726	141,864
	One Time Mitigation Funding	0	114,000
	Reduction - 10% Board and Governance	-313,352	-254,044
	Hutterite Colony	11,541	11,541
		12,884,516	12,716,741
Other Provincial Support	Institutional Program - Oak Hill	771,545	771,545
	French as a Second Language	5,000	5,000
	RCSD	313,650	259,659
	Complex needs	54,659	24,809
	Wellness AHS	0	45,000
		0	0
		1,144,854	1,106,013
Provincial Priority	Targeted Funding Highspeed Networking	144,000	144,000
	Targeted Funding Teachers Retirement Fund	3,308,500	2,660,085
		3,452,500	2,804,085
Transportation	Transportation	4,972,507	4,996,440
	Supported Amortization	0	2,355
	Transportation Fees	354,131	0
	Transportation Home Visits HS	70,078	70,078
		5,396,716	5,068,873
Other Government	Region 6 Child and Family Services HS	210,620	210,620
	Family Supports	129,870	104,784
	Alberta Health Services	0	38,096
		340,490	353,500
First Nations	Tuition Fees	223,600	266,600
	O and M	13,000	27,900
	Board and Admin	23,400	15,500
	Special Assistant	0	0
		260,000	310,000
General Revenues	Instructional Material Fees	246,113	242,940
	Interest Income	25,000	10,000
	External Services	80,475	77,708
	Facility Rentals	29,989	33,860
	School Generated Funds	1,156,503	1,156,503
	School Fees	364,055	322,575
	Other School Divisions - Aspen View	41,043	34,000
	Tower and Axia Lease	11,177	8,357
		1,954,355	1,885,943
PO and M	PO and M	3,831,831	3,831,831
	IMR - Estimated by AB Ed	879,688	676,683
	Supported Amort/Long Term Debt	1,495,011	1,498,136
		6,206,530	6,006,650
Total Revenues		63,344,199	60,808,411

2,535,788

STURGEON SCHOOL DIVISION
DEDICATED PROGRAM ALLOCATIONS 2014-2015
May 28, 2014

Draft

		<u>Preliminary</u> <u>2014-2015</u>	<u>September 30</u> <u>2013-2014</u>
Differential Funding	PUF	6,073,857	5,652,056
	PUF home visits	70,078	70,078
	Inclusive Education - Special Education	4,401,623	4,391,854
	Inclusive Education - Mild and Moderate	708,000	708,000
	Inclusive Education - Per Pupil	247,734	237,584
		11,501,292	11,059,572
Other Provincial Support	Institutional Program Oak Hill	771,545	771,545
	Complex Needs	54,659	24,809
	Wellness	0	45,000
	RCSD	313,650	259,659
		1,139,854	1,101,013
Provincial Priority Targeted Funding	AISI	0	0
	AISI Allocation Admin Request	137,713	262,713
	Teachers Retirement Fund	3,308,500	2,660,085
		3,446,213	2,922,798
Other Government	Other School Divisions - Aspen View	41,043	34,000
	Alberta Health Services (Special Ed)	0	38,096
	Region 6 Child and Family Services (Headstart)	210,620	210,620
		251,663	282,716
General Revenues	School Generated Funds *	1,156,503	1,156,503
	Facility Rentals	25,491	28,781
	Family Supports	129,870	104,784
	External Services	80,475	77,708
	School Fees	364,055	322,575
		1,756,394	1,690,351
Total Instructional Dedicated - Above		18,095,416	17,056,450
Transportation	Transportation	5,326,638	4,998,795
Board Governance and Admin	Alberta Education Provision	2,278,505	2,188,468
	Investment Income	12,500	5,000
		2,291,005	2,193,468
PO and M	Facility Rentals	4,498	5,079
	Investment Income	12,500	5,000
	P O and M	3,831,831	3,831,831
	IMR	879,688	676,683
	Supported Amort/Long Term Debt	1,495,011	1,498,136
		6,223,528	6,016,729
Total Dedicated Program Allocation		31,936,587	30,265,442
	Revenues	63,344,199	60,808,411
	Dedicated Allocations	31,936,587	30,265,442
	Instructional Allocation	31,407,612	30,542,969

* School specific- monitored by Central Office

864,643

STURGEON SCHOOL DIVISION
CENTRAL INSTRUCTIONAL ALLOCATIONS
RAC RECOMMENDATION 2014-2015
Preliminary Budget - May 28, 2014

		DRAFT	
		May	September
		2014-2015	2013-2014
Central Instructional Support Services			
Human Resources *		143,000	145,000
Curriculum and Instruction		193,201	140,000
Coordinator of Instruction and Assistive Technology		150,557	150,557
Technology Department		825,177	822,357
Superintendent Discretionary		125,000	125,000
Divisional PD		95,000	95,000
Divisional PD - Healthy Interactions, First Aide, NVCI		3,000	3,000
Communications/Media/Central Advertising/Websites		110,000	93,000
Home Education Resources		10,000	5,000
Total Central Instructional Support Allocation		1,654,935	1,578,914
Central Administered School Expense Allocation			
Principal Allowances (Benefits Included)		557,000	555,000
New - Principals 2 days and VP 1 day		27,085	0
Extended Leaves - Sub Plan, Long Term Illness		370,000	370,000
Substitute Teachers - per ATA Collective Agreement **		468,423	325,425
New Personal Day for centrally administred ATA staff	258	57,276	0
CUPE (No PUF) - Subs, Lay off Notice period, Long Term Illness, Sub Plan		55,000	55,000
Leases - Photocopiers		245,473	238,000
Book Awards / Scholarships		43,000	34,000
Telephones		56,300	56,000
Student Accident Insurance		14,659	12,978
Facility Rent - Learning Centers - X2		94,000	93,000
Evergreening		410,000	383,071
Family School Liaison (Sturgeon County)		23,000	21,000
System Fees - eg - Edulink, Insigna, Powerschool		73,215	85,000
Amortization		63,245	66,142
Total Central Administered School Expense Allocation		2,557,676	2,294,616
Total Central Instructional Allocations		4,212,611	3,873,530
	Instructional Allocation	31,407,612	30,542,969
	Central Administered	4,212,611	3,873,530
	Remaining for School Allocation	27,195,001	26,669,439
			525,563
* Instructional Specific Services			
** Sick, Compassionate Leave, Temporary Leave			

STURGEON SCHOOL DIVISION NO24
STUDENT ALLOCATION
RAC RECOMMENDATION 2014-2015
May 28, 2014

DRAFT

RATES: PER FTE
 ECS - \$ 85.50
 DIV ONE TO THREE - \$ 171.00
 DIV FOUR - \$ 213.75 - RW, LC's
 DIV FOUR - \$ 263.75 - SCHS

Student Allocation	Preliminary 2014-2015				September 2013-2014				Variance
	ECS	DIV ONE TO THREE	DIV FOUR	TOTAL	ECS	DIV ONE TO THREE	DIV FOUR	TOTAL	
BACS	76	164		34,542	68	165		34,029	513
CAMILLA	72	382		71,478	74	377		70,794	684
GIBBONS	0	264		45,144	0	282		48,222	-3,078
GUTHRIE	100	310		61,560	100	281		56,601	4,959
LANDING TRAIL	114	342		66,229	124	322		65,664	2,565
LILIAN SCHICK	0	247		42,237	0	257		43,947	-1,710
COLONY	13	21		4,703	10	17		3,762	941
SLC Based on FTE	0	0	16.72	3,574	0	0	16.29	3,481	93
MLC Based on FTE	0	0	30.64	6,550	0	0	29.71	6,351	198
NAMAO	86	371		70,794	95	388		74,471	-3,677
OCHRE PARK	60	144		29,754	59	145		29,840	-86
REDWATER (Grade 5 - 9)	0	169		28,899	0	175		29,925	-1,026
REDWATER	0	0	101	21,589	0	0	94	20,093	1,496
SCHS	0	291	788	207,835	0	0	809	213,374	-5,539
STURGEON HEIGHTS	168	291		64,125	160	282		61,902	2,223
MORINVILLE PUBLIC ELEMENTARY	201	323		72,419	173	237		55,319	17,100
Total School Student Allocation	890	3,028	936.36	833,431	863	2,928	949.00	817,773	15,657
Headstart ckpt	76,095	517,788	239,548	833,431	73,787	500,688	243,299	817,773	
	38,219				35,397				

ckpt

27,195,001
 Remaining for School Allocation
 Student Allocation
 833,431
 Remaining for School Allocation
 26,361,571

509,905

STURGEON SCHOOL DIVISION NO24
SCHOOL ALLOCATION
RAC RECOMMENDATION 2014-2015
May 28, 2014

DRAFT

	<u>Preliminary</u> <u>2014-2015</u>			<u>September</u> <u>2013-2014</u>		
	Students	Rate		Students	Rate	
Program Student Allocation						
Oak Hill 5-9	31	3,000	93,000	26	3000	78,000
PUF/HS/G and T	439	1,500	658,500	440	1500	660,000
PUF/HS Cost Recovery	439	-85.5	-37,535	440	-85.5	-37,620
GT additional allocation	0	600	0	0		0
Total School Student Allocation			713,966			700,380
Staffing Allocation - Excludes Oak Hill, PUF/HS AISL, Emergent, Secondments,						
Certificated Staffing						
Regular Instructional	176.728	98,560	17,418,312	175.789	98,560	17,325,764
Additional RAC Allocation - Redwater	2.500	98,560	246,400	2.500	98,560	246,400
Additional RAC Allocation - SCHS (K&E)	1.000	98,560	98,560	0.000	98,560	0
Special Ed Programs	3.210	98,560	316,378	3.210	98,560	316,378
Principals	11.400	98,560	1,123,584	11.400	98,560	1,123,584
Admin Adjustment	6.209	98,560	611,959	6.222	98,560	613,240
Special Ed Admin	1.350	98,560	133,056	1.350	98,560	133,056
Counselor	6.379	98,560	628,714	6.343	98,560	625,166
LOGOS	9.090	98,560	895,910	9.630	98,560	949,133
Colony	1.000	98,560	98,560	1.000	98,560	98,560
MLC	2.000	98,560	197,120	2.000	98,560	197,120
SLC	2.000	98,560	197,120	2.000	98,560	197,120
Morinville Public Elementary /French Immersion	2.670	98,560	263,155	1.640	98,560	161,638
Total Instructional Certificated	225.536		22,228,828	223.084		21,987,159
Support Staff						
School Admin Support - 7.0 hours per day	33.300	48,464	1,613,851	33.400	49,252	1,645,017
School Media (Library) Support - 6.5 hours per day	10.850	45,002	488,272	10.850	44,887	487,024
Additional RAC Special Ed Assistants SLC and MLC	1.000	45,002	45,002	1.000	44,887	44,887
Morinville Colony	1.000	45,002	45,002	1.000	44,887	44,887
High School CTS Support - SCHS	1.310	45,002	58,953	2.310	44,887	103,689
SCHS - Automotive Tech	1.000	67,625	67,625	0.000	0	0
High School CEU Support	1.500	48,349	72,524	1.500	49,252	73,878
SIS Support Tech One	1.000	63,164	63,164	1.000	63,040	63,040
Substitute Service	1.000	43,726	43,726	1.000	49,500	49,500
Total Support Uncertificated	51.960		2,498,118	52.060		2,511,922
Discretionary Staffing						
Per Board Approval	1.000	98,560	98,560	1.333 *	98,560	131,380
K and E	2.000	98,560	197,120	4.460	98,560	439,578
	3.000		295,680	5.793		570,958
Summer School Staff						
Certificated	0.750	98,560	73,920	0.750	98,560	73,920
Total Summer School Staff	0.750		73,920	0.750		73,920
229.286			25,096,546	229.627		25,143,959
Total Staffing Allocation			25,096,546			25,143,959
Rounding variance between MBF and RAC			1,653			
Total School Instructional Allocation			25,812,165			25,844,339
Instructional Allocation Available			26,361,571			25,851,665
Instructional Allocation Designated			25,812,165			25,844,339
Projected Surplus/(Deficit)			549,406			7,327
Projected Deficit O and M			-499,456			-797,229
Projected Deficit Transportation			-33,968			-429,117
Projected Deficit Instructional			-16,084			-135,346
Divisional Surplus (Deficit)			0.0			-1,354,365

STURGEON SCHOOL DIVISION #24				5/8/2014
2014-2015 BUDGETS BY DEPARTMENTS				
SCHEDULE OF PROGRAM OPERATIONS		REVENUE ALLOCATIONS	EXPENDITURES	SURPLUS/(DEFICIT)
<u>BOARD GOVERNANCE AND ADMINISTRATION ALLOCATION</u>				
BOARD OF TRUSTEES		315,000	315,000	-
OFFICE OF SUPERINTENDENT		321,099	321,099	-
SUPERINTENDENT EMERGENT		75,000	75,000	-
OFFICE OF ASSOCIATE SUPERINTENDENT (EDUCATION)		158,000	158,000	-
OFFICE OF ASSOCIATE SUPERINTENDENT HR		196,860	196,860	-
BUSINESS AND FINANCE		1,225,046	1,225,046	-
	<i>Total</i>	<u>2,291,005</u>	<u>2,291,005</u>	-
<u>INTRUCTION ECS TO GR 12</u>				
CENTRAL INSTRUCTIONAL SUPPORT SERVICES				
HUMAN RESOURCES		143,000	143,000	-
DIRECTOR OF CURRICULUM		193,201	193,201	-
INSTRUCTIONAL AND ASSISTIVE TECHNOLOGY		150,557	150,557	-
TECHNOLOGY		825,177	825,177	-
COMMUNICATION, MEDIA, CENTRAL ADVERTISING		110,000	110,000	-
DIVISIONAL PD		95,000	95,000	-
DIVISIONAL PD - HEALTHY INTERACTIONS/FIRST AID		3,000	3,000	-
SUPERINTENDENT DISCRETIONARY		125,000	125,000	-
HOME EDUCATION RESOURCES		10,000	10,000	-
		-	-	-
CENTRAL ADMINISTERED SCHOOL EXPENSE ALLOCATIONS		31,513,762	30,963,761	550,001
				-
LITERACY		137,713	137,713	-
				-
SPECIAL ED				
GIFTED AND TALENTED		407,887	504,709	(96,822)
HEADSTART		1,186,474	1,068,541	117,933
PUF		5,947,414	5,947,414	-
INCLUSIVE ED PROFILE		5,033,961	5,033,961	-
				-
SCHOOLS		2,057,513	2,095,201	(37,688)
		-	-	-
SCHOOL GENERATED FUNDS		1,156,503	1,156,503	-
				-
	<i>Total</i>	<u>49,096,162</u>	<u>48,562,738</u>	<u>533,424</u>
				533,424
<u>PLANT OPERATIONS AND MAINTENANCE</u>				
PO&M		3,848,829	4,348,285	(499,456)
IMR		879,688	879,688	-
DEBENTURE INTEREST		8,275	8,275	-
Supported Amortization of capital allocations		1,486,736	1,486,736	-
				-
	<i>Total</i>	<u>6,223,528</u>	<u>6,722,984</u>	<u>(499,456)</u>
				(499,456)
<u>TRANSPORTATION</u>				
Transportation		5,653,029	5,686,997	(33,968)
				-
	<i>Total</i>	<u>5,653,029</u>	<u>5,686,997</u>	<u>(33,968)</u>
				(33,968)
<u>EXTERNAL SERVICES</u>				
				-
	<i>Total</i>	<u>80,475</u>	<u>80,475</u>	-
				-
	<i>Grant Total</i>	<u>63,344,199</u>	<u>63,344,199</u>	-
				-

STURGEON SCHOOL DIVISION No.24
BOARD OF TRUSTEES
2014-2015

	<u>2014-2015</u>	<u>2013-2014</u>
Allocation	315,000	315,000
<u>Expenditures</u>		
Remuneration and Benefits	128,754	129,949
Per Diems and Benefits	24,744	10,800
Professional Development	23,800	65,300
Contracted and General	21,002	2,500
Internet	5,600	6,300
Membership and Dues	55,000	52,000
Supplies	13,400	17,601
Travel	29,500	18,550
Mtgs and meals	8,200	7,000
Chair Functions	5,000	5,000
Total Expenditures	315,000	315,000
Surplus/(Deficit)	0	0

STURGEON SCHOOL DIVISION No.24
TRANSPORTATION
2014-2015

Allocation	<u>Preliminary</u> <u>2014-2015</u>	<u>November</u> <u>2013-2014</u>
Alberta Education		
Transportation Rural	3,840,715	3,862,062
Special Ed Transportation	816,508	823,256
Special ECS	321,284	317,122
Prior period adjustments	(6,000)	(6,000)
PUF Transfer	326,391	317,429
Amortization of capital allocations	0	2,355
Other		
Transportation Fees	354,131	0
Total Allocation	<u>5,653,029</u>	<u>5,316,224</u>
Expenditures		
Salaries and Benefits	158,196	555,108
Contracted and General	5,521,506	5,101,233
Supplies	7,295	89,000
Total Expenditures	<u>5,686,997</u>	<u>5,745,341</u>
Surplus/(Deficit)	<u>(33,968)</u>	<u>(429,117)</u>

Budget Considerations and Assumptions

- Revenues based on last year unaudited results. Maybe subject to change.
- Transportation fees estimated based on 13-14 enrolments.
- Elimination of 3 routes
- Contracting out SSD Fleet
- Amortization and insurance of SSD vehicles operated by schools (\$29K)
- High fuel prices (based on \$1.30 per liter)

STURGEON SCHOOL DIVISION No.24
OPERATION AND MAINTENANCE
2014-2015

	<u>Preliminary</u> <u>2014-2015</u>	<u>November</u> <u>2013-2014</u>
Allocation		
Alberta Education		
POM	3,831,831	3,831,831
IMR	879,688	676,683
	<hr/>	<hr/>
	4,711,519	4,508,514
Other Government		
Supported Amortization	1,486,736	1,474,994
Supported Capital Debt	8,275	23,142
	<hr/>	<hr/>
	1,495,011	1,498,136
Other Revenue		
Facility rental	4,498	5,079
Investment Income	12,500	5,000
	<hr/>	<hr/>
	16,998	10,079
Total Allocations	<hr/> 6,223,528	<hr/> 6,016,729
Expenditures		
Salaries and Benefits	2,308,441	2,626,629
Contracted and General	774,994	728,761
Supplies	265,750	261,350
Utilities	999,100	1,022,400
	<hr/>	<hr/>
	4,348,285	4,639,140
Debt Reduction	8,275	23,142
Amortization	1,486,736	1,474,994
IMR	879,688	676,683
	<hr/>	<hr/>
	2,374,699	2,174,819
Total Expenditures	<hr/> 6,722,984	<hr/> 6,813,959
Deficit/Surplus	<hr/> (499,456)	<hr/> (797,230)

Budget Considerations and Assumptions

- PO&M Revenues based on 13-14 grant
- IMR revenues estimated to increase by 30%. No official confirmation from AB Education.
- Cost saving measure - Rotation Team Cleaning Model introduced for 14-15 (net savings of appr. \$271K).
- Insurance premiums estimated increase of 5% as per ASBIE.
- Concern of aging facilities and lack of funding and capital reserves

Resource Allocation Formula

2013-2014 2014-2015 Preliminary

Professional Staff

- **Basic Instruction**

- The formula provides staffing to provide instruction to a cohort of students. This allocation is equal to 1.0 teacher time for each class (class is defined as a group of students as per the CSI target) plus an additional allocation of .07 for preparation (non-instructional) time for each teacher. Allocations for the 2014-2015 school year are based upon the following targets:

- K-3 target of ~~18.75~~ **19.25**
- 4-6 target of ~~25~~ **25.75**
- 7-9 target of ~~27~~ **27.75**
- 10-12 target of ~~26~~ - with an average credit load of 34.5 CEU's/student

- An additional allocation of up to **2.5** FTE is provided to Redwater School to sustain the small high school program.

- Colony School:

- 1.0 FTE Certificated Staff
- 1.0 FTE Uncertificated

- **Discretionary Staffing**

- The equivalence of an additional ~~2.0~~ **1.0** FTE professional staff has been placed in the budget for discretionary staffing to be allocated in September by the Superintendent. This additional staffing will be provided on the basis of local need.

- An additional allocation of 1.0 FTE is provided to Sturgeon Composite High School.

- **Administration**
 - **Base is .95**
 - Minimum .15 FTE allocation for Vice Principal
 - **Size differential increase**
 - Additional allocation of .001 X (# of Headstart to 12 students – 200)
 - Additional allocation of .002 X (# Grade 10 to 12 students – 200) for high schools
 - **High school differential increase**
 - Additional allocation of .002 X (# of grade 10-12 students)
 - **Special education increase**
 - Additional allocation of .05 FTE per 15 (or part thereof) coded students
 - **Program differential increase**
 - Additional allocation of .1 FTE for second and each subsequent division
 - (a division is by definition a minimum of 2 grades)
 - **Off site differential increase**
 - Additional allocation of .10 FTE per out of school site
- **Counselor**
 - **Base is .3 FTE**
 - **Size differential increase**
 - Additional allocation of .001 X (# of K-12 students – 200)
 - **High School differential increase**
 - Additional allocation of .001 X (# of grade 10-12 students)

- **Division programs**
 - **Logos**
 - Allocation of 1.07 for each class identified by the school through Program Plans and approved by the Deputy Superintendent.
 - The program must be:
 - Self sustaining
 - Require no subsidy allocation
 - CSI average must align with regular programs on average
 - **French Immersion**
 - Allocation of 1.07 for each class identified. For the initial years classes will be approved by the Superintendent.
 - The program must be:
 - Self sustaining
 - Require no subsidy allocation
 - CSI average must align with regular programs on average overtime
 - **K&E**
 - Allocation of **2.0 FTE** provided on an as needed basis ~~as determined by the Deputy Superintendent as~~ in consultation with the ~~principal~~ **Director of Learning Support** through the program planning process.
 - **Special Education Programs**
 - Allocation of 1.07 for each Division program class identified by the school and be approved by the Deputy Superintendent.
 - **Learning Centre's**
 - **MLC/SLC**
 - Fall/Winter/Spring Program
 - 4.0 FTE Certificated staff (shared; inclusive of the teacher principal)
 - 1.0 FTE Support staff (Admin) (shared)
 - 1.0 Support staff (shared; includes home schooling administration) (SLC)
 - Summer Program
 - .75 FTE Certificated staff

Support Staff

- **Admin Office Support** (7.0 hours/day @ 205 200 days)
 - **Office Support**
 - Based on :
 - Division Levels
 - Enrolments
 - Programs
 - Allocation for 2013-2014:
 - BACS/OP - 2.0 FTE
 - Landing Trail/Gibbons/Guthrie/Namao/Lillian Schick/Camilla/Sturgeon Heights **and Morinville Public Elementary School** – 2.5 FTE
 - Redwater – ~~3.1~~ 3.0 FTE
 - SCHS – 6.8 FTE

- **Instructional Support** (6.5 hours/day @ 200 days)
 - **Library**
 - BACS/Ochre Park - .75 FTE
 - Landing Trail/Gibbons/Guthrie/Namao/Lillian Schick/Camilla/Sturgeon Heights/Morinville Public Elementary and Redwater - .90 FTE
 - SCHS 1.25 FTE
 - Duties other than library tech may be assigned to this position by the principal keeping within the guideline that the majority of duties be dedicated to the library.

- **Vocational Education** (6.5 hours/day @ 200 days)
 - **SCHS**
 - **Automotives Program** - 1.0 FTE
 - **Cosmetology Program** - 1.0 FTE
 - **SCHS Food Prep Program** - .31 FTE

- ~~• **Inclusive Education** (6.5 hours/day @ 200 days)~~
 - ~~• **Division programs**
 - ~~Allocations are provided to schools in consultation with the Director, Learning Supports~~~~

 - ~~• **Integrated students**
 - ~~Allocations are provided to schools in consultation with the Director, Learning Supports based upon the number of students, the diversity of students with respect to age, severity, and individual need. It is expected that the level and configuration of staffing will meet the needs of the current population and provide for increased capacity in the event that additional students arrive midyear.~~~~

Other

- **Centrally Administered Funds**

- A variety of services and supports, including such items as substitute costs required as part of the collective agreement, principal allowances, telephone and photocopier leases, system fees, technology services and central office education staff are centrally administered. These items have been identified as 'best' centrally administered through a consultative process between school based and central office administrators.

All costs associated with the collective agreement are included and supported through the centrally administered budget.

- **Per Student Allocation**

- Funding is provided at the following rate:
 - \$85.50 per ECS student
 - \$85.50 per Pre - ECS student (funding from PUF)
 - \$171.00 per 1-9 student
 - \$ 213.75 per 10-12 FTE student – Redwater
 - \$ 263.75 per 10-12 FTE student – SCHS
- Additional funding at the rate of \$ 85.50 per Pre ECS student of a total of \$171.00 per student from PUF

- **Capital Evergreening Fund**

- \$ 410,000 allocated to the capital fund for the replacement costs of
 - School furniture
 - CTS equipment
 - Band/music
 - Instructional/administrative technology
- \$ 40.00 per Pre ECS student to cover the evergreening costs associated with the PUF/HEADSTART programs

- **Inclusive Education**

- Allocations are provided to schools in consultation with the Director of Learning Support