

DATE: June 23, 2015
TO: Board of Trustees
FROM: Darrel Robertson, Superintendent of Schools
SUBJECT: Approval of the Proposed 2015-2016 Spring Budget
ORIGINATOR: Todd Burnstad, Manager, Budget Services
RESOURCE STAFF: Candace Cole
REFERENCE: N/A

ISSUE

At the June 9, 2015 Caucus meeting, the 2015-2016 proposed budget was presented to the Trustees for information and discussion.

RECOMMENDATION

- 1. That the 2015-2016 budget of \$1,079,266,440 be approved.**
- 2. That the budget report for the year ending August 31, 2016 be approved.**

BACKGROUND

Provincial Funding

On March 26, 2015, the Provincial Government announced the funding allocations to school boards for 2015-2016. This resulted in an increase in grant funding of \$8.2 million or 0.9 per cent for Edmonton Public Schools (EPSB). The net increase reflected the Province following through on their commitment under the *Teacher Framework Agreement*. This increase was then offset by an average reduction of approximately 2.7 per cent in other grants.

In addition, the March 26, 2015 budget announcement stated that for 2015-2016, enrolment growth would not be funded.

The 2015-2016 Distribution of Funds was approved by the Board on April 28, 2015 based on the March 26, 2015 provincial budget.

On May 5, 2015, a new provincial government was elected. As part of the campaign platform, the New Democratic Party stated they would reverse all cuts to education, reduce class sizes, reduce school fees and build all currently announced new schools.

On May 28, 2015 the Province announced that funding to school boards would be restored. Funding will be provided for enrolment growth, previous reductions to grants will be reversed and the Province will increase base instruction funding to cover the costs associated with the teacher's agreement.

RELATED FACTS

The net funding impact of the March 26, 2015 budget, including projected increases in student enrolment of 3 per cent, meant the District would provide education services to just over 92,000

students with reduced funding dollars and restrictions related to staffing options (unable to reduce front line certificated FTE's) and restrictions around its ability to access surplus funds.

With the change in provincial government, and based on the assumption that the provincial budget would be updated to include enrolment growth, on May 12, 2015 the Board approved to increase allocations to schools by \$17.2 million in order to mitigate the otherwise significant impact on staffing. Therefore, the majority of the funding impact of the May 28, 2015 announcement has already been rolled out to schools during the budget process. The recent announcement reversing reductions to differential grants resulted in an increase of \$3.5 million for Program Unit Funding (PUF). These funds are currently being allocated to PUF sites to offset staffing reductions. The remaining balance of unallocated funds of \$5.0 million will be allocated out to schools and central DU's in conjunction with the fall budget.

Proposed 2015-2016 Budgeted Revenue

Attachment I includes the updated budgeted revenue for EPSB factoring in enrolment growth using the 2014-2015 funding rates. Funding for enrolment growth translates to an additional \$17.4 million in base instruction funding.

The increase in teacher compensation costs (\$8.2 million) continues to be included with the base instruction funding (also reflected in the 2015-2016 Distribution of Funds). Whereas, the 1 per cent lump sum payment (\$4.7 million) has been included as a standalone line item to be fully funded by the Province.

OPTIONS

The Board of Trustees approve the 2015-2016 proposed budget of \$1,079,266,440 and the budget report for the year ending August 31, 2016.

CONSIDERATIONS & ANALYSIS:

- Under the original 2015-2016 Provincial Budget, Ministerial approval was required in order to access any accumulated operating surplus funds. As of May 28, 2015 this restriction was removed; however the Province is still requesting details on the planned use of reserve funds for 2015-2016. Out of the total amount, \$2 Million is for student transportation and the remaining balance of \$21.6 Million was budgeted at the district level. Access to surplus funds by individual schools and central DU's will be included with the fall budget.
- Schools and central decision units have completed their budgets using the allocated resources approved in the original 2015-2016 Distribution of Funds document and including the additional \$17.2 Million in student allocation funds.
- As a result of increasing school allocations by \$17.2 Million, staffing positions have been maintained at the school level (Attachment VI).
- The total amount allocated to central decision units as a percentage of the total district revenue has decreased by 0.1 per cent.
- As a result of the budget announcement on May 28, 2015, changes to the per student allocation rates as well as the other individual allocations, will be done in conjunction with the fall budget.
- The 2015-2016 budgeted System Administration and Board Governance block spending is 3.3 per cent of the total budget spending, which is under the 3.6 per cent spending cap set by the Province (The Budget Report is included on Attachment VII).

NEXT STEPS

Once approved, the 2015-2016 proposed budget will be posted to the district's website, and the budget report will be submitted to Alberta Education by June 26, 2015.

ATTACHMENTS & APPENDICES

| | |
|----------------|---|
| ATTACHMENT I | 2015-2016 Proposed Revenue Budget |
| ATTACHMENT II | Projected 2015-2016 Student Enrolment |
| ATTACHMENT III | 2015-2016 Proposed Budget – Total Allocations |
| ATTACHMENT IV | 2015-2016 Proposed Budget – Direct School Allocations |
| ATTACHMENT V | 2015-2016 Proposed Budget – Other Allocations |
| ATTACHMENT VI | 2015-2016 Proposed Budget – Staffing FTE Comparison |
| ATTACHMENT VII | 2015-2016 Budget Report |

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**Edmonton Public Schools
2015-2016 Spring Proposed Revenue Budget**

| | 2015-2016 Proposed Budget (Prop) | 2015-2016 Distribution of Funds (Doff) | 2014-2015 Fall Revised Budget | Variance Prop. vs Doff \$ | Variance Prop. vs Fall \$ | Variance Prop. vs Fall % | Notes |
|---|---|---|--|--|--|---|--------------|
| BASE INSTRUCTION FUNDING | | | | | | | |
| Early Childhood Services (ECS) Base Instruction | \$ 27,554,200 | \$ 26,681,000 | \$ 26,302,500 | \$ 873,200 | \$ 1,251,700 | 4.8% | |
| ECS Class Size | 6,276,900 | 6,099,700 | 5,980,000 | 177,200 | 296,900 | 5.0% | |
| Base Instruction (Instr.) (Grades 1 to 9) | 403,147,400 | 386,804,500 | 381,317,500 | 16,342,900 | 21,829,900 | 5.7% | |
| Class Size (Grades 1 to 3) | 33,421,200 | 32,158,500 | 31,527,900 | 1,262,700 | 1,893,300 | 6.0% | |
| | 470,399,700 | 451,743,700 | 445,127,900 | 18,656,000 | 25,271,800 | 5.7% | |
| Moving Forward with High School Redesign | 75,241,300 | 76,098,400 | 75,016,300 | (857,100) | 225,000 | 0.3% | |
| Base Instruction (Grades 10 to 12) | 57,534,800 | 58,108,000 | 57,332,800 | (573,200) | 202,000 | 0.4% | |
| Base Instr. Special Ed Block (Grades 10 to 12) | 10,209,200 | 9,965,300 | 9,829,400 | 243,900 | 379,800 | 3.9% | |
| Tier 2 Class size (Grades 10 to 12) | 105,600 | 107,400 | 105,300 | (1,800) | 300 | 0.3% | |
| Tier 3 Class size (Grades 10 to 12) | 985,500 | 1,002,500 | 982,600 | (17,000) | 2,900 | 0.3% | |
| Tier 4 (Work Exp. & Special Projects) | 962,300 | 973,200 | 959,400 | (10,900) | 2,900 | 0.3% | |
| | 145,038,700 | 146,254,800 | 144,225,800 | (1,216,100) | 812,900 | 0.6% | |
| Base Instruction Metro (Grades 10 to 12) | 749,900 | 832,000 | 820,200 | (82,100) | (70,300) | (8.6%) | |
| Base Instr. Metro Summer (Grades 10 to 12) | 5,272,900 | 5,348,500 | 5,272,900 | (75,600) | - | - | |
| Outreach Site Funding | 377,800 | 366,100 | 377,800 | 11,700 | - | - | |
| Home Education | 740,200 | 661,000 | 651,600 | 79,200 | 88,600 | 13.6% | |
| | 7,140,800 | 7,207,600 | 7,122,500 | (66,800) | 18,300 | 0.3% | |
| SUBTOTAL BASE INSTRUCTION FUNDING | 622,579,200 | 605,206,100 | 596,476,200 | 17,373,100 | 26,103,000 | 4.4% | 1 |
| DIFFERENTIAL COST FUNDING | | | | | | | |
| ECS Program Unit Funding (PUF) | 38,281,000 | 34,803,700 | 34,811,700 | 3,477,300 | 3,469,300 | 10.0% | 2 |
| Inclusive Education | 61,802,900 | 59,439,800 | 58,850,900 | 2,363,100 | 2,952,000 | 5.0% | 3 |
| English as a Second Language (ESL) | 19,031,600 | 18,441,600 | 20,716,300 | 590,000 | (1,684,700) | (8.1%) | 4 |
| First Nations, Metis and Inuit Education (FNMI) | 9,199,600 | 8,489,900 | 8,761,500 | 709,700 | 438,100 | 5.0% | |
| Socio Economic Status | 10,073,100 | 9,760,800 | 10,073,100 | 312,300 | - | - | |
| Plant Operations and Maintenance (PO&M) | 66,659,600 | 62,178,300 | 64,167,500 | 4,481,300 | 2,492,100 | 3.9% | |
| Metro Urban Transportation | 22,482,400 | 20,682,500 | 20,976,200 | 1,799,900 | 1,506,200 | 7.2% | 5 |
| ECS Special Transportation | 2,000,000 | 1,774,800 | 1,800,000 | 225,200 | 200,000 | 11.1% | 5 |
| Equity of Opportunity | 8,665,300 | 8,171,900 | 8,433,400 | 493,400 | 231,900 | 2.7% | |
| Federal French Funding | 590,000 | 590,000 | 500,000 | - | 90,000 | 18.0% | 6 |
| SUBTOTAL DIFFERENTIAL COST FUNDING | 238,785,500 | 224,333,300 | 229,090,600 | 14,452,200 | 9,694,900 | 4.2% | |
| PROVINCIAL PRIORITY TARGETED FUNDING | | | | | | | |
| High Speed Networking | 2,289,900 | 2,289,900 | 2,641,300 | - | (351,400) | (13.3%) | 7 |
| SUBTOTAL PROVINCIAL PRIORITY FUNDING | 2,289,900 | 2,289,900 | 2,641,300 | - | (351,400) | (13.3%) | |
| OTHER PROVINCIAL SUPPORT | | | | | | | |
| Institutional Support | 11,072,400 | 9,572,100 | 9,572,100 | 1,500,300 | 1,500,300 | 15.7% | 8 |
| Regional Collaborative Service Delivery (RCSD) | 3,683,000 | 3,796,200 | 3,917,600 | (113,200) | (234,600) | (6.0%) | 9 |
| Provincial School Lease Support | 1,308,500 | 1,308,500 | 1,308,500 | - | - | - | |
| Narrowing Teacher's Salary Gap | 239,100 | 239,100 | 239,100 | - | - | - | |
| Reduction in System Admin & School Board Governance | (3,790,000) | (3,790,000) | (3,805,000) | - | 15,000 | (0.4%) | |
| SUBTOTAL OTHER PROVINCIAL SUPPORT | 12,513,000 | 11,125,900 | 11,232,300 | 1,387,100 | 1,280,700 | 11.4% | |
| TOTAL PROVINCIAL OPERATIONAL FUNDING | 876,167,600 | 842,955,200 | 839,440,400 | 33,212,400 | 36,727,200 | 4.4% | |

**Edmonton Public Schools
2015-2016 Spring Proposed Revenue Budget**

| | 2015-2016 Proposed Budget (Prop) | 2015-2016 Distribution of Funds (DofF) | 2014-2015 Fall Revised Budget | Variance Prop. vs DofF \$ | Variance Prop. vs Fall \$ | Variance Prop. vs Fall % | Notes |
|---|---|---|--|--|--|---|--------------|
| CAPITAL AND IMR FUNDING | | | | | | | |
| Infrastructure Maintenance Renewal (IMR) | 9,000,000 | 9,000,000 | 9,000,000 | - | - | - | |
| Amortization of Capital Allocations and Expended Deferred Capital Revenue | 31,855,100 | 31,433,100 | 31,433,100 | 422,000 | 422,000 | 1.3% | |
| CAPITAL AND IMR FUNDING | 40,855,100 | 40,433,100 | 40,433,100 | 422,000 | 422,000 | 1.0% | |
| OTHER PROVINCIAL REVENUES | | | | | | | |
| Tuition Agreements | 1,234,100 | 1,209,500 | 1,209,500 | 24,600 | 24,600 | 2.0% | |
| Secondments - Provincial | 2,899,000 | 3,561,300 | 3,561,300 | (662,300) | (662,300) | (18.6%) | 10 |
| Alberta Education Conditional Grants | 308,100 | 647,100 | 647,100 | (339,000) | (339,000) | (52.4%) | 11 |
| Alberta Teachers' Retirement Fund (ATRF) | 57,420,000 | 55,166,400 | 55,166,400 | 2,253,600 | 2,253,600 | 4.1% | 12 |
| Special Funding - ATA's Contractual Obligation | 4,754,000 | 4,709,000 | - | 45,000 | 4,754,000 | 100.0% | 13 |
| SUBTOTAL OTHER PROVINCIAL REVENUES | 66,615,200 | 65,293,300 | 60,584,300 | 1,321,900 | 6,030,900 | 10.0% | |
| TOTAL GOVERNMENT OF ALBERTA | 983,637,900 | 948,681,600 | 940,457,800 | 34,838,900 | 43,062,700 | 4.6% | |
| OTHER PROVINCIAL GRANTS | 3,528,400 | 3,645,800 | 3,645,800 | (117,400) | (117,400) | (3.2%) | |
| FEDERAL GOVERNMENT AND FIRST NATIONS | 1,971,500 | 1,971,500 | 1,971,500 | - | - | - | |
| OTHER ALBERTA SCHOOL AUTHORITIES | 647,900 | 647,900 | 647,900 | - | - | - | |
| FEES | | | | | | | |
| School Fees - School Generated Funds | 13,174,300 | 12,952,400 | 12,952,400 | 221,900 | 221,900 | 1.7% | 14 |
| Transportation Fees | 12,049,700 | 11,950,400 | 11,950,400 | 99,300 | 99,300 | 0.8% | |
| International Student Fees | 6,674,000 | 6,685,800 | 5,265,000 | (11,800) | 1,409,000 | 26.8% | 15 |
| Lunch Program Fees | 4,105,100 | 4,390,800 | 4,390,800 | (285,700) | (285,700) | (6.5%) | 16 |
| Metro Continuing Education Fees | 899,800 | 922,100 | 922,100 | (22,300) | (22,300) | (2.4%) | |
| Textbook Rental Fees | 1,415,000 | 1,386,000 | 1,386,000 | 29,000 | 29,000 | 2.1% | |
| Music Instrument & Other Material Fees | 250,100 | 241,900 | 241,900 | 8,200 | 8,200 | 3.4% | |
| SUBTOTAL FEES | 38,568,000 | 38,529,400 | 37,108,600 | 38,600 | 1,459,400 | 3.9% | |
| OTHER SALES AND SERVICES | | | | | | | |
| Sales and Services - Schools & Central DU's | 4,734,100 | 5,321,400 | 5,321,400 | (587,300) | (587,300) | (11.0%) | 17 |
| Other Sales and Services - School Generated Fund | 6,456,200 | 4,877,800 | 4,877,800 | 1,578,400 | 1,578,400 | 32.4% | 18 |
| Secondments - Other Entities | 1,228,200 | 1,400,000 | 1,400,000 | (171,800) | (171,800) | (12.3%) | 10 |
| Adult Education | 1,891,400 | 1,964,600 | 1,964,600 | (73,200) | (73,200) | (3.7%) | |
| SUBTOTAL SALES AND SERVICES | 14,309,900 | 13,563,800 | 13,563,800 | 746,100 | 746,100 | 5.5% | |
| INVESTMENT INCOME | 1,000,000 | 1,000,000 | 1,000,000 | - | - | - | |
| GIFTS AND DONATIONS | | | | | | | |
| School Gifts and Donations | 5,704,200 | 6,367,300 | 6,367,300 | (663,100) | (663,100) | (10.4%) | 19 |
| EPSB Foundation Support | 466,500 | 459,100 | 459,100 | 7,400 | 7,400 | 1.6% | |
| SUBTOTAL GIFTS AND DONATIONS | 6,170,700 | 6,826,400 | 6,826,400 | (655,700) | (655,700) | (9.6%) | |
| FUNDRAISING - School Generated Funds | 1,475,400 | 1,915,500 | 1,915,500 | (440,100) | (440,100) | (23.0%) | 19 |
| RENTAL OF FACILITIES | 4,398,500 | 4,291,300 | 4,291,300 | 107,200 | 107,200 | 2.5% | |
| GAIN ON DISPOSAL OF CAPITAL ASSET | - | - | 2,967,000 | - | (2,967,000) | (100.0%) | 20 |
| TOTAL OPERATING REVENUE | \$1,055,708,200 | \$1,021,073,200 | \$ 1,014,395,600 | \$ 34,635,000 | \$ 41,312,600 | 4.1% | |

**Notes to the
2015-2016 Spring Proposed Revenue Budget**

Unless otherwise noted, variance explanations have been provided for amounts where the 2015-2016 spring proposed budget differs from the 2014-2015 fall revised budget by more than 5%.

1 Base Instruction Funding

The overall increase in funding is due to a projected enrolment growth of 3.0% (see Attachment II for additional details). The largest increase in enrolment growth, is in elementary (4.2%). The base instruction funding rates were also increased by the Province on May 28, 2015 in order to fund the 2% salary increase as part of the Teacher Framework Agreement.

The base instruction funding calculation in the Distribution of Funds column was based on the original 2015-2016 Provincial Budget where funding to school jurisdictions was based on the lower of the 2014-2015 or the 2015-2016 frozen funded headcount, with no additional funding for the anticipated enrolment growth of 2700 students.

2 ECS Program Unit Funding (PUF)

The PUF budgeted revenue amount reflected in the Distribution of Funds column was based on the actual amount anticipated to be received in 2014-2015 less 3.1%. As of May 28, 2015 funding has been restored, which has resulting in an increase of \$3.5 Million for PUF.

3 Inclusive Education

The overall increase in funding is due to an increase in the current year grant amount over the original 2014-2015 budget, which then becomes the starting point for the 2015-2016 budget.

4 English as a Second Language (ESL)

After September 30th 2014, it was identified that the number of students eligible for this funding was overstated in the 2014-2015 fall budget. This results in a reduction to the anticipated amount to be received in the current year which is also the starting point for the 2015-2016 budget. The current budget assumes no reduction to this grant for 2015-2016.

5 Transportation Funding

The increase is driven by the increase in enrolment.

6 Federal French Funding

The increase is based on the actual amount received in the prior year, and is not subject to any reductions for 2015-2016.

7 High Speed Networking

The budgeted amount for 2014-2015 included the use of funds that were previously deferred. There were no reductions to this grant for 2015-2016.

8 Institutional Support

The Institutional funding amount is based on the 2015-2016 Institutional Budget that was recently submitted directly to the Province.

9 Regional Collaborative Service Delivery (RCSD)

A new funding model was rolled out for RCSD in 2014-2015. Funding for RCSD comes from allocations previously provided for student health services, and children and youth with complex needs. The decrease in anticipated funding for 2015-2016 relates to grants being provided directly to individual schools by Alberta Health Services.

10 Secondments - Provincial & Other Entities

For 2015-2016, secondments are still continuing with Alberta Education, other government organizations and the University of Alberta. In the Spring proposed budget there is always uncertainty as to the number of secondments that would be approved for the fall, however, it is anticipated that there will be a reduced number of staff going to the University of Alberta.

11 Alberta Education Conditional Grants

The decrease reflects the removal of non-recurring grants related to specific 2014-2015 school projects. Grants are only included in the spring proposed budget if the funding has been confirmed. It is anticipated these will increase in the fall as additional grant applications are completed and approved over the summer.

12 Alberta Teachers' Retirement Fund (ATRF)

This amount represents a flow through of teacher retirement benefits paid by the Province on behalf of our teachers and matches the expenses from the Province.

13 Special Funding - ATA's Contractual Obligations

In addition to the 2% salary increase included in the base instruction funding rates, Alberta Education will also fund a 1% lump sum payment to teachers in November 2015 (both of which were included in the *Teacher Framework Agreement*).

Notes to the

2015-2016 Spring Proposed Revenue Budget - continued

14 School Fees - School Generated Funds

School generated funds are funds raised in the community for student activities under the control and responsibility of school management. The funds are collected and retained for expenses at the school level. For budget reporting purposes these funds have been consolidated into the District budget. The increase from the current year budget is consistent with current year actual fee amounts that are being received for such things as drama, field trips, ski club, physical education and school teams and factors in the anticipated enrolment growth.

15 International Student Fees

The tuition fee charged to international students has increased from \$11,000 to \$11,500. In addition, the total number of international students continues to grow and is projected at 568 for 2015-2016.

16 Lunch Program Fees

Lunch program fees are budgeted at the school level. The decrease is being attributed to uncertainty around lunch fees. A committee is currently looking at lunch fees over the entire district and any recommendations/updates will be reflected in conjunction with the fall budget update.

17 Sales and Services - Schools & Central DU's

The fall revised budget includes other non government grants and revenue. These amounts are only included in the budget upon confirmation/approval of funding which often does not occur until the fall.

18 Other Sales and Services - School Generated Funds

School generated funds are funds raised in the community for student activities under the control and responsibility of school management. The funds are collected and retained for expenses at the school level. The increase from the current year budget factors in actual results achieved to date in 2014-2015.

19 School Gifts and Donations/Fundraising - School Generated Funds

This revenue line is an estimate of school generated donations and fundraising activities. These funds are restricted to support the activities and programs at the schools and are directly offset by related expenditures. Schools typically don't fully budget for these in the spring as there is uncertainty around these initiatives.

20 Gain on Disposal of Capital Asset

The 2014-2015 budget included the net gain on the sale of an unsupported tangible capital asset. No such sale is anticipated for in 2015-2016 at this time.

Edmonton Public Schools
2015-2016 Projected Enrolment vs September 30, 2014 Actual Enrolment
Funded vs Other

| Student Enrolment by Division | 2015-2016 Projected Enrolment | 2014-2015 September 30 Actual Enrolment | Enrolment Increase | Variance % | 2013-2014 September 30 Actual Enrolment |
|--|--|--|-------------------------------|-----------------------|--|
| Funded Students: | | | | | |
| Early Childhood Services (ECS) | 8,250 | 8,017 | 233 | 2.9% | 7,807 |
| Elementary | 41,515 | 39,860 | 1,655 | 4.2% | 37,668 |
| Junior High | 18,838 | 18,253 | 585 | 3.2% | 17,753 |
| Senior High | 22,578 | 22,504 | 74.0 | 0.3% | 22,369 |
| Subtotal Funded Students | 91,181 | 88,634 | 2,547 | 2.9% | 85,597 |
| Other : | | | | | |
| International Students | 568 | 468 | 100 | 21.4% | 382 |
| Home Education | 443 | 397 | 46 | 11.6% | 398 |
| Early Ed. - Headstart/community children | 92 | 82 | 10 | 12.2% | 88 |
| Other/Non Resident/ Blended/Sponsorships | 104 | 79 | 25 | 31.6% | 89 |
| Subtotal Other Students | 1,207 | 1,026 | 181 | 17.6% | 957 |
| Total Student Enrolment | 92,388 | 89,660 | 2,728 | 3.0% | 86,554 |

**Edmonton Public Schools
2015-2016 Spring Proposed Budget
Total Allocations**

| | 2015-2016 Proposed Budget | 2014-2015 Fall Revised Budget | Variance \$ | Variance % | Notes |
|---|--|--|-------------------------|-----------------------|--------------|
| Projected Revenue | | | | | |
| Operating Revenue | \$ 1,055,708,200 | \$ 1,014,395,600 | \$ 41,312,600 | 4.1% | |
| Operating Reserve Funds * | 23,558,240 | 35,472,220 | (11,913,980) | (33.6%) | * |
| Operating Revenue | <u>\$ 1,079,266,440</u> | <u>\$ 1,049,867,820</u> | <u>\$ 29,398,620</u> | <u>2.8%</u> | |
| School Allocations (Attachment IV) | | | | | |
| School Allocations Levels 1 to 8 (includes additional \$3.5 M PUF Allocation) | \$ 585,278,535 | \$ 560,846,892 | \$ 24,431,643 | 4.4% | 1 |
| Other Supplemental School Allocations | 138,715,538 | 138,371,110 | 344,428 | 0.2% | 2 |
| | <u>723,994,073</u> | <u>699,218,002</u> | <u>24,776,071</u> | <u>3.5%</u> | |
| School Generated Funds/External Revenues | 36,279,746 | 36,724,406 | (444,660) | (1.2%) | 3 |
| Subtotal School Allocations | 72.9% <u>760,273,819</u> | 735,942,408 | 72.9% <u>24,331,411</u> | <u>3.3%</u> | |
| Other Allocations (Attachment V) | | | | | |
| Metro Continuing Education | 11,174,069 | 11,355,698 | (181,629) | (1.6%) | |
| External Revenue Allocations - Central | 11,550,501 | 13,040,867 | (1,490,366) | (11.4%) | 4 |
| District Level Fixed Costs | 6.8% 70,850,815 | 72,520,036 | 7.2% (1,669,221) | (2.3%) | 5 |
| District Level Committed Costs | 7.3% 75,731,732 | 70,369,269 | 7.0% 5,362,463 | 7.6% | 5 |
| | <u>169,307,117</u> | <u>167,285,870</u> | <u>2,021,247</u> | <u>1.2%</u> | |
| Central Decision Units | 4.9% 50,776,428 | 50,533,922 | 5.0% 242,506 | 0.5% | |
| Subtotal Other Allocations | <u>220,083,545</u> | <u>217,819,792</u> | <u>2,263,753</u> | <u>1.0%</u> | |
| Special Funding - ATA agreement (1% lump sum) | 4,754,000 | - | 4,754,000 | 100.0% | 6 |
| Alberta Teachers' Retirement Fund (ATRF) | <u>57,420,000</u> | <u>55,166,400</u> | <u>2,253,600</u> | <u>4.1%</u> | 7 |
| Total Allocations | <u>1,042,531,364</u> | <u>1,008,928,600</u> | <u>33,602,764</u> | <u>3.3%</u> | |
| Planned Use of Reserves * | 23,558,240 | 35,472,220 | (11,913,980) | (33.6%) | * |
| Budgeted Disposal of Asset ** | - | 2,967,000 | (2,967,000) | (100.0%) | ** |
| Unallocated Funds - Teacher increase (2%)*** | 8,200,000 | - | 8,200,000 | 100.0% | *** |
| District Unallocated Funds **** | 4,976,836 | 2,500,000 | 2,476,836 | 99.1% | **** |
| Total Budget | <u>\$ 1,079,266,440</u> | <u>\$ 1,049,867,820</u> | <u>\$ 29,398,620</u> | <u>2.8%</u> | |

* Under the original 2015-2016 Provincial Budget, Ministerial approval was required in order to access any accumulated operating surplus funds. As of May 28, 2015 this restriction was removed; however the Province is still requesting details on the planned use of reserve funds for 2015-2016. Out of the total amount, \$2 Million is for student transportation and the remaining balance of \$21.6 Million was budgeted at the district level. Access to surplus funds by individual schools and central DU's will be included with the fall budget.

** The 2014-2015 budget included the net gain on the sale of an unsupported tangible capital asset.

*** On May 28, 2015, the Province announced an increase to the base instruction funding rates by 1.8% to cover the costs associated with the 2% salary increase included in the *Teacher Framework Agreement* for 2015-2016. This increased funding will be factored into the review/potential update to the student allocation rates in the fall.

**** On May 28, 2015, the Province announced the funding reductions that were originally included in the March 26, 2015 budget will be restored. As a result, these funds were not included in the spring allocations. The allocations to both schools and central DU's will be updated in the fall to factor in these additional funds. The comparative figure from the 2014-2015 fall budget relates to an additional ESL allocation that was subsequently distributed to schools.

**Notes to the
2015-2016 Spring Proposed Budget
Total Allocations**

Unless otherwise noted, variance explanations have been provided for amounts where the 2015-2016 spring proposed budget differs from the 2014-2015 fall revised budget by more than 5%.

1 School Allocations Levels 1 to 8

School allocations for the spring proposed budget are based on enrolment projections which predict the number of students at each grade level and the number of students with special needs. A further breakdown of this allocation is included on Attachment IV.

2 Other Supplemental School Allocations

Included in this category of school allocations are Equity Fund, Enhanced Support for Schools, amiskwaciy Academy base rent and Program Enhancement allocations. A further breakdown of this allocation is included on Attachment IV.

3 School Generated Funds/External Revenues

School generated funds are funds raised in the community for expenses at the school level. School external revenues include board approved textbook rental fees, lunch program fees, grants, as well as school lease rentals. Schools typically budget conservatively in the spring and update the figures based on the most recent year end actual results.

4 External Revenue Allocations - Central

In 2014-2015 the external revenue included recovery of costs (related to Fulton Place) and anticipated a Certificate Of Recognition (COR) rebate from WCB (resulting from the lowering of our WCB incident rate). Neither of these have been included in the current 2015-2016 spring budget.

5 District Level Fixed / District Level Committed Costs

These allocations have been updated to reflect the anticipated fixed and committed costs for 2015-2016. Additional details on these costs have been included in Attachment V.

6 Special Funding - ATA agreement

In addition to the 2% salary increase included in the base instruction funding rates, Alberta Education will also fund a 1% lump sum payment to teachers in November 2015 (both of which were included in the *Teacher Framework Agreement*).

7 Alberta Teachers' Retirement Fund (ATRF)

This amount represents a flow through of teacher retirement benefits paid by the Province on behalf of our teachers and matches the revenue from the Province.

**Edmonton Public Schools
2015-2016 Spring Proposed Budget
Direct School Allocations**

| | 2015-2016 Proposed Budget | 2014-2015 Fall Revised Budget | Variance \$ | Variance % | Notes |
|---|---------------------------------|-------------------------------------|----------------|---------------|-------|
| School Allocations | | | | | |
| Kindergarten (1/2 day) | \$ 16,855,824 | \$ 16,196,380 | \$ 659,444 | 4.1% | |
| Kindergarten (full day) | 3,686,080 | 3,665,910 | 20,170 | 0.6% | |
| Elementary | 204,183,275 | 189,100,983 | 15,082,292 | 8.0% | |
| Junior High | 86,590,814 | 81,249,319 | 5,341,495 | 6.6% | |
| Senior High | 106,639,240 | 103,738,870 | 2,900,370 | 2.8% | |
| International Students | 4,187,340 | 3,051,930 | 1,135,410 | 37.2% | 1 |
| Special Needs Levels 4 - 8 | 103,868,737 | 107,574,698 | (3,705,961) | (3.4%) | |
| Institutions, ASD & Early Education (PUF) Allocations | 55,789,925 | 56,268,802 | (478,877) | (0.9%) | |
| Additional PUF Allocation - (May 28, 2015) | 3,477,300 | - | 3,477,300 | 100.0% | 2 |
| Subtotal School Allocations | 585,278,535 | 560,846,892 | 24,431,643 | 4.4% | 3 |
| Other Supplemental School Allocations | | | | | |
| Base Allocation | 49,066,241 | 48,660,835 | 405,406 | 0.8% | |
| Class Size Funding | 33,268,400 | 35,474,000 | (2,205,600) | (6.2%) | 4 |
| Plant Operation & Maintenance - Schools | 18,919,672 | 18,248,755 | 670,917 | 3.7% | |
| * First Nations, Metis and Inuit Education (FNMI) | 6,821,164 | 7,112,181 | (291,017) | (4.1%) | * |
| * Program Enhancement Allocations | 13,235,114 | 8,732,522 | 4,502,592 | 51.6% | * 5 |
| * Other Miscellaneous Allocations | 1,752,075 | 1,020,153 | 731,922 | 71.7% | * 6 |
| Equity Fund | 2,000,000 | 4,800,000 | (2,800,000) | (58.3%) | 7 |
| High Social Vulnerability | 4,000,000 | 4,000,000 | - | - | |
| Regional Collaborative Service Delivery (RCSD) | 3,617,699 | 3,561,841 | 55,858 | 1.6% | |
| Enhanced Support for Schools | 1,818,680 | 1,818,680 | - | - | |
| Facility Use Payments - Christian Schools | 1,346,792 | 1,346,792 | - | - | |
| amiskwaciy Base Rent | 1,181,935 | 1,125,652 | 56,283 | 5.0% | 8 |
| Security Cameras for Elementary | - | 750,000 | (750,000) | (100.0%) | 9 |
| Argyll Reach Out Support | 400,000 | 400,000 | - | - | |
| Foundation Full Day Kindergarten Funding | 438,850 | 459,071 | (20,221) | (4.4%) | |
| Community Use of Schools | 482,790 | 482,790 | - | - | |
| Outreach Program | 366,126 | 377,838 | (11,712) | (3.1%) | |
| Subtotal Other Supplemental School Allocations | 138,715,538 | 138,371,110 | 344,428 | 0.2% | |
| Subtotal School and Other Supplemental Allocations | 723,994,073 | 699,218,002 | 24,776,071 | 3.5% | |
| School Generated Funds/External Revenues | 36,279,746 | 36,724,406 | (444,660) | (1.2%) | |
| Total Direct School Allocations | \$ 760,273,819 | \$ 735,942,408 | \$ 24,331,411 | 3.3% | |

* See Attachment IV^A - for a detailed breakdown of this line item.

**Edmonton Public Schools
2015-2016 Spring Proposed Budget
Direct School Allocations
Detailed Breakdown - Other Supplemental School Allocations**

| | 2015-2016 Proposed Budget | 2014-2015 Fall Revised Budget | Variance \$ | Variance % | Notes |
|--|--|--|------------------------|-----------------------|--------------|
| First Nations, Metis and Inuit Education (FNMI) | | | | | |
| FNMI Per Student | \$ 6,430,164 | \$ 6,721,181 | \$ (291,017) | (4.3%) | |
| Transportation to Awasis Program | 391,000 | 391,000 | - | - | |
| | <u>\$ 6,821,164</u> | <u>\$ 7,112,181</u> | <u>\$ (291,017)</u> | <u>(4.1%)</u> | |

FNMI funding is based on the number of self identified students at September 30th. Out of the total amount received, the majority is allocated directly to schools and a portion is allocated to a central decision unit to support FNMI education.

| | 2015-2016 Proposed Budget | 2014-2015 Fall Revised Budget | Variance \$ | Variance % | Notes |
|--|--|--|------------------------|-----------------------|--------------|
| Program Enhancement Allocations | | | | | |
| New to District | \$ 4,000,000 | \$ 4,000,000 | \$ - | - | |
| Guaranteed Enrolment | 4,756,788 | 2,478,667 | 2,278,121 | 91.9% | |
| Outreach Directed Placement | 1,323,712 | 1,333,880 | (10,168) | (0.8%) | |
| Transfers from Institutions | 350,000 | 350,000 | - | - | |
| Establishment Facilities Grant | 2,613,730 | 347,822 | 2,265,908 | 651.5% | |
| Establishment Program Grant | 190,884 | 222,153 | (31,269) | (14.1%) | |
| | <u>\$ 13,235,114</u> | <u>\$ 8,732,522</u> | <u>\$ 4,502,592</u> | <u>51.6%</u> | 5 |
| Other Miscellaneous Allocations | | | | | |
| Addition to Basic | \$ 929,739 | \$ 1,020,153 | \$ (90,414) | (8.9%) | |
| ELC Teacher Allocation | 822,336 | - | 822,336 | 100.0% | |
| | <u>\$ 1,752,075</u> | <u>\$ 1,020,153</u> | <u>\$ 731,922</u> | <u>71.7%</u> | 6 |

**Notes to the
2015-2016 Spring Proposed Budget
Direct School Allocations**

Unless otherwise noted, variance explanations have been provided for amounts where the 2015-2016 spring proposed budget differs from the 2014-2015 fall revised budget by more than 5%.

1 International Students

The number of international students continues to increase, in the fall of 2014 there were 468 students and for the fall of 2015, this figure is anticipated to increase to 568.

2 Additional PUF Allocation - (May 28, 2015)

On May 28, 2015, the Province announced funding would be restored and the previous reduction of 3.1% for PUF funding would no longer apply. As such, an additional allocation of \$3.5 Million was directed to PUF sites to mitigate staffing reductions.

3 School Allocations

School allocations for the spring proposed budget are based on enrolment projections which predict the number of students at each grade level and the number of students with special needs. The fall revised budget is based on an actual headcount at September 30th. It is expected that there will be differences in the composition of students between the spring proposed and the fall revised budgets.

4 Class Size Funding

This allocation is provided to schools for the purpose of lowering class sizes and student to teacher ratios. The allocation is targeted to Kindergarten to grade 3. The decrease in the allocation results from this allocation being completed under the original provincial budget where enrolment growth was not funded. This allocation will be updated in the fall and will reflect the recently announced changes in provincial funding.

5 Program Enhancement Allocations

New to District

This allocation is held centrally and allocated to schools during the year to support students arriving after September 30th.

Guaranteed Enrolment

This allocation provides a guaranteed amount of funds for approved special education programs where due to low student enrolment, the student driven allocation is not able to support the program. The guaranteed enrolment is provided based on 12 students for mild-moderate funded special education programs and 7 students for severe funded special education programs. If the number of students registered in a special education program does not generate the guaranteed level of funding for that program, the school will receive funds to reach the guaranteed level. This allocation will be updated in the fall based on the actual September 30th enrolment, as enrolment in these programs is incomplete in the spring, triggering a higher allocation amount.

Outreach Directed Placement

This allocation is provided to the Outreach and New Directions sites to cover fixed and committed costs in order to support high risk students that have been placed by the District.

Transfers from Institutions

This allocation is given to schools for students who meet district special needs coding criteria and who were enrolled in an institutional school on September 30th and will be subsequently returned to a school after that date.

Establishment Facilities Grant

This allocation provides financial support to physically accommodate students in schools identified for new alternative and special education programs. The annual amount of the allocation is \$150,000 which is then added onto any prior approved/deferred amounts. In addition, in conjunction with the anticipated opening of four new schools in September 2016, additional start up funds of \$2.4 Million has been budgeted. These costs are in addition to the furniture and equipment funding received by the Province.

Establishment Program Grant

This allocation provides financial support in terms of start up costs associated with the implementation of new programs. The annual amount of the allocation is \$100,000 which is then added onto any prior approved/deferred amounts. The increase from the spring budget is due to an increase in approved projects for the 2015-2016 school year.

**Notes to the
2015-2016 Spring Proposed Budget
Direct School Allocations - continued**

6 Other Miscellaneous Allocations

Addition to Basic

This allocation is for schools with unique situations that require additional funds for instructional and/or operational purposes. This allocation is analysed and adjusted every budget cycle. Funds previously included with this allocation have now been included in the new ELC Teacher Allocation as detailed below.

ELC Teacher Allocation

This allocation is new for 2015-2016 and was previously partially funded through the Addition to Basic allocation. This allocation covers the cost of a teacher FTE per approved ELC classroom.

7 Equity Fund

The actual balance in the Equity Fund for 2015-2016 is anticipated to be higher based on transferring the surplus carryforward balances in excess of 3 per cent at schools and central DU's, however, these amounts will not be known until the 2014-2015 year end is completed.

8 amiskwaciy Base Rent

This cost is being treated as a district allocation versus using FNMI funds. The increase represents the annual increase in lease operating expenses as per the lease agreement.

9 Security Cameras for Elementary

In 2014-2015, funds were designated to upgrade or install security cameras and/or additional security measures at all elementary schools.

**Edmonton Public Schools
2015-2016 Spring Proposed Budget
Other Allocations**

| | 2015-2016 Proposed Budget | 2014-2015 Fall Revised Budget | Variance \$ | Variance % | Notes |
|---|---------------------------------|-------------------------------------|---------------------|---------------|-------|
| District Level Fixed Costs | | | | | |
| Debt and Fiscal Services | \$ 47,431,679 | \$ 48,238,136 | \$ (806,457) | (1.7%) | 1 |
| Utilities | 17,200,000 | 18,200,000 | (1,000,000) | (5.5%) | 2 |
| Insurance | 3,732,236 | 3,595,000 | 137,236 | 3.8% | |
| High Speed Networking | 2,486,900 | 2,486,900 | - | - | |
| | <u>70,850,815</u> | <u>72,520,036</u> | <u>(1,669,221)</u> | <u>(2.3%)</u> | |
| District Level Committed Costs | | | | | |
| Student Transportation | 37,051,754 | 35,246,201 | 1,805,553 | 5.1% | 3 |
| School Plant Operations & Maintenance | 14,438,373 | 13,716,486 | 721,887 | 5.3% | 4 |
| Human Resources Supply Services | 13,464,770 | 10,714,770 | 2,750,000 | 25.7% | 5 |
| * Language and Cultural Support | 3,818,726 | 3,920,462 | (101,736) | (2.6%) | * |
| Enhanced Support for District Plan/Project Fund | 1,000,000 | 1,141,000 | (141,000) | (12.4%) | 6 |
| Enterprise Systems | 2,919,286 | 2,378,733 | 540,553 | 22.7% | 7 |
| Professional Improvement Leaves | 1,340,000 | 1,340,000 | - | - | |
| Staff Development | 500,000 | 500,000 | - | - | |
| * Partnership Commitments | 359,000 | 369,000 | (10,000) | (2.7%) | * |
| Human Resources Secondments | 121,123 | 232,917 | (111,794) | (48.0%) | 8 |
| Audit | 111,200 | 111,200 | - | - | |
| Election | 480,000 | 315,000 | 165,000 | 52.4% | 9 |
| District Awards | 30,000 | 55,000 | (25,000) | (45.5%) | 10 |
| Survey | 40,000 | 271,000 | (231,000) | (85.2%) | 11 |
| Board Initiative Fund | 45,000 | 45,000 | - | - | |
| Trustee Transition Allowance | 12,500 | 12,500 | - | - | |
| | <u>75,731,732</u> | <u>70,369,269</u> | <u>5,362,463</u> | <u>7.6%</u> | |
| External Revenue Allocation | 11,550,501 | 13,040,867 | (1,490,366) | (11.4%) | 12 |
| Metro Continuing Education | 11,174,069 | 11,355,698 | (181,629) | (1.6%) | |
| | <u>22,724,570</u> | <u>24,396,565</u> | <u>(1,671,995)</u> | <u>(6.9%)</u> | |
| Central Decision Units | | | | | |
| ** Board and Office of the Superintendent | 7,064,397 | 6,959,642 | 104,755 | 1.5% | ** |
| ** Corporate Services | 18,569,047 | 18,481,005 | 88,042 | 0.5% | ** |
| ** Finance and Infrastructure | 13,049,918 | 13,074,226 | (24,308) | (0.2%) | ** |
| Inclusive Learning | 6,257,420 | 6,114,293 | 143,127 | 2.3% | 13 |
| Archives and Museum | 474,569 | 468,427 | 6,142 | 1.3% | 13 |
| International Programs | 1,187,120 | 1,005,000 | 182,120 | 18.1% | 14 |
| Curriculum and Resource Support | 2,269,748 | 2,384,165 | (114,417) | (4.8%) | 13 |
| Research and Innovation for Student Learning | 1,075,314 | 1,276,738 | (201,424) | (15.8%) | 13 |
| Student Information | 828,895 | 770,426 | 58,469 | 7.6% | 13 |
| | <u>50,776,428</u> | <u>50,533,922</u> | <u>242,506</u> | <u>0.5%</u> | |
| Total | \$ 220,083,545 | \$ 217,819,792 | \$ 2,263,753 | 1.0% | |

* See Attachment V^A - for a detailed breakdown of this line item.

** See Attachment V^B - for a detailed breakdown of this line item.

Edmonton Public Schools
2015-2016 Spring Proposed Budget
Other Allocations

Detailed Breakdown - District Level Committed Costs

| | 2015-2016 Proposed Budget | 2014-2015 Fall Revised Budget | Variance \$ | Variance % | Notes |
|---|--|--|------------------------|-----------------------|--------------|
| Language and Cultural Support | | | | | |
| FNMI Education | \$ 1,668,736 | \$ 1,649,350 | \$ 19,386 | 1.2% | 13 |
| Diversity Education | 1,121,050 | 1,322,899 | (201,849) | (15.3%) | 15 |
| Languages Centre at Woodcroft | 1,028,940 | 948,213 | 80,727 | 8.5% | 16 |
| | \$ 3,818,726 | \$ 3,920,462 | \$ (101,736) | (2.6%) | |
| Partnership Commitments | | | | | |
| Partnership for Kids | \$ 170,000 | \$ 170,000 | \$ - | - | |
| Confucius Institute - prog. coordinator | 140,000 | 140,000 | - | - | |
| Cappies | 15,000 | 20,000 | (5,000) | (25.0%) | 17 |
| Community University Partnerships | 10,000 | 10,000 | - | - | |
| Careers: The Next Generation | 10,000 | 10,000 | - | - | |
| United Way | 9,000 | 9,000 | - | - | |
| Welcome to Kindergarten | 5,000 | 5,000 | - | - | |
| Corporate Challenge | - | 5,000 | (5,000) | (100.0%) | 18 |
| | \$ 359,000 | \$ 369,000 | \$ (10,000) | (2.7%) | |

Edmonton Public Schools
2015-2016 Spring Proposed Budget
Other Allocations
Detailed Breakdown - Central Decision Units

| | 2015-2016 Proposed Budget | 2014-2015 Fall Revised Budget | Variance \$ | Variance % | Notes |
|---|--|--|------------------------|-----------------------|--------------|
| Board and Office of the Superintendent | | | | | |
| Board of Trustees | \$ 859,890 | \$ 859,890 | \$ - | - | |
| Office of the Superintendent of Schools | 1,010,920 | 1,312,088 | (301,168) | (23.0%) | 19 |
| Governance and Strategic Support Serv. | 1,477,875 | 1,422,080 | 55,795 | 3.9% | 13 |
| District Support Services | 1,669,640 | 1,547,396 | 122,244 | 7.9% | 13 |
| General Counsel | 601,394 | 472,184 | 129,210 | 27.4% | 20 |
| School Leadership Group A | 366,113 | 336,501 | 29,612 | 8.8% | 13 |
| School Leadership Group B | 360,540 | 336,501 | 24,039 | 7.1% | 13 |
| School Leadership Group C | 360,540 | 336,501 | 24,039 | 7.1% | 13 |
| School Leadership Group D | 357,485 | 336,501 | 20,984 | 6.2% | 13 |
| | <u>\$ 7,064,397</u> | <u>\$ 6,959,642</u> | <u>\$ 104,755</u> | <u>1.5%</u> | |
| Corporate Services | | | | | |
| Communications | \$ 2,320,147 | \$ 2,398,339 | \$ (78,192) | (3.3%) | 13 |
| District Information Security | 381,389 | 466,667 | (85,278) | (18.3%) | 21 |
| District Records and FOIP Management | 589,988 | 607,780 | (17,792) | (2.9%) | 13 |
| District Technology | 6,062,310 | 5,890,363 | 171,947 | 2.9% | 13 |
| Edmonton Public Schools Foundation | 408,965 | 400,000 | 8,965 | 2.2% | 13 |
| Human Resources | 8,806,248 | 8,717,856 | 88,392 | 1.0% | 13 |
| | <u>\$ 18,569,047</u> | <u>\$ 18,481,005</u> | <u>\$ 88,042</u> | <u>0.5%</u> | |
| Finance and Infrastructure | | | | | |
| Facilities Services & Building Ops | \$ 4,546,345 | \$ 4,455,202 | \$ 91,143 | 2.0% | 13 |
| Financial Services | 5,466,632 | 5,488,794 | (22,162) | (0.4%) | 13 |
| Planning & Property Management | 3,036,941 | 3,130,230 | (93,289) | (3.0%) | 13 |
| | <u>\$ 13,049,918</u> | <u>\$ 13,074,226</u> | <u>\$ (24,308)</u> | <u>(0.2%)</u> | |

**Notes to the
2015-2016 Spring Proposed Budget
Other Allocations**

Unless otherwise noted, variance explanations have been provided for amounts where the 2015-2016 spring proposed budget differs from the 2014-2015 fall revised budget by more than 5%.

1 Debt and Fiscal Services

This decision unit is responsible for supported debenture and principal repayments and interest costs, and the amortization costs for all District capital assets, e.g. buildings, furniture and equipment, and vehicles.

2 Utilities

The anticipated decrease in utility costs is due to price efficiencies and performance improvements/efficiencies.

3 Student Transportation

Student Transportation required access to \$2 Million of restricted surplus funds in order to continue with Edmonton Student Transportation Authority (ESTA), as well as to offset the additional costs associated with the anticipated enrolment growth of 3%.

4 School Plant Operations & Maintenance

PO&M funding calculation is based on the frozen funded head count from the previous year. Therefore, the increase in PO&M funding is based on the current year's enrolment growth. In addition, a portion of the increase being allocated to schools also results from a decrease in anticipated utility costs.

5 Human Resources Supply Services

This decision unit is responsible for providing support/coverage for district absences for teachers, support and custodial staff. This allocation has not been increased over several years whereas the staff levels have continued to grow in conjunction with enrolment growth. The current year increase to the allocation is to better match the actual costs being incurred by this department.

6 Enhanced Support for District Plan/Project Fund

Funds have been put aside to address projects and to support the District's mandate. In addition, the spring allocations were based on the March 26, 2015 budget which included budget cutbacks. This allocation will be distributed in conjunction with the fall budget and will be directed to certain central decision units to maintain service levels and supports. The Project Fund will be used to promote effective and efficient business practices.

7 Enterprise Systems

This decision unit is responsible for our main district enterprise information systems license and maintenance fees including Financial (Oracle Business Suite), Human Resources (Peoplesoft) and Student Information (Powerschool) as well as other feeder systems.

8 Human Resources Secondments

The decrease in allocation reflects a decrease in the number of staff going to the University of Alberta.

9 Election

The increase in allocation is to offset an annual election fee charged by the City of Edmonton related to the Board of Trustees election that occurs every four years.

10 District Awards

This allocation was created to offset the costs of the District Awards. The frequency and magnitude of these events will now be scaled down as a cost reduction measure.

11 Survey

This allocation is to offset the costs of district surveys and the development of district metrics required to support the District's strategic plan. As a cost reduction measure, the district feedback survey will now be conducted every second year.

12 External Revenue Allocation

In 2014-2015 the external revenue included recovery of costs (related to Fulton Place) and anticipated a Certificate Of Recognition (COR) rebate from WCB (resulting from the lowering of our WCB incident rate). Neither of these have been included in the current 2015-2016 spring budget.

**Notes to the
2015-2016 Spring Proposed Budget
Other Allocations - continued**

13 Changes in Central DUs

In 2015, an exempt reclassification project was completed. This resulted in certain positions being reclassified. In addition, as part of the *Exempt Management Terms and Conditions of Employment*, a salary increase deferred from 2013 becomes effective on September 1, 2015. The combination of these items has resulted in fluctuations in staffing related costs for 2015-2016. In aggregate, the amount allocated to central decision units as a percentage of total revenue, has decreased by 0.1 % compared to 2014-2015.

14 International Programs

The number of international students continues to increase, in the fall of 2014 there were 468 students and for the fall of 2015 this figure is anticipated to increase to 568. The International Programs DU receives an allocation based on the amount of international students attending EPSB.

15 Diversity Education

Previously the FNMI and Diversity units were combined into a single decision unit. These units were separated out for the 2014-2015 school year, at which point the Diversity unit was provided with 'one time' additional top up funding for this transition period. This funding has now been removed.

16 Languages Centre at Woodcroft

The increase results from an anticipated increase in Federal French Funding from the Province. This funding is flowed directed through to the Languages Centre at Woodcroft.

17 Cappies

The Cappies (Critics and Awards Program) is an international program for recognizing, celebrating, and providing learning experiences for high school theater and journalism students and teenage playwrights. As a result of the initial reduced provincial budget, the District has reduced the amount of support being provided by \$5,000.

18 Corporate Challenge

As a result of the initial reduced provincial budget, the District has decided to withdraw from the annual Corporate Challenge event.

19 Office of the Superintendent of Schools

For the 2015-2016 school year, the total number of assistant superintendent roles have been reduced from 5 to 4.

20 General Counsel

This DU has been under allocated for several years. The increase in allocation for 2015-2016 reflects a correction to more accurately cover the costs (internal and external) associated with this function.

21 District Information Security

In 2014-2015, additional 'one time' top up funding of \$60,000 was allocated to offset the purchase of new required software.

**Edmonton Public Schools
2015-2016 Spring Proposed Budget
Staff FTE's**

| Staffing Group | 2015-2016 | | 2014-2015 | | NET CHANGE Proposed vs Revised |
|-----------------------------------|--------------------|-------------|------------------------|-------------|-----------------------------------|
| | Proposed Budget | % | Fall Revised Budget | % | |
| Schools | | | | | |
| Teaching FTE | 4,503.55 | 66% | 4,435.90 | 66% | 67.650 |
| Support FTE | 1,632.25 | 24% | 1,580.84 | 24% | 51.410 |
| Custodial FTE | 563.30 | 8% | 560.38 | 8% | 2.920 |
| Exempt FTE | 137.02 | 2% | 138.19 | 2% | (1.170) |
| Total Schools FTE | 6,836.12 | 100% | 6,715.31 | 100% | 120.810 |
| Central Services | | | | | |
| Teaching FTE | 134.10 | 13% | 160.01 | 14% | (25.910) |
| Support FTE | 269.02 | 25% | 300.42 | 27% | (31.401) |
| Custodial FTE | 64.00 | 6% | 64.00 | 6% | - |
| Maintenance FTE | 204.00 | 19% | 205.00 | 18% | (1.000) |
| Exempt FTE | 391.46 | 37% | 402.77 | 36% | (11.308) |
| Total Central Services FTE | 1,062.58 | 100% | 1,132.20 | 100% | (69.619) |
| Metro Continuing Education | | | | | |
| Teaching FTE | 5.40 | 17% | 4.40 | 12% | 1.000 |
| Support FTE | 17.13 | 53% | 19.63 | 52% | (2.501) |
| Custodial FTE | - | 0% | 1.69 | 5% | (1.690) |
| Exempt FTE | 10.05 | 31% | 11.75 | 31% | (1.700) |
| Total Metro Cont. Ed. FTE | 32.58 | 100% | 37.47 | 100% | (4.891) |
| Total FTE's | 7,931.28 | | 7,884.98 | | 46.300 |
| Total by Group | | | | | |
| Teaching FTE | 4,643.05 | 59% | 4,600.31 | 58% | 42.740 |
| Support FTE | 1,918.40 | 24% | 1,900.89 | 24% | 17.508 |
| Custodial FTE | 627.30 | 8% | 626.07 | 8% | 1.230 |
| Maintenance FTE | 204.00 | 3% | 205.00 | 3% | (1.000) |
| Exempt FTE | 538.53 | 7% | 552.71 | 7% | (14.178) |
| Total FTE's | 7,931.28 | 100% | 7,884.98 | 100% | 46.300 |

School Jurisdiction Code: 3020

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

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

Edmonton School District No. 7

Legal Name of School Jurisdiction

780-429-8143

Telephone & Fax Numbers, Email Address

BOARD CHAIR

Michael Janz

Name

Signature

SUPERINTENDENT

Darrel Robertson

Name

Signature

SECRETARY TREASURER or TREASURER

Jonah Lempogo

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 23, 2015

Date

Version: 150630

c.c. Alberta Education
c/o Robert Mah, Financial Reporting & Accountability Branch
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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:

Budget Assumptions:

Key Message

The mandate of the Edmonton Public School Board is to ensure that students receive the best education possible in Edmonton's more than 200 public schools . The budget highlights our focus on the District's new Vision, Mission, Values and the 2014-2018 Priorities.

Vision

Transforming the learners of today into the leaders of tomorrow.

Mission

We inspire student success through high quality learning opportunities, supported by meaningfully engaged students, parents, staff and community.

Values

Supporting the Vision, Mission and Priorities are the District's core values of accountability, collaboration, equity and integrity.

District Priorities 2014-2018

Foster growth and success for every student by supporting their journey from early learning through high school completion and beyond.

Provide welcoming, high quality learning and working environments.

Enhance public education through communication, engagement and partnerships.

Future enrolment growth trends will continue to increase based on strong enrolment trends in grades 1 to 6. Enrolment projections are estimates at this time and will be adjusted in the fall budget update based on the actual September 30, 2015 student count. EPSB is currently projecting a 3% increase in students.

Fees have increased by \$4.1M related to lunch room fees being reclassified from Other Sales and Services to Fees . International Fees budget has increased as well due to a fee increase and an increase in the number of students. Please refer to page 4 for additional fee details.

The District has plans to use accumulated surplus of operations totalling \$23.6M. Please refer to pages 9-10 for this information. Much of this planning will be dependent upon the District's final Accumulated Surplus from Operations at August 31, 2015.

The budget includes projected increases to staffing levels of about 47 FTE, out of which 43 FTE are certificated staff and 4 FTE are non-certificated staff to provide educational services for 2,728 additional students. In addition, there are 273 Instructional FTE staff anticipated to be allocated to schools after September 30, 2015. Unit costs were adjusted for all salary groups for grid movement. There was no increase to unit costs related to salary increases for maintenance, support and custodial staff as their collective agreements are all expired as of Aug. 31/15 See page 8 for details on collective agreements . The teacher unit costs were adjusted for the 2% increase and exempt staff unit costs factored in the 2.25% increase.

There is a new requirement to itemize ECS expenses for 2015-16. This was not required in the prior year.

Spending on Administration and Board Governance is 3.3% of total budget spending which is below the 3.6% administrative spending limit required by the Province.

In conjunction with the anticipated opening of four new schools in September 2016, additional start-up funds of \$2.4 Million have been budgeted. These costs are in addition to the furniture and equipment funding received by the Province.

Significant Business and Financial Risks:

The District continues to face growing infrastructure pressures to meet demands of enrolment growth in new neighborhoods throughout the City while maintaining aging infrastructure in mature neighborhoods. Capital reserves will allow the District to support some capital projects on a go forward basis, however these reserves represent only 2% of the District's annual budget.

The facility lifecycle needs of an aging school facility infrastructure with static funding will lead to a greater deferred maintenance backlog.

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 | \$983,637,900 | \$940,457,800 | \$906,721,994 |
| Other - Government of Alberta | \$3,528,400 | \$3,645,800 | \$3,719,485 |
| Federal Government and First Nations | \$1,971,500 | \$1,971,500 | \$2,403,689 |
| Other Alberta school authorities | \$647,900 | \$647,900 | \$1,564,928 |
| Out of province authorities | \$0 | \$0 | \$0 |
| Alberta Municipalities-special tax levies | \$0 | \$0 | \$0 |
| Property taxes | \$0 | \$0 | \$0 |
| Fees | \$38,568,000 | \$32,717,800 | \$31,296,505 |
| Other sales and services | \$14,309,900 | \$17,954,600 | \$24,317,212 |
| Investment income | \$1,000,000 | \$1,000,000 | \$1,646,501 |
| Gifts and donations | \$6,170,700 | \$6,826,400 | \$8,367,532 |
| Rental of facilities | \$4,398,500 | \$4,291,300 | \$3,839,771 |
| Fundraising | \$1,475,400 | \$1,915,500 | \$1,784,479 |
| Gains on disposal of capital assets | \$0 | \$2,967,000 | \$34,730 |
| Other revenue | \$0 | \$0 | \$0 |
| TOTAL REVENUES | \$1,055,708,200 | \$1,014,395,600 | \$985,696,826 |
| EXPENSES | | | |
| Instruction - Early Childhood Services | \$59,581,751 | \$0 | \$0 |
| Instruction - Grades 1-12 | \$780,784,271 | \$804,103,235 | \$723,308,115 |
| Plant operations & maintenance | \$141,584,632 | \$144,830,892 | \$136,306,858 |
| Transportation | \$39,461,771 | \$38,451,136 | \$34,992,016 |
| Administration | \$35,178,351 | \$35,836,436 | \$30,903,447 |
| External Services | \$22,675,664 | \$23,679,121 | \$22,034,153 |
| TOTAL EXPENSES | \$1,079,266,440 | \$1,046,900,820 | \$947,544,589 |
| ANNUAL SURPLUS (DEFICIT) | (\$23,558,240) | (\$32,505,220) | \$38,152,237 |

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 | \$475,584,581 | \$457,142,982 | \$432,662,031 |
| Certificated benefits | \$117,372,160 | \$114,801,496 | \$102,810,456 |
| Non-certificated salaries and wages | \$199,090,306 | \$194,761,277 | \$174,235,702 |
| Non-certificated benefits | \$52,449,419 | \$50,879,318 | \$47,903,588 |
| Services, contracts, and supplies | \$193,178,158 | \$188,296,838 | \$147,850,257 |
| Capital and debt services | | | |
| Amortization of capital assets | | | |
| supported | \$31,855,115 | \$31,433,100 | \$31,706,250 |
| unsupported | \$9,000,000 | \$8,919,824 | \$9,573,417 |
| Interest on capital debt | | | |
| supported | \$0 | \$0 | \$34,505 |
| unsupported | \$420,533 | \$450,818 | \$451,284 |
| Other interest and finance charges | \$316,168 | \$215,167 | \$317,099 |
| Losses on disposal of capital assets | \$0 | \$0 | \$0 |
| Other expense | \$0 | \$0 | \$0 |
| TOTAL EXPENSES | \$1,079,266,440 | \$1,046,900,820 | \$947,544,589 |

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 | \$12,049,700 | \$11,950,400 | \$10,317,248 |
| Basic instruction supplies, text book rental, material fees | \$2,564,900 | \$2,550,000 | \$2,588,133 |
| Technology user fees | \$0 | \$0 | \$0 |
| Alternative program fees | \$147,103 | \$139,386 | \$168,156 |
| Fees for optional courses | \$2,358,425 | \$2,234,664 | \$2,179,000 |
| Fees for students from other boards | \$0 | \$0 | \$0 |
| Tuition fees (international & out of province) | \$6,674,000 | \$5,265,000 | \$4,862,185 |
| Kindergarten & preschool | \$548,783 | \$519,995 | \$524,899 |
| Extracurricular fees | \$3,576,753 | \$3,389,125 | \$3,387,976 |
| Field trips | \$6,543,236 | \$6,200,033 | \$6,400,534 |
| Lunch supervision fees | \$4,105,100 | \$0 | \$0 |
| Other (describe)* Optional Material Fees | \$0 | \$469,197 | \$868,374 |
| Other (describe) | \$0 | \$0 | \$0 |
| Other (describe) | \$0 | \$0 | \$0 |
| Other (describe) | \$0 | \$0 | \$0 |
| Other (describe) | \$0 | \$0 | \$0 |
| TOTAL FEES | \$38,568,000 | \$32,717,800 | \$31,296,505 |

**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) Optional Material Fees | \$608,768 |
| Other (describe) Year books, grad, cafeteria, bookstore, agendas, spiritwear etc. | \$3,017,131 |
| Other (describe) | \$0 |
| Other (describe) | \$0 |
| Other (describe) | \$0 |
| TOTAL | \$3,625,899 |

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 | \$145,690,495 | \$63,661,113 | \$0 | \$67,426,038 | \$0 | \$67,426,038 | \$14,603,344 |
| 2014/2015 Estimated impact to AOS for: | | | | | | | |
| Prior period adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated surplus(deficit) | (\$9,250,100) | | | (\$9,250,100) | (\$9,250,100) | | |
| Estimated Board funded capital asset additions | | \$10,038,361 | | (\$6,500,000) | (\$6,500,000) | \$0 | (\$3,538,361) |
| Estimated Disposal of unsupported tangible capital assets | \$0 | \$0 | | (\$3,248,404) | (\$3,248,404) | | \$3,248,404 |
| Estimated amortization of capital assets (expense) | | (\$40,546,678) | | \$40,546,678 | \$40,546,678 | | |
| Estimated capital revenue recognized - Alberta Education | | \$31,511,618 | | (\$31,511,618) | (\$31,511,618) | | |
| 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 | | \$562,150 | | (\$562,150) | (\$562,150) | | |
| Estimated reserve transfers (net) | | | | (\$8,429,563) | \$10,525,594 | (\$18,955,157) | \$8,429,563 |
| Estimated Assumptions/Transfers of Operations (Explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated Balances for August 31, 2015 | \$136,440,395 | \$65,226,564 | \$0 | \$48,470,881 | \$0 | \$48,470,881 | \$22,742,950 |
| 2015/2016 Budget projections for: | | | | | | | |
| Budgeted surplus(deficit) | (\$23,558,240) | | | (\$23,558,240) | (\$23,558,240) | | |
| Projected Board funded capital asset additions | | \$5,000,000 | | (\$5,000,000) | (\$5,000,000) | \$0 | \$0 |
| Budgeted Disposal of unsupported tangible capital assets | \$0 | \$0 | | \$0 | \$0 | | \$0 |
| Budgeted Amortization of capital assets (expense) | | (\$40,855,115) | | \$40,855,115 | \$40,855,115 | | |
| Budgeted capital revenue recognized - Alberta Education | | \$31,855,115 | | (\$31,855,115) | (\$31,855,115) | | |
| 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 | | \$579,467 | | (\$579,467) | (\$579,467) | | |
| Projected reserve transfers (net) | | | | \$0 | \$0 | \$0 | \$0 |
| Projected Assumptions/Transfers of Operations (Explain) | \$0 | \$0 | \$0 | \$0 | \$20,137,707 | (\$20,137,707) | \$0 |
| Projected Balances for August 31, 2016 | \$112,882,155 | \$61,806,031 | \$0 | \$28,333,174 | \$0 | \$28,333,174 | \$22,742,950 |

Reduction in A.S.O.: Please provide an explanation as to use of A.S.O. on Pages 9 (ASO) and 10 (ASO Use)

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)

Investment in Tangible Capital Assets increased by \$1.6M as follows:

- A) \$10M increase in capital additions composed of : \$6.5M of school and central capital purchases, and \$3.5M of portables funded from capital reserves
- B) \$9M decrease due to amortization of \$40.8M exceeding capital revenue of \$31.8M
- C) \$0.6M unsupported debt repayment.

Capital Reserves have increased by \$8M due to: a)increased \$3M for the sale of Wellington b)decreased \$3.5M for portable additons and c) increase for an anticipated transfer to capital reserves of \$8.4M at year-end to increase our capital reserve balance for future year expenditures.

**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.

2015/2016

Investment in Tangible Capital Assets has decreased by \$3.4M due to:

- A) \$5M increase in capital additions related to school and central capital purchases,
- B) \$9M decrease due to amortization of \$40.8M exceeding capital revenue of \$31.8M
- C) \$0.6M unsupported debt repayment.

Accumulated surplus from operations will decrease by \$20.1M. This is broken out as follows:

- A) Decrease of \$23.6M. The District plans to use \$23.6M of reserves in 2015/16. Please refer to page 10 for a detailed listing of these amounts and plans.
- B) Decrease of \$5M due to Board funded capital additions related to school and central capital purchases
- C) \$9M increase due to amortization of \$40.8M exceeding capital revenue of \$31.8 M
- D) Decrease of \$0.6M due to unsupported debt repayment.

Capital Reserves:

The District is currently in the process of assessing our infrastructure needs. Once completed, a plan will be put in place that may involve the use of capital reserves, over both the short term and long term.

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

There are financial implications with the new Education Act. These have not been factored into the operating expenses as the funding for these potential increased costs has not been included.

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

There are 4 new schools scheduled to open in Sept. 2016 and 4 more in Dec. 2016. There will be increased utility and custodial costs to EPSB for these new facilities. As the funding for these costs have not been yet addressed, we have not included them in requests for surplus at this time.

There is also the possibility of regional efficiencies that could be obtained through collaboration with other school districts, municipalities, and other government organizations. The costs to pursue these efficiencies have also not been requested at this time as this concept is very preliminary and additional analysis/feasibility work is required. Potential areas that might be impacted are Human Resources, Financial Services, Property Management, Facility Services etc

In addition, EPSB does not anticipate using its entire ASO in the 15/16 year. There is still uncertainty around the budget, including funding for future years, and it is prudent to maintain approximately 3% of revenue (\$31.7M) to establish some stability for future budget years as well.

Our buildings have deferred maintenance costs. The estimated deferred maintenance at this time is \$260M and is identified in the Three Year Capital Plan. We plan to use some of our capital reserve to cover some of these costs into the future.

**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 | 60,353 | 58,113 | 55,421 | Head count |
| Grades 10 to 12 | 22,578 | 22,504 | 22,369 | Note 3 |
| Total | 82,931 | 80,617 | 77,790 | Grades 1-12 students eligible for base instruction funding from Alberta Education. |
| Percentage Change | 2.9% | 3.6% | | |
| Other Students: | | | | |
| Total | 658 | 409 | 465 | Note 4 |
| Total Net Enrolled Students | 83,589 | 81,026 | 78,255 | |
| Home Ed and Blended Program Students | 457 | 535 | 404 | Note 5 |
| Total Enrolled Students, Grades 1-12 | 84,046 | 81,561 | 78,659 | |
| Percentage Change | 3.0% | 3.7% | | |
| Of the Eligible Funded Students: | | | | |
| Severely Disabled Students served | 2,462 | 2,462 | 2,411 | Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s). |
| EARLY CHILDHOOD SERVICES (ECS) | | | | |
| Eligible Funded Children | 8,250 | 7,952 | 7,807 | ECS children eligible for ECS base instruction funding from Alberta Education. |
| Other Children | 92 | 82 | 88 | ECS children not eligible for ECS base instruction funding from Alberta Education. |
| Total Enrolled Children - ECS | 8,342 | 8,034 | 7,895 | |
| 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 | 4,171 | 4,017 | 3,948 | |
| Percentage Change | 3.8% | 1.8% | | |
| Of the Eligible Funded Children: | | | | |
| Severely Disabled Children served | 1,569 | 1,569 | 1,499 | 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 |
|---|-----------------------|---------------------|--------------------------|---------------------|---|
| CERTIFICATED STAFF | | | | | |
| School Based | 4,507.6 | 4,332.9 | 4,477.1 | 4,263.9 | Teacher certification required for performing functions at the school level. |
| Non-School Based | 135.5 | 219.5 | 147.9 | 142.6 | Teacher certification required for performing functions at the system/central office level. |
| Total Certificated Staff FTE | 4,643.1 | 4,552.5 | 4,625.0 | 4,406.6 | FTE for personnel possessing a valid Alberta teaching certificate or equivalency. |
| <i>Explanation required where change unrelated to enrolment</i> | 2.0% | 3.3% | 5.0% | | |
| <i>Percentage change from Fall Budget</i> | 0.4% | | | | |
| Is an average standard cost used to derive certificated salaries? | Yes | | | | |
| If an average standard cost is used, please disclose rate: | \$ 102,791 | | | | |
| Explanation of Changes: | | | | | |
| Increase is due to increased enrolment. Actual numbers at September 30, 2014 will not equal the 2013/2014 Fall Budget at any point in time as there are vacant positions. The Fall 2014/15 numbers are also inflated by 25 FTE (Instructional) for positions that were anticipated to be created after September 30, 2014 (The Fall 2014/15 Budget cannot be restated). Factoring in this adjustment, the percent change from the fall budget is 0.9% | | | | | |
| NON-CERTIFICATED STAFF | | | | | |
| Instructional | 1,978.6 | 1,607.6 | 2,124.6 | 1,951.0 | Personnel providing instruction support for schools under 'Instruction' program areas. |
| Plant Operations & Maintenance | 866.6 | 812.6 | 867.9 | - | Personnel providing support to maintain school facilities |
| Transportation | 17.4 | 15.0 | 17.0 | - | Personnel providing direct support to the transportation of students to and from school |
| Other Non-Instructional | 425.7 | 597.5 | 439.1 | 1,251.0 | Personnel in Board & System Admin. and External service areas. |
| Total Non-Certificated Staff FTE | 3,288.2 | 3,032.6 | 3,448.6 | 3,202.0 | FTE for personnel not possessing a valid Alberta teaching certificate or equivalency. |
| Percentage Change | 8.4% | -5.3% | 7.7% | | |
| <i>Percentage change from Fall Budget</i> | -4.7% | | | | |
| Explanation of Changes: | | | | | |
| Increase is due to increased enrolment. Actual numbers at September 30, 2014 will not equal the 2013/2014 Fall Budget at any point in time as there are vacant positions. The Fall 2014/15 numbers are also inflated by 164 FTE (Instructional) for positions that were anticipated to be created after September 30, 2014 (The Fall 2014/15 Budget cannot be restated). Factoring in this adjustment, the percent change from the fall budget for instructional staff is a 1% increase. Other non-instructional FTE have decreased from the Fall Budget. | | | | | |
| 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. | | | | | |
| Custodial Collective Agreement - Expires August, 31, 2014 FTE= 627 Support Collective Agreement , Expires August 31, 2015 FTE = 1918.39 Maintenance Collective Agreement Expired August 31, 2014 FTE = 204 | | | | | |

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."

In the fall of 2014, EPSB established a Sustainability Fund that would provide resources for the following areas: School Equity, Central Services projects, Price Stabilization, School Building Equity, Property Management Capital, Enterprise Systems, Staff Development Pilot, Edmonton Student Transportation Authority, Career Pathways Initiative, and Early Years Initiative. These resources were identified to stabilize funding and service during times of financial uncertainty, as well as provide resources to address high-priority planned and emergent district-wide issues and opportunities.

Current Year Uses of Reserves (\$23.6M):

All of the items on page 10 have a high impact on EPSB's ability to support students.

EPSB has identified its Uses of Reserves on page 10 under priorities A, B and C. The items in each priority are of equal importance.

Those listed under priority A are those that follow our guidelines, ensure more dollars go into classrooms, and/or follow our Strategic Plan.

Priority B items have a high impact on the District, and require increased efforts on part of the District to complete them.

Priority C items are those that, depending on timing, may or may not be completed this year, but are important to pursue in the future.

These are the uses at this time. They may change pending our final year-end results.

Other Items to Note:

EPSB does not anticipate using its entire ASO in the 2015/2016 year. There is still uncertainty around the budget, including funding for future years, and it is prudent to maintain approximately 3% of revenue (\$31.7M) to establish some stability for future budget years as well.

Our buildings have deferred maintenance costs. The estimated deferred maintenance at this time is \$260M as discussed in the Three Year Capital Plan. We plan to use some of our capital reserve to cover some of these costs into the future.

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

| | | | | | Expected Cost |
|--|-------------------------------|-----------------------------|----------------------------|-----------------------------------|--------------------------|
| Explanation | Recurring?¹ | Capital?² | Program³ | Object⁴ | |
| 1 Priority A: School Surplus up to 3% to be returned to schools | One-Time | Operating | Instruction - Gr 1-12 | Services, contracts, and supplies | \$11,600,000 |
| 2 Priority A: School Equity Fund - to address funding shortfalls at schools during the year | One-Time | Operating | Instruction - Gr 1-12 | Services, contracts, and supplies | \$3,817,000 |
| 3 Priority A: By-election in Fall of 2015 to replace a vacant Trustee position | One-Time | Operating | Administration | Services, contracts, and supplies | \$187,240 |
| 4 Priority A: Transportation Reserve to be used to maintain transportation fees at the same price | One-Time | Operating | Instruction - Gr 1-12 | Services, contracts, and supplies | \$2,000,000 |
| 5 Priority A: Start-up costs for 4 schools to open December 1, 2016 - no funding for library books, and set-up time (not capitalized) | One-Time | Operating | Instruction - Gr 1-12 | Services, contracts, and supplies | \$2,400,000 |
| 6 Priority A: Career Pathways Initiative - support for students to develop strategies and ideas for future education /work | One-Time | Operating | Administration | Services, contracts, and supplies | \$500,000 |
| 7 Priority A: Review and alignment of Administrative Regulations to ensure compliance with the new Education Act | One-Time | Operating | Administration | Services, contracts, and supplies | \$126,000 |
| 8 Priority A: Evidence-based decision making in support of Results-Based Budgeting Phase I | One-Time | Operating | Administration | Services, contracts, and supplies | \$250,000 |
| 9 Priority A: Psychology and Academic Assessment (reading) | One-Time | Operating | Administration | Services, contracts, and supplies | \$200,000 |
| 10 Priority A: Early Years strategy - Support for students entering Grade 1 at risk for Literacy and Numeracy success | One-Time | Operating | Administration | Services, contracts, and supplies | \$320,000 |
| 11 Priority A: District Wide Early Years Developmental Screening - Early identification screening for all children prior to enrolment in early years or kindergarten location | One-Time | Operating | Instruction - ECS | Services, contracts, and supplies | \$220,000 |
| 12 Priority A: Data Analyst - use District Data effectively to support data-drive decision making to support teaching and student success | One-Time | Operating | Administration | Services, contracts, and supplies | \$150,000 |
| 13 Priority A: Planning/Facilities Integration | One-Time | Operating | Administration | Services, contracts, and supplies | \$50,000 |
| 14 Priority A: Archibus Implementation with Financial System | One-Time | Operating | Administration | Services, contracts, and supplies | \$120,000 |
| 15 Priority A: Infrastructure Efficiencies | One-Time | Operating | Administration | Services, contracts, and supplies | \$150,000 |
| 16 Priority A: Numeracy Plan Implementation Transitioning | One-Time | Operating | Administration | Services, contracts, and supplies | \$114,000 |
| 17 Priority A: Locally Developed Courses Revision Project | One-Time | Operating | Administration | Services, contracts, and supplies | \$114,000 |
| 18 Priority A: Technology Enhancements/Implementations to Streamline Human Resource Processes | One-Time | Operating | Administration | Services, contracts, and supplies | \$340,000 |
| 19 Priority A: Mathematics Intervention/Programming Instrument | One-Time | Operating | Administration | Services, contracts, and supplies | \$168,000 |
| 20 Priority B: Electronic Reporting - Improve information collection and sharing for better outcomes for students who require specialized supports | One-Time | Operating | Administration | Services, contracts, and supplies | \$150,000 |
| 21 Priority B: Lease rate review and real estate strategy | One-Time | Operating | External Services | Services, contracts, and supplies | \$150,000 |
| 22 Priority B: Intranet Design: Phase I - Discovery/District Website Phase I - User Experience Audit/Upgrading Webcasting Equipment & Training | One-Time | Operating | Administration | Services, contracts, and supplies | \$168,000 |
| 23 Priority B: Contractual Obligations for projects (may increase if projects are delayed) | One-Time | Operating | Administration | Services, contracts, and supplies | \$150,000 |
| 24 Priority C: Ministerial Order on Student Learning and Cross Curricular Competencies Implementation Project | One-Time | Operating | Administration | Services, contracts, and supplies | \$114,000 |
| 25 | | | | | |
| Use Of A.S.O. for Budget Year 2015/2016 | | | | | \$23,558,240 |
| 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). | | | | | |