

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

ISSUE

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

RECOMMENDATION

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

BACKGROUND**Provincial Funding**

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

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

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

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

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

RELATED FACTS

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

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

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

Proposed 2015-2016 Budgeted Revenue

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

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

OPTIONS

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

CONSIDERATIONS & ANALYSIS:

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

NEXT STEPS

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

ATTACHMENTS & APPENDICES

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

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Edmonton Public Schools
2015-2016 Spring Proposed Revenue Budget

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

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

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

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

1 Base Instruction Funding

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

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

2 ECS Program Unit Funding (PUF)

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

3 Inclusive Education

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

4 English as a Second Language (ESL)

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

5 Transportation Funding

The increase is driven by the increase in enrolment.

6 Federal French Funding

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

7 High Speed Networking

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

8 Institutional Support

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

9 Regional Collaborative Service Delivery (RCSD)

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

10 Secondments - Provincial & Other Entities

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

11 Alberta Education Conditional Grants

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

12 Alberta Teachers' Retirement Fund (ATRF)

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

13 Special Funding - ATA's Contractual Obligations

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

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

14 School Fees - School Generated Funds

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

15 International Student Fees

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

16 Lunch Program Fees

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

17 Sales and Services - Schools & Central DU's

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

18 Other Sales and Services - School Generated Funds

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

19 School Gifts and Donations/Fundraising - School Generated Funds

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

20 Gain on Disposal of Capital Asset

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

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

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

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

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

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

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

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

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

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

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

1 School Allocations Levels 1 to 8

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

2 Other Supplemental School Allocations

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

3 School Generated Funds/External Revenues

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

4 External Revenue Allocations - Central

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

5 District Level Fixed / District Level Committed Costs

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

6 Special Funding - ATA agreement

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

7 Alberta Teachers' Retirement Fund (ATRF)

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

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

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

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

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

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

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

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

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

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

1 International Students

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

2 Additional PUF Allocation - (May 28, 2015)

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

3 School Allocations

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

4 Class Size Funding

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

5 Program Enhancement Allocations

New to District

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

Guaranteed Enrolment

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

Outreach Directed Placement

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

Transfers from Institutions

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

Establishment Facilities Grant

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

Establishment Program Grant

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

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

6 Other Miscellaneous Allocations

Addition to Basic

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

ELC Teacher Allocation

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

7 Equity Fund

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

8 amiskwaciy Base Rent

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

9 Security Cameras for Elementary

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

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

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

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

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

Edmonton Public Schools
2015-2016 Spring Proposed Budget
Other Allocations
Detailed Breakdown - District Level Committed Costs

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

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

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

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

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

1 Debt and Fiscal Services

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

2 Utilities

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

3 Student Transportation

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

4 School Plant Operations & Maintenance

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

5 Human Resources Supply Services

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

6 Enhanced Support for District Plan/Project Fund

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

7 Enterprise Systems

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

8 Human Resources Secondments

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

9 Election

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

10 District Awards

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

11 Survey

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

12 External Revenue Allocation

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

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

13 Changes in Central DUs

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

14 International Programs

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

15 Diversity Education

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

16 Languages Centre at Woodcroft

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

17 Cappies

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

18 Corporate Challenge

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

19 Office of the Superintendent of Schools

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

20 General Counsel

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

21 District Information Security

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

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

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

School Jurisdiction Code: 3020

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

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

Edmonton School District No. 7

Legal Name of School Jurisdiction

780-429-8143

Telephone & Fax Numbers, Email Address

BOARD CHAIRMichael Janz

Name

Signature**SUPERINTENDENT**Darrel Robertson

Name

Signature**SECRETARY TREASURER or TREASURER**Jonah Lempogo

Name

Signature

**Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on**

June 23, 2015

Date

Version: 150630

c.c. Alberta Education
c/o Robert Mah, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5

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Color coded cells:

	blue cells: require the input of data/descriptors wherever applicable.		grey cells: data not applicable - protected
	salmon cells: contain referenced juris. information - protected		white cells: within text boxes REQUIRE the input of points and data.
	green cells: populated based on information previously submitted		yellow cells: for Alberta Education use only

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2015/2016 BUDGET REPORT

The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

Budget Highlights, Plans & Assumptions:

Budget Assumptions:

Key Message

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

Vision

Transforming the learners of today into the leaders of tomorrow.

Mission

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

Values

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

District Priorities 2014-2018

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

Provide welcoming, high quality learning and working environments.

Enhance public education through communication, engagement and partnerships.

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

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

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

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

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

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

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

Significant Business and Financial Risks:

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

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

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
REVENUES			
Alberta Education	\$983,637,900	\$940,457,800	\$906,721,994
Other - Government of Alberta	\$3,528,400	\$3,645,800	\$3,719,485
Federal Government and First Nations	\$1,971,500	\$1,971,500	\$2,403,689
Other Alberta school authorities	\$647,900	\$647,900	\$1,564,928
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$38,568,000	\$32,717,800	\$31,296,505
Other sales and services	\$14,309,900	\$17,954,600	\$24,317,212
Investment income	\$1,000,000	\$1,000,000	\$1,646,501
Gifts and donations	\$6,170,700	\$6,826,400	\$8,367,532
Rental of facilities	\$4,398,500	\$4,291,300	\$3,839,771
Fundraising	\$1,475,400	\$1,915,500	\$1,784,479
Gains on disposal of capital assets	\$0	\$2,967,000	\$34,730
Other revenue	\$0	\$0	\$0
TOTAL REVENUES	\$1,055,708,200	\$1,014,395,600	\$985,696,826
EXPENSES			
Instruction - Early Childhood Services	\$59,581,751	\$0	\$0
Instruction - Grades 1-12	\$780,784,271	\$804,103,235	\$723,308,115
Plant operations & maintenance	\$141,584,632	\$144,830,892	\$136,306,858
Transportation	\$39,461,771	\$38,451,136	\$34,992,016
Administration	\$35,178,351	\$35,836,436	\$30,903,447
External Services	\$22,675,664	\$23,679,121	\$22,034,153
TOTAL EXPENSES	\$1,079,266,440	\$1,046,900,820	\$947,544,589
ANNUAL SURPLUS (DEFICIT)	(\$23,558,240)	(\$32,505,220)	\$38,152,237

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)
for the Year Ending August 31

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
EXPENSES			
Certificated salaries	\$475,584,581	\$457,142,982	\$432,662,031
Certificated benefits	\$117,372,160	\$114,801,496	\$102,810,456
Non-certificated salaries and wages	\$199,090,306	\$194,761,277	\$174,235,702
Non-certificated benefits	\$52,449,419	\$50,879,318	\$47,903,588
Services, contracts, and supplies	\$193,178,158	\$188,296,838	\$147,850,257
Capital and debt services			
Amortization of capital assets			
supported	\$31,855,115	\$31,433,100	\$31,706,250
unsupported	\$9,000,000	\$8,919,824	\$9,573,417
Interest on capital debt			
supported	\$0	\$0	\$34,505
unsupported	\$420,533	\$450,818	\$451,284
Other interest and finance charges	\$316,168	\$215,167	\$317,099
Losses on disposal of capital assets	\$0	\$0	\$0
Other expense	\$0	\$0	\$0
TOTAL EXPENSES	\$1,079,266,440	\$1,046,900,820	\$947,544,589

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
<u>FEES</u>			
Transportation fees	\$12,049,700	\$11,950,400	\$10,317,248
Basic instruction supplies, text book rental, material fees	\$2,564,900	\$2,550,000	\$2,588,133
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$147,103	\$139,386	\$168,156
Fees for optional courses	\$2,358,425	\$2,234,664	\$2,179,000
Fees for students from other boards	\$0	\$0	\$0
Tuition fees (international & out of province)	\$6,674,000	\$5,265,000	\$4,862,185
Kindergarten & preschool	\$548,783	\$519,995	\$524,899
Extracurricular fees	\$3,576,753	\$3,389,125	\$3,387,976
Field trips	\$6,543,236	\$6,200,033	\$6,400,534
Lunch supervision fees	\$4,105,100	\$0	\$0
Other (describe)* Optional Material Fees	\$0	\$469,197	\$868,374
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
TOTAL FEES	\$38,568,000	\$32,717,800	\$31,296,505

***PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY**

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" or "Other revenue" (rather than fee revenue):	Approved Budget 2015/2016
Optional non-study programs	\$0
Optional extracurricular participation	\$0
Student travel	\$0
Sales or rentals of other supplies/services	\$0
Other (describe) Optional Material Fees	\$608,768
Other (describe) Year books, grad, cafeteria, bookstore, agendas, spiritwear etc.	\$3,017,131
Other (describe)	\$0
Other (describe)	\$0
Other (describe)	\$0
TOTAL	\$3,625,899

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)
for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2014	\$145,690,495	\$63,661,113	\$0	\$67,426,038	\$0	\$67,426,038	\$14,603,344
2014/2015 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$9,250,100)			(\$9,250,100)	(\$9,250,100)		
Estimated Board funded capital asset additions		\$10,038,361		(\$6,500,000)	(\$6,500,000)	\$0	(\$3,538,361)
Estimated Disposal of unsupported tangible capital assets	\$0	\$0		(\$3,248,404)	(\$3,248,404)		\$3,248,404
Estimated amortization of capital assets (expense)		(\$40,546,678)		\$40,546,678	\$40,546,678		
Estimated capital revenue recognized - Alberta Education		\$31,511,618		(\$31,511,618)	(\$31,511,618)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated Unsupported debt principal repayment		\$562,150		(\$562,150)	(\$562,150)		
Estimated reserve transfers (net)				(\$8,429,563)	\$10,525,594	(\$18,955,157)	\$8,429,563
Estimated Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2015	\$136,440,395	\$65,226,564	\$0	\$48,470,881	\$0	\$48,470,881	\$22,742,950
2015/2016 Budget projections for:							
Budgeted surplus(deficit)	(\$23,558,240)			(\$23,558,240)	(\$23,558,240)		
Projected Board funded capital asset additions		\$5,000,000		(\$5,000,000)	(\$5,000,000)	\$0	\$0
Budgeted Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted Amortization of capital assets (expense)		(\$40,855,115)		\$40,855,115	\$40,855,115		
Budgeted capital revenue recognized - Alberta Education		\$31,855,115		(\$31,855,115)	(\$31,855,115)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted Unsupported debt principal repayment		\$579,467		(\$579,467)	(\$579,467)		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$20,137,707	(\$20,137,707)	\$0
Projected Balances for August 31, 2016	\$112,882,155	\$61,806,031	\$0	\$28,333,174	\$0	\$28,333,174	\$22,742,950

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

ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS SUMMARY- 2014/2015 BUDGET REPORT

The following explains the anticipated changes to each component of the Accumulated Operating Surplus for 2014/2015 and provides detail on planned additions to unsupported capital. Additional space is provided on Page 6. The anticipated use of Unrestricted Surplus and Operating Reserves for 2015/2016 should be explained on Page 9 and detailed on 10 by cost object and program.

Reason for expected changes in Investment in Tangible Capital Assets and Endowments as well as intended uses of Operating and Capital Reserves:

2014/2015 (Additional space provided on the next page)

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

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

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

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS
for the Year Ending August 31**

The following explains the anticipated changes to each component of AOS for 2014/2015 and 2015/2016 and provides detail on the planned additions to unsupported capital. The anticipated use of Unrestricted Surplus and Operating Reserves should be explained on Page 9 and detailed on Page 10.

Reason for expected changes in Investment in Tangible Capital Assets and Endowments as well as the intended uses of the balances remaining for Unrestricted Surplus, Operating Reserves and Capital Reserves as at August 31, 2016.

2015/2016

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

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

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

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

Capital Reserves:

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

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

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

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

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

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

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

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

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

	Budgeted 2015/2016 (Note 2)	Actual 2014/2015	Actual 2013/2014	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	60,353	58,113	55,421	Head count
Grades 10 to 12	22,578	22,504	22,369	Note 3
Total	82,931	80,617	77,790	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.9%	3.6%		
Other Students:				
Total	658	409	465	Note 4
Total Net Enrolled Students	83,589	81,026	78,255	
Home Ed and Blended Program Students	457	535	404	Note 5
Total Enrolled Students, Grades 1-12	84,046	81,561	78,659	
Percentage Change	3.0%	3.7%		
Of the Eligible Funded Students:				
Severely Disabled Students served	2,462	2,462	2,411	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	8,250	7,952	7,807	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	92	82	88	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	8,342	8,034	7,895	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	4,171	4,017	3,948	
Percentage Change	3.8%	1.8%		
Of the Eligible Funded Children:				
Severely Disabled Children served	1,569	1,569	1,499	Total eligible funded severely disabled children FTEs, including Code 40 children in program units.
NOTES:				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2014/2015 budget report preparation.				
3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.				
4) Other Grade 1-12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or INAC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
5) Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.				

PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL

	Budgeted 2015/2016	Actual 2014/2015	Fall Budget 2014/2015	Actual 2013/2014	Notes
CERTIFICATED STAFF					
School Based	4,507.6	4,332.9	4,477.1	4,263.9	Teacher certification required for performing functions at the school level.
Non-School Based	135.5	219.5	147.9	142.6	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	4,643.1	4,552.5	4,625.0	4,406.6	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Explanation required where change unrelated to enrolment	2.0%	3.3%	5.0%		
Percentage change from Fall Budget	0.4%				
Is an average standard cost used to derive certificated salaries?	Yes				
If an average standard cost is used, please disclose rate:	\$ 102,791				
Explanation of Changes:					
Increase is due to increased enrolment. Actual numbers at September 30, 2014 will not equal the 2013/2014 Fall Budget at any point in time as there are vacant positions. The Fall 2014/15 numbers are also inflated by 25 FTE (Instructional) for positions that were anticipated to be created after September 30, 2014 (The Fall 2014/15 Budget cannot be restated). Factoring in this adjustment, the percent change from the fall budget is 0.9%					
NON-CERTIFICATED STAFF					
Instructional	1,978.6	1,607.6	2,124.6	1,951.0	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	866.6	812.6	867.9	-	Personnel providing support to maintain school facilities
Transportation	17.4	15.0	17.0	-	Personnel providing direct support to the transportation of students to and from school
Other Non-Instructional	425.7	597.5	439.1	1,251.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,288.2	3,032.6	3,448.6	3,202.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	8.4%	-5.3%	7.7%		
Percentage change from Fall Budget	-4.7%				
Explanation of Changes:					
Increase is due to increased enrolment. Actual numbers at September 30, 2014 will not equal the 2013/2014 Fall Budget at any point in time as there are vacant positions. The Fall 2014/15 numbers are also inflated by 164 FTE (Instructional) for positions that were anticipated to be created after September 30, 2014 (The Fall 2014/15 Budget cannot be restated). Factoring in this adjustment, the percent change from the fall budget for instructional staff is a 1% increase. Other non-instructional FTE have decreased from the Fall Budget.					
Additional Information					
Are non-certificated staff subject to a collective agreement?	Yes				
Please provide terms of contract for 2015/16 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					
Custodial Collective Agreement - Expires August, 31, 2014 FTE= 627 Support Collective Agreement , Expires August 31, 2015 FTE = 1918.39 Maintenance Collective Agreement Expired August 31, 2014 FTE = 204					

UTILIZATION OF ACCUMULATED SURPLUS FROM OPERATIONS
for the Year Ending August 31

Where boards anticipate a decline in Accumulated Surplus in Operations on Page 5 (AOS) during the 2015/16 school year, please identify the justification for the use of these reserves. Document each cost on Page 10 (ASO Use), "Detailed Breakdown for the Budgeted Utilization of Accumulated Surplus from Operations for the Year Ended August 31, 2016."

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

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

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

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

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

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

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

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

Other Items to Note:

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

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

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

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