

**DATE:** November 29, 2016

**TO:** Board of Trustees

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

**SUBJECT:** Fall Update to the Revised 2016-2017 Budget

**ORIGINATOR:** Todd Burnstad, Chief Financial Officer

**RESOURCE STAFF:** Krista Brandon, Vanessa Crowell-Klettke, Jennifer Price

**REFERENCE:** N/A

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## ISSUE

Alberta Education requires jurisdictions to prepare and submit a budget update each fall. Jurisdictions are also required by Alberta Education to provide an update to the Board of Trustees identifying 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 2016-2017 Fall Budget update for Edmonton Public Schools has been completed for submission to Alberta Education by November 30, 2016. The revised budget is based on total expenses of \$1.161 billion. Alberta Education requires school boards to report the government contribution of the Alberta Teachers' Retirement Fund (ATRF), which is estimated at \$56.9 million. The overall increase in the fall revised budget over the approved (spring) budget of \$39.2 million is as follows:

1. Increase in the use of net surplus carry forward funds of \$28.2 million.
2. Increase in revenues due to enrolment and other adjustments totaling \$11 million or 1.0 per cent.

## RELATED FACTS

- The 2016-2017 budget update reflects a planned operating deficit of \$60.8 million which is offset by the planned use of the District's accumulated operating surplus.
- Student enrolment assumptions are based on a total of 95,642 students, an increase of 237 or 0.3 per cent over the proposed enrolment count and an increase of 3,284 or 3.6 per cent over September 2015 (Attachment II)
- Fee Revenue: the District is continuing to examine options to reduce the related expenses that are not funded by the province and otherwise result in fees having to be charged. Total budgeted revenue from fees has decreased by \$355,000 compared to the 2015-2016 fall budget even though enrolment has increased by 3.6 percent year over year.
- The carbon tax takes effect on January 1, 2017, as such the financial impacts will be felt half-way through the current school year. At this time, the carbon tax will have the greatest impact on District utilities and student transportation; with anticipated costs reaching approximately \$1.2 million dollars during the 2017 calendar year and \$1.8 million dollars for the 2018 calendar year. The District is working with both internal and external consultants to help manage and navigate these impacts.

- Total FTE's are now budgeted at 8,710 with certificated staff representing 57 per cent (4,896 FTE's) followed by support staff at 26 per cent (2,236 FTE's) (Attachment VI).
- The 2016-2017 budgeted System Administration and Board Governance block spending is 3.1 per cent of total budget spending, which is under the 3.6 per cent spending cap set by the Province

## **RECOMMENDATION**

**That the fall 2016 Update to the 2016-2017 Budget be approved.**

## **NEXT STEPS**

Once approved the Fall 2016-2017 Revised Budget will be posted to the District's website and the Fall 2016 Update to the 2016-2017 Budget will be submitted to Alberta Education.

## **ATTACHMENTS and APPENDICES**

ATTACHMENT I	2016-2017 Fall Revised Revenue Budget
ATTACHMENT II	Student Enrolment
ATTACHMENT III	2016-2017 Fall Revised Budget – Total Allocations
ATTACHMENT IV	2016-2017 Fall Revised Budget – Direct School Allocations
ATTACHMENT IV <sup>A</sup>	2016-2017 Fall Revised Budget – Direct School Allocations Detailed Breakdown
ATTACHMENT V	2016-2017 Fall Revised Budget – Other Allocations
ATTACHMENT VI	2016-2017 Fall Revised Budget – Staff FTE's
ATTACHMENT VII	2016-2017 Fall Revised Budget – Revenue & Expense Analysis
ATTACHMENT VIII	Fall 2016 Update to the 2016-2017 Budget

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**Edmonton Public Schools**  
**2016-2017 Fall Revised Revenue Budget**

	2016-2017 Fall Revised Budget (Fall)	2016-2017 Approved Budget (Spring)	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
<b>BASE INSTRUCTION FUNDING</b>					
Early Childhood Services (ECS) Base Instruction	\$ 29,317,600	\$ 28,890,100	\$ 427,500	1.5%	
ECS Class Size	6,678,700	6,581,300	97,400	1.5%	
Base Instruction (Grades 1 to 9)	419,352,900	420,553,300	(1,200,400)	(0.3%)	
Class Size (Grades 1 to 3)	34,433,800	34,537,400	(103,600)	(0.3%)	
	<b>489,783,000</b>	490,562,100	(779,100)	(0.2%)	
High School (Grades 10 to 12)	152,755,000	145,248,100	7,506,900	5.2%	1
Base Instruction Metro (Grades 10 to 12)	906,500	882,400	24,100	2.7%	
Base Instr. Metro Summer (Grades 10 to 12)	5,544,200	5,410,600	133,600	2.5%	
Outreach Site Funding	377,800	377,800	-	-	
Home Education	691,700	660,000	31,700	4.8%	
	<b>7,520,200</b>	7,330,800	189,400	2.6%	
<b>SUBTOTAL BASE INSTRUCTION FUNDING</b>	<b>650,058,200</b>	643,141,000	6,917,200	1.1%	1
<b>DIFFERENTIAL COST FUNDING</b>					
ECS Program Unit Funding (PUF)	41,136,700	42,654,300	(1,517,600)	(3.6%)	2
Inclusive Education	65,864,100	66,276,000	(411,900)	(0.6%)	
English as a Second Language (ESL)	20,902,000	20,902,000	-	-	
First Nations, Metis and Inuit Education (FNMI)	9,507,300	9,357,800	149,500	1.6%	3
Building Collaboration and Capacity	30,750	30,750	-	-	
Socio Economic Status	10,958,600	10,722,700	235,900	2.2%	
Plant Operations and Maintenance (PO&M)	68,827,600	68,818,000	9,600	0.0%	
Metro Urban Transportation	24,788,300	24,673,300	115,000	0.5%	
ECS Special Transportation	2,472,800	2,009,400	463,400	23.1%	4
Equity of Opportunity	9,174,700	8,958,000	216,700	2.4%	
Federal French Funding	590,000	590,000	-	-	
<b>SUBTOTAL DIFFERENTIAL COST FUNDING</b>	<b>254,252,850</b>	254,992,250	(739,400)	(0.3%)	
<b>PROVINCIAL PRIORITY TARGETED FUNDING</b>					
High Speed Networking	2,198,400	2,198,400	-	-	
<b>SUBTOTAL PROVINCIAL PRIORITY FUNDING</b>	<b>2,198,400</b>	2,198,400	-	-	
<b>OTHER PROVINCIAL SUPPORT</b>					
Institutional Support	10,220,700	10,205,600	15,100	0.1%	
Regional Collaborative Service Delivery (RCSD)	3,883,800	3,767,800	116,000	3.1%	
Provincial School Lease Support	2,052,600	-	2,052,600	100.0%	5
Narrowing Teacher's Salary Gap	239,000	239,000	-	-	
Reduction in System Admin & School Board Governance	(3,973,000)	(3,973,000)	-	-	
<b>SUBTOTAL OTHER PROVINCIAL SUPPORT</b>	<b>12,423,100</b>	10,239,400	2,183,700	21.3%	
<b>TOTAL PROVINCIAL OPERATIONAL FUNDING</b>	<b>918,932,550</b>	910,571,050	8,361,500	0.9%	

**Edmonton Public Schools  
2016-2017 Fall Revised Revenue Budget**

	2016-2017 Fall Revised Budget (Fall)	2016-2017 Approved Budget (Spring)	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
<b>CAPITAL AND IMR FUNDING</b>					
Infrastructure Maintenance Renewal (IMR)	9,673,300	9,673,300	-	-	
Amortization of Capital Allocations and Expended Deferred Capital Revenue	35,137,200	35,137,200	-	-	
<b>CAPITAL AND IMR FUNDING</b>	<b>44,810,500</b>	44,810,500	-	-	
<b>OTHER PROVINCIAL REVENUES</b>					
Tuition Agreements	1,262,500	1,281,800	(19,300)	(1.5%)	
Secondments - Provincial	2,889,000	2,889,000	-	-	
Alberta Education Conditional Grants	428,800	242,000	186,800	77.2%	6
Alberta Teachers' Retirement Fund (ATRF)	56,915,300	55,686,200	1,229,100	2.2%	7
<b>SUBTOTAL OTHER PROVINCIAL REVENUES</b>	<b>61,495,600</b>	60,099,000	1,396,600	2.3%	
<b>TOTAL GOVERNMENT OF ALBERTA</b>	<b>1,025,238,650</b>	1,015,480,550	9,758,100	1.0%	
<b>OTHER PROVINCIAL GRANTS</b>	<b>3,042,800</b>	3,073,500	(30,700)	(1.0%)	
<b>FEDERAL GOVERNMENT AND FIRST NATIONS</b>	<b>2,364,600</b>	2,209,000	155,600	7.0%	8
<b>OTHER ALBERTA SCHOOL AUTHORITIES</b>	<b>795,800</b>	819,100	(23,300)	(2.8%)	
<b>FEES</b>					
School Fees - School Generated Funds	13,300,000	13,490,400	(190,400)	(1.4%)	9
Transportation Fees	12,271,500	12,201,200	70,300	0.6%	
Lunch Program Fees	4,166,800	4,200,300	(33,500)	(0.8%)	10
Metro Continuing Education Fees	556,400	555,600	800	0.1%	
Textbook Rental Fees	1,390,800	1,424,500	(33,700)	(2.4%)	
Music Instrument & Other Material Fees	292,700	237,900	54,800	23.0%	11
<b>SUBTOTAL FEES</b>	<b>31,978,200</b>	32,109,900	(131,700)	(0.4%)	
<b>OTHER SALES AND SERVICES</b>					
International Student Tuition	7,050,000	7,637,500	(587,500)	(7.7%)	12
Sales and Services - Schools & Central DU's	5,133,800	4,635,800	498,000	10.7%	13
Other Sales and Services - School Generated Funds	5,300,000	5,415,200	(115,200)	(2.1%)	
Secondments - Other Entities	1,238,200	1,238,200	-	-	
Adult Education	2,185,200	2,322,100	(136,900)	(5.9%)	14
<b>SUBTOTAL SALES AND SERVICES</b>	<b>20,907,200</b>	21,248,800	(341,600)	(1.6%)	
<b>INVESTMENT INCOME</b>	<b>3,200,000</b>	3,200,000	-	-	
<b>GIFTS AND DONATIONS</b>					
School Gifts and Donations	5,590,700	4,975,900	614,800	12.4%	15
EPSB Foundation Support	450,000	450,000	-	-	
<b>SUBTOTAL GIFTS AND DONATIONS</b>	<b>6,040,700</b>	5,425,900	614,800	11.3%	
<b>FUNDRAISING - School Generated Funds</b>	<b>1,900,000</b>	1,888,100	11,900	0.6%	
<b>RENTAL OF FACILITIES</b>	<b>4,971,000</b>	4,030,100	940,900	23.3%	16
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 1,100,438,950</b>	\$ 1,089,484,950	\$ 10,954,000	1.0%	

**Notes to the  
2016-2017 Fall Revised Revenue Budget**

*Unless otherwise noted, variance explanations have been provided for amounts where the 2016-2017 fall revised budget differs from the 2016-2017 approved (spring) budget by more than 5%.*

**1 Base Instruction Funding**

The base instruction funding has been updated to reflect the actual September 30th enrolment (see attachment II), vs a projection used in the approved (spring) budget. The total actual fall enrolment is very close to the projection (difference of 0.3%), however, larger differences exist within the specific enrolment categories which impact the total amount of base funding the District will receive.

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

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

**3 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, approximately 82% is allocated directly to schools and approximately 18% is allocated to a central decision unit exclusively providing supports for FNMI education.

**4 ECS Special Transportation**

The fall budget has been updated to reflect the number of service days as well as the number of Early Education and Early Learner riders. We are predicting a 10.5% increase in ridership related to the establishment of 7 new early learning sites.

**5 Provincial School Lease Support**

This funding is provided by the Province for the lease of privately owned facilities. EPSB has to apply for this funding each year and only includes it in the budget once confirmation of approval has been received.

**6 Alberta Education Conditional Grants**

Grants are only included in the spring budget if they are confirmed. It is anticipated these will increase between the spring and the fall as additional grant applications are completed and approved. The fall budget now includes a grant for \$152K for the development of Provincial Arabic Language Arts curriculum.

**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. As a result of including access to District surplus funds with the fall budget, the total number of certificated staff have increased, resulting in a higher flow through budget for ATRF.

**8 Federal Government and First Nations**

Fees for non-resident students are billed directly to First Nations and the remaining students are funded by the Federal Government (Aboriginal Affairs and Northern Development Canada - AANDC) and are included on the nominal role. The fall budget includes 41 students from the Enoch band and 9 students directly funded from AANDC. Metro also receives funding from the Federal Government and has included increased funding from LINC (Language Instruction for Newcomers).

**Notes to the  
2016-2017 Fall Revised Revenue Budget**

**9 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 fall budget has been updated to reflect the actual fee amounts that are being received for such things as drama, field trips, ski club, physical education and school teams.

**10 Lunch Program Fees**

In conjunction with the 2016-2017 Budget, a lunch fee cost sharing model was rolled out to all schools in order to standardize the calculation of fees being charged. The reduction in fees reflects schools absorbing the costs associated with custodial time and SES directly related to the lunch program into their operating budget.

**11 Music Instrument & Other Material Fees**

The budget for these activities has slightly increased based on prior year actual results recognized in 2015-2016.

**12 International Student Fees**

The total number of international students continues to grow and is projected to reach 650 by the end of June 2017. The decrease from the spring budget reflects a timing difference where less students were here by September 30th but are still expected to arrive prior to the second semester starting in February 2017.

**13 Sales and Services - Schools & Central DU's**

The Fall Revised Budget includes higher anticipated society funding to support the alternative programs and includes covering the costs associated with providing a Christian liaison person, and Judaic Studies content teachers.

**14 Adult Education**

Metro Continuing Education - The Academic cost centre is budgeting for a small decrease in diploma preparation classes, correspondence and adult students over 20 in the evening academic classes. There is also a budget decrease in the Continuing Education cost centre for online learning classes.

**15 School Gifts and Donations**

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.

**16 Rental of Facilities**

Property Management saw a shift in expected revenues in the months after the approved (spring) budget due to an increase in lease revenue for closed sites \$75K, primarily made up of a current tenant taking over an additional floor; estimated recoverable maintenance and upfit for tenant space in open and closed schools \$866K which includes the Francophone District upfit of Queen Mary Park (\$281K).

**Edmonton Pubic Schools**  
**Revised 2016-2017 September 30, 2016 Enrolment vs Proposed 2016-2017 Enrolment**  
**Funded vs Other**

<b>Student Enrolment by Division</b>	<b>2016-2017 September 30 Actual Enrolment</b>	<b>2016-2017 Spring Projected Enrolment</b>	<b>Enrolment Increase</b>	<b>Variance %</b>	<b>2015-2016 September 30 Actual Enrolment</b>
<b>Funded Students:</b>					
Early Childhood Services (ECS)	<b>8,778</b>	8,650	128	1.5%	8,575
Elementary	<b>43,386</b>	43,622	(236)	(0.5%)	41,304
Junior High	<b>19,394</b>	19,337	57	0.3%	18,790
Senior High	<b>23,072</b>	22,601	471	2.1%	22,661
Subtotal - Enrolment for Grades 1-12	<b>85,851</b>	85,560	291	0.3%	82,755
<b>Subtotal Funded Students</b>	<b>94,629</b>	94,210	419	0.4%	91,330
<b>Other :</b>					
International Students	<b>511</b>	650	(139)	(21.4%)	534
Home Education	<b>414</b>	395	19	4.8%	382
Other/Non Resident/Blended/Sponsorships/ Unfunded non special needs children	<b>88</b>	100	(12)	(12.4%)	112
<b>Subtotal Other Students</b>	<b>1,013</b>	1,145	(132)	(11.6%)	1,028
<b>Total Student Enrolment</b>	<b>95,642</b>	95,355	287	0.3%	92,358

**Edmonton Public Schools  
2016-2017 Fall Revised Budget  
Total Allocations**

	*	2016-2017 Fall Revised Budget (Fall)	2016-2017 Approved Budget (Spring)	*	Variance \$	Variance %	Notes
<b>Projected Revenue</b>							
Operating Revenue		\$ 1,100,438,950	\$ 1,089,484,950		\$ 10,954,000	1.0%	
Operating Reserve Funds <sup>A</sup>		60,752,015	32,512,643		28,239,372	86.9%	A
Operating Revenue		<u>\$ 1,161,190,965</u>	<u>\$ 1,121,997,593</u>		<u>\$ 39,193,372</u>	<u>3.5%</u>	
<b>School Allocations (Attachment IV)</b>							
School Allocations Levels 1 to 8		\$ 633,874,832	\$ 621,113,904		\$ 12,760,928	2.1%	1
Other Supplemental School Allocations		151,127,460	145,224,540		5,902,920	4.1%	2
		<u>785,002,292</u>	<u>766,338,444</u>		<u>18,663,848</u>	<u>2.4%</u>	
School Generated Funds/External Revenues		35,707,066	35,264,444		442,622	1.3%	3
<b>Subtotal School Allocations</b>	73.6%	<b>820,709,358</b>	<b>801,602,888</b>	73.6%	<b>19,106,470</b>	<b>2.4%</b>	
<b>Other Allocations (Attachment V)</b>							
Metro Continuing Education		11,715,296	11,641,738		73,558	0.6%	
External Revenue Allocations - Central		12,198,295	10,835,318		1,362,977	12.6%	4
District Level Fixed Costs	6.6%	73,800,067	73,800,067	6.8%	-	-	5
District Level Committed Costs	7.4%	82,610,556	81,768,669	7.5%	841,887	1.0%	5
		<u>180,324,214</u>	<u>178,045,792</u>		<u>2,278,422</u>	<u>1.3%</u>	
Central Decision Units	5.2%	57,650,905	54,150,070	5.0%	3,500,835	6.5%	6
<b>Subtotal Other Allocations</b>		<b>237,975,119</b>	<b>232,195,862</b>		<b>5,779,257</b>	<b>2.5%</b>	
<b>Alberta Teachers' Retirement Fund (ATRF)</b>		<b>56,915,300</b>	<b>55,686,200</b>		<b>1,229,100</b>	<b>2.2%</b>	7
<b>Total Allocations</b>		<b>1,115,599,777</b>	<b>1,089,484,950</b>		<b>26,114,827</b>	<b>2.4%</b>	
Planned Use of Reserves <sup>B</sup>		45,591,188	32,512,643		13,078,545	40.2%	B
<b>Total Budget</b>		<u><b>\$ 1,161,190,965</b></u>	<u><b>\$ 1,121,997,593</b></u>		<u><b>\$ 39,193,372</b></u>	<u><b>3.5%</b></u>	

## Notes

- \* The amount as a percentage of the total allocations (prior to using Reserve<sup>B</sup> funds).
- A Additional details around the District's planned use of accumulated operating surplus funds will be presented at Public Board on November 29, 2016.
- B The difference of \$15.2 million between the amount shown for Note A (\$60.8 million) and this amount (\$45.6 million) represents surplus funds that were included in the School Allocations (refer to Notes 1 and 2 for additional details).



**Notes to the  
2016-2017 Fall Revised Budget  
Total Allocations**

*Unless otherwise noted, variance explanations have been provided for amounts where the 2016-2017 fall revised budget differs from the 2016-2017 approved (spring) budget by more than 5%.*

**1 School Allocations Levels 1 to 8**

School Allocations for the approved (spring) budget were based on pre-enrolment projections which predict the number of students at each grade level and the number of students requiring specialized services, these calculations are updated in the fall based on actual September 30th enrolment. These allocations are further detailed on Attachment IV.

In efforts to support the District's most vulnerable students, using \$9.6 million of the District's surplus, student allocation rates for English Language Learners (ELL) were adjusted where students in Division I who previously only received a level 1 allocation, will now receive level 3. The level 3 allocation was then also increased by 5% over the 2016-2017 approved budget. In addition, students identified as having severe special needs (levels 7 and 8) received a 10% allocation increase over the 2016-2017 approved (spring) budget.

**2 Other Supplemental School Allocations**

Included in this category of school allocations are the Base Allocation, Equity Fund, Plant Operation & Maintenance (PO&M), Program Enhancement Allocations and the High Social Vulnerability Allocation. These allocations are further detailed on 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 2016-2017. The total increase to the Equity Fund using District surplus funds is \$5.6 million.

**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. The District is continuing to examine options to reduce the related expenses that are not funded by the Province and otherwise result in fees having to be charged.

**4 External Revenue Allocations - Central**

The Central external revenue is comprised mostly of secondment revenue from the Alberta Government, other grants, and lease and parking revenue. Typically the amount included in the spring is lower than the updated amount in the fall, as there is often uncertainty around some of the assumptions.

**5 District Level Fixed / District Level Committed Costs**

These allocations have been updated to reflect the anticipated fixed and committed costs for 2016-2017. Additional details on these costs have been included on Attachment V.

**6 Central Decision Units**

The increase is due to a change in the District's cost recovery practices, where the mark-up component on materials purchased from ITS Stores, the Distribution Centre, and Facilities Services have been eliminated. Any material items purchased will now be charged to schools or central departments at true cost (thereby increasing buying power). To offset this, a base allocation has been provided directly to these cost recovery cost centres. Additional details on the Central Decision Units is included on 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. As a result of including access to District surplus funds with the fall budget, the total number of certificated staff have increased, resulting in a higher flow through budget for ATRF.

**Edmonton Public Schools  
2016-2017 Fall Revised Budget  
Direct School Allocations**

	<b>2016-2017 Fall Revised Budget (Fall)</b>	<b>2016-2017 Approved Budget (Spring)</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>School Allocations</b>					
Kindergarten (1/2 day)	\$ 17,253,318	\$ 16,876,608	\$ 376,710	2.2%	
Kindergarten (full day)	3,729,728	3,881,448	(151,720)	(3.9%)	
Elementary	212,294,832	209,751,761	2,543,071	1.2%	
Junior High	88,087,358	86,821,305	1,266,053	1.5%	
Senior High	107,197,566	104,010,493	3,187,073	3.1%	
International Students	4,430,376	5,031,000	(600,624)	(11.9%)	1
Special Needs Levels 4 - 8	132,453,458	125,186,490	7,266,968	5.8%	2
Institutions, ASD & Early Education (PUF) Allocations	68,428,196	69,554,799	(1,126,603)	(1.6%)	
<b>Subtotal School Allocations</b>	<b>633,874,832</b>	<b>621,113,904</b>	<b>12,760,928</b>	<b>2.1%</b>	
<b>Other Supplemental School Allocations</b>					
Base Allocation	51,044,793	49,660,476	1,384,317	2.8%	
Class Size Funding	34,537,402	34,537,402	-	-	
Plant Operation & Maintenance - Schools	19,778,398	19,749,057	29,341	0.1%	
* First Nations, Metis and Inuit Education (FNMI)	7,838,535	7,689,068	149,467	1.9%	* 3
* Program Enhancement Allocations	12,084,284	13,470,007	(1,385,723)	(10.3%)	* 4
* Other Miscellaneous Allocations	2,026,545	2,036,600	(10,055)	(0.5%)	* 5
Equity Fund	9,556,232	4,000,000	5,556,232	138.9%	6
High Social Vulnerability	4,000,000	4,000,000	-	-	
High Social Vulnerability - 1 year Transition	1,075,614	1,054,368	21,246	2.0%	
Regional Collaborative Service Delivery RCSD)	3,883,770	3,767,822	115,948	3.1%	
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	1,181,935	-	-	
Foundation Full Day Kindergarten Funding	427,348	440,338	(12,990)	(3.0%)	
Community Use of Schools	527,132	471,995	55,137	11.7%	7
<b>Subtotal Other Supplemental School Allocations</b>	<b>151,127,460</b>	<b>145,224,540</b>	<b>5,902,920</b>	<b>4.1%</b>	
<b>Subtotal School and Other Supplemental Allocations</b>	<b>785,002,292</b>	<b>766,338,444</b>	<b>18,663,848</b>	<b>2.4%</b>	
<b>School Generated Funds/External Revenues</b>	<b>35,707,066</b>	<b>35,264,444</b>	<b>442,622</b>	<b>1.3%</b>	
<b>Total Direct School Allocations</b>	<b>\$ 820,709,358</b>	<b>\$ 801,602,888</b>	<b>\$ 19,106,470</b>	<b>2.4%</b>	

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

**Edmonton Public Schools  
2016-2017 Fall Revised Budget  
Direct School Allocations  
Detailed Breakdown - Other Supplemental School Allocations**

	<b>2016-2017 Fall Revised Budget (Fall)</b>	<b>2016-2017 Approved Budget (Spring)</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>First Nations, Metis and Inuit Education (FNMI)</b>					
FNMI Per Student	\$ 7,397,535	\$ 7,248,068	\$ 149,467	2.1%	
Transportation to amiskwacyi & Awasis Program	441,000	441,000	-	-	
	<b>\$ 7,838,535</b>	<b>\$ 7,689,068</b>	<b>\$ 149,467</b>	<b>1.9%</b>	3

*FNMI funding is based on the number of self identified students at September 30th. Out of the total amount received, the majority (82%) is allocated directly to schools and a portion (18%) is allocated to a central decision unit to support FNMI education.*

	<b>2016-2017 Fall Revised Budget (Fall)</b>	<b>2016-2017 Approved Budget (Spring)</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>Program Enhancement Allocations</b>					
New to District	\$ 4,500,000	\$ 4,000,000	\$ 500,000	12.5%	
Guaranteed Enrolment	2,442,131	4,986,434	(2,544,303)	(51.0%)	
Outreach Program	3,543,948	3,365,943	178,005	5.3%	
Transfers from Institutions	350,000	350,000	-	-	
Establishment Facilities Grant	992,224	505,886	486,338	96.1%	
Establishment Program Grant	255,981	261,744	(5,763)	(2.2%)	
	<b>\$ 12,084,284</b>	<b>\$ 13,470,007</b>	<b>\$ (1,385,723)</b>	<b>(10.3%)</b>	4
<b>Other Miscellaneous Allocations</b>					
Addition to Basic	\$ 793,050	\$ 751,709	\$ 41,341	5.5%	
ELC Teacher Allocation	1,233,495	1,284,891	(51,396)	(4.0%)	
	<b>\$ 2,026,545</b>	<b>\$ 2,036,600</b>	<b>\$ (10,055)</b>	<b>(0.5%)</b>	5

**Notes to the  
2016-2017 Fall Revised Budget  
Direct School Allocations**

*Unless otherwise noted, variance explanations have been provided for amounts where the 2016-2017 fall revised budget differs from the 2016-2017 spring proposed budget by more than 5%.*

**1 International Students**

The total number of international students continues to grow and is projected to reach 650 by the end of June 2017. The decrease from the approved (spring) budget reflects a timing difference where less students were here by September 30th but are still expected to arrive prior to the second semester starting in February 2017.

**2 Special Needs Levels 4-8**

School Allocations for the approved budget are based on enrolment projections which attempt to predict the number of students at each grade level and the number of students 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. In addition, students identified as having severe special needs (level 7 and 8) received a 10% allocation increase over the 2016-2017 approved (spring) budget through access to surplus funds.

**3 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 transportation portion of the allocation provides transportation for junior high students attending amiskwacyi academy and elementary students attending the Awasis program.

**4 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.

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  
2016-2017 Fall Revised Budget  
Direct School Allocations - continued**

**5 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.

ELC Teacher Allocation

This allocation covers the cost of a teacher FTE per approved early learning classroom (ELC). For 2016-2017, the Early Years Program has been expanded to include Bisset, Callingwood, Grovenor, Lansdowne and Steinhauer.

**6 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 use in 2016-2017. The total increase to the Equity Fund using District surplus funds was \$5.6 million.

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

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

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

**7 Community Use of Schools**

The fall budget allocations were updated based on the most recent actual financial results for the 2015-2016 school year.

**Edmonton Public Schools  
2016-2017 Fall Revised Budget  
Other Allocations**

	2016-2017 Fall Revised Budget (Fall)	2016-2017 Approved Budget (Spring)	Variance \$	Variance %	Notes
<b>District Level Fixed Costs</b>					
Debt and Fiscal Services	\$ 48,340,826	\$ 48,340,826	\$ -	-	1
Utilities	19,000,000	19,000,000	-	-	
Insurance	3,939,241	3,939,241	-	-	
High Speed Networking	2,520,000	2,520,000	-	-	
	<b>73,800,067</b>	73,800,067	-	-	
<b>District Level Committed Costs</b>					
Student Transportation	40,395,808	39,974,411	421,397	1.1%	
School Plant Operations & Maintenance	15,276,051	15,276,051	-	-	
Human Resources Supply Services	13,469,918	13,469,918	-	-	
* Language and Cultural Support	3,845,223	3,845,223	-	-	*
Enterprise Systems	4,034,286	3,819,286	215,000	5.6%	2
Professional Improvement Leaves	1,340,000	1,340,000	-	-	
Enhanced Support for District Plan	1,000,000	1,000,000	-	-	
Central Building Maintenance	1,000,000	1,000,000	-	-	
Staff Development	650,000	650,000	-	-	
Election	480,000	480,000	-	-	
* Partnership Commitments	446,490	381,000	65,490	17.2%	*
School Resource Officer (SRO)	140,000	-	140,000	100.0%	3
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	-	-	
	<b>82,610,556</b>	81,768,669	841,887	1.0%	
<b>External Revenue Allocation</b>	<b>12,198,295</b>	10,835,318	1,362,977	12.6%	4
<b>Metro Continuing Education</b>	<b>11,715,296</b>	11,641,738	73,558	0.6%	
	<b>23,913,591</b>	22,477,056	1,436,535	6.4%	
<b>Central Decision Units</b>					
** Board and Office of the Superintendent	7,720,948	7,285,435	435,513	6.0%	**
** Corporate Services	19,349,685	18,793,248	556,437	3.0%	**
** Finance and Infrastructure	18,610,061	15,942,576	2,667,485	16.7%	**
Inclusive Learning	6,375,631	6,375,631	-	-	
International Programs	1,179,000	1,337,600	(158,600)	(11.9%)	5
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	-	-	
<b>Central Decision Units</b>	<b>57,650,905</b>	54,150,070	3,500,835	6.5%	
<b>Total</b>	<b>\$ 237,975,119</b>	\$ 232,195,862	\$ 5,779,257	2.5%	

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

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

**Edmonton Public Schools  
2016-2017 Fall Revised Budget  
Other Allocations**

**Detailed Breakdown - District Level Committed Costs**

	<b>2016-2017 Fall Revised Budget (Fall)</b>	<b>2016-2017 Approved Budget (Spring)</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>Language and Cultural Support</b>					
FNMI Education	\$ 1,668,736	\$ 1,668,736	\$ -	-	
Diversity Education	1,143,158	1,143,158	-	-	
Languages Centre at Woodcroft	1,033,329	1,033,329	-	-	
	<b>\$ 3,845,223</b>	<b>\$ 3,845,223</b>	<b>\$ -</b>	<b>-</b>	
<b>Partnership Commitments</b>					
Partnership for Kids	\$ 182,000	\$ 182,000	\$ -	-	
Confucius Institute	205,490	140,000	65,490	46.8%	6
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	-	-	
	<b>\$ 446,490</b>	<b>\$ 381,000</b>	<b>\$ 65,490</b>	<b>17.2%</b>	

**Edmonton Public Schools**  
**2016-2017 Fall Revised Budget**  
**Other Allocations**  
**Detailed Breakdown - Central Decision Units**

	<b>2016-2017 Fall Revised Budget (Fall)</b>	<b>2016-2017 Approved Budget (Spring)</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>Board and Office of the Superintendent</b>					
Board of Trustees	\$ 1,049,625	\$ 868,489	\$ 181,136	20.9%	7
Office of the Superintendent of Schools	767,833	767,833	-	-	
Governance and Strategic Support Serv.	1,938,322	1,938,322	-	-	
District Support Services	1,708,636	1,644,259	64,377	3.9%	
General Counsel	857,408	607,408	250,000	41.2%	8
School Leadership Group A	354,774	369,774	(15,000)	(4.1%)	
School Leadership Group B	349,145	364,145	(15,000)	(4.1%)	
School Leadership Group C	349,145	364,145	(15,000)	(4.1%)	
School Leadership Group D	346,060	361,060	(15,000)	(4.2%)	
	<b>\$ 7,720,948</b>	<b>\$ 7,285,435</b>	<b>\$ 435,513</b>	<b>6.0%</b>	
<b>Corporate Services</b>					
Communications	\$ 2,395,785	\$ 2,343,348	\$ 52,437	2.2%	
District Information Security	385,203	385,203	-	-	
District Records and FOIP Management	606,450	606,450	-	-	
District Technology	6,605,934	6,101,934	504,000	8.3%	9
Edmonton Public Schools Foundation	413,055	413,055	-	-	
Human Resources	8,943,258	8,943,258	-	-	
	<b>\$ 19,349,685</b>	<b>\$ 18,793,248</b>	<b>\$ 556,437</b>	<b>3.0%</b>	
<b>Finance and Infrastructure</b>					
Facilities Services & Building Ops	\$ 3,248,106	\$ 2,414,656	\$ 833,450	34.5%	9
Distribution Centre	\$ 1,563,667	-	1,563,667	100.0%	9
Financial Services	6,693,040	6,422,672	270,368	4.2%	10
Planning & Property Management	7,105,248	7,105,248	-	-	
	<b>\$ 18,610,061</b>	<b>\$ 15,942,576</b>	<b>\$ 2,667,485</b>	<b>16.7%</b>	



**Notes to the  
2016-2017 Fall Revised Budget  
Other Allocations**

*Unless otherwise noted, variance explanations have been provided for amounts where the 2016-2017 fall revised budget differs from the 2016-2017 approved (spring) 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. The allocation includes amortizing the new schools that became operational in September 2016.

**2 Enterprise Systems**

This decision unit is responsible for our main district enterprise information system license and maintenance fees including Financial (Oracle business suite), Human Resources(Peoplesoft) and Student information (Powerschool) as well as other feeder systems. The increase reflects the updated costs to maintain these licenses.

**3 School Resource Officer (SRO)**

Newly announced for 2016-2017, four junior high schools will share two SRO positions.

**4 External Revenue Allocation**

Reflects an increase in anticipated lease revenue where Property Management saw a shift in expected revenues in the months following the approved (spring) budget due to an increase in lease revenue for closed sites \$75K, primarily made up of a current tenant taking over an additional floor; estimated recoverable maintenance and upfit for tenant space in open and closed schools \$866K which includes the Francophone District upfit of Queen Mary Park (\$281K).

**5 International Programs**

The number of international students continues to increase, however, students previously projected for September are now anticipated to start for the second semester (February 2017). The International Programs DU receives an allocation based on the amount of international students attending EPSB.

**6 Confucius Institute**

The increase reflects an increase to the Director unit cost as well as the reimbursement of a portion of the administrative costs as per an agreement between EPSB and the Confucius Institute.

**7 Board of Trustees**

The fall budget includes the hiring of a new position, Director Board and Superintendent Relations.

**8 General Counsel**

The increase in allocation reflects a correction to more accurately cover the costs (internal and external) associated with this function.

**9 District Technology/Facilities Services/Distribution Centre**

The increase in these cost recovery departments reflects a change to the cost recovery model effective for the fall of 2016. Up to now, a mark up component was added to the price of materials prior to being sold to schools or other Central departments within the District. The mark up was used to cover the operating costs of the Central DU providing the service. Moving forward, an allocation will be provided directly to the Central DU in lieu of a mark up. This will increase the spending power of schools and central departments purchasing goods from the District's Distribution Centre, ITS Stores, or Facility Management.

**10 Financial Services**

The fall budget includes the hiring of a new executive director position, the Chief Financial Officer.

**Edmonton Public Schools  
2016-2017 Fall Revised Budget  
Staff FTE's**

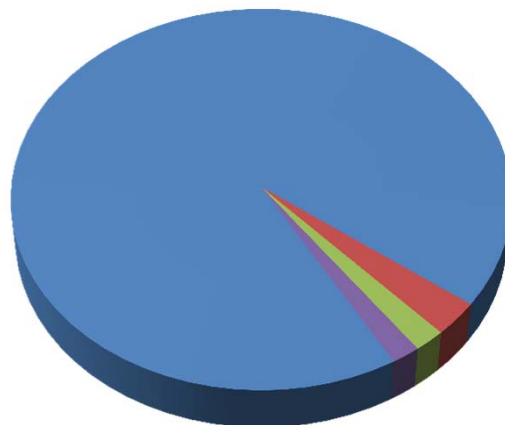
Staffing Group	2016-2017 Fall Revised Budget (Fall)		2015-2016 Approved Budget (Spring)		Net Change Fall vs Spring	2015-2016 Fall Revised Budget	
	Budget (Fall)	%	Budget (Spring)	%		Budget	%
<b>Schools</b>							
Teaching FTE	4,803.68	62%	4,745.13	60%	58.55	4,595.61	62%
Support FTE	2,062.75	27%	2,284.43	29%	(221.68)	2,005.32	27%
Custodial FTE	582.37	8%	578.85	7%	3.52	565.61	8%
Exempt FTE	246.22	3%	239.91	3%	6.31	219.70	3%
<b>Total Schools FTE</b>	<b>7,695.01</b>	<b>100%</b>	<b>7,848.32</b>	<b>100%</b>	<b>(153.31)</b>	<b>7,386.24</b>	<b>100%</b>
<b>Central Services</b>							
Teaching FTE	175.63	18%	131.75	14%	43.88	129.27	14%
Support FTE	156.82	16%	154.42	17%	2.40	163.17	18%
Custodial FTE	50.88	5%	59.42	6%	(8.55)	60.65	7%
Maintenance FTE	210.00	21%	209.00	23%	1.00	209.00	23%
Exempt FTE	390.40	40%	360.57	39%	29.83	336.58	37%
<b>Total Central Services FTE</b>	<b>983.72</b>	<b>100%</b>	<b>915.16</b>	<b>100%</b>	<b>68.56</b>	<b>898.67</b>	<b>100%</b>
<b>Metro Continuing Education</b>							
Teaching FTE	6.60	21%	5.60	19%	1.00	5.60	17%
Support FTE	16.57	52%	15.03	50%	1.54	16.83	50%
Custodial FTE	0.69	2%	0.68	2%	0.01	1.83	5%
Exempt FTE	7.80	25%	8.80	29%	(1.00)	9.60	28%
<b>Total Metro Cont. Ed. FTE</b>	<b>31.66</b>	<b>100%</b>	<b>30.11</b>	<b>100%</b>	<b>1.55</b>	<b>33.86</b>	<b>100%</b>
<b>Total FTE's</b>	<b>8,710.39</b>		<b>8,793.59</b>		<b>(83.20)</b>	<b>8,318.78</b>	
<b>Total by Group</b>							
Teaching FTE	4,985.90	57%	4,882.48	56%	103.42	4,730.48	57%
Support FTE	2,236.14	26%	2,453.88	28%	(217.74)	2,185.32	26%
Custodial FTE	633.93	7%	638.95	7%	(5.02)	628.09	8%
Maintenance FTE	210.00	2%	209.00	2%	1.00	209.00	3%
Exempt FTE	644.42	7%	609.28	7%	35.14	565.88	7%
<b>Total FTE's</b>	<b>8,710.39</b>	<b>100%</b>	<b>8,793.59</b>	<b>100%</b>	<b>(83.20)</b>	<b>8,318.78</b>	<b>100%</b>

## Edmonton Public Schools - Revenue & Expense Analysis 2016-2017 Fall Revised Budget

### Revenue by source

(all dollar amounts are expressed in thousands)

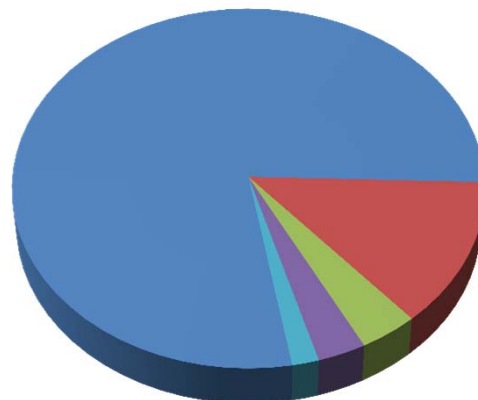
	2016-2017	
	\$	%
Government of Alberta	1,028,282	93.3%
Fees	31,978	2.9%
Sales and Services	20,907	1.9%
Other	19,272	1.8%
	<u>1,100,439</u>	<u>100.0%</u>



### Expenses by block

(all dollar amounts are expressed in thousands)

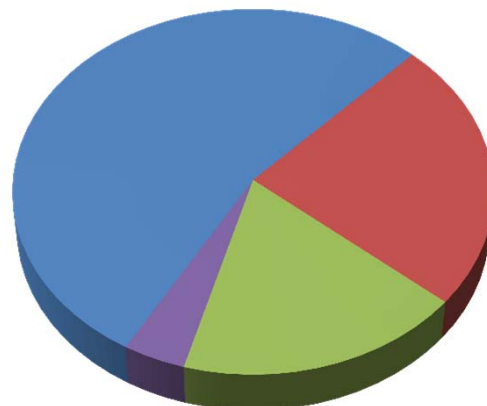
	2016-2017	
	\$	%
ECS - Grade 12 Instruction	908,621	78.2%
Plant Operations and Maintenance	152,180	13.1%
Transportation	43,942	3.8%
Board and System Administration	36,358	3.1%
External Services	20,090	1.7%
	<u>1,161,191</u>	<u>100.0%</u>



### Expenses by object -

(all dollar amounts are expressed in thousands)

	2016-2017	
	\$	%
Certificated salaries, wages and benefits expense	625,579	54.0%
Non-certificated salaries, wages and benefits expense	277,497	23.9%
Services, contracts and supplies expense	212,009	18.3%
Amortization & other expenses	46,106	4.0%
	<u>1,161,191</u>	<u>100.0%</u>



## 3020 Edmonton School District No. 7

School Jurisdiction Code and Name

## FALL 2016 UPDATE TO THE 2016/2017 BUDGET: Page 1

	Fall 2016 Update to the Budget 2016/2017	Spring 2016 Budget Report 2016/2017	Variance	% Variance
<b>OPERATIONS (SUMMARY)</b>				
<b>Revenues</b>				
Alberta Education	\$1,025,238,650	\$1,015,480,550	\$9,758,100	1.0%
Other - Government of Alberta	\$3,042,800	\$3,073,500	(\$30,700)	-1.0%
Federal Government and First Nations	\$2,364,600	\$2,209,000	\$155,600	7.0%
Other Alberta school authorities	\$795,800	\$819,100	(\$23,300)	-2.8%
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	\$31,978,200	\$32,109,900	(\$131,700)	-0.4%
Other sales and services	\$20,907,200	\$21,248,800	(\$341,600)	-1.6%
Investment income	\$3,200,000	\$3,200,000	\$0	0.0%
Gifts and donation	\$6,040,700	\$5,425,900	\$614,800	11.3%
Rental of facilities	\$4,971,000	\$4,030,100	\$940,900	23.3%
Fundraising	\$1,900,000	\$1,888,100	\$11,900	0.6%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$0	\$0	\$0	0.0%
<b>Total revenues</b>	<b>\$1,100,438,950</b>	<b>\$1,089,484,950</b>	<b>\$10,954,000</b>	<b>1.0%</b>
<b>Expenses By Program</b>				
Instruction - Early Childhood Services	\$67,006,922	\$66,712,002	\$294,920	0.4%
Instruction - Grades 1 - 12	\$841,613,888	\$811,583,714	\$30,030,174	3.7%
Plant operations and maintenance	\$152,179,978	\$148,310,642	\$3,869,336	2.6%
Transportation	\$43,941,843	\$42,180,446	\$1,761,397	4.2%
Board & system administration	\$36,358,529	\$33,947,057	\$2,411,472	7.1%
External services	\$20,089,805	\$19,263,732	\$826,073	4.3%
<b>Total Expenses</b>	<b>\$1,161,190,965</b>	<b>\$1,121,997,593</b>	<b>\$39,193,372</b>	<b>3.5%</b>
<b>Annual Surplus (Deficit)</b>	<b>(\$60,752,015)</b>	<b>(\$32,512,643)</b>	<b>(\$28,239,372)</b>	<b>-86.9%</b>
<b>Expenses by Object</b>				
Certificated salaries & wages	\$501,293,834	\$488,717,592	\$12,576,242	2.6%
Certificated benefits	\$124,285,449	\$121,372,391	\$2,913,058	2.4%
Non-certificated salaries & wages	\$219,483,571	\$224,169,783	(\$4,686,212)	-2.1%
Non-certificated benefits	\$58,012,981	\$59,567,640	(\$1,554,659)	-2.6%
Services, contracts and supplies	\$212,009,220	\$182,064,677	\$29,944,543	16.4%
Amortization expense - supported	\$35,137,207	\$35,137,207	\$0	0.0%
Amortization expense - unsupported	\$10,203,868	\$10,203,868	\$0	0.0%
Interest on capital debt - supported	\$0	\$0	\$0	0.0%
Interest on capital debt - unsupported	\$402,435	\$402,435	\$0	0.0%
Other interest and finance charges	\$362,400	\$362,000	\$400	0.1%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
<b>Total Expenses</b>	<b>\$1,161,190,965</b>	<b>\$1,121,997,593</b>	<b>\$39,193,372</b>	<b>3.5%</b>
<b>Accumulated Surplus from Operations (Projected)</b>				
Accumulated Surplus from Operations - August 31, 2016	\$99,497,837	\$79,449,786	\$20,048,051	25.2%
Accumulated Surplus from Operations - August 31, 2017	\$50,487,088	\$46,937,143	\$3,549,945	7.6%
Capital Reserves - August 31, 2016	\$57,063,531	\$41,096,009	\$15,967,522	38.9%
Capital Reserves - August 31, 2017	\$45,963,531	\$44,924,961	\$1,038,570	2.3%
<b>Certificated Staff FTE's</b>				
School based	4,807.7	4,749.1	58.6	1.2%
Non-school based	178.2	133.4	44.9	33.6%
<b>Total Certificated Staff FTE's</b>	<b>4,985.9</b>	<b>4,882.5</b>	<b>103.4</b>	<b>2.1%</b>
<b>Non-Certificated Staff FTE's</b>				
Instructional	2,345.7	2,559.3	(213.6)	-8.3%
Plant operations & maintenance	908.9	897.4	11.5	1.3%
Transportation	17.8	17.8	-	0.0%
Other non-instructional	452.2	436.7	15.5	3.6%
<b>Total Non-Certificated Staff FTE's</b>	<b>3,724.6</b>	<b>3,911.1</b>	<b>(186.5)</b>	<b>-4.8%</b>

**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 2016 UPDATE TO THE 2016/2017 BUDGET: Page 2**

	Fall 2016 Update to the Budget 2016/2017	Spring 2016 Budget Report 2016/2017	Variance	% Variance
<b>FEE &amp; SALES TO PARENTS &amp; STUDENTS</b>				
<b>Fees</b>				
Transportation	\$12,271,500	\$12,201,200	\$70,300	0.6%
Basic instruction supplies	\$1,697,200	\$1,659,600	\$37,600	2.3%
Technology user-fees	\$0	\$0	\$0	0.0%
Alternative program fees	\$170,000	\$0	\$170,000	100.0%
Fees for optional courses	\$2,892,700	\$2,900,953	(\$8,253)	-0.3%
Activity fees	\$6,450,000	\$6,935,506	(\$485,506)	-7.0%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Optional Material Fees	\$0	\$439,142	(\$439,142)	-100.0%
Kindergarten	\$570,000	\$0	\$570,000	100.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$3,440,000	\$3,341,876	\$98,124	2.9%
Non-curricular travel	\$0	\$0	\$0	0.0%
Lunch supervision fees	\$4,166,800	\$4,200,300	(\$33,500)	-0.8%
Non-curricular supplies and materials	\$320,000	\$431,323	(\$111,323)	-25.8%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
<b>Total fees</b>	<b>\$31,978,200</b>	<b>\$32,109,900</b>	<b>(\$131,700)</b>	<b>-0.4%</b>
<b>Other Sales to Parents &amp; Students</b>				
Cafeteria sales, hot lunch, milk programs	\$924,500	\$1,291,669	(\$367,169)	-28.4%
Special events	\$1,608,100	\$1,346,713	\$261,387	19.4%
Sales or rentals of other supplies / services	\$1,304,600	\$1,293,880	\$10,720	0.8%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$7,050,000	\$7,637,500	(\$587,500)	-7.7%
Adult education revenue	\$2,185,200	\$2,322,100	(\$136,900)	-5.9%
Preschool	\$0	\$0	\$0	0.0%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$293,800	\$401,981	(\$108,181)	-26.9%
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%
<b>Total other sales</b>	<b>\$13,366,200</b>	<b>\$14,293,843</b>	<b>(\$927,643)</b>	<b>-6.5%</b>
<b>Grades 1 - 12</b>				
Eligible funded students - Grades 1 to 9	62,780.0	62,959.0	(179.0)	-0.3%
Eligible funded students - Grades 10 to 12	23,072.0	22,601.0	471.0	2.1%
Other students	599.0	750.0	(151.0)	-20.1%
Home ed and blended program students	414.0	395.0	19.0	4.8%
<b>Total Enrolled Students, Grades 1-12</b>	<b>86,865.0</b>	<b>86,705.0</b>	<b>160.0</b>	<b>0.2%</b>
<b>Early Childhood Services (ECS)</b>				
Eligible funded children - ECS	8,778.0	8,650.0	128.0	1.5%
Other children	-	-	-	0.0%
Program hours	475.0	475.0	-	0.0%
ECS FTE's Enrolled	4,389.0	4,325.0	64.0	1.5%

**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 2016 UPDATE TO THE 2016/2017 BUDGET**

**Comments/Explanations of changes from original Spring 2016/2017 Budget Report:**

**Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S24 on Page 1 or cells S10 - S30 and S34 - S47 on Page 2):**

Federal Government and First Nations - Fees for non-resident students are billed directly to First Nations bands and the remaining students are funded by the Federal Government. There was an increase in funding from LINC (Language Instruction for Newcomers).  
Gifts and Donations - These funds are restricted to support activities and programs at schools and are directly offset by related expenses. Schools typically don't fully budget for these in the spring, as there is uncertainty around these initiatives.  
Rental of Facilities - The increase is related to increased revenue for closed sites as a tenant took over an additional floor, as well there is an estimated increase in recoverable maintenance and upfit for tenant space in both open and closed schools.  
Alternative Program Fees and Activity Fees - The alternative program fee was inadvertently placed in the activity fees line in the Spring budget and this is now corrected.  
Optional material fees are included in fees for optional courses and Kindergarten fees are now broken out individually.  
Non-curricular supplies and materials have decreased based on actuals.  
Other Sales to Parents & Students for the most part have decreased over the Spring budget. Most of the amounts have been adjusted to reflect the actuals as at August 31, 2016.

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

Board and System Admin increased by 7.1% due to access to surplus funds for various central initiatives that support schools.

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

The increase in Services, contracts, and supplies expenses is mostly related to the distribution of surplus funds for initiatives that support schools.

**Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2016 or August 31, 2017 by >5% (highlighted items in cell S52 to S55):**

The accumulated surplus from operations as at August 31, 2016 is based on the Audited Financial Statements where the Spring budget was based on a forecast. We have an aggressive surplus plan, where \$61 million has already been released to Schools and Central in conjunction with the Fall 2016-2017 Budget. This plan includes an increase in allocation rates for our students identified as having severe special needs as well as our ELL students. As such a large portion of these surplus funds has been used to hire term FTE's, that are already in place for the current school year. In addition, surplus funds will be used to initiate a new multi-year plan which will address some of the facility inequities that currently exist at our schools from both a technology and a facility infrastructure point of view. This plan will require access to operating surplus funds of \$6.8 million in 2016-2017 and another \$10.5 million in 2017-2018.  
The accumulated surplus from operations as at August 31, 2017 is based on the planned use of surplus funds and the estimated surplus as at August 31, 2017.  
The capital reserve balance as at August 31, 2016 includes an actual transfer of \$20M from the operating surplus on August 31, 2016.

**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):**

The non school based certificated staff increase is due to the central initiatives to support schools. These initiatives include items such as Provincial Curriculum Implementation, Literacy Practices and Implementations, and Math and Numeracy.  
The Spring 16/17 Budget is based on estimates and includes a budget holdback where estimated FTE's are calculated. The fall budget more accurately represents the actual changes in FTE's.  
The other non-instructional increase in FTE's is related to some central department reorganizations and support to schools through central initiatives.

**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 : \_\_\_\_\_