

DATE: November 26, 2019

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: Fall Update to the Revised 2019-2020 Budget

ORIGINATOR: Todd Burnstad, Chief Financial Officer

RESOURCE

STAFF: Ariff Asaria, Jeremy Higginbotham, Jennifer Price, Madonna Proulx, Amanda Wong

REFERENCE: [Funding Manual for School Authorities 2019/20 School Year](#)

ISSUE

Alberta Education requires each school jurisdiction to prepare and submit a budget update each fall. The update reflects changes in revenue, enrolment, current staffing, and other key budget assumptions.

BACKGROUND

Provincial Funding

On October 24, 2019, the provincial government tabled their 2019-2020 budget and Alberta Education released their funding manual for 2019-2020. As outlined in the funding manual, the following grants have been discontinued:

- Class size funding
- Provincial fee support for school and transportation fees
- Classroom Improvement Fund (CIF).

Partially offsetting the elimination of the above grants, a One-Time Transition grant was announced for the 2019-2020 year. All other funding rates have remained the same as in 2018-2019.

Every fall, each school and central decision unit prepares a revised budget. This fall revised budget reflects actual enrolment on the September 30 count date, current staffing full-time equivalent (FTE), as well as the planned use of surplus funds.

Division Allocations

As the 2019-2020 provincial budget was tabled after our fall budgets were completed, allocations to schools and central departments were based on our spring budget assumptions. Total allocations to schools and central are \$1.23 billion while our projected revenue budget is \$1.17 billion (Attachment I), resulting in a \$56.5 million gap. In order to balance rather than re-opening our budget processes, a decision was made to bridge the gap using our accumulated operating surplus which is comprised of:

- previously approved access to surplus funds of \$22.1 million for various Division-approved projects, released in conjunction with the Division's budget

- an additional \$34.4 million required to fund the gap between our budget assumptions and the actual provincial funding announced on October 24.

Revenue Budget (Attachment I and II)

The fall revised revenue budget of \$1.17 billion reflects our total revenue projection which includes revenue from the provincial government as well as other revenue sources such as fees and external sales and services. Attachment I highlights the difference between our own budget assumptions factoring in the actual September 30 enrolment count versus the 2019-2020 provincial funding.

There is a an additional attachment included with this fall budget report (Attachment II) that highlights the difference between our 2019-2020 fall revised revenue budget and our actual 2018-2019 revenue. Our 2018-2019 total Government of Alberta revenue was \$1.127 billion while our projected 2019-2020 revenue is \$1.104 billion. This represents a decrease in year-over-year revenue of \$23 million (or two per cent) yet our total student enrolment has increased by 3,065 students or three per cent (Attachment VI).

RELATED FACTS

2019-2020 Edmonton Public School Division Budget Highlights

- The 2019-2020 fall budget update for Edmonton Public Schools has been completed for submission to Alberta Education by November 30, 2019, with revenue projected at \$1.17 billion as opposed to the \$1.21 billion that was projected in the spring. This represents a variance in total projected revenue of \$40.8 million or 3.4 per cent from the spring budget (Attachment I). The \$40.8 million decrease includes the provincial funding shortfall of \$34.4 million as well as decreases in other revenue lines, the majority of which are offset by a decrease in the related expense.
- Student enrolment assumptions are based on a total of 104,930 students (Attachment VI), which shows 197 fewer students or 0.2 per cent as compared to the spring projected enrolment count.
- Total FTEs are 9,528 with certificated staff representing 58 per cent (5,502 FTEs) followed by support staff at 26 per cent (2,450 FTEs) (Attachment VII).
- Alberta Education requires school boards to report to the government contributions to the Alberta Teachers' Retirement Fund (ATRF) which is estimated at \$59 million.
- Grants, such as Institutional Services and Program Unit Funding (PUF), are offset by an equal allocation.
- Student allocation rates and staff unit costs remain the same as the prior year.
- The cost of providing transportation service for our students continues to rise. Even with an approved fee increase of five per cent combined with the transportation funding received from the province for eligible riders, there is still not enough to cover escalating costs. As such, on May 28, 2019, the Board approved an additional \$2.4 million from our operating surplus to assist with the shortfall. With the provincial fee support being discontinued (as announced on October 24), the Division will have to fund an additional \$5.3 million from its operating surplus, bringing the total transportation operating gap to \$7.7 million.

Fall update to Edmonton Public School Division versus spring budget assumptions

- Class size funding has been removed, resulting in a decrease in revenue of \$46.5 million compared to the spring budget.
- Provincial fee support (*An Act to Reduce School Fees*, formerly known as Bill 1) totaled approximately \$8 million, with \$2.7 million intended to reduce school fees and \$5.3 million intended

to reduce transportation fees. With the discontinuation of this grant, this \$8 million shortfall is being compensated for within the \$34.4 million being drawn down from our surplus.

- As anticipated in our spring budget assumptions, the Classroom Improvement Fund (CIF) was also discontinued. In 2018-2019, this grant was \$10.9 million and was entirely directed to increase supports in the classroom.
- A new One-Time Transition grant was introduced. It provides funding of \$203 per full time equivalent (FTE) funded student for Metro/Urban and Charter jurisdictions or \$356 per FTE funded student for Rural and Francophone jurisdictions. For 2019-2020, this grant will provide \$20 million in revenue for Edmonton Public Schools. The government has indicated that this transition grant will be discontinued in 2020-2021.
- Base funding for enrolment growth continues.
- With the exception of enrolment growth, there were no changes to Infrastructure & Maintenance Renewal (IMR), Plant, Operations & Maintenance (PO&M) or Inclusive Education grants. This is in alignment with our spring budget assumptions.
- The Nutrition Grant of \$1.2 million will be continued for 2019-2020.
- Funding for both Educational Programs in an Institution (EPI) and the formula for Program Unit Funding (PUF) remains unchanged for 2019-2020.

RECOMMENDATION

That the Fall 2019 update to the 2019-2020 budget be approved.

NEXT STEPS

Once approved the Fall 2019-2020 Revised Budget will be posted to the Division's website and the Fall 2019-2020 Update to the 2019-2020 Budget will be submitted to Alberta Education.

ATTACHMENTS and APPENDICES

ATTACHMENT I	2019-2020 Fall Revised Revenue Budget vs Spring Approved
ATTACHMENT II	2019-2020 Fall Revised Revenue Budget vs 2018-2019 Actual Revenue
ATTACHMENT III	2019-2020 Fall Revised Budget – Total Allocations
ATTACHMENT IV	2019-2020 Fall Revised Budget – Direct School Allocations
ATTACHMENT V	2019-2020 Fall Revised Budget – Other Allocations
ATTACHMENT VI	2019-2020 Fall Revised Student Enrolment
ATTACHMENT VII	2019-2020 Fall Revised Budget – Staff FTEs
ATTACHMENT VIII	2019-2020 Fall Revised Budget – Revenue & Expense Analysis
ATTACHMENT IX	Fall 2019 Update to the 2019-2020 Budget

MDP:ja

Edmonton Public Schools
2019-2020 Fall Revised Revenue Budget vs Spring Approved

	2019-2020 Fall Revised Budget	2019-2020 Spring Approved Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
BASE INSTRUCTION FUNDING					
Early Childhood Services (ECS) Base Instruction	\$ 31,802,500	\$ 34,244,000	\$ (2,441,500)	(7.1%)	1
Base Instruction (Grades 1 to 9)	466,203,600	460,470,000	5,733,600	1.2%	
Class Size (ECS to Grade 3)	-	44,118,600	(44,118,600)	(100.0%)	2
One-Time Transition Grant	20,147,800	-	20,147,800	100.0%	3
	518,153,900	538,832,600	(20,678,700)	(3.8%)	
High School Redesign	105,507,700	106,734,600	(1,226,900)	(1.1%)	2
Base Instruction (Grades 10 to 12)	49,720,000	53,065,500	(3,345,500)	(6.3%)	1
Base Instr. Special Ed Block (Grades 10 to 12)	6,546,200	6,092,000	454,200	7.5%	1
Tier 2 Class size (Grades 10 to 12)	-	107,600	(107,600)	(100.0%)	2
Tier 3 Class size (Grades 10 to 12)	-	1,065,700	(1,065,700)	(100.0%)	2
Tier 4 (Work Exp. & Special Projects)	1,053,300	935,800	117,500	12.6%	1
Tier 5 (Dual Credit)	204,400	195,900	8,500	4.3%	
High School (Grades 10 to 12)	163,031,600	168,197,100	(5,165,500)	(3.1%)	
Base Instruction Metro (Grades 10 to 12)	942,800	947,600	(4,800)	(0.5%)	
Base Instr. Metro Summer (Grades 10 to 12)	7,264,900	7,033,800	231,100	3.3%	
Outreach Site Funding	314,900	314,900	-	-	
Home Education	424,400	387,600	36,800	9.5%	1
	8,947,000	8,683,900	263,100	3.0%	
SUBTOTAL BASE INSTRUCTION FUNDING	690,132,500	715,713,600	(25,581,100)	(3.6%)	1
DIFFERENTIAL COST FUNDING					
ECS Program Unit Funding (PUF)	39,247,400	40,465,000	(1,217,600)	(3.0%)	4,5
Inclusive Education	79,596,900	78,473,100	1,123,800	1.4%	
English as a Second Language (ESL)	22,035,800	22,979,700	(943,900)	(4.1%)	
First Nations, Métis and Inuit Education (FNMI)	10,716,600	10,315,700	400,900	3.9%	
Innovation in First Nations Education	48,900	32,000	16,900	52.8%	
Socio Economic Status	11,973,300	11,961,800	11,500	0.1%	
Plant Operations and Maintenance (PO&M)	75,978,800	76,918,300	(939,500)	(1.2%)	
Metro Urban Transportation	26,992,100	26,784,400	207,700	0.8%	5
ECS Special Transportation	2,553,300	2,710,200	(156,900)	(5.8%)	5
Equity of Opportunity	10,024,300	10,014,700	9,600	0.1%	
Federal French Funding	609,900	609,900	-	-	
SUBTOTAL DIFFERENTIAL COST FUNDING	279,777,300	281,264,800	(1,487,500)	(0.5%)	
PROVINCIAL PRIORITY TARGETED FUNDING					
High Speed Networking	2,294,400	2,294,400	-	-	
SUBTOTAL PROVINCIAL PRIORITY FUNDING	2,294,400	2,294,400	-	-	
OTHER PROVINCIAL SUPPORT					
Institutional Support	9,949,900	9,816,200	133,700	1.4%	5
Regional Collaborative Service Delivery (RCSD)	4,964,000	4,744,900	219,100	4.6%	
Provincial Fee Support:					
School Fees Reduction Grant	-	2,660,800	(2,660,800)	(100.0%)	6
Transportation Fees Reduction Grant	-	5,334,200	(5,334,200)	(100.0%)	6
Classroom Improvement Fund (CIF)	-	-	-	-	7
Provincial School Lease Support	1,855,300	1,855,300	-	-	
Narrowing Teachers' Salary Gap	239,000	239,000	-	-	
Decrease of LAPP Employer Contributions	(2,901,000)	(1,159,300)	(1,741,700)	150.2%	8
Reduction in System Admin & School Board Governance	(4,716,000)	(4,443,000)	(273,000)	6.1%	9
SUBTOTAL OTHER PROVINCIAL SUPPORT	9,391,200	19,048,100	(9,656,900)	(50.7%)	
TOTAL PROVINCIAL OPERATIONAL FUNDING	981,595,400	1,018,320,900	(36,725,500)	(3.6%)	

Edmonton Public Schools
2019-2020 Fall Revised Revenue Budget vs Spring Approved

	2019-2020 Fall Revised Budget	2019-2020 Spring Approved Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
OTHER PROVINCIAL REVENUES					
Educational Programs Cost Recovery	1,905,700	1,734,900	170,800	9.8%	10
Secondments - Provincial	2,768,400	2,899,000	(130,600)	(4.5%)	11
School Nutrition Grant	1,206,100	1,206,100	-	-	
Alberta Education Conditional Grants	30,000	30,000	-	-	
Alberta Teachers' Retirement Fund (ATRF)	59,115,000	58,275,600	839,400	1.4%	
SUBTOTAL OTHER PROVINCIAL REVENUES	65,025,200	64,145,600	879,600	1.4%	
CAPITAL AND IMR FUNDING					
Infrastructure Maintenance Renewal (IMR)	11,770,000	13,399,200	(1,629,200)	(12.2%)	12
Amortization of Capital Allocations and Expended Deferred Capital Revenue	41,736,300	43,483,300	(1,747,000)	(4.0%)	13
CAPITAL AND IMR FUNDING	53,506,300	56,882,500	(3,376,200)	(5.9%)	
OTHER PROVINCIAL GRANTS	2,989,300	2,853,300	136,000	4.8%	
OTHER ALBERTA SCHOOL AUTHORITIES	942,200	887,700	54,500	6.1%	14
TOTAL GOVERNMENT OF ALBERTA	\$ 1,104,058,400	\$ 1,143,090,000	\$ (39,031,600)	(3.4%)	
FEDERAL GOVERNMENT AND FIRST NATIONS	2,363,100	2,403,300	(40,200)	(1.7%)	
FEES					
School Fees - School Generated Funds	13,949,700	15,382,300	(1,432,600)	(9.3%)	15
Transportation Fees	8,802,500	9,119,400	(316,900)	(3.5%)	16
Lunch Program Fees	4,862,200	4,983,000	(120,800)	(2.4%)	
Metro Continuing Education Fees	885,900	802,400	83,500	10.4%	17
Music Instrument & Other Material Fees	309,600	269,700	39,900	14.8%	18
SUBTOTAL FEES	28,809,900	30,556,800	(1,746,900)	(5.7%)	
OTHER SALES AND SERVICES					
International Student Tuition	6,273,000	6,413,300	(140,300)	(2.2%)	
Sales and Services - Schools & Central DUs	5,068,900	4,616,800	452,100	9.8%	19
Other Sales and Services - School Generated Funds	4,344,700	4,587,100	(242,400)	(5.3%)	15
Secondments - Other Entities	1,213,900	1,344,500	(130,600)	(9.7%)	11
Adult Education	2,048,600	2,131,700	(83,100)	(3.9%)	17
SUBTOTAL SALES AND SERVICES	18,949,100	19,093,400	(144,300)	(0.8%)	
INVESTMENT INCOME	2,401,800	3,123,200	(721,400)	(23.1%)	20
GIFTS AND DONATIONS					
School Gifts and Donations	7,245,800	6,583,500	662,300	10.1%	21
EPSB Foundation Support	400,100	411,500	(11,400)	(2.8%)	22
SUBTOTAL GIFTS AND DONATIONS	7,645,900	6,995,000	650,900	9.3%	
FUNDRAISING - School Generated Funds (SGF)	2,197,700	2,025,900	171,800	8.5%	21
RENTAL OF FACILITIES	4,220,400	4,139,300	81,100	2.0%	
TOTAL OPERATING REVENUE	\$ 1,170,646,300	\$ 1,211,426,900	\$ (40,780,600)	(3.4%)	

**Notes to the
2019-2020 Fall Revised Revenue Budget**

Unless otherwise noted, variance explanations have been provided for amounts where the 2019-2020 fall revised budget differs from the 2019-2020 spring budget by more than five per cent

1 Base Instruction Funding

The variances in base instruction funding from the spring to the fall is due to a decrease in enrolment of 271 funded students and a change in the composition of students from the spring projected to fall actual enrolment.

2 Class size Funding (CIF)

On October 24, 2019, the provincial government announced that class size funding has been discontinued. This funding was previously received for ECS to Grade 3 as well as high school.

3 One-Time Transition Funding

As per the Alberta Education funding manual for the 2019-2020 school year, class size, school fees, school transportation fees and CIF funding have been discontinued, with a One-Time transition fund offsetting a portion of the funding loss

4 ECS Program Unit Funding (PUF)

The decrease in revenue is primarily due to reducing the projected number of family oriented programming (FOPS) visits from eleven to nine for children enrolled in the program. This change does not impact the supports provided to children during instructional time; however, it does reduce the amount of grant funding available.

5 ECS Program Unit Funding (PUF), Metro Urban Transportation, ECS Special Transportation & Institutional Support

These budgets amounts are a flow-through, where any change from the amount currently shown will be offset by an equivalent amount allocated to schools or central decision units. For the Metro Urban Transportation and the ECS Special Transportation grant, the variance is due to a change in the expected number of eligible passengers; this includes the number of funded students and children (calculated on the basis of enrolment) and a number of other factors which affect eligibility for transportation. Additional information on transportation can be found in Note 15.

6 School and Transportation Fees Reduction

This funding is related to the *Act to Reduce School Fees*. The funding provided was based on 100 per cent of the basic instruction fee revenue reported on our 2015-2016 Audited Financial Statements. The transportation fee portion is based on 45 per cent of the transportation fee revenue that was reported on our 2015-2016 Audited Financial Statements. This funding has been discontinued for 2019-2020.

7 Classroom Improvement Fund (CIF)

The Classroom Improvement Fund (CIF) Grant Program was established as part of the central table Memorandum of Agreement between the Teachers' Employer Bargaining Association and the Alberta Teachers' Association. The grant was introduced in the 2017-2018 school year as a one-time grant with the intent to improve the student experience in the classroom; with new conditions the grant was extended for another year in 2018-2019. This funding has been discontinued for the current year.

8 Decrease of LAPP Employer Contributions

The Board of Trustees of LAPP has reduced the contribution rates by one per cent for both employers and employees for two years effective January 1, 2018 and January 1, 2019. For 2019-2020, Alberta Education incorporated the incremental savings related to the one per cent decrease in rates in 2019, into the payment reduction line. Consistent with 2018-2019, this transaction is calculated based on the actual LAPP contribution expenses reported on the most recent audited financial statements (2017-2018).

Beginning in 2020-2021, it is anticipated that the deduction to school divisions will continue to fluctuate with the change in LAPP contribution expenses. The amount reported in the spring was based on the prior year budget and has been updated in the fall to reflect the incremental savings associated with an additional per cent reduction to the contribution rates in 2019. This revenue reduction will be offset by a corresponding reduction in LAPP expenses, making this cost-neutral for the school division.

9 Reduction in System Admin & School Board Governance

Alberta Education will process a deduction from school division payments equivalent to ten per cent of school boards' allowable administration maximum of 3.6 per cent. The deduction will be calculated based on total expenditures in the 2017-2018 audited financials.

10 Educational Programs Cost Recovery

This cost recovery includes an ongoing contract between the Division and Alberta Health Services (AHS) for supports to Alberta School for the Deaf as well as for Hospital School Campuses to provide programming in support of forensic psychiatry. The increase in revenue reflects an ongoing contract with CASA (Child, Adolescent and Family Mental Health) for supports provided by Hospital School Campuses for students from pre-Kindergarten to Grade 12.

11 Secondments (provincial and other entities)

The variance in secondments represents one less secondment to Alberta Education and one less secondment to other entities.

**Notes to the
2019-2020 Fall Revised Revenue Budget**

12 Infrastructure Maintenance Renewal (IMR)

The Division capitalizes up to 66 per cent of IMR funding which exceeds the Alberta Education policy to capitalize a minimum of 30 per cent. Total estimated IMR funding for 2019-2020 is estimated at \$29.6M; however, it is anticipated that only \$11.8M of this amount will be expensed with the remaining balance either capitalized or deferred.

13 Amortization of Capital Allocations and Expended Deferred Capital Revenue

This amount is for the amortization of buildings and other capital items that have been fully funded by the government. As an amortization expense is recorded, an offsetting revenue amount from the province is recognized. Amortization for capital items covered by the Division are allocated in Fiscal and Debt Services and are not included in this amount. The variance from fall to spring is the result of some capital items' projected completion date being changed from 2019-2020 to 2020-2021.

14 Other Alberta School Authorities

This amount represents projected revenue from other school divisions for their sponsored students. Also included are visiting ECS children from organizations such as Getting Ready for Inclusion Today (GRIT).

15 School Fees, Other Sales and Services - School Generated Funds

School generated funds are funds raised in the community for student activities (such as drama, ski club, and school teams) under the control and responsibility of school management. The funds are collected and retained for expenses at the school level. The fall amount has been updated to reflect the 2018-2019 year end balance.

16 Transportation Fees

The Board has approved increasing fees by five per cent annually (each September in 2018, 2019 and 2020). Even with the fee increase, additional resources are required to offset the funding gap; surplus funds are being used to bridge the shortfall. The variance between the fall and spring is that the spring budget is based on projected enrolment growth; while the fall revised budget is based on projected ridership. An adjustment has been included, based on 2018-2019 actual revenue.

17 Metro Continuing Education Fees (MCE) and Adult Education

The variance in MCE fees is a result of higher enrolment in the fall as opposed to the spring proposed budget. The decrease in Adult Education is due to lower than projected enrolment for some non-credit programs.

18 Music Instrument Fees

Music Instrument fees are collected and retained to offset related expenses. This revenue amount is entered at the school level.

19 Sales & Services - Schools & Central DUs

The 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.

20 Investment Income

The decrease is based on the projected cash flow analysis for the Division. This takes into account current interest rates and anticipated withdrawals from our GIC investment account. As a result of having to use our surplus to balance the current year, we are anticipating the need to draw down our investment by approximately \$60M during 2019-2020.

21 School Gifts and Donations/Fundraising - School Generated Funds

This revenue line is an estimate of school generated gifts and donations. These funds are restricted to support the activities and programs at our 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.

22 EPSB Foundation

The revenue is projected by the Edmonton Public School Board Foundation to fund full-day Kindergarten.

Edmonton Public Schools
2019-2020 Fall Revised Revenue Budget vs 2018-2019 Actual Revenue

	2019-2020	2018-2019	Variance	Variance
	Fall Revised Budget	Actual Revenue	Fall 2019-20 vs Actuals 2018-19	Fall 2019-20 vs Actuals 2018-19
			\$	%
BASE INSTRUCTION FUNDING				
Early Childhood Services (ECS) Base Instruction	\$ 31,802,500	\$ 30,291,200	\$ 1,511,300	5.0%
Base Instruction (Grades 1 to 9)	466,203,600	450,105,400	16,098,200	3.6%
Class Size (ECS to Grade 3)	-	42,964,000	(42,964,000)	(100.0%)
2019-2020 Transition Grant (<i>one-time</i>)	20,147,800	-	20,147,800	-
	518,153,900	523,360,600	(5,206,700)	(1.0%)
High School Redesign	105,507,700	101,778,200	3,729,500	3.7%
Base Instruction (Grades 10 to 12)	49,720,000	53,774,300	(4,054,300)	(7.5%)
Base Instr. Special Ed Block (Grades 10 to 12)	6,546,200	5,979,600	566,600	9.5%
Tier 2 Class size (Grades 10 to 12)	-	120,200	(120,200)	(100.0%)
Tier 3 Class size (Grades 10 to 12)	-	832,700	(832,700)	(100.0%)
Tier 4 (Work Exp. & Special Projects)	1,053,300	645,200	408,100	63.3%
Tier 5 (Dual Credit)	204,400	-	204,400	-
High School (Grades 10 to 12)	163,031,600	163,130,200	(98,600)	(0.1%)
Base Instruction Metro (Grades 10 to 12)	942,800	-	942,800	-
Base Instr. Metro Summer (Grades 10 to 12)	7,264,900	8,624,600	(1,359,700)	(15.8%)
Outreach Site Funding	314,900	314,900	-	-
Home Education	424,400	427,500	(3,100)	(0.7%)
	8,947,000	9,367,000	(420,000)	(4.5%)
SUBTOTAL BASE INSTRUCTION FUNDING	690,132,500	695,857,800	(5,725,300)	(0.8%)
DIFFERENTIAL COST FUNDING				
ECS Program Unit Funding (PUF)	39,247,400	43,961,800	(4,714,400)	(10.7%)
Inclusive Education	79,596,900	76,452,000	3,144,900	4.1%
English as a Second Language (ESL)	22,035,800	22,010,400	25,400	0.1%
First Nations, Metis and Inuit Education (FNMI)	10,716,600	10,193,500	523,100	5.1%
Innovation in First Nations Education	48,900	35,900	13,000	36.2%
Socio Economic Status	11,973,300	11,615,900	357,400	3.1%
Plant Operations and Maintenance (PO&M)	75,978,800	73,647,400	2,331,400	3.2%
Metro Urban Transportation	26,992,100	25,779,500	1,212,600	4.7%
ECS Special Transportation	2,553,300	2,747,700	(194,400)	(7.1%)
Equity of Opportunity	10,024,300	9,725,000	299,300	3.1%
Federal French Funding	609,900	639,200	(29,300)	(4.6%)
SUBTOTAL DIFFERENTIAL COST FUNDING	279,777,300	276,808,300	2,969,000	1.1%
PROVINCIAL PRIORITY TARGETED FUNDING				
High Speed Networking	2,294,400	2,294,400	-	-
SUBTOTAL PROVINCIAL PRIORITY FUNDING	2,294,400	2,294,400	-	-
OTHER PROVINCIAL SUPPORT				
Institutional Support	9,949,900	7,084,200	2,865,700	40.5%
Regional Collaborative Service Delivery (RCSD)	4,964,000	4,744,900	219,100	4.6%
Provincial Fee Support:				
School Fees Reduction Grant	-	2,660,800	(2,660,800)	(100.0%)
Transportation Fees Reduction Grant	-	5,334,600	(5,334,600)	(100.0%)
Classroom Improvement Fund (CIF)	-	10,931,400	(10,931,400)	(100.0%)
Provincial School Lease Support	1,855,300	1,855,300	-	-
Narrowing Teacher's Salary Gap	239,000	239,100	(100)	(0.0%)
Decrease of LAPP Employer Contributions	(2,901,000)	(1,353,100)	(1,547,900)	114.4%
Reduction in System Admin & School Board Governance	(4,716,000)	(4,443,000)	(273,000)	6.1%
SUBTOTAL OTHER PROVINCIAL SUPPORT	9,391,200	27,054,200	(17,663,000)	(65.3%)
TOTAL PROVINCIAL OPERATIONAL FUNDING	981,595,400	1,002,014,700	(20,419,300)	(2.0%)

Edmonton Public Schools
2019-2020 Fall Revised Revenue Budget vs 2018-2019 Actual Revenue

	2019-2020 Fall Revised Budget	2018-2019 Actual Revenue	Variance Fall 2019-20 vs Actuals 2018-19 \$	Variance Fall 2019-20 vs Actuals 2018-19 %
OTHER PROVINCIAL REVENUES				
Educational Programs Cost Recovery	1,905,700	1,328,800	576,900	43.4%
Secondments - Provincial	2,768,400	3,413,600	(645,200)	(18.9%)
School Nutrition Grant	1,206,100	819,300	386,800	47.2%
Alberta Education Conditional Grants	30,000	-	30,000	-
Alberta Teachers' Retirement Fund (ATRF)	59,115,000	56,736,000	2,379,000	4.2%
SUBTOTAL OTHER PROVINCIAL REVENUES	65,025,200	62,297,700	2,727,500	4.4%
CAPITAL AND IMR FUNDING				
Infrastructure Maintenance Renewal (IMR)	11,770,000	10,918,400	851,600	7.8%
Amortization of Capital Allocations and Expended Deferred Capital Revenue	41,736,300	45,259,000	(3,522,700)	(7.8%)
SUBTOTAL CAPITAL AND IMR FUNDING	53,506,300	56,177,400	(2,671,100)	(4.8%)
OTHER PROVINCIAL GRANTS	2,989,300	3,997,300	(1,008,000)	(25.2%)
OTHER ALBERTA SCHOOL AUTHORITIES	942,200	2,207,400	(1,265,200)	(57.3%)
TOTAL GOVERNMENT OF ALBERTA	\$ 1,104,058,400	\$ 1,126,694,500	\$ (22,636,100)	(2.0%)*
FEDERAL GOVERNMENT AND FIRST NATIONS	2,363,100	2,312,300	50,800	2.2%
FEES				
School Fees - School Generated Funds	13,949,700	13,949,700	-	-
Transportation Fees	8,802,500	7,672,700	1,129,800	14.7%
Lunch Program Fees	4,862,200	4,870,700	(8,500)	(0.2%)
Metro Continuing Education Fees	885,900	771,700	114,200	14.8%
Music Instrument & Other Material Fees	309,600	408,000	(98,400)	(24.1%)
SUBTOTAL FEES	28,809,900	27,672,800	1,137,100	4.1%
OTHER SALES AND SERVICES				
International Student Tuition	6,273,000	5,947,300	325,700	5.5%
Sales and Services - Schools & Central DUs	5,068,900	5,798,500	(729,600)	(12.6%)
Other Sales and Services - School Generated Funds	4,344,700	4,344,700	-	-
Secondments - Other Entities	1,213,900	1,255,200	(41,300)	(3.3%)
Adult Education	2,048,600	1,652,500	396,100	24.0%
SUBTOTAL SALES AND SERVICES	18,949,100	18,998,200	(49,100)	(0.3%)
INVESTMENT INCOME	2,401,800	4,039,200	(1,637,400)	(40.5%)
GIFTS AND DONATIONS				
School Gifts and Donations	7,245,800	8,547,300	(1,301,500)	(15.2%)
EPSB Foundation Support	400,100	411,500	(11,400)	(2.8%)
SUBTOTAL GIFTS AND DONATIONS	7,645,900	8,958,800	(1,312,900)	(14.7%)
FUNDRAISING - School Generated Funds	2,197,700	2,197,700	-	-
RENTAL OF FACILITIES	4,220,400	4,471,500	(251,100)	(5.6%)
TOTAL OPERATING REVENUE	\$ 1,170,646,300	\$ 1,195,345,000	\$ (24,698,700)	(2.1%)

* Total enrolment increased by three per cent; however, projected Government of Alberta revenue has decreased by two per cent.

**Edmonton Public Schools
2019-2020 Fall Revised Budget
Total Allocations**

		2019-2020 Fall Revised Budget	2019-2020 Spring Proposed Budget		Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
Revenue	*			*			
Operating Revenue		\$ 1,170,646,300	\$ 1,211,426,900		\$ (40,780,600)	(3.4%)	
Operating Reserve Funds Required ^A		56,455,706	4,933,662		51,522,044	1044.3%	A
Total Operating Revenue Required		<u>\$ 1,227,102,006</u>	<u>\$ 1,216,360,562</u>		<u>\$ 10,741,444</u>	<u>0.9%</u>	
School Allocations							
School Allocations Levels 1 to 8		\$ 679,496,894	\$ 673,428,017		\$ 6,068,877	0.9%	1
Other Supplemental School Allocations		167,462,894	163,576,690		3,886,204	2.4%	2
		846,959,788	837,004,707		9,955,081	1.2%	
School Generated Funds/External Revenues		37,060,472	38,544,120		(1,483,648)	(3.8%)	3
Subtotal School Allocations	72.0%	<u>884,020,260</u>	<u>875,548,827</u>	72.0%	<u>8,471,433</u>	<u>1.0%</u>	
Other Allocations							
Metro Continuing Education		13,666,028	13,648,870		17,158	0.1%	
External Revenue Allocations - Central		11,513,520	10,446,237		1,067,283	10.2%	4
Division Level Fixed Costs	7.0%	85,787,041	86,182,002	7.1%	(394,961)	(0.5%)	5
Division Level Committed Costs	8.1%	99,626,428	101,706,013	8.4%	(2,079,585)	(2.0%)	6
		210,593,017	211,983,122		(1,390,105)	(0.7%)	
Central Decision Units**	6.0%	73,373,729	70,552,979	5.8%	2,820,750	4.0%	
Subtotal Other Allocations		<u>283,966,746</u>	<u>282,536,101</u>		<u>1,430,645</u>	<u>0.5%</u>	
Alberta Teachers' Retirement Fund (ATRF)		<u>59,115,000</u>	<u>58,275,634</u>		<u>839,366</u>	<u>1.4%</u>	7
Total Budget Allocations		<u>\$ 1,227,102,006</u>	<u>\$ 1,216,360,562</u>		<u>10,741,444</u>	<u>0.9%</u>	

A Additional details around the Division's planned use of accumulated operating reserve will be presented at the public Board meeting on November 26, 2019.

* The amount as a percentage of the total allocations.

** The maximum expenditure for system administration and school board governance is 3.6 per cent. The total amount allocated to central decision units includes portions allocated to instruction and are not included in the 3.6 per cent cap calculation.

**Notes to the
2019-2020 Fall Revised Budget
Total Allocations**

Unless otherwise noted, variance explanations have been provided for amounts where the 2019-2020 fall revised budget differs from the 2019-2020 spring budget by more than five per cent.

1 School Allocations Levels 1 to 8

School allocations for the spring approved budget were based on high level enrolment projections which predict the number of students at each grade level and the number of students in need of specialized supports and services. These calculations have been updated using the actual September 30 headcount. For 2019-2020, there have been no changes to the per student allocation rates.

2 Other Supplemental School Allocations

Included in this category of school allocations are Equity Funds, Enhanced Support for Schools, amiskwaciy Academy base rent and Program Enhancement allocations. Specific changes to these allocations are detailed on the Direct Schools Allocations (Attachment IV).

3 School Generated Funds/External Revenues

School generated funds are funds raised in the community for student activities (such as drama, ski club, and school teams) under the control and responsibility of school management. The funds are collected and retained for expenses at the school level. The fall amount has been updated to reflect the 2018-2019 actual year end balance.

4 External Revenue Allocations - Central

This allocation is a flow through amount, whereby there is a direct revenue amount related to the allocation.

5 Division Level Fixed Costs

These allocations have been updated to reflect the anticipated fixed and committed costs for 2019-2020. Additional details on these costs have been included in Attachment V.

6 Division Level Committed Costs

This line represents an allocation for a variety of costs at the Division level to limit their impact to school budgets. Additional details on these costs have been included in Attachment V.

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
2019-2020 Fall Revised Budget
Direct School Allocations**

	2019-2020 Fall Revised Budget	2019-2020 Spring Proposed Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
School Allocations					
Kindergarten (half day)	\$ 18,806,922	\$ 20,350,134	\$ (1,543,212)	(7.6%)	1
Kindergarten (full day)	3,937,572	3,570,732	366,840	10.3%	1
Elementary	229,227,826	231,021,625	(1,793,799)	(0.8%)	
Junior High	99,415,190	98,267,084	1,148,106	1.2%	
Senior High	113,578,284	115,375,868	(1,797,584)	(1.6%)	5
International Students	2,990,736	2,670,300	320,436	12.0%	2
Special Needs Levels 4 - 8	139,378,280	128,142,700	11,235,580	8.8%	3
Institutions, Alberta School for the Deaf & Pre-Kindergarten Program Allocations	72,162,084	74,029,574	(1,867,490)	(2.5%)	4
Subtotal School Allocations	679,496,894	673,428,017	6,068,877	0.9%	
Other Supplemental School Allocations					
Base Allocation	52,495,599	52,874,201	(378,602)	(0.7%)	
Class Size Funding: K-3 School Allocations	41,927,630	42,118,577	(190,947)	(0.5%)	5
Class Size Funding: ECS Inclusive Learning	2,000,000	2,000,000	-	-	5
Plant Operation & Maintenance - Schools	20,332,305	20,332,305	-	-	
* First Nations, Métis and Inuit Education (FNMI)	8,942,425	8,505,933	436,492	5.1%	6
* Program Enhancement Allocations	16,321,199	14,353,295	1,967,904	13.7%	7
Addition to Basic	1,227,073	705,478	521,595	73.9%	8
School Fees Reduction (Provincial Fee Support)	2,660,800	2,660,800	-	-	
Equity Fund	9,300,000	7,800,000	1,500,000	19.2%	9
High Social Vulnerability	4,000,000	4,000,000	-	-	
Regional Collaborative Service Delivery (RCSD)	4,963,994	4,744,945	219,049	4.6%	10
Facility Use Payments - Christian Schools	1,346,792	1,346,792	-	-	
amiskwaciy Base Rent	1,300,160	1,281,010	19,150	1.5%	
Foundation Full-Day Kindergarten Funding	400,092	439,062	(38,970)	(8.9%)	11
Community Use of Schools	244,825	414,292	(169,467)	(40.9%)	12
Subtotal Other Supplemental School Allocations	167,462,894	163,576,690	3,886,204	2.4%	
Subtotal School and Other Supplemental Allocations	846,959,788	837,004,707	9,955,081	1.2%	
School External Revenues	37,060,472	38,544,120	(1,483,648)	(3.8%)	13
Total Direct School Allocations	\$ 884,020,260	\$ 875,548,827	\$ 8,471,433	1.0%	

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

Note: Some of the spring approved budget figures have been reclassified to conform to the comparable fall revised budget presentation.

**Edmonton Public Schools
2019-2020 Fall Revised Budget
Direct School Allocations
Detailed Breakdown - Other Supplemental School Allocations**

	2019-2020 Fall Revised Budget	2019-2020 Spring Proposed Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
First Nations, Métis, and Inuit Education (FNMI)					
FNMI Per Student	\$ 8,501,425	\$ 8,064,933	\$ 436,492	5.4%	6
Transportation to amiskwaciy & Awasis Program	441,000	441,000	-	-	
	\$ 8,942,425	\$ 8,505,933	\$ 436,492	5.1%	

FNMI funding is based on the number of self-identified students at September 30. Out of the total amount received, the majority (84 per cent) is allocated directly to schools and the remainder (16 per cent) is allocated to a central decision unit to support FNMI education.

	2019-2020 Fall Revised Budget	2019-2020 Spring Proposed Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
Program Enhancement Allocations					
New to District	\$ 4,500,000	\$ 4,500,000	\$ -	-	7
Guaranteed Enrolment	4,045,058	2,696,609	1,348,449	50.0%	7
Outreach Program	3,549,106	3,433,757	115,349	3.4%	7
Transfers from Institutions	300,000	300,000	-	-	7
Establishment Facilities Grant	2,000,000	1,589,871	410,129	25.8%	7
Establishment Grant New Schools	1,500,000	1,500,000	-	-	7
Establishment Program Grant	427,035	333,058	93,977	28.2%	7
	\$ 16,321,199	\$ 14,353,295	\$ 1,967,904	13.7%	

**Notes to the
2019-2020 Fall Revised Budget
Direct School Allocations**

Unless otherwise noted, variance explanations have been provided for amounts where the 2019-2020 fall revised budget differs from the 2019-2020 spring budget by more than five per cent.

1 Kindergarten

The variance is due to the number of Kindergarten students, at the September 30 count, being lower than spring projections.

2 International Students

The total number of international students continues to be steady and is projected to rise by the end of June 2020. The increase from the spring approved budget reflects the difference between projected and actual enrolment. More students are expected to arrive prior to second semester starting February 2020.

3 Special Needs Levels 4-8

School allocations for the spring approved budget are based on enrolment projections, which attempt to predict the number of students at each grade level and the number of students requiring specialized supports. The fall revised budget is based on an actual headcount at September 30th. It is expected that there will be differences in the student count between the spring approved budget and the fall revised budget.

4 Institutions, Alberta School for the Deaf & Pre-Kindergarten Program Allocations

The allocation for pre-Kindergarten programs in the spring is based on enrolment projections at 31 sites at full capacity. The fall revised budget is based on the actual number of children who were enrolled in a pre-Kindergarten program as of September 30, 2019.

5 Class Size Funding

On October 24th, 2019, the provincial government announced that class size funding has been discontinued. This funding was previously received for ECS to Grade 3 as well as high school. The allocation is provided to schools for the purpose of lowering class sizes and student to teacher ratios. As we assumed this funding would be continued for 2019-2020, it was included in the allocations used in the Division's fall budget.

6 First Nations, Métis, and Inuit Education (FNMI)

The per student allocation is based on the number of students who self-identify at September 30. The spring approved budget reflects the prior fall figure. The transportation portion of the allocation provides transportation for junior high students attending amiskwaciy Academy and elementary students attending the Awasis program.

7 Program Enhancement Allocations

New to Division

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

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 seven 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.

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 Division.

Transfers from Institutions

This allocation is given to schools for students who meet Division special needs coding criteria, who were enrolled in an institutional school on September 30, and will subsequently return 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 varies depending on the number of new alternative and special education programs and any prior approved/deferred amounts.

**Notes to the
2019-2020 Fall Revised Budget
Direct School Allocations**

7 Program Enhancement Allocations continued

Establishment Grant New Schools

Both Thelma Chalifoux (Larkspur 7-9) and Soraya Hafez (McConachie K-6) schools are scheduled to open in September 2020. Staff (including principals) are required to start preparing for the opening in early 2020. In addition, there are other startup expenses not funded by the province. The Division has established a new school startup allocation of \$750K per school.

Establishment Program Grant

This allocation provides financial support for start up costs associated with the implementation of new programs. The annual amount of the allocation is \$100K which is then added to any prior approved/deferred amounts.

8 Addition to Basic

This allocation is for schools with unique situations that require additional funds for instructional and/or operational purposes. This allocation is analyzed and adjusted every budget cycle.

9 Equity Fund

In the spring approved budget, an allocation of \$7.8M was provided. In conjunction with the fall budget an additional \$1.5M was approved from the Division's surplus. Subsequent to schools and central completing their budgets, the provincial budget was released. As a result of a funding shortfall, a minimum surplus target for the equity fund is set at \$1.5M, in essence, bringing the balance of the Equity Fund dollars available back to \$7.8M.

10 Regional Collaborative Service Delivery (RCSD)

This allocation is matched to the grant provided to the school Division by RCSD.

11 Foundation Full-Day Kindergarten Funding

This allocation has been updated based on September 30 enrolment information and is directly linked to revenue from the Edmonton Public Schools Foundation.

12 Community Use of Schools

This allocation is updated in the fall revised budget and is based on actual usage during the prior school year.

13 School Generated Funds/External Revenues (SGF)

School generated funds are funds raised in the community for student activities (such as drama, ski club, and school teams) under the control and responsibility of school management. The funds are collected and retained for expenses at the school level. The fall budget amount has been updated to reflect the 2018-2019 actual year end balance.

**Edmonton Public Schools
2019-2020 Fall Revised Budget**

Other Allocations		2019-2020 Spring Proposed Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
	2019-2020 Fall Revised Budget				
Division Level Fixed Costs					
Fiscal and Debt Services	\$ 55,203,556	\$ 56,950,517	\$ (1,746,961)	(3.1%)	1
Utilities	21,750,000	21,750,000	-	-	
Insurance	6,116,685	4,764,685	1,352,000	28.4%	2
High Speed Networking	2,716,800	2,716,800	-	-	
	85,787,041	86,182,002	(394,961)	(0.5%)	
Division Level Committed Costs					
Student Transportation	46,884,050	47,055,635	(171,585)	(0.4%)	
School Plant Operations & Maintenance	16,372,192	16,372,192	-	-	
Human Resources Supply Services	13,991,330	13,991,330	-	-	
Core Technology Enterprise Management	4,782,266	4,782,266	-	-	
* Language and Cultural Support	5,192,824	5,192,824	-	-	
Enterprise Systems	4,994,275	4,994,275	-	-	
Placeholder for Staffing Agreements	-	2,500,000	(2,500,000)	(100.0%)	3
Professional Improvement Leaves	1,640,000	1,640,000	-	-	
Board of Trustees	1,002,055	1,002,055	-	-	
Central Building Maintenance	1,000,000	1,000,000	-	-	
PeopleSoft Road Map	1,033,000	441,000	592,000	134.2%	4
Staff Development	650,000	650,000	-	-	
Election	480,000	480,000	-	-	
* Partnership Commitments	458,990	458,990	-	-	
Infrastructure Parking Allocation	405,000	405,000	-	-	
Audit	136,946	136,946	-	-	
Board Initiative Fund	45,000	45,000	-	-	
ASBA Membership	210,000	210,000	-	-	
PSBAA Membership	120,000	120,000	-	-	
District Feedback Survey	160,000	160,000	-	-	
District Awards	30,000	30,000	-	-	
Youth Engagement Model	26,000	26,000	-	-	
Trustee Transition Allowance	12,500	12,500	-	-	
	99,626,428	101,706,013	(2,079,585)	(2.0%)	
External Revenue Allocation	11,513,520	10,446,237	1,067,283	10.2%	5
Metro Continuing Education	13,666,028	13,648,870	17,158	0.1%	
	25,179,548	24,095,107	1,084,441	4.5%	
Central Decision Units					
** Office of the Superintendent	6,784,985	7,012,235	(227,250)	(3.2%)	6
** Corporate Services	24,327,559	24,279,559	48,000	0.2%	
** Finance and Infrastructure	20,980,008	18,980,008	2,000,000	10.5%	6
Inclusive Learning	10,465,189	9,465,189	1,000,000	10.6%	7
International Programs	1,179,000	1,179,000	-	-	
Curriculum and Resource Support	6,858,650	6,858,650	-	-	
Research and Innovation for Student Learning	1,802,089	1,802,089	-	-	
Student Information	976,249	976,249	-	-	
Central Decision Units	73,373,729	70,552,979	2,820,750	4.0%	
Central projected ending 2019-2020 surplus balances	-	-	-	-	
Total	\$ 283,966,746	\$ 282,536,101	\$ 1,430,645	0.5%	

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

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

Note: Some of the spring approved budget figures have been reclassified to conform to the comparable fall revised budget presentation.

Edmonton Public Schools
2019-2020 Fall Revised Budget
Other Allocations
Detailed Breakdown - Division Level Committed Costs

	2019-2020 Fall Revised Budget	2019-2020 Spring Proposed Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
Language and Cultural Support					
First Nations, Métis, and Inuit (FNMI) Education	\$ 1,707,605	\$ 1,707,605	\$ -	-	
Diversity Education	2,373,460	2,373,460	-	-	
Languages Centre at Woodcroft	1,111,759	1,111,759	-	-	
	\$ 5,192,824	\$ 5,192,824	\$ -	-	
Partnership Commitments					
Partnership for Kids (All in for Youth)	\$ 192,000	\$ 192,000	\$ -	-	
Confucius Institute - program coordinator	205,490	205,490	-	-	
Cappies	20,000	20,000	-	-	
Community University Partnerships	12,500	12,500	-	-	
Careers: The Next Generation	10,000	10,000	-	-	
United Way	4,000	4,000	-	-	
Corporate Challenge	5,000	5,000	-	-	
Welcome to Kindergarten	10,000	10,000	-	-	
	\$ 458,990	\$ 458,990	\$ -	-	

Edmonton Public Schools
2019-2020 Fall Revised Budget
Other Allocations
Detailed Breakdown - Central Decision Units

	2019-2020 Fall Revised Budget	2019-2020 Spring Proposed Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
Office of the Superintendent					
Office of the Superintendent of Schools	\$ 595,569	\$ 595,569	\$ -	-	
Board Office and Strategic District Supports	1,182,642	1,182,642	-	-	
District Support Services	2,093,379	2,093,379	-	-	
General Counsel	657,408	657,408	-	-	
School Leadership Group A	382,778	382,778	-	-	
School Leadership Group B	384,015	434,015	(50,000)	(11.5%)	6
School Leadership Group C	355,511	382,761	(27,250)	(7.1%)	6
School Leadership Group D	377,061	427,061	(50,000)	(11.7%)	6
School Leadership Group E	378,311	428,311	(50,000)	(11.7%)	6
School Leadership Group F	378,311	428,311	(50,000)	(11.7%)	6
	\$ 6,784,985	\$ 7,012,235	\$ (227,250)	(3.2%)	
Corporate Services					
Communications	\$ 3,538,335	\$ 3,490,335	\$ 48,000	1.4%	
District Information Security	446,203	446,203	-	-	
District Records and FOIP Management	742,283	742,283	-	-	
District Technology	6,914,629	6,914,629	-	-	
Edmonton Public Schools Foundation	413,055	413,055	-	-	
Human Resources	12,273,054	12,273,054	-	-	
	\$ 24,327,559	\$ 24,279,559	\$ 48,000	0.2%	
Finance and Infrastructure					
Facilities Services & Building Operations	\$ 5,072,691	\$ 3,072,691	\$ 2,000,000	65.1%	6
Distribution Centre	1,563,667	1,563,667	-	-	
Financial Services	7,131,580	7,131,580	-	-	
Planning & Property Management	7,212,070	7,212,070	-	-	
	\$ 20,980,008	\$ 18,980,008	\$ 2,000,000	10.5%	

**Notes to the
2019-2020 Fall Revised Budget
Other Allocations**

Unless otherwise noted, variance explanations have been provided for amounts where the 2019-2020 fall revised budget differs from the 2019-2020 spring approved budget by more than five per cent.

1 Fiscal and Debt Services

This decision unit is responsible for debenture and capital loan principal payments, interest costs and the amortization cost for supported Division capital assets such as buildings.

2 Insurance

The insurance industry has experienced a significant hardening in 2019 resulting in higher premiums than previously anticipated. The total insurance premiums have increased by \$1.5M since the fall of 2018, which exceeded the projected increase of \$227K factored into the spring budget. As our underwriters will be monitoring our claims for the next two to three years, the hope is that with good risk management practices in place, the increase in rate should begin to decline in 2021-2022.

3 Placeholder for Staffing Agreements

The spring 2019-2020 proposed budget allocation represented the total potential implementation costs for staffing agreements that were not factored into the 2019-2020 unit costs. Funds were set aside under District Level Committed Costs so that individual school budgets are not impacted by any agreement terms or conditions that are ratified during 2019-2020. This allocation has been removed in the fall revised budget based on current economic conditions.

4 PeopleSoft Road Map

PeopleSoft, as it is currently implemented, does not support the needs of the Division relating to human resources data and also does not effectively support interfaces with other Division systems. As such, a three-year roadmap to make necessary improvements to the system was developed and approved. The variance from spring to fall is a result of committed funds for 2018-2019 not being fully expended and therefore carried forward to 2019-2020.

5 External Revenue Allocation

This allocation is a flow through amount, whereby, there is a direct revenue amount related to the allocation. These amounts are entered directly by central decision units and consist of items such as Distribution centre sales, lease revenue, after hours rental, secondment revenue, etc.

6 Changes in Central Decision Units

The Directors and Managing Directors committee (D/MD) have developed and implemented a streamlined and transparent approach for central decision units who are requesting changes to their base allocation and/or access to surplus funds. All changes and requests were discussed with the committee and then forwarded to the District Support Team (DST) for approval.

School Leadership Groups: The variance reflects a reduction to the base allocation in each assistant superintendent's cost centres.

Facilities Services & Building Operations: Infrastructure received carryforward surplus funds for work that commenced in 2018-2019 but will not be completed until 2019-2020. The Infrastructure Investment Framework represents \$1.75M and an additional \$250K is for the continuation of the Archibus upgrade. Additional details around the Division's planned use of accumulating operating reserve will be presented at the public Board meeting on November 26, 2019.

7 Inclusive Learning

Inclusive Learning received access to surplus funds in the amount of \$1M to help pay for student assessments completed by external professionals. Subsequent to schools and central completing their budgets, the provincial budget was released. Rather than re-opening the budget, Inclusive Learning has been tasked to find savings of at least \$1M within their cost centre by the end of the year, which may or may not result in a decrease of external assessments being undertaken.

Edmonton Public Schools
Fall Enrolment Update 2019-2020

Student Enrolment by Division	2019-2020 September 30 Actual Enrolment	2019-2020 Spring Projected Enrolment	2018-2019 September 30 Actual Enrolment	2019-2020 Variance Fall vs Spring		2019-20 vs 2018-19 Variance Fall vs Fall	
				#	%	#	%
Funded Students:							
Early Childhood Services (ECS)	9,522	10,253	9,186	(731)	(7.1%)	336	3.7%
Grades 1 -12:							
Elementary - Division I	24,107	23,867	23,750	240	1.0%	357	1.5%
Elementary - Division II	23,478	23,283	22,882	195	0.8%	596	2.6%
Junior High	22,209	21,785	20,896	423	1.9%	1,312	6.3%
Senior High	24,696	25,094	24,327	(398)	(1.6%)	369	1.5%
Subtotal - Enrolment Grades 1-12	94,489	94,029	91,855	460	0.5%	2,634	2.9%
Subtotal Funded Students	104,011	104,282	101,041	(271)	(0.3%)	2,970	2.9%
Subtotal Other Students	919	845	824	74	8.7%	95	11.5%
Total Student Enrolment	104,930	105,127	101,865	(197)	(0.2%)	3,065	3.0%

Edmonton Public Schools
2019-2020 Fall Revised
Staff FTEs

Staffing Group	2019-2020 Fall Revised		2019-2020 Spring Approved		Variance Fall vs Spring FTE	2018-2019 Fall	
	FTE	%	FTE	%		FTE	%
Schools							
Teaching FTE	5,309.38	62%	5,228.80	62%	80.58	5,168.78	62%
Support FTE	2,276.14	27%	2,231.94	27%	44.20	2,211.03	27%
Custodial FTE	641.85	8%	640.45	8%	1.40	631.94	8%
Exempt FTE	279.89	3%	275.69	3%	4.20	281.44	3%
Total Schools FTE	8,507.26	100%	8,376.88	100%	130.38	8,293.19	100%
Central Services							
Teaching FTE	183.05	19%	188.04	19%	(4.99)	207.29	19%
Support FTE	158.95	16%	161.92	16%	(2.97)	175.82	16%
Custodial FTE	66.50	7%	66.22	7%	0.28	67.22	6%
Maintenance FTE	194.00	20%	194.00	20%	-	244.00	22%
Exempt FTE	380.23	39%	371.94	38%	8.29	390.58	36%
Total Central Services FTE	982.73	100%	982.12	100%	0.61	1,084.91	100%
Metro Continuing Education							
Teaching FTE	9.85	26%	8.75	23%	1.10	8.72	25%
Support FTE	14.93	39%	15.27	40%	(0.34)	15.97	45%
Custodial FTE	0.69	2%	0.69	2%	(0.00)	0.69	2%
Exempt FTE	12.60	33%	13.25	35%	(0.65)	10.00	28%
Total Metro Cont. Ed. FTE	38.07	100%	37.96	100%	0.11	35.38	100%
Total FTEs	9,528.06		9,396.96		131.10	9,413.48	
Total by Group							
Teaching FTE	5,502.28	58%	5,425.58	58%	76.70	5,384.79	57%
Support FTE	2,450.02	26%	2,409.14	26%	40.88	2,402.83	26%
Custodial FTE	709.04	7%	707.35	8%	1.69	699.84	7%
Maintenance FTE	194.00	2%	194.00	2%	-	244.00	3%
Exempt FTE	672.72	7%	660.89	7%	11.83	682.02	7%
Total FTEs	9,528.06	100%	9,396.96	100%	131.10	9,413.48	100%

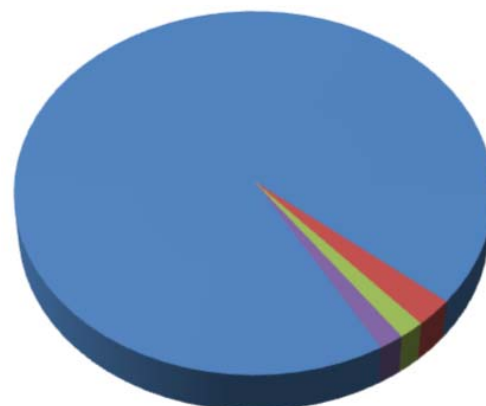
Edmonton Public Schools - Revenue & Expense Analysis

2019-2020 Fall Revised Budget

Revenue by source

(all dollar amounts are expressed in thousands)

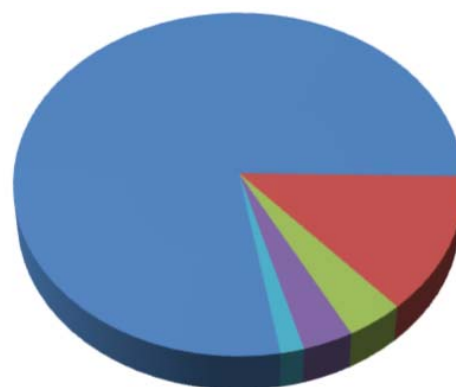
	2019-2020	
	\$	%
Government of Alberta	1,104,058	94.3%
Fees	28,810	2.5%
Sales and Services	18,949	1.6%
Other	18,829	1.6%
	1,170,646	100.0%



Expenses by program

(all dollar amounts are expressed in thousands)

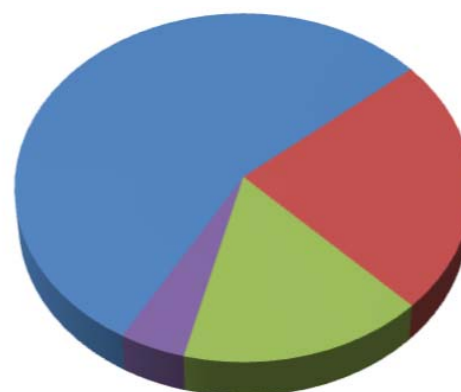
	2019-2020	
	\$	%
ECS - Grade 12 Instruction	957,736	78.0%
Plant Operations and Maintenance	160,096	13.0%
Transportation	47,696	4.0%
Board and System Administration	42,032	3.4%
External Services	19,541	1.6%
	1,227,102	100.0%



Expenses by object

(all dollar amounts are expressed in thousands)

	2019-2020	
	\$	%
Certificated salaries, wages and benefits expense	681,440	55.5%
Non-certificated salaries, wages and benefits expense	290,603	23.7%
Services, contracts and supplies expense	201,151	16.4%
Amortization & other expenses	53,909	4.4%
	1,227,102	100.0%



3020 Edmonton School District No. 7

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET: Page 1

	Fall 2019 Update to the Budget 2019/2020	Spring 2019 Budget Report 2019/2020	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$1,058,390,600	\$1,095,865,700	(\$37,475,100)	-3.4%
Alberta Infrastructure	\$41,736,300	\$43,483,300	(\$1,747,000)	-4.0%
Other - Government of Alberta	\$2,989,300	\$2,853,300	\$136,000	4.8%
Federal Government and First Nations	\$2,363,100	\$2,403,300	(\$40,200)	-1.7%
Other Alberta school authorities	\$942,200	\$887,700	\$54,500	6.1%
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	\$28,809,900	\$30,556,800	(\$1,746,900)	-5.7%
Other sales and services	\$18,949,100	\$19,093,400	(\$144,300)	-0.8%
Investment income	\$2,401,800	\$3,123,200	(\$721,400)	-23.1%
Gifts and donation	\$7,645,900	\$6,995,000	\$650,900	9.3%
Rental of facilities	\$4,220,400	\$4,139,300	\$81,100	2.0%
Fundraising	\$2,197,700	\$2,025,900	\$171,800	8.5%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$0	\$0	\$0	0.0%
Total revenues	\$1,170,646,300	\$1,211,426,900	(\$40,780,600)	-3.4%
Expenses By Program				
Instruction - Early Childhood Services	\$74,279,191	\$62,703,378	\$11,575,813	18.5%
Instruction - Grades 1 - 12	\$883,457,151	\$888,759,768	(\$5,302,617)	-0.6%
Plant operations and maintenance	\$160,096,484	\$156,345,634	\$3,750,850	2.4%
Transportation	\$47,695,777	\$47,763,819	(\$68,042)	-0.1%
Board & system administration	\$42,032,097	\$40,532,077	\$1,500,020	3.7%
External services	\$19,541,306	\$20,255,886	(\$714,580)	-3.5%
Total Expenses	\$1,227,102,006	\$1,216,360,562	\$10,741,444	0.9%
Annual Surplus (Deficit)	(\$56,455,706)	(\$4,933,662)	(\$51,522,044)	-1044.3%
Expenses by Object				
Certificated salaries & wages	\$548,499,997	\$540,957,844	\$7,542,153	1.4%
Certificated benefits	\$132,940,177	\$131,090,854	\$1,849,323	1.4%
Non-certificated salaries & wages	\$229,807,712	\$226,912,452	\$2,895,260	1.3%
Non-certificated benefits	\$60,794,871	\$60,725,017	\$69,854	0.1%
Services, contracts and supplies	\$201,150,624	\$200,333,974	\$816,650	0.4%
Amortization expense - supported	\$41,736,289	\$43,483,247	(\$1,746,958)	-4.0%
Amortization expense - unsupported	\$11,370,107	\$12,087,945	(\$717,838)	-5.9%
Interest on capital debt - supported	\$0	\$0	\$0	0.0%
Interest on capital debt - unsupported	\$344,729	\$344,729	\$0	0.0%
Other interest and finance charges	\$457,500	\$424,500	\$33,000	7.8%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$1,227,102,006	\$1,216,360,562	\$10,741,444	0.9%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2019	\$49,993,100	\$44,432,212	\$5,560,888	12.5%
Accumulated Surplus from Operations - August 31, 2020	\$2,537,400	\$41,998,550	(\$39,461,150)	-94.0%
Capital Reserves - August 31, 2019	\$42,246,900	\$46,074,294	(\$3,827,394)	-8.3%
Capital Reserves - August 31, 2020	\$9,129,400	\$23,877,594	(\$14,748,194)	-61.8%
Certificated Staff FTE's				
School based	5,309.4	5,228.8	80.6	1.5%
Non-school based	192.9	196.8	(3.9)	-2.0%
Total Certificated Staff FTE's	5,502.3	5,425.6	76.7	1.4%
Non-Certificated Staff FTE's				
Instructional	2,622.0	2,570.4	51.6	2.0%
Plant operations & maintenance	954.0	952.4	1.6	0.2%
Transportation	17.3	18.3	(1.0)	-5.5%
Other non-instructional	432.5	430.3	2.2	0.5%
Total Non-Certificated Staff FTE's	4,025.8	3,971.4	54.4	1.4%

Attestation of Secretary-Treasurer/Treasurer:

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

November 26, 2019

**Please complete the attached Comment Sheet to provide information regarding any material (>5% for revenues, expenses, fees, reserves, and surpluses, or >3% for staffing & enrolment) changes from the Spring Budget to the Fall forecast as identified in yellow above as well as any other pertinent information.

3020 Edmonton School District No. 7

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET: Page 2

	Fall 2019 Update to the Budget 2019/2020	Spring 2019 Budget Report 2019/2020	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$8,802,500	\$9,119,400	(\$316,900)	-3.5%
Basic instruction supplies	\$0	\$0	\$0	0.0%
Lunchroom Supervision & Activity Fees	\$4,862,200	\$4,983,000	(\$120,800)	-2.4%
Technology user-fees	\$0	\$0	\$0	0.0%
Alternative program fees	\$111,500	\$227,440	(\$115,940)	-51.0%
Fees for optional courses	\$2,973,600	\$3,902,459	(\$928,859)	-23.8%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Activity fees	\$7,962,250	\$7,583,579	\$378,671	5.0%
Other fees to enhance education	\$885,900	\$802,400	\$83,500	10.4%
Extra-curricular fees	\$2,552,550	\$3,077,097	(\$524,547)	-17.0%
Non-curricular supplies, materials, and services	\$659,400	\$861,425	(\$202,025)	-23.5%
Non-curricular travel	\$0	\$0	\$0	0.0%
Other fees	\$0	\$0	\$0	0.0%
Total fees	\$28,809,900	\$30,556,800	(\$1,746,900)	-5.7%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$1,012,500	\$1,283,069	(\$270,569)	-21.1%
Special events	\$1,166,800	\$1,362,155	(\$195,355)	-14.3%
Sales or rentals of other supplies / services	\$1,248,500	\$897,294	\$351,206	39.1%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$6,273,000	\$6,413,300	(\$140,300)	-2.2%
Adult education revenue	\$2,048,600	\$2,131,700	(\$83,100)	-3.9%
Preschool	\$0	\$0	\$0	0.0%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$0	\$0	\$0	0.0%
Bulk Supply Sales	\$0	\$0	\$0	0.0%
Library fines, book donations	\$167,300	\$215,664	(\$48,364)	-22.4%
Other (Describe)	\$0	\$0	\$0	0.0%
Other (Describe)	\$0	\$0	\$0	0.0%
0	\$0	\$0	\$0	0.0%
0	\$0	\$0	\$0	0.0%
Total other sales	\$11,916,700	\$12,303,182	(\$386,482)	-3.1%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	69,793.0	68,935.0	858.0	1.2%
Eligible funded students - Grades 10 to 12	24,696.0	25,094.0	(398.0)	-1.6%
Other students	640.0	845.0	(205.0)	-24.3%
Home ed and blended program students	279.0	302.0	(23.0)	-7.6%
Total Enrolled Students, Grades 1-12	95,408.0	95,176.0	232.0	0.2%
Early Childhood Services (ECS)				
Eligible funded children - ECS	9,522.0	10,253.0	(731.0)	-7.1%
Other children	-	-	-	0.0%
Program hours	475.0	475.0	-	0.0%
ECS FTE's Enrolled	4,761.0	5,126.5	(365.5)	-7.1%

Attestation of Secretary-Treasurer/Treasurer:

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

November 26, 2019

****Please complete the attached Comment Sheet to provide information regarding any material (>5% for revenues, expenses, fees, reserves, and surpluses, or >3% for staffing & enrolment) changes from the Spring Budget to the Fall forecast as identified in yellow above as well as any other pertinent information.**

3020 Edmonton School District No. 7

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET

Comments/Explanations of changes from original Spring 2019/2020 Budget Report:

1. Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S25 on Page 1 or cells S10 - S22 and S26 - S40 on Page 2):

PAGE 1

Other Alberta School Authorities This amount represents projected revenue from other school divisions for their sponsored students. Also included are visiting ECS children from organizations such as Getting Ready for Inclusion Today (GRIT). Amounts in the spring are based on projections while fall numbers are based on actuals.

Investment Income The decrease is based on the projected cash flow analysis for the Division. This takes into account current interest rates and anticipated withdrawals from our GIC investment account. As a result of having to use our surplus to balance the current year, we are anticipating the need to draw down our investment by approximately \$60M during 2019-2020.

School Gifts and Donations/Fundraising - School Generated Funds This revenue line is an estimate of school generated gifts and donations. These funds are restricted to support the activities and programs at our 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.

PAGE 2

Alternative program fees; fees for optional courses; extra curricular; and non-curricular fees: Spring numbers are based on actual ending balances in the the most recent prior year, 2017-2018, and adjusted for projected enrolment. A similar process is followed in the fall which is based on the most recent prior year, 2018-2019 actuals.

Other fees to enhance education: The variance is Metro Continuing Education (MCE) fees is a result of higher enrolment in the fall as opposed to the spring proposed budget.

Other Sales to Parents & Students (same note for all in this category): Spring numbers are based on actual ending balances in the the most recent prior year, 2017-2018, and adjusted for projected enrolment. A similar process is followed in the fall, based on the most recent prior year, 2018-2019 actuals.

2. Explain any changes in program expenses >5% (any highlighted items in cells S28 - S33 on Page 1):

Instruction - ECS: The variance from spring to fall is a result of a change in the composition of students. The fall also reflects a reclass of expenses to match revenue that is more in alignment with actual expenses year over year.

3. Explain any changes in expenses by object >5% (any highlighted items in cells S38 - S49 of Page 1):

Amortization expense unsupported: The variance from fall to spring is the result of some capital items' projected completion date being changed from 2019-2020 to 2020-2021.

Other interest and finance charges: Schools and central departments are increasing the acceptance of credit cards for various payments to the Division. As such, per transaction merchant fees are also projected to increase.

4. Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2019 or August 31, 2020 by >5% (any highlighted items in cells S53 - S56 on Page 1):

Accumulated Surplus August 31, 2019: The spring budget was based on trending projections at that time, while the fall update is based on the actual ending balance.

Accumulated Surplus August 31, 2020: In the spring, the Board approved the release of a \$4.9M from the accumulated surplus. This fall, the Board approved an additional release of \$17.2M for division projects. There was another additional release of \$34.4M to support the difference in provincial revenue from our budget assumptions prior to the release of the October 24th provincial budget. Additional information can be found in the divisions "Surplus plan 2019-2020" report located on the Divisions public website.

Capital Reserves August 31, 2019: The spring budget was based on trending projections at that time, while the fall update is based on the actual ending balance.

Capital Reserves August 31, 2020: The variance is represented by some projects not finalized in 2018-2019 and also an additional approval in the fall for release of funds in support of the following:

- **Growth Accommodation \$10M** - While some relief in K-9 schools will be provided through portables, work will still likely be required to accommodate growth with the majority being high school spaces in advance of September 2020.
- **Special Needs District Centre Program Establishments \$4M** - Each year, Programs and Student Accommodation supports the establishment of Special Needs District Centre programs in response to demonstrated demand across the Division. A committee of central leaders reviews the data and communicates with schools in order to determine the need for programs. Infrastructure supports any facility modifications required for program establishments; this can include programs such as Behaviour and Learning Assistance, Opportunity, Aspen, Community Living Skills, Individual Support, Interactions and Mental Health Classrooms. Required facility modifications to support programming vary at each location and may include items such as washroom modifications, removal or installation of cabinetry, installation of sinks, painting and flooring. Infrastructure, schools and Inclusive Learning work together to define the needs of the space specific to the programming and students.

5. Explain change in total certificated staff >3% (if cell S59 or S60 on Page 1 is highlighted) or non-certificated staff >3% (any highlighted items in cells S64 - S67 on Page 1):

Transportation: There was an error in the spring budget where one staff member was accounted for twice. This error has been corrected in the fall update.

6. Explain change in enrolment >3% (if cell S48 or cell S54 on Page 2 is highlighted):

Other students: In the spring budget Other students included home education and blended students in error, resulting in a variance from spring to fall. Spring numbers are based on projections while fall numbers are updated to reflect actual enrolment.

Home ed and blended program students: Spring numbers are based on projections while fall numbers are updated to reflect actual enrolment.

Eligible funded children ECS: Spring numbers are based on projections while fall numbers are updated to reflect actual enrolment.

Attestation of Secretary-Treasurer/Treasurer:

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

November 26, 2019