

report to Board of Trustees

2015-16 Budget

Date	June 18, 2015
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	David Stevenson, Chief Superintendent of Schools
Purpose	Decision and Information
Originator	Brad Grundy, Superintendent, Chief Financial Officer, Corporate Treasurer
Governance Policy Reference	Operational Expectations OE-5: Financial Planning OE-6: Financial Condition OE-7: Asset Protection OE-8: Communication With and Support for the Board
Resource Persons	Superintendents Team Finance / Technology Services staff Members of the Capital Budget Council

1 | Recommendations

It is recommended:

- THAT this 2015-16 Budget be approved as presented.
- THAT the Alberta Education “Budget Report for the year ending August 31, 2016” in Attachment II be approved and submitted to Alberta Education, as required.
- THAT Administration be directed to provide an updated, detailed budget report, with all ancillary details, to the Board once the provincial budget has passed and Sept. 30, 2015 enrolments are confirmed.

2 | Issue

Section 147(2) of the *School Act* requires that the Calgary Board of Education submit to Alberta Education, by May 31 of each year, a budget for the fiscal year beginning on the following Sept. 1. An extension to June 30 was granted, to allow the new government time to review 2015-16 school authority funding. The government announced education funding on May 28, 2015. The Alberta Education formatted submission is included in Attachment II and reflects the provincial funding update on May 28, 2015.

In accordance with the Board of Trustees' Operational Expectation OE-5: Financial Planning, the Chief Superintendent shall develop and maintain a multi-year financial plan that is related directly to the Board's Results priorities and Operational Expectations goals, and that avoids long-term fiscal jeopardy to the organization.

3 | Background

In accordance with the *School Act* and the intent of Operational Expectation OE 5: Financial Planning, the Chief Superintendent is required to prepare and submit to the Board of Trustees, for review and approval, a budget which is balanced, so that the proposed expenses do not exceed the projected revenues to be received by the Board or from other identified funding sources such as reserves or unrestricted net assets.

This 2015-16 Budget is based on assumptions provided to the Board in an accompanying report, the Budget Assumptions Report. The development of this budget was guided by the CBE's values:

- Students come first;
- Learning is our central purpose; and
- Public education serves the common good.

The budget is also influenced by the CBE's Mission, Alberta Education's *Inspiring Education*, and the CBE's Three-Year Education Plan and the Board's summative evaluation of the Chief Superintendent.

This Budget Report replaces the 2015-16 Interim Budget Report dated May 12, 2015.

4 | Analysis

On April 24, 2015, administration allocated amounts to schools for the 2015-16 school year, through the Resource Allocation Method (RAM). The RAM distribution began the Spring Staffing process. The Spring Staffing process is one of the largest processes at the CBE and is the process by which schools are staffed for the beginning of the next school year. Lead time is necessary to ensure proper compliance with collective agreements. Resources were allocated to schools to fund enrolment growth and maintain system wide 2014-15 teacher to student ratios, based on current projections.

On May 5, 2015, a new provincial government was elected. On May 28, 2015, the new government provided a provincial funding update for education. Certain funding rates will increase from 2014-15 and school jurisdictions will continue to be funded for enrolment growth. This means the CBE's funding from Alberta Education will increase by approximately \$48.0 million from 2014-15. Other budget highlights include:

- Funds allocated directly to schools via the Resource Allocation Method have increased by \$31.2 million over 2014-15 and are sufficient to maintain the current system wide ratio of students to school-based staff, subject to individual principal deployment decisions.

- The number of school-based teachers will increase by 114 full time equivalent positions and school-based non-teachers by 79 full time equivalent positions.
- Fee revenue will increase by \$2.6 million year-over-year. Fee revenue for transportation, noon supervision and Instructional Supplies and Materials (ISM) will fully fund the gap between targeted Alberta Education funding and direct program costs, including waivers and uncollectible accounts. There will be no contribution from the instructional budget to support fee-based programs and services. Attachment I includes information regarding the fees proposed in this budget.
- The 2015-16 budget is balanced without the use of reserves. The CBE is committed to working collaboratively with the Government of Alberta regarding the use of available reserves to support student learning and advancing the CBE's and government's learning agenda. The amount of available reserves as at Aug. 31, 2015 is projected to be between two and three per cent of total CBE revenue.
- Non-facility capital project spending will be \$27.8 million, for investments in strategic projects that will sustain critical systems and enable the system to better accommodate student learning needs and enrolment growth in future years.
- The CBE will continue to work with Alberta Education regarding commissioning costs related to new school openings anticipated for the 2016-17 school year and beyond. These costs have not been factored into this budget and are estimated at \$19 million.
- The CBE will carry on continuously improving in ways that benefit students and their learning as well as continue to advance the priorities of the Chief Superintendent. It is anticipated these strategies will include:
 - Further integrating the provision of centralized and decentralized specialized supports and services to students, teachers and schools,
 - Enhancing and further integrating programs and services provided by CBe-Learn, Chinook Learning Services, Encore, Discovering Choices and our outreach services,
 - Making school-based management easier by streamlining the provision of administrative services and supports to schools and moving to further standardization in non-teaching supports,
 - Evaluating the current model of the RAM to schools,
 - Seeking further operational efficiencies where appropriate.
- Service Unit budgets will be maintained in order to continue to provide services and supports that are consistent with levels in the 2014-15 year, subject to continuous improvement and operational efficiency reviews as mentioned above.
- As required by law, the budget for 2015-16 is balanced.

A summary of the 2015-16 Budget, in comparison with 2014-15 is as follows:

2015-16 Budget

for the period 2015-16 (with comparatives for 2013-14 and 2014-15)
(all figures in \$ thousands)

	Actuals		Budget		Variance from 2014-15	
	2013-14	2014-15 Fall Update	2015-16	Increase / (decrease)	%	
REVENUES						
Alberta Education	1,101,997	1,136,965	1,184,939	47,974	4.2	
Fees	40,453	46,736	49,313	2,577	5.5	
Other sales and services	20,677	19,684	23,628	3,944	20.0	
Other revenue	36,317	30,462	25,384	(5,078)	(16.7)	
Total Revenues	1,199,444	1,233,847	1,283,264	49,417	4.0	
EXPENSES BY BLOCK						
Instruction: ECS - grade 12	937,715	996,080	1,033,387	37,307	3.7	
Plant operations and maintenance	151,746	148,885	149,215	330	0.2	
Transportation	40,815	44,698	42,904	(1,794)	(4.0)	
Board and system administration	36,603	35,779	35,049	(730)	(2.0)	
External services	23,421	23,049	22,709	(340)	(1.5)	
Total Expenses	1,190,300	1,248,491	1,283,264	34,773	2.8	
EXPENSES BY OBJECT						
Certificated salaries and benefits	695,584	730,184	755,990	25,806	3.5	
Support staff salaries and benefits	231,845	256,010	254,707	(1,303)	(0.5)	
Services, contracts and supplies	207,290	205,767	213,191	7,424	3.6	
Amortization expenses	52,158	52,042	52,665	623	1.2	
Interest on capital debt expenses	859	560	356	(204)	(36.4)	
Other interest charges	1,243	758	1,801	1,043	137.5	
Other expenses	1,321	3,170	4,554	1,384	43.7	
Total Expenses	1,190,300	1,248,491	1,283,264	34,773	2.8	
Operating surplus / (deficit)	9,144	(14,644)	-	14,644	100.0	
Transfers (to)/from operating reserves	(5,429)	18,772	-	(18,772)	(100.0)	
Board funded amortization	21,505	21,832	23,773	1,941	8.9	
Capital acquisitions and debt repayment	(26,647)	(29,355)	(27,773)	1,582	(5.4)	
Use of capital reserves	1,427	3,394	4,000	606	17.9	
Capital items paid by operating funds	(3,715)	(4,129)	-	4,129	100.0	
Surplus / (deficit)	-	-	-	-	-	

5 | Financial Impact

The CBE will achieve a balanced position for this operating budget for 2015-16 after taking into account:

- assumed revenues and projected expenses identified above for 2015-16;
- adjusted budgets for non-discretionary impacts, such as long term contracts, utilities, insurance and negotiated union agreements;
- maintaining operations and planning activities at the same level as for the 2014-15 school year for both schools and service units;
- funding enrolment and maintaining school-based staff-to-student ratios systemwide; and
- adjusting school fees accordingly to cover the costs of the respective programs. Transportation fees for students taking yellow school buses will be decreasing by \$30 per student and Noon Supervision fees will have a marginal increase of \$5 per student. There will be no change to Instructional Supplies and Materials (ISM) fees.

6 | Implementation Consequences

The approval of the 2015-16 Budget will meet the requirements of balancing the budget and submitting a budget to Alberta Education by June 30.

Transportation fees have been communicated to parents at slightly higher rates than what is proposed in this budget. Those communications will be updated and if any families have already made a payment at the higher rate, a refund will be issued to them.

7 | Conclusion

The 2015-16 Budget with planned total revenues of \$1,283.3 million, total expenditures of \$1,283.3 million and \$27.8 million in non-facility capital acquisitions is balanced and complies with the Board of Trustees' policies, as well as the provisions of the Alberta Education Funding Framework, and the *School Act*.

The Alberta Government stated that a full provincial budget will be tabled in the fall. It is unknown at this time if there will be further changes for school boards. Administration will bring an updated, detailed budget report, with all ancillary details, to the board after the Sept. 30th enrolment counts and after the provincial budget is passed.

DAVID STEVENSON
CHIEF SUPERINTENDENT OF SCHOOLS

ATTACHMENTS

Attachment I 2015-16 Fees (supplementary information)
Attachment II Budget Report for the year ending August 31, 2016

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

Governance Culture: The Board defined its own work and how it will be carried out. These policies clearly state the expectations the Board has for individual and collective behaviour.

Board/Chief Superintendent Relationship: The Board defined in policy how authority is delegated to its only point of connection – the Chief Superintendent – and how the Chief Superintendent's performance will be evaluated.

Operational Expectations: These policies define both the nonnegotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. They articulate the actions and decisions the Board would find either absolutely necessary or totally unacceptable.

Results: These are our statements of outcomes for each student in our district. The Results policies become the Chief Superintendent's and the organization's performance targets and form the basis for judging organization and Chief Superintendent performance.

2015-16 Fees (supplementary information)

The CBE charges fees for instructional supplies and materials (ISM), transportation, noon supervision and other incidentals. ISM fees are mandatory and charged per student whereas transportation and noon supervision are only charged for students using those services. Fees are set in the spring prior to the school year and are set at a level to cover the estimated cost of providing those services. Any surplus resulting from these programs is added to a related reserve to keep fees at a minimum in future years.

Rapid enrolment growth and a lack of schools close to where students live mean more students are being transported and supervised over the noon hour. As well, the growing gap between funding received to support students and the costs of doing so meant that we were (prior to 2014-15) spending increasing amounts of instructional dollars to subsidize fees. While providing transportation and noon supervision have evolved to become part of our modern education system, they are separate services from student learning. Reflecting on our values of students come first and learning is our central purpose, a practice was established to eliminate any subsidy from instructional funds to fee programs.

Eliminating any central budget support for fees means that all the costs of providing transportation, noon supervision and instructional supplies and materials are funded by targeted provincial grants and reserves (where available), and parent fees. Costs of providing the services include direct labour and supplies, as well as the cost of fee waivers and uncollectible accounts.

To keep fees as low as possible, the CBE is committed to being as efficient as possible in the provision of services. As always, student and staff safety remains our top priority and any changes will consider impacts on safety.

In keeping with our values, the CBE is continuing its comprehensive waiver process to ensure that no student is denied access to an education due to the inability to pay some or all fees. Learning is our central purpose.

2015-16 fees

Noon supervision

There will be small increases to noon supervision fees for the 2015-16 year as a result of increased costs to deliver the program.

	four day			four / five day			five day		
	2014-15	2015-16	% var	2014-15	2015-16	% var	2014-15	2015-16	% var
Bused and non-bused students	\$ 250	\$ 255	2.0	\$ 270	\$ 275	1.9	\$ 280	\$ 285	1.8

Transportation

There will be a transportation fee reduction for students taking yellow school buses in 2015-16 due in part to increased funding from the government and changes to transportation services.

In 2015-16, the following changes have been proposed:

- The CBE will no longer provide rebates for students who take Calgary Transit to school. Parents may claim the cost of Calgary Transit on their personal income tax return.
- Routes with ridership less than 15 students will be partnered with existing routes. The CBE is projecting seven routes with less than 15 riders will be partnered with existing routes.
- Continued transitioning middle school students from yellow school bus transportation to Calgary Transit.
- Congregated stops will be established for all alternative and regular programs.
- The start and end times of certain schools will be adjusted to accommodate route partnerships with other schools.
- There are no changes to complex learning needs routes.

Charter rates	2014-15	2015-16	% var
ECS – Grade 9	\$ 330	\$ 300	(9.1)

Instructional Supplies and Materials

ISM fees will remain at 2014-15 levels for the 2015-16 year.

ISM fees	2014-15	2015-16
Kindergarten	\$15	\$15
Grades 1 – 6	\$30	\$30
Grades 7 – 9	\$137	\$137
Grades 10 - 12	\$152	\$152

Daily rate summary

Based on 184 (2014-15 – 185) instructional days, the daily fee rates are as shown below. The maximum amount that could be incurred by an individual student is **\$3.34 per day** (a Grade 1 – 6 students taking yellow school bus transportation, staying for noon supervision and paying the ISM fee).

A fee adjustment will be provided for those Grade 6 students who use the noon supervision program and will be impacted by a service change from yellow school bus to Calgary Transit.

Service	2014-15 Cost per day	2015-16 Cost per day
Noon supervision	\$1.35 - \$1.50	\$1.39 - \$1.55
Transportation	\$1.78	\$1.63
ISM	\$0.08 - \$0.82	\$0.08 - \$0.83

Program costs and fee breakdown (excluding Chinook Learning Services)

The following chart breaks down expenses for each of these programs and sets out how the centrally administered fees are calculated to recover all costs in excess of non-fee revenue and reserves.

	Budget 2015-16 (\$ thousands)			
	Transportation	Noon Supervision	Instructional Supplies Materials	Total
Government grants	34,755	-	-	34,755
Reserve funding	-	-	-	-
Available funding	34,755	-	-	34,755
Salaries and Benefits				
Busing Aides	1,390	-	-	1,390
Central Administration	1,343	-	-	1,343
Noon Supervision	-	10,879	-	10,879
Contracts and Services				
Transportation Services	38,949	-	-	38,949
Other Supplies and Services	-	-	7,827	7,827
Waivers	815	1,153	899	2,229
Uncollectible accounts expense	407	1,019	261	2,325
	42,904	13,051	8,987	64,942
Funding gap	(8,149)	(13,051)	(8,987)	(30,187)
Full recovery fees	8,149	13,051	8,987	30,187
Net	-	-	-	-

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2016

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

Calgary School District No. 19

Legal Name of School Jurisdiction

dwelch@cbe.ab.ca, 403-817-7400

Telephone & Fax Numbers, Email Address

BOARD CHAIR

Joy Bowen-Eyre

Name

Signature

SUPERINTENDENT

David Stevenson

Name

Signature

SECRETARY TREASURER or TREASURER

Brad Grundy

Name

Signature

Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on June 22, 2015 .

Date

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Color coded cells:

blue cells: require the input of data/descriptors wherever applicable.
 salmon cells: contain referenced juris. information - protected
 green cells: populated based on information previously submitted

grey cells: data not applicable - protected
 white cells: within text boxes REQUIRE the input of points and data.
 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:

The key highlights of the 2015-16 Interim Budget are:

Funds allocated directly to schools via the Resource Allocation Method have increased by \$31.2 million and are sufficient to maintain the current ratio of students to school-based staff, subject to principal deployment decisions.

The number of school-based teachers will increase by 114 full time equivalent positions and school-based non-teachers by 79 full time equivalent positions.

Fee revenue will increase by \$2.6 million year-over-year. Fee revenue for transportation, noon supervision and Instructional Supplies and Materials (ISM) will fully fund the gap between targeted Alberta Education funding and direct program costs, including waivers and uncollectible accounts. There will be no contribution from the instructional budget to support fee-based programs and services.

The 2015-16 budget is balanced without the use of reserves. The CBE is committed to working collaboratively with the Government of Alberta regarding the use of available reserves to support student learning and advancing the CBE's and government's learning agenda. The amount of available reserves as at August 31, 2015 is projected to be between 2% and 3% of total CBE revenue.

Non-facility capital project spending will be \$27.8 million, for investments in strategic projects that will sustain critical systems and enable the system to better accommodate student learning needs and enrolment growth in future years.

The CBE will continue to work with Alberta Education regarding commissioning costs related to new school openings anticipated for the 2016-17 school year and beyond. These costs have not been factored into this interim budget.

The CBE will carry on continuously improving in ways that benefit students and their learning as well as continue to advance the priorities of the Chief Superintendent. It is anticipated these strategies will include:

- Further integrating the provision of centralized and decentralized specialized supports and services to students, teachers and schools,
- Enhancing and further integrating programs and services provided by CBe-Learn, Chinook Learning Services, Encore, Discovering Choices and our outreach services,
- Making school-based management easier by streamlining the provision of administrative services and supports to schools and moving to further standardization in non-teaching supports,
- Evaluating the current model of the RAM to schools,
- Seeking further operational efficiencies where appropriate.

Service Unit budgets will be maintained in order to continue to provide services and supports that are consistent with levels in the 2014-15 year, subject to continuous improvement and operational efficiency reviews as mentioned above.

As required by law, the budget for 2015-16 is balanced.

Significant Business and Financial Risks:

This interim budget is subject to future provincial budget direction, a final budget report will reflect future budget directions. Any significant difference in funding for amounts to be allocated to schools in the RAM may mean that certain decisions that have been made by principals regarding school organization and planning would need to be revisited and changed. Actual costs may be higher than assumed. Budgets are developed with the best information currently available. The impact of changes driven by the Education Act (to be proclaimed) are unknown at this time and not currently factored into budget decisions.

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	\$1,184,939,162	\$1,136,965,313	\$1,101,997,000
Other - Government of Alberta	\$846,443	\$1,134,319	\$1,386,000
Federal Government and First Nations	\$2,392,591	\$2,220,318	\$2,329,000
Other Alberta school authorities	\$522,000	\$522,000	\$802,000
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$49,313,027	\$46,736,156	\$40,453,000
Other sales and services	\$23,628,426	\$19,683,753	\$20,677,000
Investment income	\$2,816,882	\$3,025,549	\$7,395,000
Gifts and donations	\$4,842,000	\$5,034,000	\$6,141,000
Rental of facilities	\$7,542,752	\$7,226,498	\$7,137,000
Fundraising	\$6,400,000	\$11,300,000	\$10,178,000
Gains on disposal of capital assets	\$0	\$0	\$0
Other revenue	\$20,000	\$0	\$949,000
TOTAL REVENUES	\$1,283,263,283	\$1,233,847,906	\$1,199,444,000
EXPENSES			
Instruction - Early Childhood Services	\$46,663,988	\$43,010,802	\$40,916,100
Instruction - Grades 1-12	\$986,721,479	\$953,068,053	\$896,798,900
Plant operations & maintenance	\$149,215,131	\$148,885,399	\$151,746,000
Transportation	\$42,904,456	\$44,698,476	\$40,815,000
Administration	\$35,049,461	\$35,778,797	\$36,603,000
External Services	\$22,708,768	\$23,048,596	\$23,421,000
TOTAL EXPENSES	\$1,283,263,283	\$1,248,490,123	\$1,190,300,000
ANNUAL SURPLUS (DEFICIT)	\$0	(\$14,642,217)	\$9,144,000

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	\$616,256,185	\$592,572,032	\$567,255,000
Certificated benefits	\$139,733,830	\$137,611,608	\$128,329,000
Non-certificated salaries and wages	\$202,022,400	\$204,333,862	\$186,658,000
Non-certificated benefits	\$52,684,790	\$51,676,381	\$45,187,000
Services, contracts, and supplies	\$213,190,746	\$205,766,581	\$207,290,000
Capital and debt services			
Amortization of capital assets			
supported	\$28,892,132	\$30,210,463	\$30,653,000
unsupported	\$23,772,685	\$21,831,807	\$21,505,000
Interest on capital debt			
supported	\$356,443	\$560,320	\$820,000
unsupported	\$0	\$563,334	\$39,000
Other interest and finance charges	\$1,800,537	\$195,000	\$1,243,000
Losses on disposal of capital assets	\$0	\$0	\$0
Other expense	\$4,553,535	\$3,168,735	\$1,321,000
TOTAL EXPENSES	\$1,283,263,283	\$1,248,490,123	\$1,190,300,000



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	\$8,149,200	\$9,448,230	\$6,713,000
Basic instruction supplies, text book rental, material fees	\$10,112,739	\$9,880,926	\$8,262,000
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$0
Fees for students from other boards	\$0	\$0	\$0
Tuition fees (international & out of province)	\$0	\$0	\$0
Kindergarten & preschool	\$0	\$0	\$0
Extracurricular fees			
Field trips	\$0	\$0	\$0
Lunch supervision fees	\$13,051,088	\$11,707,000	\$7,443,000
Other (describe)* Various school fees (extracurricular, field trips, in house presentati	\$18,000,000	\$15,700,000	\$18,035,000
Other (describe)			
Other (describe) Note: The CBE is not currently structured to report at the levels			
Other (describe) requested, as such our information has been presented at a			
Other (describe) macro level for school fees.			
TOTAL FEES	\$49,313,027	\$46,736,156	\$40,453,000

***PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY**

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" or "Other revenue" (rather than fee revenue):	Approved Budget 2015/2016
Optional non-study programs	\$0
Optional extracurricular participation	\$0
Student travel	\$0
Sales or rentals of other supplies/services	\$0
Other (describe) Adult Chinook registration fees	\$2,503,600
Other (describe) Foreign tuition fees	\$8,769,978
Other (describe)	
Other (describe)	\$0
Other (describe)	\$0
TOTAL	\$11,273,578

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	\$196,017,000	\$127,704,000	\$3,292,000	\$36,947,000	\$0	\$36,947,000	\$28,074,000
2014/2015 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus (deficit)	(\$2,100,000)			(\$2,100,000)	(\$2,100,000)		
Estimated Board funded capital asset additions		\$24,033,000		(\$24,033,000)	(\$24,033,000)	\$0	\$0
Estimated Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$52,042,000)		\$52,042,000	\$52,042,000		
Estimated capital revenue recognized - Alberta Education		\$30,210,000		(\$30,210,000)	(\$30,210,000)		
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		\$2,750,000		(\$2,750,000)	(\$2,750,000)		
Estimated reserve transfers (net)				(\$600,000)	\$7,051,000	(\$7,651,000)	\$600,000
Estimated Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2015	\$193,917,000	\$132,655,000	\$3,292,000	\$29,296,000	\$0	\$29,296,000	\$28,674,000
2015/2016 Budget projections for:							
Budgeted surplus (deficit)	\$0			\$0	\$0		
Projected Board funded capital asset additions		\$25,529,685		(\$25,529,685)	(\$25,529,685)	\$0	\$0
Budgeted Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted Amortization of capital assets (expense)		(\$52,664,817)		\$52,664,817	\$52,664,817		
Budgeted capital revenue recognized - Alberta Education		\$28,892,132		(\$28,892,132)	(\$28,892,132)		
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		\$2,243,000		(\$2,243,000)	(\$2,243,000)		
Projected reserve transfers (net)				\$4,000,000	\$4,000,000	\$0	(\$4,000,000)
Projected Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2016	\$193,917,000	\$136,655,000	\$3,292,000	\$29,296,000	\$0	\$29,296,000	\$24,674,000

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

The following explains the anticipated changes to each component of the Accumulated Operating Surplus for 2014/2015 and provides detail on planned additions to unsupported capital. Additional space is provided on Page 6. The anticipated use of Unrestricted Surplus and Operating Reserves for 2015/2016 should be explained on Page 9 and detailed on 10 by cost object and

**Reason for expected changes in Investment in Tangible Capital Assets and Endowments as well as intended uses of Operating and Capital Reserves:
2014/2015 (Additional space provided on the next page)**

Reasons for changes in Investment in Tangible Capital Assets (i.e. supported tangible capital asset acquisitions or material dispositions):

Increase in Investment in Tangible Capital Assets due to higher acquisitions than annual amortization.

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

The following explains the anticipated changes to each component of AOS for 2014/2015 and 2015/2016 and provides detail on the planned additions unsupported capital. The anticipated use of Unrestricted Surplus and Operating Reserves should be explained on Page 9 and detailed on Page 10.

Reason for expected changes in Investment in Tangible Capital Assets and Endowments as well as the intended uses of the balances remaining for Unrestricted Surplus, Operating Reserves and Capital Reserves as at August 31, 2016.

2014/2015

Reasons for changes in Investment in Tangible Capital Assets (i.e. supported tangible capital asset acquisitions or material dispositions):

Increase in Investment in Tangible Capital Assets due to higher acquisitions than annual amortization.

Other information related to changes in AOS for the 2014/2015 budget year:

Draws on reserves necessary to fund projected operating deficit.

2015/2016

Reasons for changes in Investment in Tangible Capital Assets (i.e. supported tangible capital asset acquisitions or material dispositions):

Increase in tangible capital assets due to non-facility capital projects. \$4 million of these to be funded by capital reserves for projects starting in 2014-15 but not complete by Aug 31, 2015.

Planned Uses for remaining Unrestricted Surplus, Operating Reserves, and Capital Reserves (including time frame) after August 31, 2016:

n/a - no planned use of reserves, other than capital reserves for projects not complete by Aug 31, 2015.

Other Information related to changes in AOS for the budgeted 2015/2016 budget year:



**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	76,113	73,828	70,532	Head count
Grades 10 to 12	29,219	29,347	29,500	Note 3
Total	105,332	103,175	100,032	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change		2.1%	3.1%	
Other Students:				
Total	1,599	1,680	1,342	Note 4
Total Net Enrolled Students				
	106,931	104,855	101,374	
Home Ed and Blended Program Students				
	265	249	297	Note 5
Total Enrolled Students, Grades 1-12				
	107,196	105,104	101,671	
Percentage Change		2.0%	3.4%	
Of the Eligible Funded Students:				
Severely Disabled Students served	4,634	4,456	4,370	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children				
	9,759	9,394	9,092	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children				
	-	2	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS				
	9,759	9,396	9,092	
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				
	4,880	4,698	4,546	
Percentage Change		3.9%	3.3%	
Of the Eligible Funded Children:				
Severely Disabled Children served	707	635	497	Total eligible funded severely disabled children FTEs, including Code 40 children in program units.
NOTES:				
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 the 2015/2016 budget report preparation.				
3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEUs = 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 20, 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**

	Budgeted 2015/2016	Actual 2014/2015	Fall Budget 2014/2015	Actual 2013/2014	Notes
CERTIFICATED STAFF					
School Based	6,092.8	5,978.5	5,978.5	5,875.3	Teacher certification required for performing functions at the school level.
Non-School Based	135.1	127.4	127.4	115.1	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	6,227.9	6,105.9	6,105.9	5,990.4	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
<i>Explanation required where change unrelated to enrolment</i>	2.0%	1.9%	1.9%		
<i>Percentage change from Fall Budget</i>	2.0%				
Is an average standard cost used to derive certificated salaries?	Yes				
If an average standard cost is used, please disclose rate:	\$ 101,800				
Explanation of Changes:					
Staffing increases are to address enrolment growth in order to maintain staff to student ratios.					
NON-CERTIFICATED STAFF					
Instructional	2,079.3	2,006.0	1,963.2	1,956.2	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	824.1	826.6	-	-	Personnel providing support to maintain school facilities
Transportation	42.5	42.5	-	-	Personnel providing direct support to the transportation of students to and from school
Other Non-Instructional	417.9	410.3	1,322.2	1,298.5	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,363.7	3,285.4	3,285.4	3,254.7	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
<i>Percentage Change</i>	2.4%	0.9%	0.9%		
<i>Percentage change from Fall Budget</i>	2.4%				
Explanation of Changes:					
Staffing increases are to address enrolment growth and provide support in schools for increased number of students.					
Additional Information					
Are non-certificated staff subject to a collective agreement?	Yes				
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.					
All contracts expire at August 31, 2015					

UTILIZATION OF ACCUMULATED SURPLUS FROM OPERATIONS
for the Year Ending August 31

Where boards anticipate a decline in Accumulated Surplus in Operations on Page 5 (AOS) during the 2015/16 school year, please identify the justification for the use of these reserves. Document each cost on Page 10 (ASO Use), "Detailed Breakdown for the Budgeted Utilization of Accumulated Surplus from Operations for the Year Ended August 31, 2016."

