

**DATE:** November 24, 2015

**TO:** Board of Trustees

**FROM:** Darrel Robertson, Superintendent of Schools

**SUBJECT:** Fall Update to the Revised 2015-2016 Budget

**ORIGINATOR:** Jonah Lempogo, Treasurer & Managing Director, Financial Services

**RESOURCE**

**STAFF:** Todd Burnstad, Vanessa Crosswell Klettke, Noel Gareau

**REFERENCE:** N/A

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### **ISSUE**

Alberta Education requires jurisdictions to prepare and submit a budget update each fall. Jurisdictions are also required by Alberta Education to provide budget update as information to the Board of Trustees each fall reflecting changes in revenue, enrolment, current staffing and other key budget assumptions.

### **BACKGROUND**

Each school and central decision unit prepared a revised budget in the fall based on updated September 30<sup>th</sup> enrolment, current staffing FTE's, as well as the planned use of surplus funds.

The 2015-2016 Fall Budget update for Edmonton Public School Board (EPSB) has been completed for submission to Alberta Education by November 30, 2015. The revised budget is based on total expenses of \$1.097 billion. Alberta Education requires school boards to report the government contributions to the Alberta Teachers' Retirement Fund (ATRF), which is estimated at \$58 million. The overall increase in budget (\$17.5 million) is as follows:

- 1) Increase in the use of net surplus carry forward funds of \$15.7 million
- 2) Increase in revenues due to enrolment and other adjustments totaling \$1.8 million

### **RELATED FACTS**

- The 2015-2016 budget update reflects a planned operating deficit of \$39.3 million which is offset by the planned use of surplus carry forward funds for schools and central decision units of \$20.2 million and \$16.9 million, as well as \$2.2 million of restricted transportation reserve funds (Attachment III).
- Student enrolment assumptions are based on a total of 92,358 students, a decrease of only 30 or 0.03 per cent over the proposed enrolment count and an increase of 2,698 students or 3 per cent over September 30, 2014 (Attachment II).
- The revised budget includes a better reflection of staffing levels for 2015-2016. The approved budget included the last minute restoration of funding associated with the change in Provincial Government, and as such, high level staffing assumptions were made which basically restored staffing levels to the previous year. The revised budget allowed schools and central decision units the ability to update their staffing requirements for 2015-2016.

Total FTE's are now budgeted at 8,319, with certificated staff representing 57 per cent (or 4,730 FTE's) followed by support staff at 26 per cent (or 2,185 FTE's) (Attachment VI).

- The 2015-2016 budgeted System Administration and Board Governance block spending is 3.0 per cent of total budget spending, which is under the 3.6 per cent spending cap set by the Province.

**RECOMMENDATION**

**That the Fall 2015 update to the 2015-2016 Budget be approved.**

**OPTIONS**

N/A

**CONSIDERATIONS & ANALYSIS**

N/A

**NEXT STEPS**

Once approved, the Fall 2015-2016 Revised Budget will be posted to the district's website and the Fall 2015 Update to the 2015-2016 Budget Report will be submitted to Alberta Education.

**ATTACHMENTS & APPENDICES**

ATTACHMENT I	2015-2016 Fall Revised Budget
ATTACHMENT II	Student Enrolment
ATTACHMENT III	2015-2016 Fall Revised Budget – Total Allocations
ATTACHMENT IV	2015-2016 Fall Revised Budget – Direct School Allocations
ATTACHMENT IV <sup>A</sup>	2015-2016 Fall Revised Budget – Direct School Allocations Detailed Breakdown
ATTACHMENT V	2015-2016 Fall Revised Budget – Other Allocations
ATTACHMENT VI	2015-2016 Revised Budget – Staffing FTE Comparison
ATTACHMENT VII	2015-2016 Revised Budget – Revenue & Expense Analysis
ATTACHMENT VIII	Fall 2015 update to the 2015-2016 Budget Report

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**Edmonton Public Schools  
2015-2016 Fall Revised Revenue Budget**

	<b>2015-2016 Fall Revised Budget (Fall)</b>	<b>2015-2016 Approved Budget (Appr)</b>	<b>Variance Fall vs Appr \$</b>	<b>Variance Fall vs Appr %</b>	<b>Notes</b>
<b>BASE INSTRUCTION FUNDING</b>					
Early Childhood Services (ECS) Base Instruction	\$ 28,639,600	\$ 27,554,200	\$ 1,085,400	3.9%	
ECS Class Size	6,524,200	6,276,900	247,300	3.9%	
Base Instruction (Grades 1 to 9)	401,415,700	403,147,400	(1,731,700)	(0.4%)	
Class Size (Grades 1 to 3)	33,183,100	33,421,200	(238,100)	(0.7%)	
	<b>469,762,600</b>	<b>470,399,700</b>	<b>(637,100)</b>	<b>(0.1%)</b>	
Moving Forward with High School Redesign	76,504,800	75,241,300	1,263,500	2%	
Base Instruction (Grades 10 to 12)	56,430,400	57,534,800	(1,104,400)	(1.9%)	
Base Instr. Special Ed Block (Grades 10 to 12)	10,586,200	10,209,200	377,000	3.7%	
Tier 2 Class size (Grades 10 to 12)	103,100	105,600	(2,500)	(2.4%)	
Tier 3 Class size (Grades 10 to 12)	1,027,500	985,500	42,000	4.3%	
Tier 4 (Work Exp. & Special Projects)	983,100	962,300	20,800	2.2%	
	<b>145,635,100</b>	<b>145,038,700</b>	<b>596,400</b>	<b>0.4%</b>	
Base Instruction Metro (Grades 10 to 12)	749,900	749,900	-	-	
Base Instr. Metro Summer (Grades 10 to 12)	5,272,900	5,272,900	-	-	
Outreach Site Funding	377,800	377,800	-	-	
Home Education	638,200	740,200	(102,000)	(13.8%)	
	<b>7,038,800</b>	<b>7,140,800</b>	<b>(102,000)</b>	<b>(1.4%)</b>	
<b>SUBTOTAL BASE INSTRUCTION FUNDING</b>	<b>622,436,500</b>	<b>622,579,200</b>	<b>(142,700)</b>	<b>(0.0%)</b>	1
<b>DIFFERENTIAL COST FUNDING</b>					
ECS Program Unit Funding (PUF)	36,237,200	38,281,000	(2,043,800)	(5.3%)	2
Inclusive Education	63,020,900	61,802,900	1,218,000	2.0%	
English as a Second Language (ESL)	19,031,600	19,031,600	-	-	
First Nations, Metis and Inuit Education (FNMI)	8,843,400	9,199,600	(356,200)	(3.9%)	
Socio Economic Status	10,578,100	10,073,100	505,000	5.0%	3
Plant Operations and Maintenance (PO&M)	66,656,000	66,659,600	(3,600)	(0.0%)	
Metro Urban Transportation	23,033,200	22,482,400	550,800	2.4%	
ECS Special Transportation	2,000,000	2,000,000	-	-	
Equity of Opportunity	8,856,200	8,665,300	190,900	2.2%	
Federal French Funding	590,000	590,000	-	-	
<b>SUBTOTAL DIFFERENTIAL COST FUNDING</b>	<b>238,846,600</b>	<b>238,785,500</b>	<b>61,100</b>	<b>0.0%</b>	
<b>PROVINCIAL PRIORITY TARGETED FUNDING</b>					
High Speed Networking	2,306,100	2,289,900	16,200	0.7%	
<b>SUBTOTAL PROVINCIAL PRIORITY FUNDING</b>	<b>2,306,100</b>	<b>2,289,900</b>	<b>16,200</b>	<b>0.7%</b>	
<b>OTHER PROVINCIAL SUPPORT</b>					
Institutional Support	10,623,300	11,072,400	(449,100)	(4.1%)	4
Regional Collaborative Service Delivery (RCSD)	4,129,300	3,683,000	446,300	12.1%	5
Provincial School Lease Support	1,072,400	1,308,500	(236,100)	(18.0%)	6
Narrowing Teacher's Salary Gap	239,000	239,100	(100)	(0.0%)	
Reduction in System Admin & School Board Governance	(3,790,000)	(3,790,000)	-	-	
<b>SUBTOTAL OTHER PROVINCIAL SUPPORT</b>	<b>12,274,000</b>	<b>12,513,000</b>	<b>(239,000)</b>	<b>(1.9%)</b>	
<b>TOTAL PROVINCIAL OPERATIONAL FUNDING</b>	<b>875,863,200</b>	<b>876,167,600</b>	<b>(304,400)</b>	<b>(0.0%)</b>	

**Edmonton Public Schools  
2015-2016 Fall Revised Revenue Budget**

	<b>2015-2016 Fall Revised Budget (Fall)</b>	<b>2015-2016 Approved Budget (Appr)</b>	<b>Variance Fall vs Appr \$</b>	<b>Variance Fall vs Appr \$</b>	<b>Notes</b>
<b>CAPITAL AND IMR FUNDING</b>					
Infrastructure Maintenance Renewal (IMR)	9,000,000	9,000,000	-	-	
Amortization of Capital Allocations and Expended Deferred Capital Revenue	31,855,100	31,855,100	-	-	
<b>CAPITAL AND IMR FUNDING</b>	<b>40,855,100</b>	<b>40,855,100</b>	<b>-</b>	<b>-</b>	
<b>OTHER PROVINCIAL REVENUES</b>					
Tuition Agreements	1,208,300	1,234,100	(25,800)	(2.1%)	
Secondments - Provincial	2,899,000	2,899,000	-	-	
Alberta Education Conditional Grants	1,497,600	308,100	1,189,500	386.1%	7
Alberta Teachers' Retirement Fund (ATRF)	57,989,300	57,420,000	569,300	1.0%	
Special Funding - ATA's Contractual Obligation	4,754,000	4,754,000	-	-	
<b>SUBTOTAL OTHER PROVINCIAL REVENUES</b>	<b>68,348,200</b>	<b>66,615,200</b>	<b>1,733,000</b>	<b>2.6%</b>	
<b>TOTAL GOVERNMENT OF ALBERTA</b>	<b>985,066,500</b>	<b>983,637,900</b>	<b>330,400</b>	<b>0.0%</b>	
<b>OTHER PROVINCIAL GRANTS</b>	<b>2,430,200</b>	<b>3,528,400</b>	<b>(1,098,200)</b>	<b>(31.1%)</b>	7
<b>FEDERAL GOVERNMENT AND FIRST NATIONS</b>	<b>1,932,200</b>	<b>1,971,500</b>	<b>(39,300)</b>	<b>(2.0%)</b>	
<b>OTHER ALBERTA SCHOOL AUTHORITIES</b>	<b>704,200</b>	<b>647,900</b>	<b>56,300</b>	<b>8.7%</b>	8
<b>FEES</b>					
School Fees - School Generated Funds	13,052,500	13,174,300	(121,800)	(0.9%)	9
Transportation Fees	12,057,600	12,049,700	7,900	0.1%	
International Student Fees	6,274,500	6,674,000	(399,500)	(6.0%)	10
Lunch Program Fees	4,545,200	4,105,100	440,100	10.7%	9
Metro Continuing Education Fees	887,600	899,800	(12,200)	(1.4%)	
Textbook Rental Fees	1,525,900	1,415,000	110,900	7.8%	9
Music Instrument & Other Material Fees	264,100	250,100	14,000	5.6%	9
<b>SUBTOTAL FEES</b>	<b>38,607,400</b>	<b>38,568,000</b>	<b>39,400</b>	<b>0.1%</b>	
<b>OTHER SALES AND SERVICES</b>					
Sales and Services - Schools & Central DU's	5,126,300	4,734,100	392,200	8.3%	11
Other Sales and Services - School Generated Funds	5,421,900	6,456,200	(1,034,300)	(16.0%)	12
Secondments - Other Entities	1,228,200	1,228,200	-	-	
Adult Education	1,891,400	1,891,400	-	-	
<b>SUBTOTAL SALES AND SERVICES</b>	<b>13,667,800</b>	<b>14,309,900</b>	<b>(642,100)</b>	<b>(4.5%)</b>	
<b>INVESTMENT INCOME</b>	<b>3,200,000</b>	<b>1,000,000</b>	<b>2,200,000</b>	<b>220.0%</b>	13
<b>GIFTS AND DONATIONS</b>					
School Gifts and Donations	5,517,000	5,704,200	(187,200)	(3.3%)	
EPSB Foundation Support	451,800	466,500	(14,700)	(3.2%)	
<b>SUBTOTAL GIFTS AND DONATIONS</b>	<b>5,968,800</b>	<b>6,170,700</b>	<b>(201,900)</b>	<b>(3.3%)</b>	
<b>FUNDRAISING - School Generated Funds</b>	<b>1,657,200</b>	<b>1,475,400</b>	<b>181,800</b>	<b>12.3%</b>	14
<b>RENTAL OF FACILITIES</b>	<b>4,295,000</b>	<b>4,398,500</b>	<b>(103,500)</b>	<b>(2.4%)</b>	
<b>TOTAL OPERATING REVENUE</b>	<b>\$1,057,529,300</b>	<b>\$1,055,708,200</b>	<b>\$ 1,821,100</b>	<b>0.2%</b>	

**Notes to the  
2015-2016 Fall Revised Revenue Budget**

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

**1 Base Instruction Funding**

The base instruction funding in the approved budget is based on projected enrolment, which was very accurate compared to the actual September 30th enrolment (see attachment II), however, slight differences exist within the specific enrolment categories. In total, the base instruction funding (\$622 million) is almost the same as what was projected in the spring, because the enrolment projection was so accurate.

**2 ECS Program Unit Funding (PUF)**

The PUF budgeted revenue is lower than the approved budget, reflecting slight variations in the composition of the students (level of special needs) as well as a slightly lower enrolment at September 30th. Late registrations have been subsequently received and are expected to continue. The District will receive pro-rated funding for PUF approved children even after the September 30th enrolment date.

**3 Socio Economic Status**

The overall increase reflects the restoration of funding (which was originally anticipated to be reduced by 3.1%).

**4 Institutional Support**

Under the original provincial budget, the Kennedale facility was directed to prepare for the transfer of between 80-100 students from the proposed closure of the Calgary Young Offenders facility. The decision to close the Calgary facility was reversed under the new NDP government, resulting in the 2015-2016 budget being adjusted downwards.

**5 Regional Collaborative Service Delivery (RCSD)**

Funding for RCSD comes from allocations previously provided for student health services, and children and youth with complex needs. The increase in anticipated funding relates to grants being provided directly to individual schools by Alberta Health Services that were uncertain in the spring.

**6 Provincial School Lease Support**

The decrease is based on a letter received in September 2015 outlining the funding approved by the Province for 2015-2016.

**7 Alberta Education Conditional Grants/Other Provincial Grants**

The increase in Alberta Education Conditional Grants is mostly offset by a decrease in Other Provincial Grants, reflecting a change in how schools classified their anticipated grant funding in the spring budget. The total overall increase reflects additional non-recurring grants related to specific 2015-2016 school projects. Grants are only included in the budget if the funding has been confirmed. The budgeted funding typically increases in the fall compared to the spring budget as additional grant applications are completed and approved over the summer.

**8 Other Alberta School Authorities**

This revenue has been updated based on actual invoices issued to other School Districts based on September 30th enrolment.

**9 Fees**

Fees are collected and retained to offset expenses at the school level. The District is currently reviewing the fees being charged and is examining options to reduce the related expenses that are not otherwise funded by the Province.

**Notes to the**  
**2015-2016 Fall Revised Revenue Budget - continued**

**10 International Student Fees**

The total number of international students continues to grow and is projected to reach 568 by the end of June 2016, however, as at September 30th only 534 students have been registered. Students will continue to arrive throughout the year.

**11 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.

**12 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 decrease from the current year approved budget factors in actual results achieved to date in 2014-2015.

**13 Investment Income**

The increase in investment income is being driven by a higher ending cash balance at the end of August 2015 than was originally anticipated.

**14 Fundraising - School Generated Funds**

This amount has been increased compared the the approved budget figure based on actual results reported for the year ended August 30, 2015.

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

<b>Student Enrolment by Division</b>	<b>2015-2016 September 30 Actual Enrolment</b>	<b>2015-2016 Projected Enrolment</b>	<b>Enrolment Increase</b>	<b>Variance %</b>	<b>2014-2015 September 30 Actual Enrolment</b>
<b>Funded Students:</b>					
Early Childhood Services (ECS)	8,575	8,250	325	3.9%	8,017
Elementary	41,304	41,515	(211)	(0.5%)	39,860
Junior High	18,790	18,838	(48)	(0.3%)	18,253
Senior High	22,661	22,578	83.0	0.4%	22,504
<b>Subtotal Funded Students</b>	<b>91,330</b>	<b>91,181</b>	<b>149</b>	<b>0.2%</b>	<b>88,634</b>
<b>Other :</b>					
International Students	534	568	(34)	(6.0%)	468
Home Education	382	443	(61)	(13.8%)	397
Other/Non Resident/Blended/Sponsorships/ Unfunded non special needs children	112	196	(84)	(42.9%)	161
<b>Subtotal Other Students</b>	<b>1,028</b>	<b>1,207</b>	<b>(179)</b>	<b>(14.8%)</b>	<b>1,026</b>
<b>Total Student Enrolment</b>	<b>92,358</b>	<b>92,388</b>	<b>(30)</b>	<b>(0.03%)</b>	<b>89,660</b>

NOTE: The September 30, 2015 enrolment is higher than the September 30, 2014 enrolment by 2,698 students, or an increase of 3%.

**Edmonton Public Schools  
2015-2016 Fall Revised Budget  
Total Allocations**

		<b>2015-2016 Fall Revised Budget</b>	<b>2015-2016 Approved Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>Projected Revenue</b>						
Operating Revenue		<b>\$ 1,057,529,300</b>	\$ 1,055,708,200	\$ 1,821,100	0.2%	
Operating Reserve Funds *		<b>39,279,316</b>	23,558,240	15,721,076	66.7%	*
Operating Revenue		<b>\$ 1,096,808,616</b>	\$ 1,079,266,440	\$ 17,542,176	1.6%	
<b>School Allocations (Attachment IV)</b>						
School Allocations Levels 1 to 8		<b>\$ 593,264,364</b>	\$ 585,678,535	\$ 7,585,829	1.3%	1
Other Supplemental School Allocations		<b>142,364,258</b>	138,315,538	4,048,720	2.9%	2
		<b>735,628,622</b>	723,994,073	11,634,549	1.6%	
School Generated Funds/External Revenues		<b>36,929,914</b>	36,279,746	650,168	1.8%	3
<b>Subtotal School Allocations</b>	73.1%	<b>772,558,536</b>	760,273,819	12,284,717	1.6%	
<b>Other Allocations (Attachment V)</b>						
Metro Continuing Education		<b>10,998,939</b>	11,174,069	(175,130)	(1.6%)	
External Revenue Allocations - Central		<b>11,133,598</b>	11,550,501	(416,903)	(3.6%)	4
District Level Fixed Costs	6.6%	<b>69,648,690</b>	70,850,815	(1,202,125)	(1.7%)	5
District Level Committed Costs	7.4%	<b>78,190,537</b>	75,731,732	2,458,805	3.2%	5
		<b>169,971,764</b>	169,307,117	664,647	0.4%	
Central Decision Units	4.9%	<b>52,255,700</b>	50,776,428	1,479,272	2.9%	
<b>Subtotal Other Allocations</b>		<b>222,227,464</b>	220,083,545	2,143,919	1.0%	
<b>Special Funding - ATA agreement (1% lump sum)</b>		<b>4,754,000</b>	4,754,000	-	-	6
<b>Alberta Teachers' Retirement Fund (ATRF)</b>		<b>57,989,300</b>	57,420,000	569,300	1.0%	7
<b>Total Allocations</b>		<b>1,057,529,300</b>	1,042,531,364	14,997,936	1.4%	
Planned Use of Reserves *		<b>39,279,316</b>	23,558,240	15,721,076	66.7%	*
District Unallocated Funds **		-	13,176,836	(13,176,836)	(100.0%)	**
<b>Total Budget</b>		<b>\$ 1,096,808,616</b>	\$ 1,079,266,440	\$ 17,542,176	1.6%	

\* 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 now anticipated to be drawn down in 2015-2016, \$20.2 Million was released to schools (including the Equity Fund), \$2.2 Million was released to student transportation and the remaining balance of \$16.9 Million was included in the fall budget submitted by central decision units. Additional details on the District's plan for the remaining accumulated operating surplus will be included in a stand alone recommendation report being presented at the November 24, 2015 public board meeting.

\*\* On May 28, 2015, the Province announced that the funding reductions originally included in the March 26, 2015 budget were reversed. As a result, these funds were not included in the spring allocations. The allocations to both schools and central DU's have now been updated in the fall to factor in these additional funds.



**Notes to the  
2015-2016 Fall Revised Budget  
Total Allocations**

*Unless otherwise noted, variance explanations have been provided for amounts where the 2015-2016 fall revised budget differs from the 2015-2016 approved 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 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**

The Central external revenue is comprised mostly of secondment revenue from the Alberta Government, other grants, and lease and parking revenue.

**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 December 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 Fall Revised Budget  
Direct School Allocations**

	<b>2015-2016 Fall Revised Budget</b>	<b>2015-2016 Approved Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>School Allocations</b>					
Kindergarten (1/2 day)	\$ 16,915,578	\$ 16,855,824	\$ 59,754	0.4%	
Kindergarten (full day)	4,034,220	3,686,080	348,140	9.4%	
Elementary	199,796,757	204,183,275	(4,386,518)	(2.1%)	
Junior High	85,604,960	86,590,814	(985,854)	(1.1%)	
Senior High	107,927,205	106,639,240	1,287,965	1.2%	
International Students	3,558,852	4,187,340	(628,488)	(15.0%)	1
Special Needs Levels 4 - 8	117,827,110	104,268,737	13,558,373	13.0%	2
Institutions, ASD & Early Education (PUF) Allocations	57,599,682	59,267,225	(1,667,543)	(2.8%)	
<b>Subtotal School Allocations</b>	<b>593,264,364</b>	<b>585,678,535</b>	<b>7,585,829</b>	<b>1.3%</b>	
<b>Other Supplemental School Allocations</b>					
Base Allocation	49,063,245	49,066,241	(2,996)	(0.0%)	
Class Size Funding	33,421,204	33,268,400	152,804	0.5%	
Plant Operation & Maintenance - Schools	20,167,703	18,919,672	1,248,031	6.6%	3
* First Nations, Metis and Inuit Education (FNMI)	7,174,674	6,821,164	353,510	5.2%	* 4
* Program Enhancement Allocations	10,979,883	13,601,240	(2,621,357)	(19.3%)	* 5
* Other Miscellaneous Allocations	1,728,857	1,752,075	(23,218)	(1.3%)	* 6
Equity Fund	6,789,698	2,000,000	4,789,698	239.5%	7
High Social Vulnerability	4,000,000	4,000,000	-	-	
Regional Collaborative Service Delivery RCSD)	3,767,822	3,617,699	150,123	4.1%	
Enhanced Support for Schools	1,818,680	1,818,680	-	-	
Facility Use Payments - Christian Schools	1,346,792	1,346,792	-	-	
amiskwacy Base Rent	1,181,935	1,181,935	-	-	
Foundation Full Day Kindergarten Funding	451,770	438,850	12,920	2.9%	
Community Use of Schools	471,995	482,790	(10,795)	(2.2%)	
<b>Subtotal Other Supplemental School Allocations</b>	<b>142,364,258</b>	<b>138,315,538</b>	<b>4,048,720</b>	<b>2.9%</b>	
<b>Subtotal School and Other Supplemental Allocations</b>	<b>735,628,622</b>	<b>723,994,073</b>	<b>11,634,549</b>	<b>1.6%</b>	
<b>School Generated Funds/External Revenues</b>	<b>36,929,914</b>	<b>36,279,746</b>	<b>650,168</b>	<b>1.8%</b>	
<b>Total Direct School Allocations</b>	<b>\$ 772,558,536</b>	<b>\$ 760,273,819</b>	<b>\$ 12,284,717</b>	<b>1.6%</b>	

\* See Attachment IV<sup>A</sup> - for a detailed breakdown of this line item.

**Edmonton Public Schools  
2015-2016 Fall Revised Budget  
Direct School Allocations  
Detailed Breakdown - Other Supplemental School Allocations**

	<b>2015-2016 Fall Revised Budget</b>	<b>2015-2016 Approved Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>First Nations, Metis and Inuit Education (FNMI)</b>					
FNMI Per Student	\$ 6,733,674	\$ 6,430,164	\$ 303,510	4.7%	
Transportation to amiskwaciy & Awasis Program	441,000	391,000	50,000	12.8%	
	<u>\$ 7,174,674</u>	<u>\$ 6,821,164</u>	<u>\$ 353,510</u>	<u>5.2%</u>	4

*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.*

	<b>2015-2016 Fall Revised Budget</b>	<b>2015-2016 Approved Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>Program Enhancement Allocations</b>					
New to District	\$ 4,000,000	\$ 4,000,000	\$ -	-	
Guaranteed Enrolment	2,649,175	4,756,788	(2,107,613)	(44.3%)	
Outreach Program	1,171,087	1,689,838	(518,751)	(30.7%)	
Transfers from Institutions	350,000	350,000	-	-	
Establishment Facilities Grant	2,613,730	2,613,730	-	-	
Establishment Program Grant	195,891	190,884	5,007	2.6%	
	<u>\$ 10,979,883</u>	<u>\$ 13,601,240</u>	<u>\$ (2,621,357)</u>	<u>(19.3%)</u>	5
<b>Other Miscellaneous Allocations</b>					
Addition to Basic	\$ 855,125	\$ 929,739	\$ (74,614)	(8.0%)	
ELC Teacher Allocation	873,732	822,336	51,396	6.3%	
	<u>\$ 1,728,857</u>	<u>\$ 1,752,075</u>	<u>\$ (23,218)</u>	<u>(1.3%)</u>	6

**Notes to the  
2015-2016 Fall Revised Budget  
Direct School Allocations**

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

**1 International Students**

Overall, the number of international students continues to increase, in the fall of 2014 there were 468 students and the 2015-2016 approved budget estimated this figure to increase to 568. The actual enrolment at September 30, 2015 is slightly lower than the estimate at 534 however, it is anticipated that additional students will continue to enrol throughout the year.

**2 Special Needs Levels 4-8**

School Allocations for the approved budget are based on enrolment projections which attempt to 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 approved and the revised budgets. In addition, part of this variance is offset by the variance in the Program Enhancement Allocations line called 'Guaranteed Enrolment' which provides funding to District Programs in the spring, which are then allocated to actual students in the fall.

**3 Plant Operation & Maintenance - Schools**

The total amount of anticipated Plant Operation and Maintenance (PO&M) funding has been updated to reflect the restoration of funding, which originally included a 3.1% reduction. The total amount of PO&M funding is allocated between central decision units and schools. This line item reflects the increase in the amount being allocated to schools.

**4 First Nations, Metis and Inuit Education (FNMI)**

The increase is a reflection of the provincial funding being restored, whereas the original budget included a 3.1% reduction in the FNMI grant. The per student allocation is based on the number of students who self identify at September 30th. The transportation portion of the allocation has increased to provide transportation for junior high students attending amiskwaciy academy.

**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 is always higher in the spring vs the fall as program enrolment details are incomplete in the spring.

Outreach Program

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. The allocation is lower than in the spring due to cost efficiencies being realized with the consolidation of some of the sites.

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 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.

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.

**Notes to the  
2015-2016 Fall Revised 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 early learning classroom (ELC).

**7 Equity Fund**

The increase in the Equity Fund allocation is based on transferring the school surplus carryforward balances in excess of 3%. Out of the total amount allocated, \$785,000 was immediately used to repay school accumulated deficit balances, leaving a remaining allocation balance of \$6 Million for 2015-2016.

The Equity Fund was established by the Superintendent in 2014-2015 to enhance opportunities for all schools in the District and to support the District's Four Cornerstone Values: Collaboration, Accountability, Integrity, and Equity.

The Equity Fund allocation is distributed to the four School Leadership Groups supervised by the Assistant Superintendents. The percentage allocated to School Leadership Groups was determined through the Superintendent's meetings with the District Support Team and the Superintendent's Community of Practice (SCOPE). Within each School Leadership Group, catchment allocations are determined in consultation with the Assistant Superintendent, and based on criteria established by the Leadership Group. Priority is given to projects impacting literacy, numeracy, and mental health.

Within each School Leadership group, a portion of the allocation is directed towards an assessment fund in support of timely, informative student assessments. Programming for student differences consultants from each Leadership group work with Inclusive Learning services to prioritize student assessments. A portion is also directed to a holdback fund to support schools that encounter unusual or unexpected budget challenges during the school year. These funds are distributed to schools at the discretion of the Assistant Superintendent.

**Edmonton Public Schools  
2015-2016 Fall Revised Budget  
Other Allocations**

	<b>2015-2016 Fall Revised Budget</b>	<b>2015-2016 Approved Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>District Level Fixed Costs</b>					
Debt and Fiscal Services	\$ 46,225,984	\$ 47,431,679	\$ (1,205,695)	(2.5%)	1
Utilities	17,200,000	17,200,000	-	-	
Insurance	3,735,806	3,732,236	3,570	0.1%	
High Speed Networking	2,486,900	2,486,900	-	-	
	<b>69,648,690</b>	<b>70,850,815</b>	<b>(1,202,125)</b>	<b>(1.7%)</b>	
<b>District Level Committed Costs</b>					
Student Transportation	37,917,673	37,051,754	865,919	2.3%	
School Plant Operations & Maintenance	14,998,403	14,438,373	560,030	3.9%	
Human Resources Supply Services	13,469,918	13,464,770	5,148	0.0%	
* Language and Cultural Support	3,845,223	3,818,726	26,497	0.7%	*
Enterprise Systems	2,919,286	2,919,286	-	-	
Professional Improvement Leaves	1,340,000	1,340,000	-	-	
Enhanced Support for District Plan	1,000,000	1,000,000	-	-	
Central Building Maintenance	1,000,000	-	1,000,000	100.0%	2
Staff Development	500,000	500,000	-	-	
Election	480,000	480,000	-	-	
* Partnership Commitments	359,000	359,000	-	-	*
Human Resources Secondments	122,334	121,123	1,211	1.0%	
Audit	111,200	111,200	-	-	
Board Initiative Fund	45,000	45,000	-	-	
Survey	40,000	40,000	-	-	
District Awards	30,000	30,000	-	-	
Trustee Transition Allowance	12,500	12,500	-	-	
	<b>78,190,537</b>	<b>75,731,732</b>	<b>2,458,805</b>	<b>3.2%</b>	
<b>External Revenue Allocation</b>	<b>11,133,598</b>	<b>11,550,501</b>	<b>(416,903)</b>	<b>(3.6%)</b>	
<b>Metro Continuing Education</b>	<b>10,998,939</b>	<b>11,174,069</b>	<b>(175,130)</b>	<b>(1.6%)</b>	
	<b>22,132,537</b>	<b>22,724,570</b>	<b>(592,033)</b>	<b>(2.6%)</b>	
<b>Central Decision Units</b>					
** Board and Office of the Superintendent	7,527,208	7,064,397	462,811	6.6%	**
** Corporate Services	18,814,248	18,569,047	245,201	1.3%	**
** Finance and Infrastructure	13,955,590	13,524,487	431,103	3.2%	**
Inclusive Learning	6,375,631	6,257,420	118,211	1.9%	3
International Programs	1,337,600	1,187,120	150,480	12.7%	4
Curriculum and Resource Support	2,292,445	2,269,748	22,697	1.0%	3
Research and Innovation for Student Learning	1,086,067	1,075,314	10,753	1.0%	3
Student Information	866,911	828,895	38,016	4.6%	3
	<b>52,255,700</b>	<b>50,776,428</b>	<b>1,479,272</b>	<b>2.9%</b>	
<b>Total</b>	<b>\$ 222,227,464</b>	<b>\$ 220,083,545</b>	<b>\$ 2,143,919</b>	<b>1.0%</b>	

\* See Attachment V<sup>A</sup> - for a detailed breakdown of this line item.

\*\* See Attachment V<sup>B</sup> - for a detailed breakdown of this line item.

**Edmonton Public Schools**  
**2015-2016 Fall Revised Budget**  
**Other Allocations**  
**Detailed Breakdown - District Level Committed Costs**

	<b>2015-2016 Fall Revised Budget</b>	<b>2015-2016 Approved Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>Language and Cultural Support</b>					
FNMI Education	\$ 1,668,736	\$ 1,668,736	\$ -	-	
Diversity Education	1,143,158	1,121,050	22,108	2.0%	3
Languages Centre at Woodcroft	1,033,329	1,028,940	4,389	0.4%	3
	<u>\$ 3,845,223</u>	<u>\$ 3,818,726</u>	<u>\$ 26,497</u>	<u>0.7%</u>	
<b>Partnership Commitments</b>					
Partnership for Kids	\$ 170,000	\$ 170,000	\$ -	-	
Confucius Institute - prog. coordinator	140,000	140,000	-	-	
Cappies	15,000	15,000	-	-	
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	-	-	
	<u>\$ 359,000</u>	<u>\$ 359,000</u>	<u>\$ -</u>	<u>-</u>	

**Edmonton Public Schools**  
**2015-2016 Fall Revised Budget**  
**Other Allocations**  
**Detailed Breakdown - Central Decision Units**

	<b>2015-2016 Fall Revised Budget</b>	<b>2015-2016 Approved Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>Board and Office of the Superintendent</b>					
Board of Trustees	\$ 868,489	\$ 859,890	\$ 8,599	1.0%	3
Office of the Superintendent of Schools	1,021,029	1,010,920	10,109	1.0%	3
Governance and Strategic Support Serv.	1,897,070	1,477,875	419,195	28.4%	5
District Support Services	1,674,088	1,669,640	4,448	0.3%	3
General Counsel	607,408	601,394	6,014	1.0%	3
School Leadership Group A	369,774	366,113	3,661	1.0%	3
School Leadership Group B	364,145	360,540	3,605	1.0%	3
School Leadership Group C	364,145	360,540	3,605	1.0%	3
School Leadership Group D	361,060	357,485	3,575	1.0%	3
	<u>\$ 7,527,208</u>	<u>\$ 7,064,397</u>	<u>\$ 462,811</u>	<u>6.6%</u>	
<b>Corporate Services</b>					
Communications	\$ 2,343,348	\$ 2,320,147	\$ 23,201	1.0%	3
District Information Security	385,203	381,389	3,814	1.0%	3
District Records and FOIP Management	606,450	589,988	16,462	2.8%	3
District Technology	6,122,934	6,062,310	60,624	1.0%	3
Edmonton Public Schools Foundation	413,055	408,965	4,090	1.0%	3
Human Resources	8,943,258	8,806,248	137,010	1.6%	3
	<u>\$ 18,814,248</u>	<u>\$ 18,569,047</u>	<u>\$ 245,201</u>	<u>1.3%</u>	
<b>Finance and Infrastructure</b>					
Facilities Services & Building Ops	\$ 4,702,874	\$ 4,546,345	\$ 156,529	3.4%	3
Financial Services	5,702,829	5,466,632	236,197	4.3%	3
Planning & Property Management	3,549,887	3,511,510	38,377	1.1%	3
	<u>\$ 13,955,590</u>	<u>\$ 13,524,487</u>	<u>\$ 431,103</u>	<u>3.2%</u>	



**Notes to the  
2015-2016 Fall Revised Budget  
Other Allocations**

*Unless otherwise noted, variance explanations have been provided for amounts where the 2015-2016 fall revised budget differs from the 2015-2016 approved 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 Central Building Maintenance**

This is a new allocation to address the ongoing maintenance costs associated with the central building. These funds will be used to pay for such expenses as refurbishment of stairs, evergreening of office furniture, office relocations, etc.

**3 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 became 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 remained the same at 4.9%.

**4 International Programs**

The International Programs DU receives an allocation based on the amount of international students attending EPSB. With the uncertainty around the District's funding in the spring, the allocation for the International Programs department was originally reduced, this has now been restored for the fall.

**5 Governance and Strategic Support Services**

The increase reflects additional staff who were previously included under different DU's including staff who were seconded to the E-Biz project.

**Edmonton Public Schools  
2015-2016 Fall Revised Budget  
Staff FTE's**

	2015-2016		2015-2016		NET CHANGE	2014-2015	
Staffing Group	Revised Budget	%	Approved Budget	%	Revised vs Approved	Revised Budget	%
Schools							
Teaching FTE	4,595.61	62%	4,503.55	64%	92.06	4,460.59	63%
Support FTE	2,005.32	27%	1,761.67	25%	243.65	1,872.07	26%
Custodial FTE	565.61	8%	563.30	8%	2.31	560.38	8%
Exempt FTE	219.70	3%	183.29	3%	36.42	185.60	3%
Total Schools FTE	7,386.24	100%	7,011.81	100%	374.44	7,078.64	100%
Central Services							
Teaching FTE	129.27	14%	134.10	15%	(4.83)	160.01	17%
Support FTE	163.17	18%	139.60	16%	23.58	173.17	18%
Custodial FTE	60.65	7%	64.00	7%	(3.35)	64.00	7%
Maintenance FTE	209.00	23%	204.00	23%	5.00	205.00	21%
Exempt FTE	336.58	37%	345.20	39%	(8.62)	355.36	37%
Total Central Services FTE	898.67	100%	886.90	100%	11.78	957.55	100%
Metro Continuing Education							
Teaching FTE	5.60	17%	5.40	17%	0.20	4.40	12%
Support FTE	16.83	50%	17.13	53%	(0.30)	19.63	52%
Custodial FTE	1.83	5%	-	0%	1.83	1.69	5%
Exempt FTE	9.60	28%	10.05	31%	(0.45)	11.75	31%
Total Metro Cont. Ed. FTE	33.86	100%	32.58	100%	1.28	37.47	100%
Total FTE's	8,318.78		7,931.28		387.49	8,073.65	
Total by Group							
Teaching FTE	4,730.48	57%	4,643.05	59%	87.43	4,625.00	57%
Support FTE	2,185.32	26%	1,918.40	24%	266.93	2,064.87	26%
Custodial FTE	628.09	8%	627.30	8%	0.79	626.07	8%
Maintenance FTE	209.00	3%	204.00	3%	5.00	205.00	3%
Exempt FTE	565.88	7%	538.54	7%	27.34	552.71	7%
Total FTE's	8,318.78	100%	7,931.28	100%	387.49	8,073.65	100%

Note: The revised budget includes a better reflection of staffing levels for 2015-2016. The approved budget included the last minute restoration of funding associated with the change in Provincial Government, and as such, high level staffing assumptions were made which basically restored staffing levels to the previous year. The revised budget allowed schools and central decision units the ability to update their staffing requirements for 2015-2016.

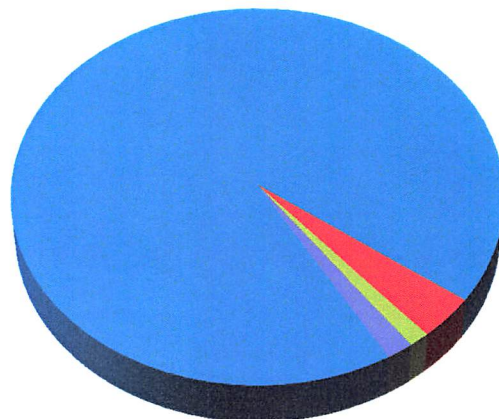
## Edmonton Public Schools - Revenue & Expense Analysis

### 2015-2016 Fall Revised Budget

#### Revenue by source - Fall Revised Budget

(all dollar amounts are expressed in thousands)

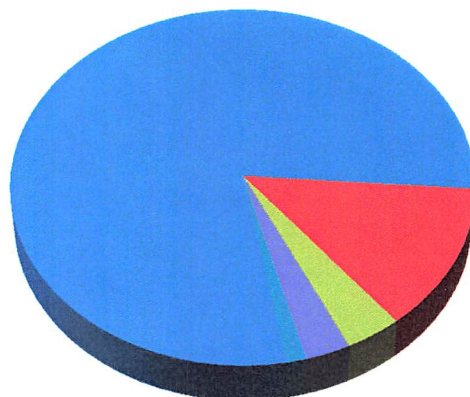
	2015-2016	
	\$	%
Government of Alberta	987,497	93.3%
Fees	38,607	3.7%
Sales and Services	13,668	1.3%
Other	17,757	1.7%
	<u>1,057,529</u>	<u>100.0%</u>



#### Expenses by block - Fall Revised Budget

(all dollar amounts are expressed in thousands)

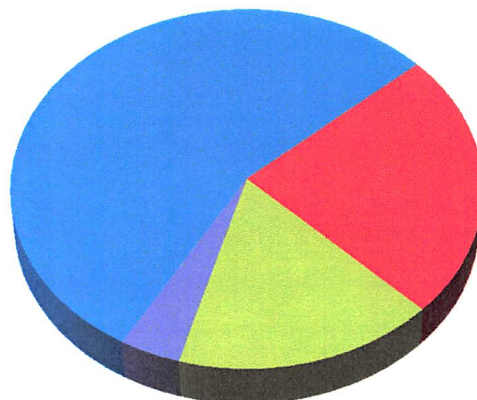
	2015-2016	
	\$	%
ECS - Grade 12 Instruction	866,262	79.0%
Plant Operations and Maintenance	143,083	13.0%
Transportation	40,663	3.7%
Board and System Administration	32,741	3.0%
External Services	14,060	1.3%
	<u>1,096,809</u>	<u>100.0%</u>



#### Expenses by object - Fall Revised Budget

(all dollar amounts are expressed in thousands)

	2015-2016	
	\$	%
Certificated salaries, wages and benefits expense	605,894	55.3%
Non-certificated salaries, wages and benefits expense	261,865	23.9%
Services, contracts and supplies expense	185,896	16.9%
Amortization & other expenses	43,154	3.9%
	<u>1,096,809</u>	<u>100.0%</u>



3020 Edmonton School District No. 7					
School Jurisdiction Code and Name					
FALL 2015 UPDATE TO THE 2015/2016 BUDGET					
	Fall 2015 Update to the Budget 2015/2016	Spring 2015 Budget Report 2015/2016	Variance	% Variance	
<b>OPERATIONS (SUMMARY)</b>					
<b>Revenues</b>					
Alberta Education	\$985,066,500	\$983,637,900	\$1,428,600	0.1%	
Other - Government of Alberta	\$2,430,200	\$3,528,400	(\$1,098,200)	-31.1%	
Federal Government and First Nations	\$1,932,200	\$1,971,500	(\$39,300)	-2.0%	
Other Alberta school authorities	\$704,200	\$647,900	\$56,300	8.7%	
Out of province authorities	\$0	\$0	\$0	0.0%	
Alberta Municipalities - special tax levies	\$0	\$0	\$0	0.0%	
Property taxes	\$0	\$0	\$0	0.0%	
Fees	\$38,607,400	\$38,568,000	\$39,400	0.1%	
Other sales and services	\$13,667,800	\$14,309,900	(\$642,100)	-4.5%	
Investment income	\$3,200,000	\$1,000,000	\$2,200,000	220.0%	
Gifts and donation	\$5,968,800	\$6,170,700	(\$201,900)	-3.3%	
Rental of facilities	\$4,295,000	\$4,398,500	(\$103,500)	-2.4%	
Fundraising	\$1,657,200	\$1,475,400	\$181,800	12.3%	
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%	
Other revenue	\$0	\$0	\$0	0.0%	
Total revenues	\$1,057,529,300	\$1,055,708,200	\$1,821,100	0.2%	
<b>Expenses By Program</b>					
Instruction - ECS	\$59,578,471	\$59,581,751	(\$3,280)	0.0%	
Instruction - Grade 1 - 12	\$806,683,747	\$780,784,271	\$25,899,476	3.3%	
Plant operations and maintenance	\$143,082,834	\$141,584,632	\$1,498,202	1.1%	
Transportation	\$40,662,690	\$39,461,771	\$1,200,919	3.0%	
Board & system administration	\$32,741,174	\$35,178,351	(\$2,437,177)	-6.9%	
External services	\$14,059,700	\$22,675,664	(\$8,615,964)	-38.0%	
Total expenses	\$1,096,808,616	\$1,079,266,440	\$17,542,176	1.6%	
Annual Surplus (Deficit)	(\$39,279,316)	(\$23,558,240)	(\$15,721,076)	66.7%	
<b>Accumulated Surplus from Operations (Projected)</b>					
Accumulated Surplus from Operations - Aug.31, 2015	\$83,713,579	\$48,470,881	\$35,242,698	72.7%	
Accumulated Surplus from Operations - Aug.31, 2016	\$41,475,263	\$28,333,174	\$13,142,089	46.4%	
<b>Expenses by Object</b>					
Certificated salaries & wages	\$486,653,209	\$475,584,581	\$11,068,628	2.3%	
Certificated benefits	\$119,240,639	\$117,372,160	\$1,868,479	1.6%	
Non-certificated salaries & wages	\$207,705,833	\$199,090,306	\$8,615,527	4.3%	
Non-certificated benefits	\$54,159,270	\$52,449,419	\$1,709,851	3.3%	
Services, contracts and supplies	\$185,895,496	\$193,178,158	(\$7,282,662)	-3.8%	
Amortization expense	\$42,457,637	\$40,855,115	\$1,602,522	3.9%	
Interest on capital debt	\$420,532	\$420,533	(\$1)	0.0%	
Other interest and finance charges	\$276,000	\$316,168	(\$40,168)	-12.7%	
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%	
Other expenses	\$0	\$0	\$0	0.0%	
Total Expenses	\$1,096,808,616	\$1,079,266,440	\$17,542,176	1.6%	
<b>Certificated Staff FTE's</b>					
School based	4,599.6	4,507.6	92.1	2.0%	
Non-school based	130.9	135.5	(4.6)	-3.4%	
Total Certificated Staff FTE's	4,730.5	4,643.1	87.4	1.9%	
<b>Non-Certificated Staff FTE's</b>					
Instructional	2,266.3	1,978.6	287.8	14.5%	
Plant Operations & Maintenance	870.5	866.6	3.9	0.5%	
Transportation	18.0	17.4	0.6	3.4%	
Non-instructional	433.6	425.7	7.9	1.9%	
Total Non-Certificated Staff FTE's	3,588.4	3,288.2	300.2	9.1%	
<b>Eligible Funded Students</b>					
Early childhood services (ECS headcount)	8,575.0	8,250.0	325.0	3.9%	
Grades 1 to 9 (headcount)	60,094.0	60,353.0	(259.0)	-0.4%	
Grade 10 to 12 (FTE)	22,661.0	22,578.0	83.0	0.4%	
Total Eligible Funded Students	91,330.0	91,181.0	149.0	0.2%	
<b>Attestation of Secretary-Treasurer/Treasurer:</b>					
This information was formally received by the Board of Trustees at the meeting held on : _____					

## 3020 Edmonton School District No. 7

School Jurisdiction Code and Name

### FALL 2015 UPDATE TO THE 2015/2016 BUDGET

#### Comments/Explanations of changes from original Spring 2014/2015 Budget Report:

Explain any changes in revenue items >5% (any highlighted items in cells S10-S24). If fee projections have changed, specify types of fees affected:

**Other - Government of Alberta :** The increase in Alberta Educational Grants is mostly offset by a decrease in Other Provincial Grants reflecting a change in how schools classified their anticipated grant funding in the spring budget. The total overall increase reflects additional non-recurring grants related to specific 2015-2016 school projects. The budgeted funding typically increases in the fall compared to the spring budget as additional grant applications are completed and approved over the summer.

**Other Alberta school authorities :** This revenue has been updated based on actual invoices issued to other School Districts based on September 30th enrolment.

**Investment Income:** The increase in investment income is being driven by a higher ending cash balance at the end of August 2015 than was originally anticipated.

**Fundraising:** This amount has been increased compared to the approved budget figure based on actual results reported for the year ended August 30, 2015.

Explain any changes in program expenses >5% (any highlighted items in cells S27-S32):

**Board & system administration:** These expenses have decreased primarily due to a reduction in secondments.

**External services:** There has been a decrease due to less secondments and other external staffing.

Explain any changes in projected Accumulated Operating Surplus as at August 31, 2015 or August 31, 2016 by >5% (highlighted items in cell S37 or S38):

Due to uncertainty around provincial funding, schools and central departments were very conservative in their spending during the 2014/2015 school year. This resulted in an operating surplus of \$40.3M for the year ended August 31, 2015., we are budgeting to use \$39.3M of accumulated surplus for the 2015/2016 year.

Explain any changes in expenses by object >5% (any highlighted items in cells S41-S50):

**Other interest and finance charges:** This amount has been updated based on actuals.

Explain change in total certificated staff >3% (if cell S56 highlighted):

Explain change in total non-certificated staff >3% (if cell S63 highlighted):

The revised budget includes a better reflection of staffing levels for 2015/2016. The approved budget included the late restoration of funding associated with the change in Provincial Government which resulted in the use of staffing levels that reflected those of the previous year.

Explain change in enrolment >3% (if cell S69 highlighted):

#### Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on : \_\_\_\_\_