



Board Meeting Memorandum

Date: May 27, 2015
To: Board Meeting
From: Iva Paulik, Secretary Treasurer
Subject: **2015-2016 Preliminary Sturgeon School Division Budget**

Background:

Attached you will find the 2015-2016 Preliminary Sturgeon School Division Budget, as referred to the May 27, 2015 Board Meeting at the Board of Trustees Budget meeting held on May 26, 2015.

Recommendations:

That the Board of Trustees approve the following:

- 1) The 2015-2016 Preliminary Sturgeon School Division budget.
- 2) The Sturgeon School Division Budget Report for the year ending August 31, 2016.
- 3) GEC salary grid be increased by 3% effective September 1, 2015.

2015-2016 Preliminary Budget

RECOMMENDATIONS

1. That the 2015-2016 Preliminary Budget be approved.
2. That the Budget Report for the year ending August 31, 2016 be approved.
3. That GEC salary grid be increased by 3% effective September 1, 2015.

Provincial Funding

On March 26, 2015, the Government of Alberta announced the 2015-2016 education grants that resulted in an overall 1.4% increase in the Base Instructional funding required next year to support a two per cent increase in teacher salaries. The Province will also provide a one time funding for the 1% lump sum payment to teachers in October of 2015, which will be based on average salaries reflected in the 2014-2015 Fall Budget Update.

School boards were asked to find efficiencies and productivity improvements that would reduce non-classroom teaching costs by 2.7%. As a result, majority of differential grants were reduced by 3.1%. Transportation grants decreased by 1.35% and Inclusive Education grants were lowered by 1.9%.

The Province announced that there would be zero funding for student growth. Consequently, school boards will be funded at the lower of the 2014-2015 or 2015-2016 school year frozen head counts.

One of the key constraints imposed on school jurisdictions is to retain the same classroom based teaching FTE at the levels that were reflected in the 2014-2015 Fall Budget Update unless there is an overall decline in student population.

Three Year Education Priorities

Critical Thinking and Problem Solving Skills

1. Students meet outcomes identified within the Ministerial Order 001/2013.
2. Students develop grade/program appropriate language, numeracy, and communication skills.
3. Students use technology to support their learning.

Recognition of the Individual and Opportunities for Success

1. Instructional practice reflects the Sturgeon School Division Values, Excellence in Teaching and Learning Choices.
2. Students are engaged in their learning.
3. Students have access to a diversity of program and instruction.
4. Teachers and administrators have opportunity to develop and demonstrate their instructional leadership skills.
5. Students complete their high school program.

Building Relationships between Students and their peers, Students and adults, students and curriculum and School and home/community

1. All members of the school community, students and adults, experience positive and respectful personal interactions.
2. Members of the school community, students and adults, contribute to their school and community.
3. Students are meaningfully engaged in their learning.

Board Priorities

1. The Division is committed to hiring the brightest and the best, and encouraging continuous improvement in employees.
2. **Learning and Teaching:** The Division ensures that students have access to programs and resources that enable them to challenge their potential.
3. **Organization and Decision-Making Structure:** The Division accesses and applies the best knowledge and skills to achieve the most effective and efficient use of financial, physical and human resources in schools and the division office.
4. **Monitoring and Supervising:** The Division maintains an organization, reporting and supervisory structure that facilitates efficient and effective decision-making and accountability.
5. **Communication:** The Division ensures that the organization is open and transparent; people believe they have access to the information they need to make informed judgments and decisions. All aspects of the jurisdiction's work are well-coordinated and scheduled.
6. **Governance:** The Division is committed to a public school system that is inclusive, locally governed by elected trustees, and that models the principles of civil democracy. The Division promotes and strengthens the Board's role and responsibility in the governance system.
7. **Public Relations and Visibility:** The Superintendent, as the Board's agent, is well-known to students, staff and parents in all schools and their communities.

Highlights of the Provincial Budget for Sturgeon School Division

- The overall net increase in instructional dollars for SSD is approximately 0.31% or \$190,000. This already includes a one-time payment of \$273,000 designated towards the 1% of lump sum payment for certificated staff.
- Since we anticipate an overall increase in student enrolment, Alberta Education grants will be calculated using the 2014-2015 student counts, resulting in a loss of approximately \$765,000.
- The funding for Regional Collaborative Service Delivery (RCSD) model that was implemented last year has not been finalized at this time. The preliminary budget reflects estimated dollars for services that are anticipated to stay.
- Program Unit Funding (PUF) is frozen at the 2014-2015 spring grant submission amount and reduced by 3.1%. The 2014-2015 PUF grant remains to be approved by Alberta Education.
- Budgeted revenues continue to reflect a 10% reduction in the school board administration spending, which was introduced in the 2013-2014 provincial budget.
- The Plant Operations and Maintenance grant was again reduced by 3.1% and is based on the 2014-2015 frozen head count. At this time, administration updated the estimated frozen head count and kept the 2014-2015 small school by necessity factor. Traditionally, the PO&M grants are confirmed in July or August after the spring budget is submitted to Alberta Education.
- The Infrastructure and Maintenance Renewal grant remains unchanged for budgeting purposes. The 2015-2016 IMR grant is confirmed in summer months. This is a targeted grant and the overall costs in any particular school year cannot exceed the funding, unless there are unspent dollars from previous years.
- Transportation grants were reduced by 1.35% and are based on the already approved 2014-2015 funding levels.

Sturgeon School Division Highlights and Key Considerations

- Student enrolment projections are based on a total of 5,017 students (4,562 FTE) (excluding Community Children), an increase of 96 students or 2 per cent over the September 30, 2014 enrolment count (Attachments II).
- Direct student allocations to schools are based on their projected 2015-2016 student enrolments. Per student allocation amounts have been maintained at the same rate as in 2014-2015.
- Our class size targets were slightly increased by 0.4 in ECS to Grade 9 and by 0.5 in high schools to accommodate for unfunded enrolment. The class size targets are reflected in the draft Resource Allocation Committee (RAC) document (Attachment XIII).
- Key budget adjustments include reductions in the following areas:
 - Centrally based allocations reduced by \$395,000 (decrease in central office support staff (1.0 FTE); technology (1.0 FTE); Coordinator of Instructional and Assisted Technology (SY 2015-2016 only), Division P.D. Plan, Superintendent's Discretionary budget and Board Governance budget.
 - Schools-based allocations reduced by approximately \$636,000 (decrease in office support staff, media/library, counseling and/or in-class support staff and special education administration time).
 - PUF costs adjusted to align with the targeted PUF grant.
- Inclusive Education funding includes \$2.28 million of transition dollars.
- \$30 million modernization of Sturgeon Composite High School underway and scheduled to be completed by September of 2016.
- The Sturgeon School Division is faced with insufficient Plant Operations and Maintenance and Transportation funding.
 - PO&M operating deficit despite further operational cuts (implementation of rotational team cleaning).
 - Increased transportation fees for K to 12 to address insufficient transportation funding.
 - Fiscal challenges include aging facilities, rising maintenance costs, no non-school buildings funding.
- The 2015-2016 Preliminary Budget includes certificated staffing levels at 271 FTE and uncertificated levels at 261 FTE.
- There is an overall 3% increase in staffing costs.
- The 2015-2016 Preliminary Budget does not include any use of surplus funds for spending.

ATTACHMENTS:

Attachment I	2015-2016 Preliminary Budget - Revenues
Attachment II a & b	2015-2016 Student Enrolment Projections
Attachment III	2015-2016 Preliminary Budget – Total Allocations
Attachment IV	2015-2016 Staffing Statistics
Attachment V	2015-2016 Preliminary Budget – Board of Trustees Budget
Attachment VI	2015-2016 Preliminary Budget – School Allocations
Attachment VII	2015-2016 Preliminary Budget – Centrally Administered Allocations
Attachment VIII	2015-2016 Preliminary Budget – Plant Operations and Maintenance
Attachment IX	2015-2016 Preliminary Budget – Transportation
Attachment X	2015-2016 BUDGET SUMMARY
Attachment XI	2015-2016 Budget Report for the year ended August 31, 2016 (AB ED)
Attachment XII	Accumulated Surplus/Reserves Summary
Attachment XIII	RAC Document

Sturgeon School Division
2015-2016 Preliminary Revenue Budget
 (based on 14-15 student enrollment)

	2015-2016 Preliminary	2014-2015 Fall Update	Variance \$	Variance %
TOTAL GOVERNMENT OF ALBERTA - AB ED	60,630,501	60,025,625	604,878	1.01%
TOTAL OTHER GOVERNMENT OF ALBERTA	395,442	412,972	(17,530)	-4.2%
FEDERAL GOVERNMENT	240,000	300,000	(60,000)	-20.0%
OTHER SCHOOL AUTHORITIES	20,522	20,522	-	-
FEES	1,761,544	1,564,914	196,630	12.6%
OTHER SALES AND SERVICES	248,222	248,686	(464)	-0.2%
INVESTMENT INCOME	55,000	40,000	15,000	37.5%
GIFTS AND DONATIONS	105,857	105,857	-	-
RENTALS OF FACILITIES	36,746	41,166	(4,420)	-10.7%
FUNDRAISING	328,795	328,795	-	0.0%
OTHER REVENUES	-	-	-	
TOTAL REVENUES	63,822,629	63,088,536	734,092	1.2%

**Sturgeon School Division
2015-2016 Preliminary Revenue Budget
(based on 14-15 student enrolment)**

	<u>2015-2016 Preliminary</u>	<u>2014-2015 Fall Update</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>Notes</u>
BASE INSTRUCTION FUNDING					
Early Childhood Services (ECS)	3,031,854	2,995,407	36,447	1.22%	
Grades 1-9	20,154,671	19,875,329	279,342	1.41%	
Grades 10-12 Credit Enrolment Units (CEU)	6,278,647	6,041,955	236,691	3.92%	
Home Education	13,319	11,489	1,830	15.93%	
Class Size Initiative - ECS	683,234	671,328	11,906	1.77%	
Class Size Initiative Gr 1-3	1,804,712	1,769,322	35,390	2.00%	
Class Size Initiative Gr 10-12 Tier 2 &3	20,400	20,000	400	2.00%	
Subtotal Base Instruction Funding	31,986,837	31,384,830	602,007	1.9%	1
DIFFERENTIAL COST FUNDING			-		
Program Unit Funding	6,403,074	6,073,857	329,217	5.42%	2
English as a Second Language - Sept count	42,238	43,001	(762)	-1.77%	
First Nations, Metis and Inuit Ed Funding	513,711	517,186	(3,475)	-0.67%	
Hutterite Colony Schools Funding	11,184	11,541	(358)	-3.10%	
Outreach Allocations	122,041	125,946	(3,904)	-3.10%	
Small Schools by Necessity	170,259	174,545	(4,286)	-2.46%	
Socio Economic Status (SES)	367,789	379,642	(11,853)	-3.12%	
Equity of Opportunity Grant	697,440	719,898	(22,458)	-3.12%	
Inclusive Education	5,253,924	5,334,576	(80,652)	-1.51%	
Lump sum to teachers - one time	273,000	-	273,000	100.00%	3
Reduction in System Admin and Board Gov'n	(291,934)	(301,273)	9,339	-3.10%	
Transportation grants	4,471,943	4,711,811	(239,868)	-5.09%	4
French	6,500	6,500	-	0.00%	
Institutional Program grant - Oak Hill	805,529	805,529	-	0.00%	
Supernet grant	144,000	144,000	-	0.00%	
Plant Operations and Maintenance (PO&M)	3,752,372	3,793,401	(41,029)	-1.08%	
Infrastructure and Maintenance Renewal (IMR)	843,000	843,000	-	0.00%	
Amortization of capital allocations	1,409,587	1,470,971	(61,384)	-4.17%	
Amortization of capital allocations	-	1,350	(1,350)	-100.00%	
Alberta Teachers Retirement Fund (ATRF)	3,308,500	3,308,500	-	0.00%	
ADLC	-	-	-		
Regional Collaborative Service Delivery (RCSD)	339,510	422,156	(82,646)	-19.58%	5
Complex Needs RCSD	-	54,659	(54,659)	-100.00%	6
TOTAL GOVERNMENT OF ALBERTA - AB ED	60,630,501	60,025,625	604,878	1.01%	
Alberta Finance - capital interest revenue	1,986	8,275	(6,289)	-76.00%	7
Other Province of Alberta			-		
Alberta Health Services	50,000	50,000	-	0.00%	
Child and Family Services	213,586	224,827	(11,241)	-5.00%	8
Family Supports for Children with Disabilities	129,870	129,870	-	0.00%	
TOTAL OTHER GOVERNMENT OF ALBERTA	395,442	412,972	(17,530)	-4.2%	
FEDERAL GOVERNMENT	240,000	300,000	(60,000)	-20.0%	9
OTHER SCHOOL AUTHORITIES	20,522	20,522	-	-	

Sturgeon School Division
2015-2016 Preliminary Revenue Budget
 (based on 14-15 student enrolment)

	2015-2016 Preliminary	2014-2015 Fall Update	Variance \$	Variance %	Notes
IMF (School Act)	244,916	240,449	4,467	1.86%	
Optional School Fees	360,612	338,476	22,136	6.54%	
Fees - SGF	582,858	582,858	-	0.00%	
Transportation fees	524,158	354,131	170,027	48.01%	10
Adult Fees	19,000	19,000	-	0.00%	
Gifted and talented fees	30,000	30,000	-	0.00%	
FEEES	1,761,544	1,564,914	196,630	12.6%	
Trustee rebate	-	-	-		
External Services	80,011	80,475	(464)	-0.58%	
Other Sales and Services -SGF	168,211	168,211	-	0.00%	
OTHER SALES AND SERVICES	248,222	248,686	(464)	-0.2%	
INVESTMENT INCOME	55,000	40,000	15,000	37.5%	
School Donations	-	-	-		
Gifts and Donations - SGF	105,857	105,857.00	-	0.00%	
GIFTS AND DONATIONS	105,857	105,857	-	-	
Rental Income PO&M	25,569	29,989	(4,420)	-14.74%	
Tower rental	11,177	11,177	-	0.00%	
RENTALS OF FACILITIES	36,746	41,166	(4,420)	-10.7%	
FUNDRAISING	328,795	328,795	-	0.0%	
WCB	-	-	-		
GST rebate	-	-	-		
OTHER REVENUES	-	-	-		
TOTAL REVENUES	63,822,629	63,088,536	734,092	1.2%	

1

The overall increase in base instruction funding is due to a 1.4% increase in grants and additional CEUs of \$150,000 claimed for the summer program, which was previously not budgeted.

2

PUF projected revenues exceed the 2014-2015 amount despite the grant rates being reduced by 3.1%. This variance is attributed to the timing of the PUF grant application. The 2014-2015 application was finalized in March of 2015 at a higher amount than the Fall Budget Update. However, the additional revenues are offset with the same PUF expenditures.

3

This is a one time payment for the 1% lump sum payment to certificated staff.

4

The decrease of 5% represents a 1.35% reduction in grant rates and the remainder of the overall reduction is due to the 2014-2015 transportation grants not being finalized until January (at which time they were lowered).

Sturgeon School Division
2015-2016 Preliminary Revenue Budget
 (based on 14-15 student enrolment)

	2015-2016 Preliminary	2014-2015 Fall Update	Variance \$	Variance %	Notes
5	RCSD funding is not confirmed at this time. The revenues are based on a 5% decrease in RCSD dollars and elimination of certain funding supports.				
6	Complex needs grant will not continue next year.				
7	This represents interest revenue that offsets interest expense on fully funded debt debentures.				
8	Child and Family Services grants have not been confirmed yet. Informal confirmation for future grants is estimated to be a 5% reduction.				
9	Alexander students estimated at this time.				
10	Transportation fees revenue increased to reflect higher 2015-2016 fees. They are based on the 2014-2015 transported student service levels.				

Sturgeon School Division No. 24
2015-2016 Student Projections vs. 2014-2015 Enrolments

	2015-2016 Preliminary	2014-2015 Finalized	Increase (Decrease)	Variance %
FUNDED				
Headstart	466	466	0	0.0%
Kindergarten	<u>443</u>	<u>447</u>	<u>-4</u>	<u>-0.9%</u>
Subtotal ECS	909	913	-4	-0.4%
Grade 1 to 3	1244	1195	49	4.1%
Grade 4 to 6	1022	971	51	5.3%
Junior High	905	864	41	4.7%
Senior High	903	941	-38	-4.0%
Home Education Students	10	8	2	25.0%
TOTAL FUNDED	<u>4993</u>	<u>4892</u>	<u>101</u>	<u>2.1%</u>
OTHER				
Federal - First Nations	24	30	-6	-20.0%
Community Children	<u>12</u>	<u>19</u>	<u>-7</u>	<u>-36.8%</u>
Subtotal Other	<u>36</u>	<u>49</u>	<u>-13</u>	<u>-26.5%</u>
TOTAL STUDENT ENROLMENT	<u>5029</u>	<u>4941</u>	<u>88</u>	<u>1.8%</u>

STURGEON SCHOOL DIVISION #24
2015-2016 PRELIMINARY BUDGET BY DEPARTMENTS

SCHEDULE OF PROGRAM OPERATIONS	15-16 BUDGET ALLOCATIONS	15-16 BUDGET EXPENDITURES	Variance	14-15 BUDGETED ALLOCATIONS Finalized	14-15 BUDGETED EXPENDITURES Finalized	Variance
<u>BOARD GOVERNANCE AND ADMINISTRATION ALLOCATION</u>	<u>Total</u>	<u>2,456,965</u>	<u>2,456,965</u>	<u>2,298,505</u>	<u>2,298,505</u>	<u>-</u>
<u>INSTRUCTION ECS TO GR 12 ALLOCATIONS</u>	<u>Total</u>	<u>49,976,075</u>	<u>49,068,610</u>	<u>49,267,018</u>	<u>48,511,820</u>	<u>755,198</u>
<u>PLANT OPERATIONS AND MAINTENANCE ALLOCATIONS</u>	<u>Total</u>	<u>6,038,943</u>	<u>6,685,212</u>	<u>6,140,145</u>	<u>6,638,751</u>	<u>(498,606)</u>
<u>TRANSPORTATION ALLOCATIONS</u>	<u>Total</u>	<u>5,270,634</u>	<u>5,531,831</u>	<u>5,142,338</u>	<u>5,493,476</u>	<u>(351,138)</u>
<u>EXTERNAL SERVICES</u>	<u>Total</u>	<u>80,011</u>	<u>80,011</u>	<u>80,475</u>	<u>80,475</u>	<u>-</u>
<u>Grand Total</u>	<u>63,822,629</u>	<u>63,822,629</u>	<u>-</u>	<u>62,928,482</u>	<u>63,023,027</u>	<u>(94,545)</u>

STURGEON SCHOOL DIVISION #24
2015-2016 PRELIMINARY BUDGET BY DEPARTMENTS

SCHEDULE OF PROGRAM OPERATIONS	15-16 BUDGET EXPENDITURES	14-15 BUDGETED EXPENDITURES Finalized
<u>BOARD GOVERNANCE AND ADMINISTRATION ALLOCATION</u>		
BOARD OF TRUSTEES	315,000	315,000
OFFICE OF SUPERINTENDENT	330,714	321,099
SUPERINTENDENT EMERGENT	75,000	75,000
OFFICE OF ASSOC. SUPERINTENDENT (EDUCATION)	236,353	158,000
OFFICE OF ASSOC. SUPERINTENDENT (HR)	202,486	196,860
BUSINESS AND FINANCE	1,297,412	1,232,546
	<i>Total</i> <u>2,456,965</u>	<u>2,298,505</u>
<u>INSTRUCTION ECS TO GR 12 ALLOCATIONS</u>		
CENTRAL INSTRUCTIONAL SUPPORT SERVICES		
HUMAN RESOURCES	113,803	143,000
DIRECTOR OF CURRICULUM	191,505	193,201
INSTRUCTIONAL AND ASSISTIVE TECHNOLOGY	14,670	150,557
TECHNOLOGY	759,149	825,177
COMMUNICATION, MEDIA, CENTRAL ADVERTISING	110,000	110,000
DIVISIONAL PD	60,000	95,000
DIVISIONAL Support PD	3,000	3,000
SUPERINTENDENT DISCRETIONARY	65,000	125,000
HOME EDUCATION RESOURCES	6,750	10,000
LITERACY	-	50,000
CENTRALLY ADMINISTERED SCHOOL EXPENSE ALLOCATIONS	31,010,253	30,515,517
SPECIAL EDUCATION		
GIFTED AND TALENTED	585,011	578,396
HEADSTART	1,272,691	1,547,516
PUF	6,157,891	5,479,501
INCLUSIVE ED PROFILE	5,369,556	5,346,517
SCHOOLS		
1 BON ACCORD	38,430	43,311
2 CAMILLA SCHOOL	86,780	92,568
3 GIBBONS SCHOOL	93,144	94,683
4 GUTHRIE SCHOOL	66,960	66,764
5 LANDING TRAIL SCHOOL	70,378	71,918
6 LILIAN SCHICK SCHOOL	98,776	95,698
7 MORINVILLE COLONY SCHOOL	5,643	4,702

STURGEON SCHOOL DIVISION #24
2015-2016 PRELIMINARY BUDGET BY DEPARTMENTS

SCHEDULE OF PROGRAM OPERATIONS	15-16 BUDGET EXPENDITURES	14-15 BUDGETED EXPENDITURES Finalized
8 MORINVILLE LEARNING CENTRE	19,744	19,730
9 NAMAQ SCHOOL	89,214	86,991
10 OAK HILL SCHOOL	909,036	875,039
11 OCHRE PARK SCHOOL	29,412	29,498
12 REDWATER SCHOOL	83,044	118,879
13 STURGEON COMPOSITE HIGH SCHOOL	334,109	374,363
14 STURGEON HEIGHTS SCHOOL	95,648	91,544
15 STURGEON LEARNING CENTER	7,445	7,445
16 MPS	135,847	80,584
SCHOOL GENERATED FUNDS	1,185,721	1,185,721
	<i><u>Total</u></i> <u>49,068,610</u>	<u>48,511,820</u>
 <u>PLANT OPERATIONS AND MAINTENANCE ALLOCATIONS</u>		
Plant Operations and Maintenance	4,430,639	4,316,505
Infrastructure and Maintenance Renewal	843,000	843,000
Debenture Interest	1,986	8,275
Supported Amortization of Capital Revenues	1,409,587	1,470,971
	<i><u>Total</u></i> <u>6,685,212</u>	<u>6,638,751</u>
 <u>TRANSPORTATION ALLOCATIONS</u>		
Transportation	5,531,831	5,493,476
	<i><u>Total</u></i> <u>5,531,831</u>	<u>5,493,476</u>
 <u>EXTERNAL SERVICES</u>		
	<i><u>Total</u></i> <u>80,011</u>	<u>80,475</u>
	<i><u>Grand Total</u></i> <u>63,822,629</u>	<u>63,023,027</u>

STURGEON SCHOOL DIVISION #24
2015-2016 Staffing FTE Summary

Staffing Group	15-16	% of Total FTE	14-15	% of Total FTE
<u>BOARD GOVERNANCE AND ADMINISTRATION</u>				
Certificated FTE	2.0000	0.74%	1.6000	0.57%
Uncertificated FTE	17.8000	6.81%	17.3000	6.70%
<i>Total</i>	<i>19.8000</i>		<i>18.9000</i>	
<u>INSTRUCTION ECS TO GR 12</u>				
CENTRAL INSTRUCTIONAL SUPPORT SERVICES				
Certificated FTE	1.1000	0.41%	2.0000	0.72%
Uncertificated FTE	6.1250	2.34%	7.5000	2.90%
CENTRALLY ADMINISTERED SCHOOL ALLOCATIONS (RAC)				
Certificated FTE	222.1120	81.90%	224.5120	80.60%
Uncertificated FTE	45.9370	17.58%	50.3070	19.49%
<i>Total</i>	<i>275.2740</i>		<i>284.3190</i>	
SPECIAL EDUCATION				
GIFTED AND TALENTED				
Certificated FTE	5.0000	1.84%	4.7000	1.69%
Uncertificated FTE	3.3100	1.27%	3.0000	1.16%
HEADSTART				
Certificated FTE	7.1000	2.62%	7.1000	2.55%
Uncertificated FTE	4.5100	1.73%	2.3000	0.89%
PUF				
Certificated FTE	14.5850	5.38%	16.4750	5.91%
Uncertificated FTE	66.0790	25.29%	64.6830	25.05%
INCLUSIVE ED PROFILE				
Certificated FTE	13.1570	4.85%	15.6800	5.63%
Uncertificated FTE	71.5920	27.40%	68.4900	26.53%
<i>Total</i>	<i>185.3330</i>		<i>182.4280</i>	
SCHOOL PURCHASES (Institution)				
Certificated FTE	6.0000	2.21%	6.3610	2.28%
Uncertificated FTE	5.1700	1.98%	5.1700	2.00%
<i>Total</i>	<i>11.1700</i>		<i>11.5310</i>	
<u>PLANT OPERATIONS AND MAINTENANCE</u>				
Uncertificated FTE	38.4910	14.73%	37.1770	14.40%
<i>Total</i>	<i>38.4910</i>		<i>37.1770</i>	
<u>TRANSPORTATION</u>				
Uncertificated FTE	1.5000	0.57%	1.5000	0.58%
<i>Total</i>	<i>1.5000</i>		<i>1.5000</i>	
<u>EXTERNAL SERVICES</u>				
Certificated FTE	0.1400	0.05%	0.1400	0.05%
Uncertificated FTE	0.7500	0.29%	0.7500	0.29%
<i>Total</i>	<i>0.8900</i>		<i>0.8900</i>	
<i>GrandTotal</i>	<i>532.4580</i>		<i>536.7450</i>	
Total Certificated FTE	271.1940	100%	278.5680	100%
Total Uncertificated FTE	261.2640	100%	258.1770	100%

STURGEON SCHOOL DIVISION No.24
BOARD OF TRUSTEES
2015-2016

	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>	
Allocation	315,000	315,000	315,000	
<u>Expenditures</u>				
Remuneration and Benefits	132,292	128,756	120,899	
Per Diems and Benefits	15,885	24,744	11,875	
Professional Development	19,500	23,800	25,974	
Contracted and General	22,923	19,500	5,711	
Internet	4,900	5,600	2,460	
Membership and Dues	59,000	56,500	56,590	
Supplies	13,400	13,400	47,490	Note 1
Travel	36,600	29,500	31,202	
Mtgs and meals	7,000	8,200	5,802	
Chair Functions	3,500	5,000	1,315	
Total Expenditures	315,000	315,000	309,318	
Surplus/(Deficit)	0	0	5,682	

Budget Considerations and Assumptions

- Budget for consulting services reduced
- No budget for elections
- Note 1: supplies in 13-14 higher due to new computer devices and several discretionary projects

STURGEON SCHOOL DIVISION NO24
SCHOOL ALLOCATIONS
RAC RECOMMENDATION 2015-2016
PRELIMINARY

STUDENT ALLOCATIONS

RATES: PER FTE

ECS - \$ 85.50

DIV ONE TO THREE - \$ 171.00

DIV FOUR - \$ 213.75 - RW, LC's

DIV FOUR - \$ 263.75 - SCHS

	<u>PRELIMINARY</u> 2015-2016				<u>FINALIZED</u> 2014-2015			
	Student Allocation	Option Fees	Other Income	Total Allocation	Student Allocation	Option Fees	Other Income	Total Allocation
BACS	31,635	6,795	0	38,430	33,003	6,795	3,513	43,311
CAMILLA	73,274	13,506	0	86,780	74,642	13,506	4,420	92,568
GIBBONS	45,144	48,000	0	93,144	46,683	48,000	0	94,683
GUTHRIE	59,594	7,366	0	66,960	60,534	6,230	0	66,764
LANDING TRAIL	66,434	3,945	0	70,379	67,973	3,945	0	71,918
LILIAN SCHICK	43,776	55,000	0	98,776	40,698	55,000	0	95,698
COLONY	5,643	0	0	5,643	4,703	0	0	4,703
SLC (based on FTE)	2,445	0	5,000	7,445	2,445	0	5,000	7,445
MLC (based on FTE)	5,744	0	14,000	19,744	5,730	0	14,000	19,730
NAMAO	74,214	15,000	0	89,214	71,991	15,000	0	86,991
OAK HILL	98,000	0	811,036	909,036	78,000	0	797,039	875,039
OCHRE PARK	29,412	0	0	29,412	29,498	0	0	29,498
REDWATER	51,044	17,000	15,000	83,044	48,051	15,000	55,828	118,879
SCHS	189,109	145,000	0	334,109	204,406	161,000	8,957	374,363
STURGEON HEIGHTS	66,348	14,000	15,300	95,648	62,244	14,000	15,300	91,544
MORINVILLE PUBLIC ELEMENTARY	95,076	35,000	5,771	135,847	74,813	0	5,771	80,584
Total School Allocations	936,890	360,612	866,107.00	2,163,609	905,412	338,476	909,828.00	2,153,716

MPS - other income includes \$25,000 for additional classroom resources due to growth

**STURGEON SCHOOL DIVISION NO 24
CENTRALLY ADMINISTERED ALLOCATIONS**

	PRELIMINARY 2015-2016	FINALIZED 2014-2015
CENTRALLY ADMINISTERED SCHOOL EXPENSE ALLOCATIONS		
Principal Allowances (Benefits Included)	600,000	584,085
Extended Leaves - Sub Plan, Long Term Illness	455,000	370,000
Substitute Teachers - per ATA Collective Agreement	585,000	525,699
CUPE (No PUF) - Subs, Long Term Illness, Sub Plan	75,000	55,000
Leases - Photocopiers	270,000	245,473
Admin Council meetings - meals	7,000	0
Book Awards / Scholarships	43,000	43,000
Telephones	56,300	56,300
Student Accident Insurance	12,862	12,862
Facility Rent - Learning Centers - x2	83,951	94,000
Evergreening - computers, equipment, furniture	430,000	446,663
Family School Liaison (Sturgeon County)	0	23,000
System Fees - Edulink, Insignia, Powerschool, Acorn, Discovery, SRO (50%)	121,515	75,015
Amortization - general liability	55,163	74,166
Subtotal	2,794,791	2,605,263
RAC		
Certificated Staffing		
Regular Instructional	17,789,173	17,234,895
Additional RAC Allocation - Redwater	152,276	246,400
Additional RAC Allocation - SCHS (K&E)	101,517	98,560
Special Ed Programs	325,870	316,378
Principals	1,157,294	1,123,584
Admin Adjustment	619,051	604,961
Special Ed Admin	0	133,056
Counsellor	415,205	625,560
LOGOS	922,790	895,910
Colony	101,517	98,560
MLC	203,034	197,120
SLC	203,034	197,120
Morinville Public Elementary - French Immersion	379,674	263,155
1.0 Discretionary Staff	101,517	0
Summer School	76,138	73,920
Welder contract at SCHS - not counted in the certificated FTE total	71,043	71,043
Certificated Staffing	22,619,131	22,180,223
School Admin Support - 7.0 hours per day	1,423,694	1,586,492
School Media (Library) Support - 6.5 hours per day	457,010	449,120
Additional RAC Special Ed Assistants SLC and MLC	46,397	45,002
Morinville Colony	46,397	45,002
High School CTS Support - SCHS	60,780	58,953
SCHS - Automotive Tech	74,439	68,740
High School CEU Support	74,936	72,524
SIS Support Tech	59,141	51,973
Substitute Service	45,038	43,726
Support Staff	2,287,831	2,421,531
ALBERTA TEACHERS RETIREMENT FUND (ATRF)	3,308,500	3,308,500
TOTAL CENTRALLY ADMINISTERED ALLOCATIONS	31,010,253	30,515,517

STURGEON SCHOOL DIVISION No.24
OPERATION AND MAINTENANCE
2015-2016

	<u>Preliminary</u> <u>2015-2016</u>	<u>Fall</u> <u>2014-2015</u>	<u>Actual</u> <u>2013-2014</u>
Allocation			
Alberta Education			
POM	3,752,372	3,793,401	3,831,831
IMR	843,000	843,000	694,805
Supported Amortization	1,409,587	1,470,971	1,474,994
	<hr/>	<hr/>	<hr/>
	6,004,959	6,107,372	6,001,630
Other Government			
Supported Capital Debt	1,986	8,275	23,142
Federal Government			27,375
Other Revenue			
Facility rental	4,498	4,498	5,429
Investment Income	27,500	20,000	4,375
	<hr/>	<hr/>	<hr/>
	31,998	24,498	9,804
Total Allocations	<hr/> 6,038,943	<hr/> 6,140,145	<hr/> 6,061,951
Expenditures			
Salaries and Benefits	2,434,970	2,312,040	2,587,352
Contracted and General	714,076	724,075	637,631
Supplies	234,500	234,500	229,705
Utilities	1,012,000	1,012,000	981,931
	<hr/>	<hr/>	<hr/>
	4,395,546	4,282,615	4,436,619
Debt Reduction	1,986	8,275	23,142
Amortization	1,444,680	1,504,861	1,516,308
IMR	843,000	843,000	694,805
	<hr/>	<hr/>	<hr/>
	2,289,666	2,356,136	2,234,255
Total Expenditures	<hr/> 6,685,212	<hr/> 6,638,751	<hr/> 6,670,874
Deficit	<hr/> (646,269)	<hr/> (498,606)	<hr/> (608,923)

Budget Considerations and Assumptions

- Salaries and benefits include a 3% increase
- PO&M Revenues revised for 14-15 enrolments and reduced by 3.1%; 15-16 grant traditionally confirmed in July.
- IMR revenues reflect IMR budgeted and planned expenses
- Cost saving measure - Rotation Team Cleaning Model introduced for 14-15 (net savings of apprx. \$271K).
- Insurance premiums included in contracted services (\$311K). Premiums not confirmed by insurance broker.
- Concern of aging facilities and lack of funding and capital reserves

STURGEON SCHOOL DIVISION No.24
TRANSPORTATION
2015-2016

Allocation	<u>Preliminary</u> <u>2014-2015</u>	<u>Finalized*</u> <u>2014-2015</u>	<u>Actual</u> <u>2013-2014</u>
Alberta Education			
Rural Transportation	4,056,297	4,126,064	4,400,649
Special ECS	346,180	355,924	321,285
Prior period adjustments	(6,000)	(6,000)	0
PUF Transfer	350,000	305,000	312,240
Amortization of capital allocations	0	1,350	0
Other			
Transportation Fees	524,158	360,000	0
Total Allocation	<u>5,270,635</u>	<u>5,142,338</u>	<u>5,034,174</u>
Expenditures			
Salaries and Benefits	170,932	158,196	464,017
Contracted and General			
Regular routes	3,933,382	3,891,492	4,073,322
Special Needs routes	379,350	361,942	0
PUF transportation costs (bus, taxi, parent)	674,889	670,894	541,094
Parent provided	73,000	73,000	62,259
Special Education	208,900	201,109	216,111
Administration, supplies and other	91,379	136,843	377,886
Total Expenditures	<u>5,531,832</u>	<u>5,493,476</u>	<u>5,734,689</u>
Surplus/(Deficit)	<u>(261,197)</u>	<u>(351,138)</u>	<u>(700,515)</u>

Budget Considerations and Assumptions

- Revenues based on last year confirmed 14-15 grants reduced by 1.3%.
- * 14-15 Finalized Budget reflects January adjustments for 14-15 Grants submission
- Transportation fees based on 15-16 rates and 14-15 transported students
- Fleet - 68 regular buses, 4 special needs buses and 9 PUF buses
- Amortization and insurance of SSD vehicles operated by schools (\$29K)
- 15-16 fuel prices (based on \$1.15 per liter)

Sturgeon School Division
REVENUES AND EXPENDITURES
2015-2016

DRAFT

	<u>Preliminary</u> <u>2015-2016</u> <u>(Spring)</u>		<u>Finalized</u> <u>2014-2015</u> <u>(January)</u>	
Revenues				
AB Education	59,220,914	92.8%	58,387,381	92.8%
Other Government of Alberta	395,442	0.6%	412,972	0.7%
Federal Government and/or First Nations	240,000	0.4%	300,000	0.5%
Fees	1,782,066	2.8%	1,654,375	2.6%
Other Sales and Service	248,222	0.4%	185,616	0.3%
Investment Income	55,000	0.1%	40,000	0.1%
Gifts and Donations	105,857	0.2%	105,857	0.2%
Rental of Facilities	36,746	0.1%	41,166	0.1%
Fundraising	328,795	0.5%	328,795	0.5%
Amortization of Capital Revenues	1,409,587	2.2%	1,472,321	2.3%
Other Revenues				
Total Revenues	63,822,629	100%	62,928,483	100%
Expenses by Programs				
ECS to Grade 12 Instruction	49,068,610	76.9%	48,511,819	77.0%
Plant Operations and Maintenance	6,685,212	10.5%	6,638,751	10.5%
Transportation	5,531,831	8.7%	5,493,476	8.7%
Board and System Administration	2,456,965	3.8%	2,298,505	3.6%
External Services	80,011	0.1%	80,475	0.1%
Total Expenses	63,822,629	100%	63,023,026	100%
Projected Surplus/(Deficit)	0		(94,543)	
Expenses by Objects				
Certificated Salaries and Benefits	33,031,403	51.8%	32,738,918	51.9%
Non Certificated Salaries and Benefits	15,105,011	23.7%	14,456,334	22.9%
Services, contracts and supplies	14,114,104	22.1%	14,152,201	22.5%
Amortization of Capital Assets	1,570,125	2.5%	1,667,298	2.6%
Interest on Capital Debt	1,986	0.00%	8,275	0.01%
SUMMARY:				
Instructional Surplus	907,466		755,201	
Operation and Maintenance Deficit	-646,269		-498,606	
Transportation	-261,197		-351,138	
Board and System Admin	0		0	
Total Surplus/(Deficit)	0		(94,543)	

1110PUK4

School Jurisdiction Code: 1110

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2016**

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

Sturgeon School Division No. 24

Legal Name of School Jurisdiction

telephone (780) 939-4341; fax (780) 939-5520

Telephone & Fax Numbers, Email Address

BOARD CHAIR

Terry Jewell

Name

Signature

SUPERINTENDENT

Dr. Michele Dick

Name

Signature

SECRETARY TREASURER or TREASURER

Iva Paulik

Name

Signature

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

Date

Version: 150331

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

E-MAIL: Robert.Mah@gov.ab.ca (780-427-3855)

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Color coded cells:

	blue cells: require the input of data/descriptors wherever applicable.		grey cells: data not applicable - protected
	salmon cells: contain referenced juris. information - protected		white cells: within text boxes REQUIRE the input of points and data.
	green cells: populated based on information previously submitted		yellow cells: for Alberta Education use only

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2015/2016 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:

- Student enrolment projections are based on a total of 5,017 students (4,562 FTE) (excluding Community Children), an increase of 96 students or 2 per cent over the September 30, 2014 enrolment count.
- Direct student allocations to schools are based on their projected 2015-2016 student enrolments. Per student allocation amounts have been maintained at the same rate as in 2014-2015.
- Our class size targets were slightly increased by 0.4 in ECS to Grade 9 and by 0.5 in high schools to accommodate for unfunded enrolment.
- Key budget adjustments include reductions in the following areas:
 - Centrally based allocations reduced by \$395,000 (decrease in central office support staff (1.0 FTE); technology (1.0 FTE); Coordinator of Instructional and Assisted Technology (SY 2015-2016 only), Division P.D. Plan, Superintendent's Discretionary budget and Board Governance budget.
 - Schools-based allocations reduced by approximately \$636,000 (decrease in office support staff, media/library, counseling and/or in-class support staff and special education administration time).
 - PUF costs adjusted to align with the targeted PUF grant.
- The 2015-2016 Preliminary Budget includes certificated staffing levels at 271 FTE and uncertificated levels at 261 FTE.
- There is an overall 3% increase in staffing costs.

Significant Business and Financial Risks:

The Division is faced with insufficient PO&M and Transportation funding.

- PO&M (Plant Operations and Maintenance) operating deficit despite further operational cuts (implementation of rotational team cleaning).
- Increased transportation fees for K to 12 to address insufficient transportation funding.
- Fiscal challenges include aging facilities, rising maintenance costs, no non-school buildings funding.
- Inclusive Education funding includes \$2.28 million of transition dollars.
- Minimal unrestricted and capital reserves. Operating reserves include \$381K of school generated funds reserves.
- \$30 million modernization of Sturgeon Composite High School underway and scheduled to be completed by Sept of 2016.

PRELIMINARY BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
REVENUES			
Alberta Education	\$60,630,501	\$60,025,447	\$59,298,433
Other - Government of Alberta	\$395,442	\$412,972	\$409,586
Federal Government and First Nations	\$240,000	\$300,000	\$304,167
Other Alberta school authorities	\$20,522	\$20,522	\$34,000
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$1,761,544	\$1,564,914	\$1,236,900
Other sales and services	\$248,222	\$248,686	\$337,644
Investment income	\$55,000	\$40,000	\$43,934
Gifts and donations	\$105,857	\$105,857	\$121,734
Rental of facilities	\$36,746	\$41,166	\$47,102
Fundraising	\$328,795	\$328,795	\$312,460
Gains on disposal of capital assets	\$0	\$0	\$0
Other revenue	\$0	\$0	\$67,321
TOTAL REVENUES	\$63,822,629	\$63,088,359	\$62,213,281
EXPENSES			
Instruction - Early Childhood Services	\$9,185,418	\$8,777,953	\$8,375,513
Instruction - Grades 1-12	\$39,883,192	\$39,675,812	\$38,735,852
Plant operations & maintenance	\$6,685,212	\$6,638,751	\$6,670,874
Transportation	\$5,531,831	\$5,565,296	\$5,734,689
Administration	\$2,456,965	\$2,298,505	\$2,271,504
External Services	\$80,011	\$80,475	\$80,169
TOTAL EXPENSES	\$63,822,629	\$63,036,792	\$61,868,601
ANNUAL SURPLUS (DEFICIT)	\$0	\$51,567	\$344,680

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

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
EXPENSES			
Certificated salaries	\$26,837,372	\$26,461,020	\$26,501,127
Certificated benefits	\$6,194,031	\$6,277,898	\$5,962,999
Non-certificated salaries and wages	\$11,899,209	\$11,400,943	\$11,705,254
Non-certificated benefits	\$3,205,802	\$3,055,391	\$3,011,778
Services, contracts, and supplies	\$14,114,104	\$14,165,967	\$12,943,899
Capital and debt services			
Amortization of capital assets			
supported	\$1,409,587	\$1,470,971	\$1,477,349
unsupported	\$160,538	\$196,327	\$206,063
Interest on capital debt			
supported	\$1,986	\$8,275	\$23,142
unsupported	\$0	\$0	\$0
Other interest and finance charges	\$0	\$0	\$7,883
Losses on disposal of capital assets	\$0	\$0	\$29,107
Other expense	\$0	\$0	\$0
TOTAL EXPENSES	\$63,822,629	\$63,036,792	\$61,868,601

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
FEES			
Transportation fees	\$524,158	\$354,131	\$0
Basic instruction supplies, text book rental, material fees	\$244,915	\$240,449	\$255,516
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$390,613	\$368,476	\$376,784
Fees for students from other boards	\$0	\$0	\$0
Tuition fees (international & out of province)	\$0	\$0	\$0
Kindergarten & preschool	\$11,000	\$11,000	\$9,213
Extracurricular fees	\$160,000	\$160,000	\$159,174
Field trips	\$120,000	\$120,000	\$120,062
Noon supervision fees	\$0	\$0	\$0
Other (describe) Adult Tuition	\$19,000	\$19,000	
Other (describe) Swimming	\$14,000	\$14,000	\$14,580
Other (describe) Ski Trips	\$80,000	\$80,000	\$87,010
Other (describe) Yearbook and Photos	\$42,000	\$42,000	\$43,033
Other (describe) Graduation	\$30,000	\$30,000	\$38,213
Other (describe) Other	\$125,858	\$125,858	\$133,315
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
TOTAL FEES	\$1,761,544	\$1,564,914	\$1,236,900

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
Actual balances per AFS at August 31, 2014	\$5,366,466	\$2,620,191	\$0	\$2,042,189	\$835,992	\$1,206,197	\$704,086
2014/2015 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$0			\$0	\$0	\$0	
Estimated Board funded capital asset additions		\$75,000		\$0	\$0	\$0	(\$75,000)
Estimated Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$1,667,298)		\$1,667,298	\$1,667,298		
Estimated capital revenue recognized - Alberta Education		\$1,472,321		(\$1,472,321)	(\$1,472,321)		
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	\$0
Estimated Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2015	\$5,366,466	\$2,500,214	\$0	\$2,237,166	\$1,030,969	\$1,206,197	\$629,086

2015/2016 Budget projections for:

Preliminary Budgeted surplus(deficit)	\$0			\$0	\$0		
Approved use of Accumulated Surplus from Operations	\$0	\$0		\$0	\$0	\$0	
Projected Board funded capital asset additions		\$75,000		\$0	\$0	\$0	(\$75,000)
Budgeted Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted Amortization of capital assets (expense)		(\$1,570,125)		\$1,570,125	\$1,570,125		
Budgeted capital revenue recognized - Alberta Education		\$1,409,587		(\$1,409,587)	(\$1,409,587)		
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)				(\$160,538)	(\$160,538)	\$0	\$160,538
Projected Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2016	\$5,366,466	\$2,414,676	\$0	\$2,237,166	\$1,030,969	\$1,206,197	\$714,624

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

The following explains the anticipated changes to Investment in Tangible Capital Assets, Endowments, and Capital Reserves for 2014/2015 provides detail on planned additions to unsupported capital. Additional space is provided on Page 6. Reductions in Unrestricted Surplus and Operating Reserves should be explained on Page 10.

Reason for Changes in Investment in Tangible Capital Assets; Endowments; and Capital Reserves and reason(s) why projected August 31, 2015 budget is below Fall Budget (if applicable):
2014/2015

- SCHS Modernization Project - \$75,000 to covered by capital reserves.

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

The following explains the anticipated changes to Investment in Tangible Capital Assets, Endowments, and Capital Reserves for 2014/2015 and 2015/2016 and provides detail on the planned additions to unsupported capital. Reductions in Unrestricted Surplus and Operating Reserves should be explained on Page 10.

Reason for Changes in Investment in Tangible Capital Assets; Endowments; and Capital Reserves and reason(s) why projected August 31, 2015 budget is below Fall Budget (if applicable):
2014/2015

2015/2016

Capital Reserves - SCHS Site Liaison (\$75K)

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

	Budgeted 2015/2016 (Note 2)	Actual 2014/2015	Actual 2013/2014	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	3,171	3,028	2,937	Head count
Grades 10 to 12	857	895	924	Note 3
Total	4,028	3,923	3,861	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.7%	1.6%		
Other Students:				
Total	24	30	31	Note 4
Total Net Enrolled Students				
	4,052	3,953	3,892	
Home Ed and Blended Program Students				
	2	2	1	Note 5
Total Enrolled Students, Grades 1-12				
	4,054	3,955	3,893	
Percentage Change	2.5%	1.6%		
Of the Eligible Funded Students:				
Severely Disabled Students served	194	194	244	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	909	911	863	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	12	19	12	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	921	930	875	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	461	465	438	
Percentage Change	-1.0%	6.3%		
Of the Eligible Funded Children:				
Severely Disabled Children served	310	310	245	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 2015/2016	Actual 2014/2015	Fall Budget 2014/2015	Actual 2013/2014	Notes
CERTIFICATED STAFF					
School Based	264.5	270.8	270.8	272.1	Teacher certification required for performing functions at the school level.
Non-School Based	6.7	7.8	7.8	8.6	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	271.2	278.6	278.6	280.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
<i>Explanation required where change unrelated to enrollment</i>	-2.7%	-0.8%	-0.8%	-0.8%	
<i>Percentage change from Fall Budget</i>	-2.6%				
Is an average standard cost used to derive certificated salaries? if an average standard cost is used, please disclose rate:					
	Yes				
	\$	101,517			
<i>Explanation of Changes:</i>					
A decrease in certificated staff is attributed to reduced administration and counseling time in schools					
NON-CERTIFICATED STAFF					
Instructional	168.1	166.8	166.8	165.9	Personnel providing instruction support for schools under 'instruction' program areas.
Plant Operations & Maintenance	38.5	37.2	37.2	45.2	Personnel providing support to maintain school facilities
Transportation	1.5	1.5	1.5	1.5	Personnel providing direct support to the transportation of students to and from school
Other Non-Instructional	53.2	52.6	52.6	57.9	Personnel in Transportation, Board & System Admin., O&M and External service areas.
Total Non-Certificated Staff FTE	261.3	258.1	258.2	270.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
<i>Percentage Change</i>	1.2%	-4.6%	-4.6%	-4.6%	
<i>Percentage change from Fall Budget</i>	1.2%				
<i>Explanation of Changes:</i>					
Inclusive education dollars used for non-certificated staffing to offset loss of counseling time.					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Some are					
Please provide terms of contract for 2015/16 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					
Collective agreement runs until August 31, 2016. Sept. 1, 2015 2% increase to salary grid. Sept. 15, 2015 - Lump sum payment equivalent to 1.1% of gross earnings in 2014-2015 paid seperately.					

**TRANSITION STRATEGY AND REQUEST FOR THE UTILIZATION OF ACCUMULATED SURPLUS FROM OPERATIONS
for the Year Ending August 31**

Identify potential costs savings within the jurisdiction and the strategy for delivering services more efficiently in the future. This strategy may involve the utilization of accumulated surplus from operations in the current year to realize future cost savings. Document each cost on Page 10, the Request for Utilization of Accumulated Surplus from Operations. Costs will carry forward onto Page 5, the Projected Schedule of Changes in Accumulated Operating Surplus (Summary), and Page 11, the Final Budgeted Statement of Operations, if approved by the Minister.

Any other uses of ASO, such as committed contracts, should also be listed on page 10.

FINAL BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
REVENUES			
Alberta Education	\$60,630,501	\$60,025,447	\$59,298,433
Other - Government of Alberta	\$395,442	\$412,972	\$409,586
Federal Government and First Nations	\$240,000	\$300,000	\$304,167
Other Alberta school authorities	\$20,522	\$20,522	\$34,000
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$1,761,544	\$1,504,199	\$1,236,900
Other sales and services	\$248,222	\$309,401	\$337,644
Investment income	\$55,000	\$40,000	\$43,934
Gifts and donations	\$105,857	\$105,857	\$121,734
Rental of facilities	\$36,746	\$41,166	\$47,102
Fundraising	\$328,795	\$328,795	\$312,460
Gains on disposal of capital assets	\$0	\$0	\$0
Other revenue	\$0	\$0	\$67,321
TOTAL REVENUES	\$63,822,629	\$63,088,359	\$62,213,281
EXPENSES			
Instruction - Early Childhood Services	\$9,185,418	\$8,777,953	\$8,375,513
Instruction - Grades 1-12	\$39,883,192	\$39,675,812	\$38,735,852
Plant operations & maintenance	\$6,685,212	\$6,638,751	\$6,670,874
Transportation	\$5,531,831	\$5,565,296	\$5,734,689
Administration	\$2,456,965	\$2,298,505	\$2,271,504
External Services	\$80,011	\$80,475	\$80,169
TOTAL EXPENSES	\$63,822,629	\$63,036,792	\$61,868,601
ANNUAL SURPLUS (DEFICIT)	\$0	\$51,567	\$344,680

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

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
EXPENSES			
Certificated salaries	\$26,837,372	\$26,461,020	\$26,501,127
Certificated benefits	\$6,194,031	\$6,277,898	\$5,962,999
Non-certificated salaries and wages	\$11,899,209	\$11,400,943	\$11,705,254
Non-certificated benefits	\$3,205,802	\$3,055,391	\$3,011,778
Services, contracts, and supplies	\$14,114,104	\$14,165,967	\$12,943,899
Capital and debt services			
Amortization of capital assets			
supported	\$1,409,587	\$1,470,971	\$1,477,349
unsupported	\$160,538	\$196,327	\$206,063
Interest on capital debt			
supported	\$1,986	\$8,275	\$23,142
unsupported	\$0	\$0	\$0
Other interest and finance charges	\$0	\$0	\$7,883
Losses on disposal of capital assets	\$0	\$0	\$29,107
Other expense	\$0	\$0	\$0
TOTAL EXPENSES	\$63,822,629	\$63,036,792	\$61,868,601

Approved by the Minister of Education on: _____

Sturgeon School Division
Estimated Reserves for School Year 2015-2016

	Unrestricted and Operating		Capital	Notes
Actual Reserves as at August 31, 2014	\$ 2,042,189.00	\$	704,086.00	
2014-2015 Forecasted Surplus/(Deficit)	\$ -	\$	(75,000.00)	SCHS Site Liaison
2014-2015 estimated amortization	\$ 194,977.00			
Estimated Reserves as at August 31, 2015		\$	-	
2015-2016 Budget	\$ -	\$	(75,000.00)	SCHS Site Liaison
2015-2016 estimated amortization		\$	160,538.00	
Estimated Reserves as at August 31, 2016	\$ 2,237,166.00	\$	714,624.00	

Note:

Operating reserves include SGF of \$381K.

Capital Reserves August 31, 2014

Schools	43,000
PO&M	373,262
Equipment	242,084
Transportation	45,740

Total	704,086
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Resource Allocation Formula

2015 - 2016 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 2015-2016 school year are based upon the following targets:

- **K-3** target of ~~19.25~~ **19.65**
- **4-6** target of ~~25.75~~ **26.15**
- **7-9** target of ~~27.75~~ **28.15**
- **10-12** target of ~~26~~ **26.5** - with an average credit load of 34.5 CEU's/student

- An additional allocation of up to ~~2.5~~ **1.5** 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 **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 ↗ 0.2 FTE**
 - **Size differential increase**
 - Additional allocation of ~~.001~~ 0.0006 X (# of K-12 students – 200)
 - **High School differential increase**
 - Additional allocation of ~~.001~~ 0.0006 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 Associate 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 in consultation with the 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 Associate Superintendent Education Services.
 - **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)
 - Summer Program
 - .75 FTE Certificated staff

Support Staff

- **Admin Office Support** (7.0 hours/day @ 200 days)
 - **Office Support**
 - Based on :
 - Division Levels
 - Enrolments
 - Programs
 - Allocation for 15-16:
 - BACS/OP - ~~2.0~~ 1.6 FTE
 - Landing Trail/Gibbons/Guthrie/Namao/Lilian Schick/Camilla/Sturgeon Heights – ~~2.5~~ 2.1 FTE
 - Morinville Public Elementary School – ~~2.5~~ 3.0 FTE
 - Redwater – ~~3.0~~ 2.6 FTE
 - SCHS – ~~6.8~~ 5.5 FTE

- **Instructional Support** (6.5 hours/day @ 200 days)
 - **Library**
 - BACS/Ochre Park - ~~.75~~ 0.6 FTE
 - Landing Trail/Gibbons/Guthrie/Namao/Lillian Schick/Camilla/Sturgeon Heights and Redwater - ~~.90~~ 0.80 FTE
 - Morinville Public Elementary – ~~0.90~~ 1.0 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

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 HS)
 - \$171.00 per 1-9 student
 - \$ 213.75 per 10-12 FTE student – Redwater
 - \$ 263.75 per 10-12 FTE student – SCHS

- **Capital Evergreening Fund**

\$ 430,000 ~~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

