



School Jurisdiction Code: 4077

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

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

**Greater St. Albert Roman Catholic Separate School District No. 734**

Legal Name of School Jurisdiction

Phone: (780) 459-7711 Fax: (780) 458-3213 dschlag@gsacrd.ab.ca

Telephone & Fax Numbers, Email Address

**BOARD CHAIR**

**Mrs. Noreen Radford**

Name

**"ORIGINAL SIGNED"**

Signature

**SUPERINTENDENT**

**Mr. David Keohane**

Name

**"ORIGINAL SIGNED"**

Signature

**SECRETARY TREASURER or TREASURER**

**Mrs. Deborah Schlag**

Name

**"ORIGINAL SIGNED"**

Signature

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

June 29, 2015

Date

Version: 150630

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)

**TABLE OF CONTENTS**

	Page
<b>BUDGETED STATEMENT OF OPERATIONS &amp; ALLOCATION OF EXPENSES (BY OBJECT)</b>	<b>3</b>
<b>BUDGETED SCHEDULE OF FEE REVENUE</b>	<b>4</b>
<b>PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)</b>	<b>5 &amp; 6</b>
<b>PROJECTED STUDENT STATISTICS</b>	<b>7</b>
<b>PROJECTED STAFFING STATISTICS</b>	<b>8</b>
<b>UTILIZATION OF ACCUMULATED SURPLUS FROM OPERATIONS (A.S.O.)</b>	<b>9 &amp; 10</b>

**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:**

For 2015-2016, Base Instruction and Home Education Rates increase by 1.8% and Class Size funding rates increase by 2%; all other funding rates remain the same as in 2014-2015.

Approximately 80% of all revenue received goes directly to Instruction and the Board Approved Class Size for grades 1-9 has been constant since 2012-13. The High School Class Size has remained at 28.0 for 2015-2016, the same as when introduced in Budget year 2014-2015, when a new model of district allocations was used for the high schools due to the Flexible Programming Model.

The District expects a decline in certificated staff of approximately 7.0 FTE and a further reduction of non-certificated staff by 16 positions in recognition of a decline in enrolment, as reflected in the 2015-2016 budget. Staffing levels will be adjusted to Sept ACTUAL enrolments, which will now be funded by Government.

On average, approximately 76% of the district's overall expenses go toward personnel costs (salary and benefits), which is consistent with previous years, given that GSACRD contracts out both transportation and custodial services.

The District is projecting an Accumulated Operating Surplus of just over \$1.2M, with a balanced operating budget for 2015-2016.

Instructional spending was projected at \$9,275 per FTE student for 2014-2015 and is projected for 2015-16 at \$9,595

Operational spending was projected at \$11,625 per FTE student for 2014-2015 and is projected for 2015-16 at \$11,933

Based on this budget, the estimated Accumulated Operating Surplus of \$1,241,653 expected on August 31, 2016 is 1.8% of budgeted revenue and represents only 3.62 days of budgeted operating expenditures (based on 200 days).

**Significant Business and Financial Risks:**

The District has completed installation/upgrades on technology infrastructure in all schools to support a "Bring Your Own Robust Device" (BYORD) plan for 2015-16, including the offer of a parent payment plan through School Cash Online to assist students in fully integrating digital learning and citizenship into their daily life both at school and at home.

The District remains fully committed to French Immersion in St. Albert, Morinville, and Legal and provides additional support to all Dual Track Schools with an allocation as laid out in the Principles for the Basis of Allocations to Schools.

The District is committed to the goals outlined in Inspiring Education and is making efforts to transition away from traditional libraries toward a learning commons environment which promotes an inclusive, flexible, learner-centered, physical and/or virtual space for collaborative inquiry, imagination and play to expand and deepen learning for individual students and groups.

Resources are directed to student independence so that they may learn, live fully, and serve other - regardless of ability.

The Government is operating on Interim Supply Bills at the time this budget is presented and a Provincial Budget is expected by Fall 2015.



**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
<b>REVENUES</b>			
Alberta Education	\$54,481,137	\$55,395,169	\$59,430,619
Other - Government of Alberta	\$1,569,896	\$1,594,953	\$312,040
Federal Government and First Nations	\$129,000	\$121,440	\$130,512
Other Alberta school authorities	\$0	\$105,275	\$49,720
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$7,783,181	\$7,000,000	\$2,753,268
Fees	\$3,072,450	\$3,326,296	\$3,478,981
Other sales and services	\$80,000	\$110,000	\$120,709
Investment income	\$50,000	\$62,500	\$60,885
Gifts and donations	\$50,000	\$80,000	\$149,556
Rental of facilities	\$193,720	\$179,570	\$154,596
Fundraising	\$200,000	\$250,000	\$265,505
Gains on disposal of capital assets	\$0	\$0	\$1,500
Other revenue	\$1,078,993	\$1,017,444	\$1,080,531
<b>TOTAL REVENUES</b>	<b>\$68,688,377</b>	<b>\$69,242,647</b>	<b>\$67,988,422</b>
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$0	\$0	\$0
Instruction - Grades 1-12	\$55,230,097	\$54,620,676	\$55,985,496
Plant operations & maintenance	\$7,785,255	\$9,021,002	\$6,991,595
Transportation	\$2,851,441	\$2,795,231	\$2,922,177
Administration	\$2,469,622	\$2,501,411	\$2,431,832
External Services	\$351,962	\$545,327	\$636,560
<b>TOTAL EXPENSES</b>	<b>\$68,688,377</b>	<b>\$69,483,647</b>	<b>\$68,967,660</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$0</b>	<b>(\$241,000)</b>	<b>(\$979,238)</b>

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

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
<b>EXPENSES</b>			
Certificated salaries	\$32,266,809	\$32,188,509	\$31,824,558
Certificated benefits	\$7,565,254	\$7,618,992	\$7,417,777
Non-certificated salaries and wages	\$9,719,339	\$10,007,652	\$9,900,712
Non-certificated benefits	\$2,624,222	\$2,802,142	\$2,741,700
Services, contracts, and supplies	\$14,335,070	\$14,600,249	\$14,642,980
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
supported	\$1,569,896	\$1,594,953	\$1,688,751
unsupported	\$371,387	\$434,750	\$427,766
<b>Interest on capital debt</b>			
supported	\$236,400	\$0	\$312,040
unsupported	\$0	\$236,400	\$0
Other interest and finance charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$0	\$0	\$11,376
Other expense	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$68,688,377</b>	<b>\$69,483,647</b>	<b>\$68,967,660</b>



**BUDGETED SCHEDULE OF FEE REVENUE**  
for the Year Ending August 31

	<b>Approved Budget 2015/2016</b>	<b>Fall Budget Update 2014/2015</b>	<b>Actual 2013/2014</b>
<b>FEES</b>			
Transportation fees	\$600,000	\$602,986	\$610,455
Basic instruction supplies, text book rental, material fees	\$697,738	\$730,572	\$1,133,114
Technology user fees	\$1,764	\$2,165	\$1,673
Alternative program fees	\$521,200	\$504,450	\$523,195
Fees for optional courses	\$132,174	\$162,238	\$121,565
Fees for students from other boards	\$0	\$0	\$0
Tuition fees (international & out of province)	\$0	\$0	\$0
Kindergarten & preschool	\$273,712	\$320,187	\$306,148
Extracurricular fees	\$232,218	\$285,038	\$213,504
Field trips	\$533,644	\$669,235	\$485,682
Lunch supervision fees	\$0	\$0	\$0
Other (describe)* Summer School	\$80,000	\$49,425	\$83,645
<b>TOTAL FEES</b>	<b>\$3,072,450</b>	<b>\$3,326,296</b>	<b>\$3,478,981</b>

*\*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):	<b>Approved Budget 2015/2016</b>
Optional non-study programs	\$37,851
Optional extracurricular participation	\$103,310
Student travel	\$127,979
Sales or rentals of other supplies/services	\$621,461
Other (describe)	\$0
<b>TOTAL</b>	<b>\$890,601</b>



**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
<b>Actual balances per AFS at August 31, 2014</b>	\$5,253,776	\$4,002,141	\$0	\$732,516	\$732,516	\$0	\$519,119
<b>2014/2015 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$241,000)			(\$241,000)	(\$241,000)		
Estimated Board funded capital asset additions		\$300,000		\$0	\$0	\$0	(\$300,000)
Estimated Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$1,973,703)		\$1,973,703	\$1,973,703		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$1,594,953		(\$1,594,953)	(\$1,594,953)		
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
Estimated Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2015</b>	<b>\$5,012,776</b>	<b>\$3,923,391</b>	<b>\$0</b>	<b>\$870,266</b>	<b>\$870,266</b>	<b>\$0</b>	<b>\$219,119</b>
<b>2015/2016 Budget projections for:</b>							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected Board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted Amortization of capital assets (expense)		(\$1,941,283)		\$1,941,283	\$1,941,283		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other GOA		\$1,569,896		(\$1,569,896)	(\$1,569,896)		
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)				\$0	\$0	\$0	\$0
Projected Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2016</b>	<b>\$5,012,776</b>	<b>\$3,552,004</b>	<b>\$0</b>	<b>\$1,241,653</b>	<b>\$1,241,653</b>	<b>\$0</b>	<b>\$219,119</b>

**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 program.

**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):

**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 to 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):

(\$241,000) - Planned Deficit

\$300,000 increase - Board funded modular at Ecole Notre Dame Elementary in Morinville (used Capital Reserves); leaving a balance in Capital Reserves of \$219,119.

Accumulated Operating Reserves were \$732,516 at August 31, 2014 and will provide adequate coverage for the anticipated deficit of 2014-15 near the projected amount of \$241,000. The unsupported amortization of \$378,750 will be reimbursed to Unrestricted Reserves from Investment in Tangible Capital Assets, leaving a net benefit of just over \$135,000 and a remaining estimated overall balance in Reserves of approximately \$870,266.

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

The Fall Update Budget was approved with a deficit budget of \$241,000 and is expected to be on target at this point in the year.

**2015/2016**

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

The projected unsupported amortization of \$371,387 will be reimbursed to Unrestricted Reserves from Investment in Tangible Capital Assets as a net benefit and leave a remaining estimated overall balance in Reserves of approximately \$1,241,653.

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



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

	<b>Budgeted 2015/2016 (Note 2)</b>	<b>Actual 2014/2015</b>	<b>Actual 2013/2014</b>	<b>Notes</b>
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	4,092	4,219	4,284	Head count
Grades 10 to 12	1,359	1,303	1,370	Note 3
Total	5,451	5,522	5,654	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.3%	-2.3%		
<b>Other Students:</b>				
Total	37	40	17	Note 4
<b>Total Net Enrolled Students</b>				
	5,488	5,562	5,671	
<b>Home Ed and Blended Program Students</b>	1	1	3	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>5,489</b>	<b>5,563</b>	<b>5,674</b>	
Percentage Change	-1.3%	-2.0%		
<b>Of the Eligible Funded Students:</b>				
Severely Disabled Students served	150	146	167	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	451	524	499	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	35	41	47	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	486	565	546	
<b>Program Hours</b>		564	606	Minimum: 475 Hours
<b>FTE Ratio</b>	-	0.594	0.638	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	-	335	348	
Percentage Change	-100.0%	-3.7%		
<b>Of the Eligible Funded Children:</b>				
Severely Disabled Children served	50	60	49	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 2014/2015 budget report preparation.
- 3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
- 4) Other Grade 1-12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or INAC (Code 330), students younger than 5 1/2 or older than 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
<b>CERTIFICATED STAFF</b>					
School Based	312.7	315.0	317.7	314.0	Teacher certification required for performing functions at the school level.
Non-School Based	10.5	11.5	15.4	13.7	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	323.2	326.5	333.0	327.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
<i>Explanation required where change unrelated to enrolment</i>	-1.0%	-0.4%	1.6%		
<i>Percentage change from Fall Budget</i>	-2.9%				
Is an average standard cost used to derive certificated salaries?	Yes				
If an average standard cost is used, please disclose rate:	\$91,885				
<b>Explanation of Changes:</b>					
<b>NON-CERTIFICATED STAFF</b>					
Instructional	151.6	167.6	167.6	165.8	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	8.7	8.7	-	-	Personnel providing support to maintain school facilities
Transportation	1.5	1.5	-	-	Personnel providing direct support to the transportation of students to and from school
Other Non-Instructional	17.9	17.9	28.1	29.7	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	179.7	195.7	195.7	195.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-8.2%	0.1%	0.1%		
<i>Percentage change from Fall Budget</i>	-8.2%				
<b>Explanation of Changes:</b>					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement?	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.					
CUPE Support Staff - Negotiated 2% Increase to grid at Sept 1, 2015; Term of Agreement: September 1, 2013 to August 31, 2016 (64 staff @ June 2015) UNIFOR Support Staff - Negotiated 1% Increase to grid at Sept 1, 2015; Term of Agreement: September 1, 2014 to August 31, 2017 (2% Increase effective Sept 1, 2016) (134 staff @ June 2015). Note: Staff for both unions have been listed as bodies, not FTE, as each Agreement has different hours for FTE (30 in CUPE and 32.5 in UNIFOR)					





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."

**Intentionally Left Blank**



**DETAILED BREAKDOWN FOR THE BUDGETED UTILIZATION OF ACCUMULATED SURPLUS FROM OPERATIONS**  
for the Year Ending August 31, 2016

					Expected Cost	
	Explanation	Recurring? <sup>1</sup>	Capital? <sup>2</sup>	Program <sup>3</sup>	Object <sup>4</sup>	
1						\$0
2						\$0
3						\$0
4						\$0
5						\$0
6						\$0
7						\$0
8						\$0
9						\$0
10						\$0
11						\$0
12						\$0
13						\$0
14						\$0
15						\$0
16						\$0
17						\$0
18						\$0
19						\$0
20						\$0
21						\$0
22						\$0
23						\$0
24						\$0
25						\$0
<b>Use Of A.S.O. for Budget Year 2015/2016</b>						\$0

**Intentionally Left Blank**

**Unexplained Reduction of A.S.O. (Cannot be more than \$10,000)**

1. Use drop-down menu: If expense is recurring, indicate how the project will be funded in the future.
2. Use drop-down menu: Capital items should be funded through capital reserves, if available.
3. Use drop-down menu: If expenditure represents an "Operating" expense, indicate to which Program this item was included on the Budgeted Statement of Operations.
4. Use drop-down menu: If expenditure represents an "Operating" expense, indicate to which Expenditure Object this item was included on the Budgeted Allocation of Expenses (by Object).