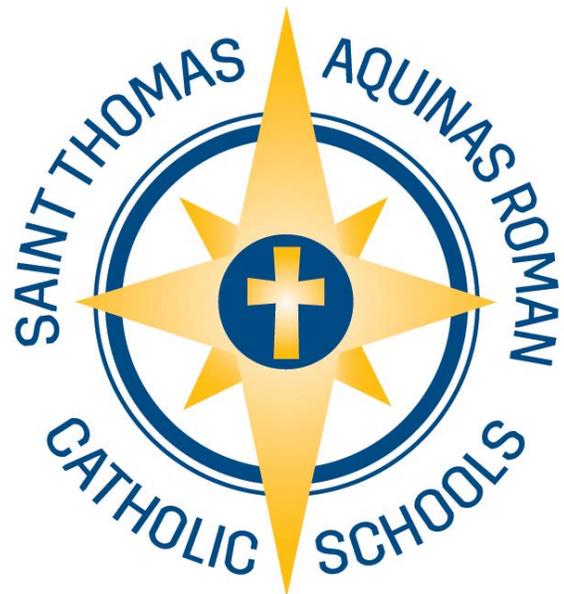


Guiding Principles for Budget Allocations

2015 – 2016

St. Thomas Aquinas Roman Catholic
Schools



Guiding principles flow directly from the School Divisions' Mission Statement, Core Values and Beliefs.

Mission Statement

We are a Christ-centered Catholic community committed to providing the highest quality education for our students. Through service, caring and love we strive to create an environment of respect and understanding in which everyone can grow.

Core Values

We are dedicated to dignity, love of God and each other, the Gospel message, excellence, Catholic education . . . for life!

Belief Statements

1. We believe that Christ is the focus of our Catholic Education and integral to our everyday actions.
2. We believe that parents are the first and most important educators of children and that schools exist to assist them in providing a high quality education.
3. We believe that the education of students is a shared responsibility among the home, school and parish.
4. We believe that all students have the right to receive a sound academic education to enable them to apply learning to daily life.
5. We believe that every member of our community has the right to a safe, secure environment where everyone is consistently treated with dignity and respect.
6. We believe in accepting, understanding, and celebrating the diverse cultures within our school communities.
7. We believe in the need to inspire all with a sense of hope.

Budget Development Principles

The Board is committed to the enhancement of Catholic identity and faith dimensions of all aspects of the Division's operation consistent with the Division's Mission, Beliefs and Values.

In achieving the mission of quality education, the provision of an effective teaching-learning environment for students will be the first priority for budget allocation.

The Board is committed to a consultative process in the development of the budget.

The Board will establish, communicate and monitor Division goals and priorities to achieve the Division Mission and Vision.

In Consultation with Division administration, responsibility and accountability for school programs, activities and services will rest on the school administration.

School administration will develop priorities and plans for programs and services in consultation with staff, parents, students where appropriate, and the Catholic community.

The Board, through the budget process, wishes to encourage innovation in Catholic leadership, organization, learning, teaching, administrative and resource distribution practices.

The objective of the Board is to achieve value within a balanced budget for each year of the plan.

Budget Development Process

In accordance with *Board Policy 2 – Role of the Board*, the Board of Trustees annually approves the budget ensuring that the resources are allocated to achieve desired results as outlined in the Three-Year Education Plan. The Three Year Education Plan provides overall direction for the Division by establishing mission, vision, beliefs, core values, strategic priorities and key results.

Input from various stakeholders such as Trustees, administrators, School Councils and staff are sought in the development of the Three Year Education Plan which in turn set the framework for the Division's annual budget.

The annual budget is the financial component of the Division's operating plan. The budget is not the plan itself but a mechanism to achieve the goals and objectives of the plan.

Each school year, the Superintendent, with the assistance of staff, prepares for Board consideration and adoption a detailed estimate of the revenues and expenditures required to operate the programs of the school system.

The Secretary-Treasurer will update the *Guiding Principles for Budget Allocation* document outlining budget allocations and budgetary processes for each school year. The document will be provided to school principals as a guide and resource in their budgetary planning.

Once approved by the Board, the annual budget plan and schedules are to be adhered to for the duration of the school year and until a new annual budget is approved.

School-Based Decision Making

The Board of Trustees is responsible for allocating funds to ensure the success of all students on an equitable basis. Each school shall deploy its funds based on a strategy that best suits its school community, keeping in mind the following:

1. School-based decision making is defined as a process for allowing appropriate responsibility and accountability for decisions to the stakeholders at the site level.
2. The basic premise of school-based decision making is that the most effective decisions are made by those who are most closely connected with the education of children.
3. The objective of school-based decision making is to enhance student achievement and to increase accountability of the delivery of the school's instructional programs.

The implementation of School-based decision making requires the schools to meet the following legal conditions:

1. Provincial statutes and regulations;
2. School board policies and administrative procedures;
3. All contracts and terms of employment; and
4. School board resolutions.

The School Principal is the key educational leader at the school level and will provide leadership in successful School-based decision making. The School Principal shall be responsible and accountable to the Superintendent for the implementation of school-based decision making at the school level.

School-Based Budget Allocations

School-based budget allocations are subject to the following provisions:

1. That a basic allocation be provided to schools on the basis of enrolment for each eligible student in Kindergarten to Grade-9.
2. That an allocation be provided to high school sites participating in the High School Flexibility Initiative based on the average credit enrollment units CEU's achieved in Grades 10 to 12 per each eligible student calculated and provided by Alberta Education.
3. That funding available for school-based allocations be subject to a reduction not to exceed 6% for Division administration and may include the following categories:
 - Base Instruction (ECS, Grades 1 to 9, Grades 10 to 12, and Outreach)
 - Class Size Initiative
 - ESL (English Second Language)
 - FNMI (First Nations, Metis & Inuit)
 - Outreach Program Grant
 - Federal Alternative French Grant
4. That funding received for specific programs is not included in the school-based allocation formula and is subject to a reduction not to exceed 6% for Division administration and may include the following categories:
 - Inclusive Education
 - PUF
 - Small Board Admin Fund
 - Small School by Necessity
 - Socio-Economic
 - Equity of Opportunity Grant
 - Student Transportation (Including bus fees)
 - AANDC (Aboriginal Affairs and Northern Development Canada)
 - Plant Operations and Maintenance
 - Rental Revenues
 - Investment Income
5. That the only funding not subject to the reduction for Division administration are those funds received for special initiatives such as:
 - High Speed Networking
 - Provincial Contribution to ATRF
 - Regional Collaborative Service Delivery
 - External Services
 - Mandatory and Alternative Fees
 - Preschool, Afterschool and KinderCare Fees
 - School Generated Funds
 - Capital Allocations
 - Infrastructure Maintenance Renewal

Supported Capital Interest
Supported Lease Revenues
School Specific Donations
Revenues for ERLC (Edmonton Regional Learning Consortium)

6. That the working site for the divisional budget will be MyBudgetFile (MBF).
7. That the preliminary school-based budget is based on enrolment/CEU projections confirmed by the school on or prior to specific deadlines communicated by the Secretary-Treasurer. The MBF budget will be closed according to established timelines to maintain the information and support the Budget submission to Alberta Education. Subsequent working budgets will be made available for school input from time to time, thereafter.
8. That the operating school-based budget is based on actual enrolments confirmed by the school on September 30th of each school year. The budget will be closed in mid-October and remain closed for the duration of the school year.

Allocation Model

The allocation model reflects the belief that some efficiency is attained through centralization. Funding for this purpose is achieved by taking a percentage from select basic grants as well as the Program Unit Funding (PUF) and Regional Collaborative Service Delivery amounts received by Alberta Education and the Special Education Grant received by AANDC. The allocation model will consist of the following components:

GOVERNANCE AND CENTRALIZED ADMINISTRATION

1. Governance and Administration – the total allocation will be to a maximum of 6% of all funding and within the acceptable range mandated by Alberta Education

OPERATING RESERVES

2. Operating Reserves as established by any available divisional operating surplus, reviewed on an annual basis. The Unrestricted Operating Reserves should be within the range of 2.5% and 8% of annual revenues as recommended by ASBA and ASBOA. The operating reserves will be used to address unforeseen growth and decline circumstances in the Division, any other extraordinary circumstances that may occur in any given school year, or at the discretion of the Board.

INCLUSIVE EDUCATION

3. NEW – A portion of the Inclusive Education funding will be centralized in support of the following services:
 - a. Educational Assistant staffing for Tier 4 students
 - b. Student Services Facilitation
 - c. Learning Coach Services
 - d. Early-entry Consulting Services
 - e. Contingency for post September influx of Tier 4 students
 - f. Low Incident Services (SLP; Psych Assessments)
 - g. Professional Development for Inclusive Education Facilitators
4. All schools receive a per-pupil Inclusive Education Allocation to address Tier 1-3 initiatives. The allocation is calculated by pooling all Inclusive Education targeted grants less the centralized Inclusive Education expenses, less the Divisional Administrative percentage and divided by the anticipated student count. This Allocation will be tentatively set during the preliminary school-budget development process in the spring and will be confirmed and finalized at the September Budget Revision process stage.

SYSTEM SUPPORT

5. Centralized needs for System Support – this component recognizes the additional support required to effectively carry out the mandate of the Board. These programs currently are:
 - a. Curriculum and Instruction Services
 - b. Faith Life and Religious Education Services

- c. Learning Technology Services
- d. Computer Evergreening
- e. Supernet
- f. Communications Services
- g. Health and Safety Services
- h. Youth Ministry
- i. Reflection Day
- j. STAR LIGHT Day
- k. Administrative meetings and retreat
- l. Education Subsidies for Teachers and Support
- m. Subsidies for participation in Newman Theological Courses, Blueprints and Spice Conferences and Catholic Congress
- n. Long-term employee absences
- o. Comprehensive Health Champions
- p. Divisional Track Meet
- q. Teacher Mentorship
- r. Employee and Family Assistance Program
- s. First Aid Training
- t. ASEBP Health Spending Account
- u. Excel Academy
- v. TTFM Survey
- w. Student Recognition Awards
- x. Long Service Awards
- y. Divisional Instructional Licenses (SOCAN, CanCopy, ACF, HAPARA)
- z. Divisional Software Licenses and Support (SRB, School Logic, School Cash, Synrevoice, MS Office, Public School Works)

BASIC INSTRUCTION

6. All K to 6 schools will receive a per pupil allocation based on the Alberta Education Per Student Basic Instruction Rate less
 - a. 5.25% for administration; and
 - b. 6.7% for Centralized System Support
 Kindergarten students are eligible to receive 50% of the per-pupil allocation provided for Grade 1 to 6 students.
7. All Grade 7 to 9 schools will receive the same per pupil allocation rate for K to Grade 6 schools multiplied by a programming factor of 1.02%.
8. High Schools will be funded by taking the Alberta Education CEU rate, less
 - a. 5.25% for administration, and
 - b. 6.7% for Centralized System Support
 Funded CEUs do not include CEUs earned by federal ward students living on Indian reserves. All Tier 1 to Tier 3 CEUS are multiplied by an additional programming factor of 1.04%.
9. All schools receive a Core Funding Allocation and an allocation based on the grade configurations. The rates are set in recognition of the needs of small schools to ensure there are sufficient funds to

cover the salary of a school principal and that of an administrative clerical/secretarial support. All schools receive the Base Core Funding allocation. The Grade Based Core Funding allocations are created using the configurations below and are prorated based on the school's grade configuration. For instance, a K to Grade 8 school will receive the full Basic Core Allocation plus the full K-6 allocation and 2/3 of the 7-9 allocation.

- a. K – Grade 6
- b. Grade 7 – 9
- c. Grade 10 – 12

10. A High School Supplementary Core Allocation is made available to address the needs for small high schools to hire sufficient staff and ensure they are able to deliver the minimum required high school programs. The allocation may be accessed under certain conditions and upon approval by the Superintendent.

ENGLISH SECOND LANGUAGE (ESL)

11. All schools will receive an English Second Language (ESL) Allocation based on the number of eligible ESL students enrolled in their schools. The ESL rate is based on the Alberta Education ESL funding rate less 5.25% for administration and \$80 per student to cover the cost of a divisional Rosetta Stone License.

FIRST NATIONS, METIS, INUIT (FNMI)

12. All schools will receive a First Nations, Metis, and Inuit (FNMI) Allocation based on the number of eligible FNMI students enrolled in their schools. The FNMI rate is based on the Alberta Education FNMI funding rate less 5.25% for administration.

ABORIGINAL STUDENTS ON RESERVES

13. High Schools with federal ward students living on Indian reserves receive a Grade 10-12 AANDC (Aboriginal Affairs and Northern Development Canada) Student Allocation per enrolled eligible Grade 10 to 12 AANDC student. The Grade 10 to 12 INAC Students Allocation rate is equivalent to the allocation rate for K to Grade 6 students.

CLASS SIZE INITIATIVE

14. Schools with K to Grade 3 students receive a Class Size Initiative (CSI) Allocation. The CSI Allocation rate is based on the Alberta Education CSI funding rate less 5.25% for administration per eligible student in K to Grade 3.

PROGRAM UNIT FUND (PUF)

15. Schools with approved Program Unit Fund (PUF) students shall receive a support staff FTE allocation to address the needs of the qualifying students. The allocation is determined by the Director of Student Services based on the funding approved by Alberta Education.

DISTANCE

16. Schools located outside of Leduc receive a Distance Allocation to help address the cost of travel to and from Leduc for monthly administration meetings. The allocation is calculated using the divisional per kilometer reimbursement rate times the number of anticipated administration meetings for the year and the distance from the school to Leduc in kilometers.

FAITH

17. All schools receive an allocation for student faith development distributed on a per student basis.

FRENCH IMMERSION

18. As a bilingual French/English school, Academie Saint-Andre Academy receives an allocation for French resources based on the Federal French Grant rate less 5.25% for administration.

ALTERNATIVE SCHOOL

19. As an alternative school, Outreach receives an allocation based on the Alberta Education Outreach Grant Rate less 5.25% for administration.

BUDGET SURPLUS OR DEFICIT

20. All schools will be required to submit a balanced budget with a minimum on contracted services and general supplies of 7% on total deployment. Exceptions must be approved in writing by the Secretary-Treasurer.
21. Any school operating surplus will be carried forward to the following school year subject to the school principal providing details of anticipated expenditures for such.
22. Any school operating deficit will be automatically applied to the following school year as a reduction to the subsequent school allocation unless the school wishes to use available school generated funds to cover the operating deficit.

AMORTIZATION

23. Schools may purchase major items and amortize the cost over a period of not more than five (5) years, provided the total value is at least \$5000 per item.
24. Schools will be charged for approved amortized purchases with a five year amortization period as follows:
 - a. 1/5 of the invoice cost the fiscal year following the year of acquisition;
 - b. 1/5 of the invoice cost at the beginning of the following fiscal year for the succeeding four years.

25. All purchases requiring amortization must receive the prior approval of the Secretary-Treasurer or designate. Prior to amortized deductions being processed each year, the correct coding will be confirmed with the principal.

Contingency

A central fund at Division Office may be established for the purpose of alleviating financial pressures of new curriculum implementation or class sizes pressures. The amount may be modified as required by the Senior Leadership Team.

Any request for special consideration funding to address class size issues or any other programming needs must be made in writing and include educational justification for all requested dollars. The written plan should only be exercised after all other potential sources of funding (for example, school generated funds reserves) have been exhausted.

If funds are available, requests will be reviewed by the Senior Leadership Team and if the interest of the greater school community is enhanced then the request will be recommended for approval. All approvals will be confirmed in writing by the Secretary-Treasurer. Schools should keep a copy of the approval in their files.

Budget Transfers

There will be flexibility in expenditures among non-staff objects in all programs.

Changes in expenditures from staff to non-staff objects require the prior approval of the Superintendent and completion of a written budget transfer request.

Principals, non-school based Directors or other Budget Managers may reallocate approved non-salary budget account codes to other non-salary budget account codes within their approved budgetary control. Such transfers are subject to expenditures being made only for the approved purpose of the budget provided.

The use of non-salary budget codes for salary expenditures, or the use of salary budget codes for non-salary expenditures is only permitted in rare and exceptional circumstances and require the prior approval of the Secretary-Treasurer.

Principals who wish to transfer funds from their school's budget to another school's budget can do this by simply sending the Secretary-Treasurer or designate a signed memo describing the amount of money and what budget line it is to be withdrawn from, as well as which school and which budget line the money is to be placed into. Written confirmation of the budget transfer will be issued by the Secretary-Treasurer or designate.

As per the Shared Student Credit Agreement between Outreach School, Holy Trinity Academy and St. Augustine School, revenues earned at the Outreach school from CEUs generated from students who are also full-time registered students at the other two high schools will be redistributed as follows:

1. For all 3 credit CEUs: 1/3 of the CEU revenues will be reallocated to the originating school and 2/3 of the CEU will remain at the Outreach
2. For all 5 credit CEUs: 2/5 of the CEU revenues will be reallocated to the originating school and 3/5 of the CEU will remain at the Outreach

STAR Outreach school will generate at the end of the school year a breakdown of the CEUs earned by the shared students outlining the CEU revenues distribution to be transferred from the Outreach School to the originating schools. Once the final numbers are confirmed by all school principals involved, the final agreed to revenue transfer will be applied to the appropriate school budgets by the Director of Finance and Business or designate.

Fees

Board assessed fees are determined annually for ECS and learning resources. These fees are collected at the school level and forwarded to Division Office for inclusion in the overall budget. The fees are charged to support the purchase of instructional materials and supplies. Board assessed fees are directly applied to the Instruction Program Allocations section of MBF at an average collection rate of 85%. Any fees collected over and above the 85% rate will be directly injected in the school's budget in late spring. If the collection rate is less than 85% over the course of the school year, the school's budget will be reduced accordingly.

Schools may assess Instructional Support Fees on a cost-recovery basis in anticipation of costs for supplies, equipment, materials or services which are not directly related to the delivery of instruction in a course or program but are considered required elements of a course or program. These fees are collected at the school level and forwarded to Division Office for inclusion in the overall budget.

Foreign Student Fees are determined by the Board annually. These fees are collected at the school level and forwarded to Division Office for inclusion in the individual school's budget. Foreign student fees are fully applied to the Instruction Program Allocations section of MBF.

Transportation fees are set by the Board annually and are collected at the school level and forwarded to Division Office. These fees are applied to the Division's Transportation budget and are not reflected in the school budgets.

Adult Student Registration Fees are set by the Board annually and are collected at the Star Outreach School and forwarded to Division Office for inclusion in the school's budget.

School-Generated Funds

Schools have the ability to include local non-instructional revenues and fees or transfer School-Generated Funds (SGF) in their school budgets. Such revenues may include but are not limited to the following types:

1. Preschool Fees
2. Afterschool Fees
3. Canteen Revenues
4. Scholarship Revenues
5. Donations

All schools are required to maintain accurate and thorough accounting records for all revenue generated in the school. The program designated for the purposes of book keeping at the school will be School Cash (KEV).

The principals are accountable for all school-generated funds.

Schools will open a bank account in order to account for all funds raised by the school, as well as the collection of Division funds.

GUIDELINES

1. Signing authority shall be the Principal, or Assistant Principal and Secretary,
2. All other accounts used by the school shall have written guidelines as to how and why the funds are being raised and how the funds will be spent.
3. Division funds collected by the school or fees collected that form part of the school's budget will be forwarded to the Division office on a monthly basis and submitted using the designated form.
4. Funds forwarded to Division that form part of the school's budget will be credited to the school's budget.
5. The school's General Account must not be placed in a deficit position.

Professional Development

Professional development is considered to be an essential and ongoing requirement for today's educators. Accordingly, principals will allocate funds to staff professional development as they deem fit.

The expenditures of funds is to be based on the following considerations:

1. Established Division priorities for professional development for the year;
2. Established school priorities for staff development; and
3. Identified individual staff development needs.

Furniture and Equipment

Schools are responsible for the acquisition and replacement of all furniture and equipment unless otherwise specified. In order to maximize the efficient procurement and utilization of equipment, the Division will standardize the specifications and purchases wherever possible.

Furniture and equipment shall be purchased through the normal purchasing procedures.

Surplus, obsolete or unfixable furniture and equipment will be disposed of in accordance with Administrative Procedure 517. Proceeds of which will go into general revenue.

Schools are responsible for the cost of the repair of all instructional furniture and equipment.

Technology Evergreening

The Division has developed a Technology Plan to ensure access to effective and efficient technology for staff and students. To support the plan, funds will be centralized for the following purposes:

1. Maintain a Technology Capital Reserve that will ensure the Division can meet the baseline student to computer ratio as well as the life cycle targets of the technology equipment.
2. Technician salaries and expenses.
3. Instructional workstations and deployment necessary to meet the district ratio.
4. Administrative workstations and deployment at all school sites.
5. All Servers, Routers, Switches, Firewall and other core Division system hardware.
6. Wireless Access Points.
7. Core Software, for both instructional and administrative workstations, purchasing, deployment and licensing.
8. Interactive boards/devices.
9. Projectors.
10. One (1) printer in school office connected to financial system.

Schools are responsible and should budget for the following technological expenses:

1. Instructional workstations above the district ratio.
2. Purchasing and deployment of software beyond the district ratio.
3. Purchasing and deployment of software that is extended and localized.
4. Replacement parts as a result of misuse, abuse or vandalism.
5. Printers and cartridges
6. Projector bulbs.
7. Peripherals such as document, video and digital cameras

Facility Upgrading

The Division is responsible for all upgrading of buildings and grounds. Requests for upgrading should be submitted on the appropriate form to the Director of Facilities by November 30th of each year. The extent of the process is to address major upgrading or capital requirement not routine maintenance items such as painting.

Utilities

All utility costs will be budgeted through the Division Office. Costs to be deducted from Operations and Maintenance budget.

Operations and Maintenance

School custodial FTE allocations are calculated using a formula based on area and student population. Custodial salaries and benefits are centralized.

The following budget lines are calculated by school allocations but administered centrally:

1. Grounds maintenance
2. Basic building maintenance
3. Electrical maintenance
4. Plumbing and heating maintenance
5. Joint-use maintenance
6. Vandalism
7. Custodial supplies and materials
8. Custodial equipment

Addendum 1

2015-2016 Fees

Mandatory Fees

Kindergarten	\$75.00
Grades 1 – 6	\$70.00
Grades 7 – 9	\$90.00
Grades 10 – 12	\$120.00

Foreign Non-Exchange Student Tuition Fees \$11,200.00

Adult Student Registration Fee \$100.00 per CEU

Transportation Fees \$400.00 per student
\$800.00 maximum per family

Addendum 2

School Allocations

Basic Instruction Allocation Rate	\$4915.00
ECS Site Allocation per eligible student (50% of Basic Instruction Allocation Rate)	\$2457.50
Grades 1-6 Allocation per eligible student (100% of Basic Instruction Allocation Rate)	\$4915.00
Grades 7-9 Allocation per eligible student (102% of Basic Instruction Allocation Rate)	\$5013.30
High School CEU Allocation (Excluding INAC Students)	
Tier 1 Rate	\$146.05
Tier 2 Rate	\$154.81
Tier 3 Rate	\$172.33
Tier 4 Rate	\$108.49
ADLC CEU Rate	\$79.56
Gr. 10-12 INAC Students Allocation Rate	\$4915.00 per coded student
Core Funding Allocation	
Basic Core Allocation Rate	\$135,000.00
K to Grade 6 Core Allocation Rate	\$45,000.00
Grades 7 to 9 Core Allocation Rate	\$70,000.00
Grades 10 to 12 Core Allocation Rate	\$135,000.00
ESL Allocation Rate	\$1071.00 per coded student
FNMI Allocation Rate	\$1116.00 per coded student
High School Supplementary Core Allocation	\$90,000.00 (Maximum Accessible Allocation per school)
Class Size Allocation (Excluding INAC Students)	
ECS Allocation Rate	\$721.00 per student
Grade 1 to 3 Allocation Rate	\$1442.00 per student
Inclusive Education Allocation <i>(Final rate to be confirmed based on September student count)</i>	
ECS Allocation Rate	\$210.00 per student
Grade 1 to 12 Allocation Rate	\$420.00 per student
Distance Kilometer Allocation Rate	\$0.49 per kilometer
Faith Development Allocation Rate	\$30.00 per student