

DATE: November 28, 2017

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: Fall Update to the Revised 2017-2018 Budget

ORIGINATOR: Todd Burnstad, Chief Financial Officer

RESOURCE STAFF: Krista Brandon, Jennifer Price

REFERENCE: N/A

ISSUE

Alberta Education requires jurisdictions to prepare and submit a budget update each fall. Jurisdictions are also required by Alberta Education to provide the 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 enrolment, current staffing FTE's, as well as the planned use of surplus funds.

The 2017-2018 Fall Budget update for Edmonton Public Schools has been completed for submission to Alberta Education by November 30, 2017. The revised budget is based on total expenses of \$1.210 billion. Alberta Education requires school boards to report the government contributions of the Alberta Teachers' Retirement Fund (ATRF), which is estimated at \$59.4 million. The overall increase in the fall revised budget over the spring approved budget of \$49.0 million is as follows:

1. Increase use of net surplus carry forward funds of \$34.3 million.
2. Increase in revenues due to enrolment and other adjustments totaling \$14.7 million or 1.3 per cent.

RELATED FACTS

- Classroom Improvement Fund (CIF) grant of \$10.6 million is new for 2017-2018 and was established as part of the central table Memorandum of Agreement between the Teachers Employer Bargaining Association and the Alberta Teachers Association. The intent of this grant is to improve the student experience in the classroom.
- The 2017-2018 fall budget update reflects a planned operating deficit of \$61.5 million which is offset by the planned use of the District's accumulated operating surplus.
- Student enrolment assumptions are based on a total of 98,914 students, a decrease of 166 students or 0.2 per cent compared to the spring projected enrolment count and an increase of 3,272 or 3.4 per cent over September 2016 (Attachment II).
- Fee revenue matches the Bill 1 submission to the province which was completed after the spring approved budget was prepared.
- Total FTE's are now budgeted at 9,097, with certificated staff representing 57 per cent (or 5,210 FTE's) followed by support staff at 25 per cent (or 2,313 FTE's) (Attachment VI).

- The 2017-2018 budgeted System Administration and Board Governance block spending is 3.2 per cent of total budget spending, which is under the 3.6 per cent spending cap set by the province.

RECOMMENDATION

That the fall 2017 Update to the 2017-2018 Budget be approved.

NEXT STEPS

Once approved the Fall 2017-2018 Revised Budget will be posted to the District's website and the Fall 2017 Update to the 2017-2018 Budget will be submitted to Alberta Education.

ATTACHMENTS and APPENDICES

ATTACHMENT I	2017-2018 Fall Revised Revenue Budget
ATTACHMENT II	Student Enrolment
ATTACHMENT III	2017-2018 Fall Revised Budget – Total Allocations
ATTACHMENT IV	2017-2018 Fall Revised Budget – Direct School Allocations
ATTACHMENT V	2017-2018 Fall Revised Budget – Other Allocations
ATTACHMENT VI	2017-2018 Fall Revised Budget – Staff FTE's
ATTACHMENT VII	2017-2018 Fall Revised Budget – Revenue & Expense Analysis
ATTACHMENT VIII	Fall 2017 Update to the 2017-2018 Budget

TB:ja

**Edmonton Public Schools
2017-2018 Fall Revised Revenue Budget**

	2017-2018 Fall Revised Budget	2017-2018 Spring Approved Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
BASE INSTRUCTION FUNDING					
Early Childhood Services (ECS) Base Instruction	\$ 30,737,100	\$ 31,602,100	\$ (865,000)	(2.7%)	
ECS Class Size	7,002,000	7,199,100	(197,100)	(2.7%)	
Base Instruction (Grades 1 to 9)	435,482,800	435,845,300	(362,500)	(0.1%)	
Class Size (Grades 1 to 3)	35,118,200	35,684,600	(566,400)	(1.6%)	
	508,340,100	510,331,100	(1,991,000)	(0.4%)	
High School (Grades 10 to 12)	156,651,300	154,992,900	1,658,400	1.1%	1
Base Instruction Metro (Grades 10 to 12)	1,059,800	934,900	124,900	13.4%	1
Base Instr. Metro Summer (Grades 10 to 12)	6,145,400	5,811,400	334,000	5.7%	1
Outreach Site Funding	314,900	314,900	-	-	
Home Education	588,100	691,700	(103,600)	(15.0%)	1
	8,108,200	7,752,900	355,300	5.0%	
SUBTOTAL BASE INSTRUCTION FUNDING	673,099,600	673,076,900	22,700	0.0%	1
DIFFERENTIAL COST FUNDING					
ECS Program Unit Funding (PUF)	43,292,600	44,601,900	(1,309,300)	(2.9%)	2
Inclusive Education	71,794,200	70,699,000	1,095,200	1.5%	
English as a Second Language (ESL)	22,450,000	22,450,000	-	-	
First Nations, Metis and Inuit Education (FNMI)	10,037,400	9,507,300	530,100	5.6%	3
Building Collaboration and Capacity	30,750	30,750	-	-	
Socio Economic Status	11,335,200	11,147,300	187,900	1.7%	
Plant Operations and Maintenance (PO&M)	71,287,500	71,067,000	220,500	0.3%	
Metro Urban Transportation	24,581,100	24,501,800	79,300	0.3%	
ECS Special Transportation	2,710,200	2,400,000	310,200	12.9%	2
Equity of Opportunity	9,490,100	9,323,000	167,100	1.8%	
Federal French Funding	590,000	590,000	-	-	
SUBTOTAL DIFFERENTIAL COST FUNDING	267,599,050	266,318,050	1,281,000	0.5%	
PROVINCIAL PRIORITY TARGETED FUNDING					
High Speed Networking	2,284,800	2,275,200	9,600	0.4%	
SUBTOTAL PROVINCIAL PRIORITY FUNDING	2,284,800	2,275,200	9,600	0.4%	
OTHER PROVINCIAL SUPPORT					
Institutional Support	9,849,700	10,378,200	(528,500)	(5.1%)	4
Regional Collaborative Service Delivery (RCSD)	4,674,900	3,905,800	769,100	19.7%	5
Bill 1:					
School Fees Reduction Grant	2,660,800	2,660,800	-	-	6
Transportation Fees Reduction Grant	5,334,200	5,334,200	-	-	6
Classroom Improvement Fund (CIF)	10,592,000	-	10,592,000	100.0%	7
Provincial School Lease Support	-	-	-	-	
Narrowing Teacher's Salary Gap	239,000	239,000	-	-	
Reduction in System Admin & School Board Governance	(4,182,000)	(4,182,000)	-	-	
SUBTOTAL OTHER PROVINCIAL SUPPORT	29,168,600	18,336,000	10,832,600	59.1%	
TOTAL PROVINCIAL OPERATIONAL FUNDING	972,152,050	960,006,150	12,145,900	1.3%	

**Edmonton Public Schools
2017-2018 Fall Revised Revenue Budget**

	2017-2018 Fall Revised Budget	2017-2018 Spring Approved Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
CAPITAL AND IMR FUNDING					
Infrastructure Maintenance Renewal (IMR)	12,315,000	12,315,000	-	-	
Amortization of Capital Allocations and Expended Deferred Capital Revenue	34,249,200	34,249,200	-	-	
CAPITAL AND IMR FUNDING	46,564,200	46,564,200	-	-	
OTHER PROVINCIAL REVENUES					
Tuition Agreements	1,370,300	1,285,400	84,900	6.6%	8
Secondments - Provincial	2,899,000	3,585,600	(686,600)	(19.1%)	9
Alberta Education Conditional Grants	474,800	270,500	204,300	75.5%	10
Alberta Teachers' Retirement Fund (ATRF)	59,425,700	57,981,100	1,444,600	2.5%	11
SUBTOTAL OTHER PROVINCIAL REVENUES	64,169,800	63,122,600	1,047,200	1.7%	
TOTAL GOVERNMENT OF ALBERTA	1,082,886,050	1,069,692,950	13,193,100	1.2%	
OTHER PROVINCIAL GRANTS	2,718,000	2,794,800	(76,800)	(2.7%)	
FEDERAL GOVERNMENT AND FIRST NATIONS	2,443,500	2,329,100	114,400	4.9%	
OTHER ALBERTA SCHOOL AUTHORITIES	838,400	878,400	(40,000)	(4.6%)	
FEES					
School Fees - School Generated Funds	13,291,900	13,291,900	-	-	12
Transportation Fees	7,614,400	7,144,400	470,000	6.6%	13
Lunch Program Fees	4,579,000	4,462,700	116,300	2.6%	
Metro Continuing Education Fees	708,700	579,600	129,100	22.3%	14
Music Instrument & Other Material Fees	281,500	218,900	62,600	28.6%	14
SUBTOTAL FEES	26,475,500	25,697,500	778,000	3.0%	
OTHER SALES AND SERVICES					
International Student Tuition	7,050,000	6,462,500	587,500	9.1%	15
Sales and Services - Schools & Central DU's	4,791,800	4,822,500	(30,700)	(0.6%)	
Other Sales and Services - School Generated Funds	3,893,100	3,893,100	-	-	
Secondments - Other Entities	1,228,200	1,536,700	(308,500)	(20.1%)	9
Adult Education	1,831,300	1,733,700	97,600	5.6%	16
SUBTOTAL SALES AND SERVICES	18,794,400	18,448,500	345,900	1.9%	
INVESTMENT INCOME	3,200,000	3,200,000	-	-	
GIFTS AND DONATIONS					
School Gifts and Donations	5,141,300	4,695,400	445,900	9.5%	17
EPSB Foundation Support	450,000	450,000	-	-	
SUBTOTAL GIFTS AND DONATIONS	5,591,300	5,145,400	445,900	8.7%	
FUNDRAISING - School Generated Funds	1,764,100	1,764,100	-	-	
RENTAL OF FACILITIES	4,050,100	4,114,400	(64,300)	(1.6%)	
TOTAL OPERATING REVENUE	\$1,148,761,350	\$ 1,134,065,150	\$ 14,696,200	1.3%	

**Notes to the
2017-2018 Fall Revised Revenue Budget**

Unless otherwise noted, variance explanations have been provided for amounts where the 2017-2018 fall revised budget differs from the 2017-2018 spring approved budget by more than 5%.

1 Base Instruction Funding

The base instruction funding has been updated to reflect the actual September 30th enrolment (Attachment II), vs the projected enrolment used in the approved (spring) budget. The total actual fall enrolment is very close to the projection (difference of 0.2%), however differences exist within the specific enrolment categories which impact the total amount of base funding the District will receive. For 2017-2018 while there are no increases in the per student funding rates the Province continues to fund enrolment growth. A change of note is the High School CEU funding maximum has been reduced from 60 credits to 45 credits, resulting in an estimated decrease of \$1.4 million in funding (compared to 2016-2017), however the District will maintain the current allocation to schools without any cap to credits.

2 ECS Program Unit Funding (PUF) & ECS Special Transportation

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 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 after the September 30th enrolment date. The increase to the ECS Special Transportation grant revenue is related to the expansion of the satellite PUF sites.

3 First Nations, Metis and Inuit Education (FNMI)

Funding is based on the projected number of self-identified students as at September 30th. Out of the total amount received, 83% is allocated directly to schools and 17% is allocated to a central decision unit exclusively providing supports for FNMI education.

4 Institutional Support

The funding was approved by the province after the spring budget was prepared and submitted. There were requests for additional staff/funding that were not approved and are reflected as a decrease to the fall budget. The allocations for institutional support match the revenue approved.

5 Regional Collaborative Service Delivery (RCSD)

This amount has been updated in alignment with to the Edmonton Regional Collaborative Service Delivery 2017-2018 Annual Plan, and includes increases to various staffing positions to support this program. Currently no funding has been approved for individual schools, as such the entire balance is directed towards the Inclusive Learning - RCSD cost centre.

6 School and Transportation Fees Reduction

This targeted funding is related to Bill 1: An Act to Reduce School Fees. To support Bill 1, during its initial year of implementation, funding is provided based on 100% of the basic instruction supplies fee revenue reported on our 2015-2016 audited financial statements. The transportation fee portion is based on 45% of the transportation fee revenue that was also reported on our 2015-2016 audited financial statements.

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 intent of the CIF grant is to improve the student experience in the classroom in the 2017-2018 school year.

8 Tuition Agreements

Includes a contract between the Alberta School for the Deaf and Alberta Health Services (paid directly by Alberta Education) which has been updated based on the September 30th enrolment.

**Notes to the
2017-2018 Fall Revised Revenue Budget**

9 Secondments

This funding has been updated based on 2016-2017 actuals and notifications that some secondments are ending earlier than originally planned for.

10 Alberta Education Conditional Grants

The increase relates to the addition of the School Nutrition Grant program that for 2017-2018, expanded from a pilot program to all school districts in Alberta. Grants are only included in the spring proposed budget if they are confirmed. Increases are anticipated between the spring and the fall budgets, as additional grant applications are completed and approved.

11 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.

12 School Fees - School Generated Funds

School generated funds are funds raised in the community for student activities under the control and responsibility of school management. The funds are collected and retained for expenses at the school level. For budget reporting purposes these funds have been consolidated into the District budget and match the Bill 1 submission to the Province which was completed after the spring budget was prepared.

13 Transportation Fees

The spring proposed budget was calculated based on potential Bill 1 implications and regulations (regulations came out the first week of June). The fall revised budget is based on the finalized Bill 1 regulations as well as actual September 2017 bus pass sales.

14 Metro Continuing Education Fees & Music Instrument & Other Material Fees

Fees are collected and retained to offset expenses at the school level and the increase is related to fall enrolment.

15 International Student Tuition

The total number of international students being budgeted for has increased from 550 to 600 students. While this number is different than the September 30th enrolment number, it is anticipated that students will continue to be added throughout the year.

16 Adult Education

The increase is related to a projected increase in enrolment for various adult non credit courses.

17 School Gifts and Donations

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

Edmonton Public Schools
Revised 2017-2018 September 30, 2017 Enrolment vs Projected 2017-2018 Enrolment
Funded vs Other

Student Enrolment by Division	2017-2018 September 30 Actual Enrolment	2017-2018 Spring Projected Enrolment	Enrolment Increase	Variance %	2016-2017 September 30 Actual Enrolment
Funded Students:					
Early Childhood Services (ECS)	9,203	9,462	(259)	(2.7%)	8,778
Elementary - Div I	23,079	23,451	(372)	(1.6%)	22,628
Elementary - Div II	21,977	21,945	32	0.1%	20,757
Junior High	20,139	19,853	286	1.4%	19,394
Senior High	23,568	23,318	250	1.1%	23,072
Subtotal - Enrolment for Grades 1-12	88,762	88,567	196	0.2%	85,851
Subtotal Funded Students	97,965	98,028	(63)	(0.1%)	94,629
Other :					
International Students	520	550	(30)	(5.5%)	511
Home Education	352	414	(62)	(15.0%)	414
Other/Non Resident/Blended/Sponsorships/ Unfunded non special needs children	77	88	(11)	(12.6%)	88
Subtotal Other Students	949	1,052	(103)	(9.8%)	1,013
Total Student Enrolment	98,914	99,080	(166)	(0.2%)	95,642

**Edmonton Public Schools
2017-2018 Fall Revised Budget
Total Allocations**

	*	2017-2018 Fall Revised Budget	2017-2018 Spring Approved Budget	*	Variance \$	Variance %	Notes
Projected Revenue							
Operating Revenue		\$ 1,148,761,350	\$ 1,134,065,150		\$ 14,696,200	1.3%	
Operating Reserve Funds ^A		61,479,239	27,140,208		34,339,031	126.5%	A
Operating Revenue		<u>\$ 1,210,240,589</u>	<u>\$ 1,161,205,358</u>		<u>\$ 49,035,231</u>	<u>4.2%</u>	
School Allocations							
School Allocations Levels 1 to 8		\$ 656,049,979	\$ 655,708,100		\$ 341,879	0.1%	1
Other Supplemental School Allocations		161,358,221	149,213,776		12,144,445	8.1%	2
		<u>817,408,200</u>	<u>804,921,876</u>		<u>12,486,324</u>	<u>1.6%</u>	
School Generated Funds/External Revenues		32,659,636	31,605,930		1,053,706	3.3%	3
Subtotal School Allocations	73.6%	<u>850,067,836</u>	<u>836,527,806</u>	73.8%	<u>13,540,030</u>	<u>1.6%</u>	
Other Allocations							
Metro Continuing Education		12,419,358	11,755,934		663,424	5.6%	4
External Revenue Allocations - Central		10,730,310	11,938,884		(1,208,574)	(10.1%)	5
District Level Fixed Costs	6.2%	71,580,240	71,353,901	6.3%	226,339	0.3%	
District Level Committed Costs	7.7%	88,938,008	83,721,551	7.4%	5,216,457	6.2%	6
		<u>183,667,916</u>	<u>178,770,270</u>		<u>4,897,646</u>	<u>2.7%</u>	
Central Decision Units**	5.4%	62,539,662	60,605,974	5.3%	1,933,688	3.2%	
Subtotal Other Allocations		<u>246,207,578</u>	<u>239,376,244</u>		<u>6,831,334</u>	<u>2.9%</u>	
Alberta Teachers' Retirement Fund (ATRF)		<u>59,425,700</u>	<u>57,981,100</u>		<u>1,444,600</u>	<u>2.5%</u>	7
Total Allocations		<u>1,155,701,114</u>	<u>1,134,065,150</u>		<u>21,635,964</u>	<u>1.9%</u>	
Planned Use of Reserves ^B		54,539,475	27,140,208		27,399,267	100.0%	B
Total Budget		<u>\$ 1,210,240,589</u>	<u>\$ 1,161,205,358</u>		<u>\$ 49,035,231</u>	<u>4.2%</u>	

A Additional details around the District's planned use of accumulated operating reserves will be presented at Public Board on November 28, 2017.

B The difference of \$7 million between the amount shown for Note A (\$61.5 million) and this amount (\$54.5 million) represents surplus funds that were included in the School Allocations (refer to Note 2 for additional details).

* The amount as a percentage of the total allocations (prior to using any reserve funds).

** 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.

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

**Notes to the
2017-2018 Fall Revised Budget
Total Allocations**

Unless otherwise noted, variance explanations have been provided for amounts where the 2017-2018 fall revised budget differs from the 2017-2018 spring approved budget by more than 5%.

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 30th headcount. For 2017-2018, there have been no changes to the per student allocation rates.

2 Other Supplemental School Allocations

Included in this category of school allocations are Base Allocation, Equity Fund, Plant Operation & Maintenance (PO&M), the new Classroom Improvement Fund and Program Enhancement allocations. Specific changes to these allocations are detailed on the Direct Schools Allocations (Attachment IV).

Equity fund : In the spring an allocation of \$4 Million was established. For the fall, any school surplus balances in excess of the 3% carryforward threshold was added to the Equity Fund for 2017-2018. The total increase to the Equity Fund using District surplus funds is almost \$7.0 million.

3 School Generated Funds/External Revenues

School generated funds are funds raised in the community for expenses at the school level. Schools external revenue include, lunch program fees, grants, as well as school lease rentals. In compliance with Bill 1, effective September 1, 2017, the District can no longer charge for instructional supplies or materials. The fees related to school generated funds match the Bill 1 submission to the province which was completed after the spring budget was prepared.

4 Metro Continuing Education

The spring approved budget was prepared using projected enrolment while the fall revised budget has been prepared using updated information. The majority of the increase is due to the continued increase in summer school enrollment.

5 External Revenue Allocations - Central

This allocation is a flow through amount whereby there is a direct revenue amount related to the allocation. The decrease is mostly made up of the decrease in secondment revenue (Attachment I).

6 District Level Committed Costs

In alignment with our student population increases, District costs are also increasing. This line represents an allocation for a variety of costs at the District level to limit their impact to school budgets (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
2017-2018 Fall Revised Budget
Direct School Allocations**

	2017-2018 Fall Revised Budget	2017-2018 Spring Approved Budget	Variance \$	Variance %	Notes
School Allocations					
Kindergarten (1/2 day)	\$ 17,926,977	\$ 18,373,056	\$ (446,079)	(2.4%)	1
Kindergarten (full day)	3,839,884	3,317,164	522,720	15.8%	1
Elementary	218,991,874	224,839,886	(5,848,012)	(2.6%)	
Junior High	91,009,374	90,505,568	503,806	0.6%	
Senior High	109,074,523	108,908,232	166,291	0.2%	
International Students	3,458,232	4,260,870	(802,638)	(18.8%)	2
Special Needs Levels 4 - 8	140,512,045	133,610,122	6,901,923	5.2%	3
Institutions, ASD & Early Education (PUF) Allocations	71,237,070	71,893,202	(656,132)	(0.9%)	
Subtotal School Allocations	656,049,979	655,708,100	341,879	0.1%	
Other Supplemental School Allocations					
Base Allocation	53,657,411	52,097,316	1,560,095	3.0%	
Class Size Funding	35,118,214	35,922,298	(804,084)	(2.2%)	
Plant Operation & Maintenance - Schools	17,723,790	16,793,893	929,897	5.5%	4
* First Nations, Metis and Inuit Education (FNMI)	8,368,675	7,838,535	530,140	6.8%	*5
* Program Enhancement Allocations	12,526,446	15,512,807	(2,986,361)	(19.3%)	*6
* Other Miscellaneous Allocations	1,921,775	2,094,973	(173,198)	(8.3%)	*7
Classroom Improvement Fund	5,296,005	-	5,296,005	100.0%	8
School Fees Reduction	2,660,800	2,660,800	-	-	9
Equity Fund	10,939,764	4,000,000	6,939,764	173.5%	10
High Social Vulnerability	4,000,000	4,000,000	-	-	
Regional Collaborative Service Delivery RCSD)	4,674,891	3,905,827	769,064	19.7%	11
Enhanced Support for Schools	874,973	874,973	-	-	
Facility Use Payments - Christian Schools	1,346,792	1,346,792	-	-	
amiskwaciy Base Rent	1,277,382	1,277,382	-	-	
School Resource Officer Allocation	148,000	-	148,000	100.0%	12
Foundation Full Day Kindergarten Funding	401,368	367,594	33,774	9.2%	13
Community Use of Schools	421,935	520,586	(98,651)	(18.9%)	14
Subtotal Other Supplemental School Allocations	161,358,221	149,213,776	12,144,445	8.1%	
Subtotal School and Other Supplemental Allocations	817,408,200	804,921,876	12,486,324	1.6%	
School Generated Funds/External Revenues	32,659,636	31,605,930	1,053,706	3.3%	
Total Direct School Allocations	\$ 850,067,836	\$ 836,527,806	\$ 13,540,030	1.6%	

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

**Edmonton Public Schools
2017-2018 Fall Revised Budget
Direct School Allocations
Detailed Breakdown - Other Supplemental School Allocations**

	2017-2018 Fall Revised Budget	2017-2018 Spring Approved Budget	Variance \$	Variance %	Notes
First Nations, Metis and Inuit Education (FNMI)					
FNMI Per Student	\$ 7,927,675	\$ 7,397,535	\$ 530,140	7.2%	
Transportation to amiskwacyi & Awasis Program	441,000	441,000	-	-	
	\$ 8,368,675	\$ 7,838,535	\$ 530,140	6.8%	5

FNMI funding is based on the number of self identified students at September 30th. Out of the total amount received, the majority (83%) is allocated directly to schools and the remainder (17%) is allocated to a central decision unit to support FNMI education.

	2017-2018 Fall Revised Budget	2017-2018 Spring Approved Budget	Variance \$	Variance %	Notes
Program Enhancement Allocations					
New to District	\$ 4,500,000	\$ 4,500,000	\$ -	-	
Guaranteed Enrolment	3,020,029	5,844,416	(2,824,387)	(48.3%)	
Outreach Program	3,108,934	3,434,916	(325,982)	(9.5%)	
Transfers from Institutions	350,000	350,000	-	-	
Establishment Facilities Grant	1,205,888	1,083,569	122,319	11.3%	
Establishment Program Grant	341,595	299,906	41,689	13.9%	
	\$ 12,526,446	\$ 15,512,807	\$ (2,986,361)	(19.3%)	6
Other Miscellaneous Allocations					
Addition to Basic	\$ 845,020	\$ 1,015,667	\$ (170,647)	(16.8%)	
New Teacher Allocation (New Schools)	1,076,755	1,079,306	(2,551)	(0.2%)	
	\$ 1,921,775	\$ 2,094,973	\$ (173,198)	(8.3%)	7

**Notes to the
2017-2018 Fall Revised Budget
Direct School Allocations**

Unless otherwise noted, variance explanations have been provided for amounts where the 2017-2018 fall revised budget differs from the 2017-2018 spring approved budget by more than 5%.

1 Kindergarten

The composition between full day kindergarten and 1/2 kindergarten at September 30th is different than spring projections.

2 International Students

The total number of international students continues to be steady and is projected to be 600 by the end of June 2018. The decrease from the spring approved budget reflects the timing difference where less students (520) were enrolled by September 30th, but more are expected to arrive prior to second semester starting February 2018.

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 composition of students between the approved and the revised budgets.

4 Plant Operation & Maintenance - Schools

The total amount of PO&M funding is allocated between central decision units and schools. This line item reflects the amount being allocated directly to schools.

5 First Nations, Metis and Inuit Education (FNMI)

The per student allocation is based on the number of students who self identify at September 30th. The spring approved budget always stays the same as the prior fall as the spring is based on projections and not self identified students. The transportation portion of the allocation provides transportation for junior high students attending amiskwacyi Academy and elementary students attending the Awasis program.

6 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 fall allocation is lower due to enrolment and 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.

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
2017-2018 Fall Revised Budget
Direct School Allocations - continued**

7 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 analyzed and adjusted every budget cycle.

New Teacher Allocation (New Schools)

This one time allocation for the 2017-2018 school year was provided to 8 out of the 11 new schools for the 2017-2018 fall revised budget (7 out of 11 in the spring approved budget) outside of the per student allocations.

8 Classroom Improvement Fund

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 intent of the CIF grant is to improve the student experience in the classroom in the 2017-2018 school year. For the 2017-2018 fall revised budget 50 per cent of the funding has been allocated to schools on a per student basis and the remaining amount has been directed to central to support schools.

9 School Fees Reduction

In conjunction with the 2017 Budget the Alberta government proposed legislation to reduce school fees for Alberta families with the introduction of Bill 1: An Act to Reduce School Fees . Bill 1 contains provision to prevent school authorities from charging for instructional supplies and materials. In lieu of charging these fees, funding has been provided to the District based on information reported in our 2015-2016 audited financial statements. Using this information an allocation was created to give each school a \$10/student allocation and to give high schools an allocation equal to the actual amount collected in 2015-2016 related to textbook rental fee (which can no longer be charged).

10 Equity Fund

In the spring approved budget an allocation of \$4 Million was provided For the fall revised budget, any school surplus balances in excess of the 3% carryforward threshold was added to the Equity Fund for use in 2017-2018. The total increase to the Equity Fund using District surplus funds was \$6.9 million.

The Equity Fund was established by the Board 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 six 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 and informative student assessments. Programming for student differences, consultants from each leadership group work with Inclusive Learning 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.

11 Regional Collaborative Service Delivery (RCSD)

This funding is matched to the grant provided to the District by RCSD. The increase is to fund a variety of new positions within this program.

12 School Resource Officer

This allocation was approved for the Aspen Program for the 2017-2018 school year.

13 Foundation Full Day Kindergarten Funding

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

14 Community Use of Schools

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

**Edmonton Public Schools
2017-2018 Fall Revised Budget
Other Allocations**

	2017-2018 Fall Revised Budget	2017-2018 Spring Approved Budget	Variance \$	Variance %	Notes
District Level Fixed Costs					
Debt and Fiscal Services	\$ 44,817,860	\$ 44,817,860	\$ -	-	
Utilities	20,000,000	20,000,000	-	-	
Insurance	4,165,580	3,939,241	226,339	5.7%	1
High Speed Networking	2,596,800	2,596,800	-	-	
	71,580,240	71,353,901	226,339	0.3%	
District Level Committed Costs					
Student Transportation	41,640,670	40,251,775	1,388,895	3.5%	
School Plant Operations & Maintenance	15,276,051	15,276,051	-	-	
Human Resources Supply Services	14,969,918	13,469,918	1,500,000	11.1%	2
* Language and Cultural Support	4,077,223	4,077,223	-	-	*
Enterprise Systems	4,038,183	4,038,183	-	-	
Placeholder for Staffing Agreements	3,386,693	1,059,131	2,327,562	219.8%	3
Professional Improvement Leaves	1,440,000	1,440,000	-	-	
Enhanced Support for District Plan	1,000,000	1,000,000	-	-	
Central Building Maintenance	1,000,000	1,000,000	-	-	
Staff Development	650,000	650,000	-	-	
Election	480,000	480,000	-	-	
* Partnership Commitments	446,490	446,490	-	-	*
Human Resources Secondments	122,334	122,334	-	-	
Audit	136,946	136,946	-	-	
Board Initiative Fund	45,000	45,000	-	-	
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	-	-	
	88,938,008	83,721,551	5,216,457	6.2%	
External Revenue Allocation	10,730,310	11,938,884	(1,208,574)	(10.1%)	4
Metro Continuing Education	12,419,358	11,755,934	663,424	5.6%	5
	23,149,668	23,694,818	(545,150)	(2.3%)	
Central Decision Units					
** Board and Office of the Superintendent	8,682,109	8,563,473	118,636	1.4%	**6
** Corporate Services	22,261,281	21,086,229	1,175,052	5.6%	**6
** Finance and Infrastructure	19,250,061	18,610,061	640,000	3.4%	**6
Inclusive Learning	6,751,631	6,751,631	-	-	
International Programs	1,179,000	1,179,000	-	-	
Curriculum and Resource Support	2,462,602	2,462,602	-	-	
Research and Innovation for Student Learning	1,086,067	1,086,067	-	-	
Student Information	866,911	866,911	-	-	
Central Decision Units	62,539,662	60,605,974	1,933,688	3.2%	
Total	\$ 246,207,578	\$ 239,376,244	\$ 6,831,334	2.9%	

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

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

Edmonton Public Schools
2017-2018 Fall Revised Budget
Other Allocations
Detailed Breakdown - District Level Committed Costs

	2017-2018 Fall Revised Budget	2017-2018 Spring Approved Budget	Variance \$	Variance %	Notes
Language and Cultural Support					
FNMI Education	\$ 1,668,736	\$ 1,668,736	\$ -	-	
Diversity Education	1,375,158	1,375,158	-	-	
Languages Centre at Woodcroft	1,033,329	1,033,329	-	-	
	\$ 4,077,223	\$ 4,077,223	\$ -	-	
Partnership Commitments					
Partnership for Kids	\$ 182,000	\$ 182,000	\$ -	-	
Confucius Institute - prog. coordinator	205,490	205,490	-	-	
Cappies	20,000	20,000	-	-	
Community University Partnerships	10,000	10,000	-	-	
Careers: The Next Generation	10,000	10,000	-	-	
United Way	9,000	9,000	-	-	
Corporate Challenge	5,000	5,000	-	-	
Welcome to Kindergarten	5,000	5,000	-	-	
	\$ 446,490	\$ 446,490	\$ -	-	

Edmonton Public Schools
2017-2018 Fall Revised Budget
Other Allocations
Detailed Breakdown - Central Decision Units

	2017-2018 Fall Revised Budget	2017-2018 Spring Approved Budget	Variance \$	Variance %	Notes
Board and Office of the Superintendent					
Board of Trustees	\$ 1,204,625	\$ 1,144,625	\$ 60,000	5.2%	6
Office of the Superintendent of Schools	795,569	767,833	27,736	3.6%	
Governance and Strategic Support Serv.	1,392,642	1,361,742	30,900	2.3%	
District Support Services	1,875,878	1,875,878	-	-	
General Counsel	857,408	857,408	-	-	
School Leadership Group A	382,778	382,778	-	-	
School Leadership Group B	434,015	434,015	-	-	
School Leadership Group C	455,511	455,511	-	-	
School Leadership Group D	427,061	427,061	-	-	
School Leadership Group E	428,311	428,311	-	-	
School Leadership Group F	428,311	428,311	-	-	
	\$ 8,682,109	\$ 8,563,473	\$ 118,636	1.4%	
Corporate Services					
Communications	\$ 3,339,506	\$ 3,224,454	\$ 115,052	3.6%	
District Information Security	450,203	450,203	-	-	
District Records and FOIP Management	606,450	606,450	-	-	
District Technology	6,990,934	6,605,934	385,000	5.8%	6
Edmonton Public Schools Foundation	413,055	413,055	-	-	
Human Resources	10,461,133	9,786,133	675,000	6.9%	6
	\$ 22,261,281	\$ 21,086,229	\$ 1,175,052	5.6%	
Finance and Infrastructure					
Facilities Services & Building Ops	\$ 3,653,106	\$ 3,248,106	\$ 405,000	12.5%	6
Distribution Centre	1,563,667	1,563,667	-	-	
Financial Services	6,873,040	6,873,040	-	-	
Planning & Property Management	7,160,248	7,105,248	55,000	0.8%	
	\$ 19,250,061	\$ 18,790,061	\$ 460,000	2.4%	

**Notes to the
2017-2018 Fall Revised Budget
Other Allocations**

Unless otherwise noted, variance explanations have been provided for amounts where the 2017-2018 fall revised budget differs from the 2017-2018 spring approved budget by more than 5%.

1 Insurance

World catastrophes have resulted in insurance premiums being increased for the 2017-2018 school year and therefore the allocation has been increased accordingly.

2 Human Resources Supply Services

This allocation has been increased to more accurately reflect the actual expenses from both the 2015-2016 and 2016-2017 school years.

3 Placeholder for Staffing Agreements

This allocation represents total potential implementation costs for the support, custodial, and maintenance staffing agreements that have expired as at August 31, 2017. Funds have been set aside under District Level Committed Costs, so that individual school budgets are not impacted by any agreement terms or conditions that are retroactive to September 2017.

4 External Revenue

This allocation is a flow through amount whereby there is a direct revenue amount related to the allocation. The decrease is mostly made up of the decrease in secondment revenue (Attachment I).

5 Metro Continuing Education

The spring approved budget was prepared using projected enrolment while the fall revised budget has been prepared using updated information. The majority of the increase is due to the continued increase in summer school enrollment.

6 Changes in Central DUs

As the District continues to grow, the work of the central decision units also increases, in order to support the additional students. Some of the changes of note for the fall revised budget include: the board joining PSBAA and the corresponding membership fee of \$60,000; Peoplesoft Road Map year one allocation of \$675,000; the change in parking charges for school sites which resulted in a \$405,000 allocation to Infrastructure to offset the lost revenue that covered the costs of maintaining the parking lots; and an increase in District Technologies for new applications and support of \$385,000.

**Edmonton Public Schools
2017-2018 Fall Revised Budget
Staff FTE's**

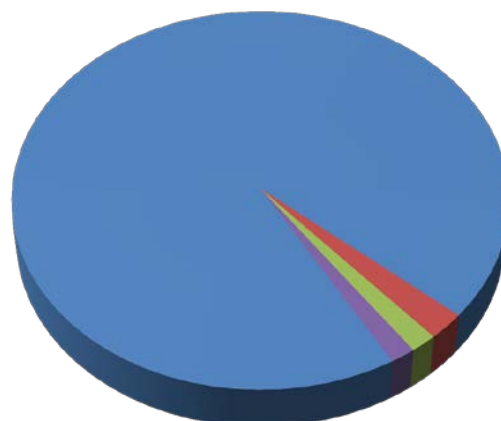
Staffing Group	2017-2018 Fall Revised Budget		2017-2018 Spring Approved Budget		NET CHANGE Fall vs Spring	2016-2017 Fall Revised Budget	
	Budget	%	Budget	%		Budget	%
Schools							
Teaching FTE	5,015.28	62%	4,872.17	63%	143.10	4,803.68	62%
Support FTE	2,145.36	27%	2,030.15	26%	115.21	2,062.75	27%
Custodial FTE	619.89	8%	618.48	8%	1.41	582.37	8%
Exempt FTE	270.25	3%	264.76	3%	5.49	246.22	3%
Total Schools FTE	8,050.77	100%	7,785.56	100%	265.21	7,695.01	100%
Central Services							
Teaching FTE	188.15	19%	180.25	18%	7.90	175.63	18%
Support FTE	150.80	15%	148.35	15%	2.45	156.82	16%
Custodial FTE	66.22	7%	64.78	6%	1.44	50.88	5%
Maintenance FTE	231.00	23%	231.00	23%	-	210.00	21%
Exempt FTE	376.86	37%	380.30	38%	(3.44)	390.40	40%
Total Central Services FTE	1,013.03	100%	1,004.68	100%	8.35	983.72	100%
Metro Continuing Education							
Teaching FTE	6.80	21%	6.80	22%	-	6.60	21%
Support FTE	16.99	52%	14.14	45%	2.85	16.57	52%
Custodial FTE	0.69	2%	0.68	2%	0.01	0.69	2%
Exempt FTE	8.48	26%	9.81	31%	(1.33)	7.80	25%
Total Metro Cont. Ed. FTE	32.96	100%	31.43	100%	1.53	31.66	100%
Total FTE's	9,096.76		8,821.66		275.10	8,710.39	
Total by Group							
Teaching FTE	5,210.23	57%	5,059.22	57%	151.00	4,985.90	57%
Support FTE	2,313.15	25%	2,192.64	25%	120.51	2,236.14	26%
Custodial FTE	686.79	8%	683.93	8%	2.86	633.93	7%
Maintenance FTE	231.00	3%	231.00	3%	-	210.00	2%
Exempt FTE	655.59	7%	654.86	7%	0.73	644.42	7%
Total FTE's	9,096.76	100%	8,821.66	100%	275.10	8,710.39	100%

Edmonton Public Schools - Revenue & Expense Analysis 2017-2018 Fall Revised Budget

Revenue by source

(all dollar amounts are expressed in thousands)

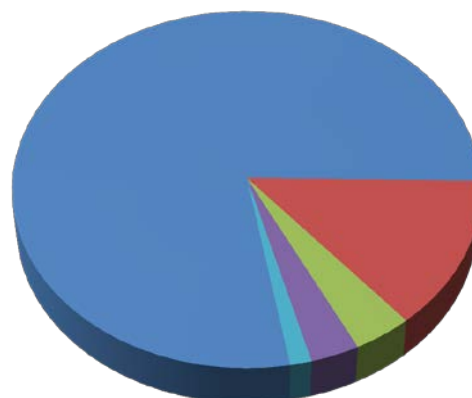
	2017-2018	
	\$	%
Government of Alberta	1,085,604	94.4%
Fees	26,476	2.3%
Sales and Services	18,794	1.6%
Other	17,887	1.6%
	<u>1,148,761</u>	<u>100.0%</u>



Expenses by program

(all dollar amounts are expressed in thousands)

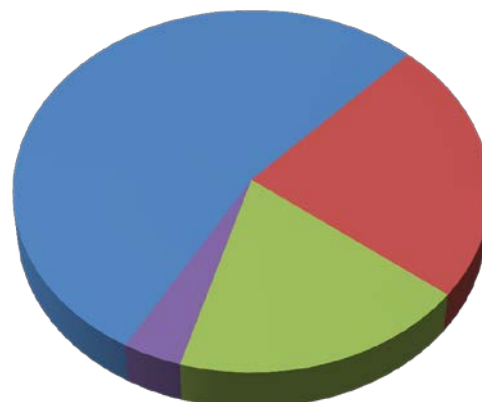
	2017-2018	
	\$	%
ECS - Grade 12 Instruction	944,249	78.0%
Plant Operations and Maintenance	163,914	13.5%
Transportation	46,496	3.8%
Board and System Administration	38,608	3.2%
External Services	16,974	1.4%
	<u>1,210,241</u>	<u>100.0%</u>



Expenses by object

(all dollar amounts are expressed in thousands)

	2017-2018	
	\$	%
Certificated salaries, wages and benefits expense	650,433	53.8%
Non-certificated salaries, wages and benefits expense	283,285	23.4%
Services, contracts and supplies expense	230,633	19.1%
Amortization & other expenses	45,890	3.8%
	<u>1,210,241</u>	<u>100.0%</u>



3020 Edmonton School District No. 7

School Jurisdiction Code and Name

FALL 2017 UPDATE TO THE 2017/2018 BUDGET: Page 1

	Fall 2017 Update to the Budget 2017/2018	Spring 2017 Budget Report 2017/2018	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$1,082,886,050	\$1,069,692,950	\$13,193,100	1.2%
Other - Government of Alberta	\$2,718,000	\$2,794,800	(\$76,800)	-2.7%
Federal Government and First Nations	\$2,443,500	\$2,329,100	\$114,400	4.9%
Other Alberta school authorities	\$838,400	\$878,400	(\$40,000)	-4.6%
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	\$26,475,500	\$25,697,500	\$778,000	3.0%
Other sales and services	\$18,794,400	\$18,448,500	\$345,900	1.9%
Investment income	\$3,200,000	\$3,200,000	\$0	0.0%
Gifts and donation	\$5,591,300	\$5,145,400	\$445,900	8.7%
Rental of facilities	\$4,050,100	\$4,114,400	(\$64,300)	-1.6%
Fundraising	\$1,764,100	\$1,764,100	\$0	0.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$0	\$0	\$0	0.0%
Total revenues	\$1,148,761,350	\$1,134,065,150	\$14,696,200	1.3%
Expenses By Program				
Instruction - Early Childhood Services	\$69,330,623	\$68,953,525	\$377,098	0.5%
Instruction - Grades 1 - 12	\$874,917,560	\$840,098,158	\$34,819,402	4.1%
Plant operations and maintenance	\$163,913,555	\$152,122,791	\$11,790,764	7.8%
Transportation	\$46,496,405	\$45,152,385	\$1,344,020	3.0%
Board & system administration	\$38,608,297	\$36,678,706	\$1,929,591	5.3%
External services	\$16,974,149	\$18,199,793	(\$1,225,644)	-6.7%
Total Expenses	\$1,210,240,589	\$1,161,205,358	\$49,035,231	4.2%
Annual Surplus (Deficit)	(\$61,479,239)	(\$27,140,208)	(\$34,339,031)	-126.5%
Expenses by Object				
Certificated salaries & wages	\$520,899,924	\$507,746,883	\$13,153,041	2.6%
Certificated benefits	\$129,532,938	\$126,318,058	\$3,214,880	2.5%
Non-certificated salaries & wages	\$224,001,300	\$218,987,122	\$5,014,178	2.3%
Non-certificated benefits	\$59,284,032	\$57,802,496	\$1,481,536	2.6%
Services, contracts and supplies	\$230,632,569	\$204,459,973	\$26,172,596	12.8%
Amortization expense - supported	\$34,249,215	\$34,249,215	\$0	0.0%
Amortization expense - unsupported	\$10,895,431	\$10,895,431	\$0	0.0%
Interest on capital debt - supported	\$0	\$0	\$0	0.0%
Interest on capital debt - unsupported	\$383,780	\$383,780	\$0	0.0%
Other interest and finance charges	\$361,400	\$362,400	(\$1,000)	-0.3%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$1,210,240,589	\$1,161,205,358	\$49,035,231	4.2%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2017	\$80,420,780	\$61,333,422	\$19,087,358	31.1%
Accumulated Surplus from Operations - August 31, 2018	\$51,987,308	\$34,193,214	\$17,794,094	52.0%
Capital Reserves - August 31, 2017	\$63,691,231	\$75,892,483	(\$12,201,252)	-16.1%
Capital Reserves - August 31, 2018	\$58,091,231	\$80,172,198	(\$22,080,967)	-27.5%
Certificated Staff FTE's				
School based	5,017.3	4876.2	141.1	2.9%
Non-school based	193.0	183.1	9.9	5.4%
Total Certificated Staff FTE's	5,210.2	5,059.2	151.0	3.0%
Non-Certificated Staff FTE's				
Instructional	2,471.6	2357.9	113.6	4.8%
Plant operations & maintenance	939.6	937.0	2.6	0.3%
Transportation	17.8	17.8	-	0.0%
Other non-instructional	457.6	449.7	7.9	1.8%
Total Non-Certificated Staff FTE's	3,886.5	3,762.4	124.1	3.3%

Attestation of Secretary-Treasurer/Treasurer:

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 2017 UPDATE TO THE 2017/2018 BUDGET: Page 2

	Fall 2017 Update to the Budget 2017/2018	Spring 2017 Budget Report 2017/2018	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$7,614,400	\$7,144,380	\$470,020	6.6%
Basic instruction supplies	\$0	\$0	\$0	0.0%
Lunchroom Supervision & Activity Fees	\$4,579,000	\$4,462,709	\$116,291	2.6%
Technology user-fees	\$0	\$0	\$0	0.0%
Alternative program fees	\$168,290	\$168,290	\$0	0.0%
Fees for optional courses	\$3,409,487	\$3,346,898	\$62,589	1.9%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Activity fees	\$6,538,074	\$6,538,074	\$0	0.0%
Other fees to enhance education	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$3,048,527	\$3,048,527	\$0	0.0%
Non-curricular supplies, materials, and services	\$409,022	\$409,022	\$0	0.0%
Non-curricular travel	\$0	\$0	\$0	0.0%
Other fees	\$708,700	\$579,600	\$129,100	22.3%
Total fees	\$26,475,500	\$25,697,500	\$778,000	3.0%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$1,645,752	\$1,648,752	(\$3,000)	-0.2%
Special events	\$1,096,670	\$1,096,670	\$0	0.0%
Sales or rentals of other supplies / services	\$937,758	\$932,498	\$5,260	0.6%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$7,050,000	\$6,462,500	\$587,500	9.1%
Adult education revenue	\$1,831,300	\$1,733,700	\$97,600	5.6%
Preschool	\$0	\$0	\$0	0.0%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$318,248	\$318,248	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Total other sales	\$12,879,728	\$12,192,368	\$687,360	5.6%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	65,195.0	65248.0	(53.0)	-0.1%
Eligible funded students - Grades 10 to 12	23,568.0	23318.0	250.0	1.1%
Other students	597.0	638.0	(41.0)	-6.4%
Home ed and blended program students	352.0	414.0	(62.0)	-15.0%
Total Enrolled Students, Grades 1-12	89,712.0	89,618.0	94.0	0.1%
Early Childhood Services (ECS)				
Eligible funded children - ECS	9,203.0	9462.0	(259.0)	-2.7%
Other children	-	0.0	-	0.0%
Program hours	475.0	475.0	-	0.0%
ECS FTE's Enrolled	4,601.5	4,731.0	(129.5)	-2.7%

Attestation of Secretary-Treasurer/Treasurer:

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 2017 UPDATE TO THE 2017/2018 BUDGET

Comments/Explanations of changes from original Spring 2017/2018 Budget Report:

Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S24 on Page 1 or cells S10 - S21 and S25 - S38 on Page 2):

Alberta Education – The increase is mostly related to the additional funding of \$10.5M relating to the Classroom Improvement Fund which was not included in the spring budget.

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

Transportation - The spring proposed budget was calculated on potential Bill 1 implications and regulations (regulations came out the first week of June). The fall revised budget is based on the finalized Bill 1 regulations as well as actual September 2017 bus pass sales.

Other fees - This increase relates entirely to Metro Continuing Education and are due to the increase related to fall enrolment.

International and out of province student revenue - The total number of international students being budgeted for has increased by 50 students over the spring projections.

Adult education revenue - The increase is related to a projected increase in enrolment for various adult non credit courses.

Explain any changes in program expenses >5% (any highlighted items in cells S27-S32 on Page 1):

Plant Operations and maintenance - We are in year two of our Infrastructure Investment Framework plan and have increased funding by \$9.2 million to support infrastructure work to address the equity gap between schools. Items to be addressed will include: interior paint (\$2.5M), student furniture (\$5M), school front entrances and minor instructional upgrades (\$1M), gym floors (\$800K), air duct cleaning (\$800K), flooring (\$1M), ceiling upgrades (\$1M), and parking lot improvements (\$720K).

Board & system administration - We have allocated surplus funds for central initiatives to support schools. Some of the items included are: implementation and/or maintenance of business systems and school applications, data population and completion of the District dashboard, the review and alignment of administrative regulations with the new Education Act, development of District level strategic partnerships.

External services - The decrease is mostly due to decreases in secondments over spring projections and some secondments are ending earlier than originally anticipated.

Explain any changes in expenses by object >5% (any highlighted items in cells S37 - S48 of Page 1):

Services, contracts and supplies - We have allocated surplus funds for central initiatives to support schools. Some of the items included are: Core Technology Enterprise Management (\$5M), School Cabling Upgrade (\$1M), Infrastructure Investment Framework (\$13.3M), District Business Systems and School Support Applications (\$3M), Strategic Planning and Administration (\$573K), Facilities and Operations (\$2M), Supports for the Establishment of New Schools and Programming (\$3.5M), Supports for Schools (\$6.7 M).

Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2017 or August 31, 2018 by >5% (highlighted items in cell S52 to S55):

Accumulated Surplus from Operations - The increases are mostly related to the actual accumulated surplus as at August 31, 2017 being \$19.2M higher than we had projected in the spring, mainly due to capital. This change also carry's forward into 2018.

Capital Reserves - The decreases are related to the actual difference in the net reserve transfers being a transfer from reserves of \$8.4M compared to the estimate in the spring of a \$3.8M transfer to capital reserves as at August 31, 2017. This change also carry's forward into 2018.

Explain change in total certificated staff >3% (if cell S58 or S59 on Page 1 is highlighted) or non-certificated staff >3% (if cell S63 - S66 on Page 1 is highlighted):

Instructional - The non-school based certificated staff and instructional non-certificated staffing has increased due to hiring related to the release of surplus funds to support schools.

Explain change in enrolment >3% (if cell S55 or cell S61 on Page 2 is highlighted):

Attestation of Secretary-Treasurer/Treasurer:

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