

**DATE:** November 27, 2018

**TO:** Board of Trustees

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

**SUBJECT:** Fall Update to the Revised 2018-2019 Budget

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

**RESOURCE**

**STAFF:** Jeremy Higginbotham, Jennifer Price, Madonna Proulx

**REFERENCE:** N/A

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## ISSUE

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

## BACKGROUND

Every fall, each school and central decision unit prepares a revised budget. The fall revised budget reflects actual enrolment on the September 30 count date, current staffing FTEs, as well as the planned use of surplus funds.

The 2018-2019 fall budget update for Edmonton Public Schools has been completed for submission to Alberta Education by November 30, 2018. The revised budget is based on total expenses of \$1.23 billion. The overall increase in the fall revised budget over the spring approved budget of \$31.5 million is as follows:

1. Increase use of net surplus carry forward funds of \$22.4 million.
2. Increase in revenues due to enrolment and other adjustments totaling \$9 million or 0.8 per cent.

## RELATED FACTS

- The 2018-2019 fall budget update reflects a planned operating deficit of \$33.6 million which is offset by the planned use of the District's accumulated operating surplus.
- Student enrolment assumptions are based on a total of 101,865 students, an increase of 298 students or 0.3 per cent compared to the spring projected enrolment count, and an increase of 2,951 or three per cent over September 2017 (Attachment II).
- Total FTEs are now budgeted at 9,413, with certificated staff representing 57 per cent (or 5,385 FTEs) followed by support staff at 26 per cent (or 2,403 FTEs) (Attachment VI).
- Alberta Education requires school boards to report to the government, contributions to the Alberta Teachers' Retirement Fund (ATRF), which is estimated at \$58 million. The decrease from the spring approved budget reflects a reduction in the government contribution rate, effective September 2018.

**RECOMMENDATION**

**That the Fall 2018 Update to the 2018-2019 budget be approved.**

**NEXT STEPS**

Once approved the Fall 2018-2019 Revised Budget will be posted to the District's website and the Fall 2018 Update to the 2018-2019 Budget will be submitted to Alberta Education.

**ATTACHMENTS and APPENDICES**

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

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**Edmonton Public Schools**  
**2018-2019 Fall Revised Revenue Budget**

	2018-2019 Fall Revised Budget	2018-2019 Spring Approved Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
<b>BASE INSTRUCTION FUNDING</b>					
Early Childhood Services (ECS) Base Instruction	\$ 30,680,300	\$ 32,039,700	\$ (1,359,400)	(4.2%)	
Base Instruction (Grades 1 to 9)	451,071,500	447,831,400	3,240,100	0.7%	
Class Size (ECS to Grade 3)	43,454,700	43,462,600	(7,900)	(0.0%)	
	<b>525,206,500</b>	<b>523,333,700</b>	<b>1,872,800</b>	<b>0.4%</b>	1
High School (Grades 10 to 12)	<b>161,440,500</b>	160,186,000	1,254,500	0.8%	1
Base Instruction Metro (Grades 10 to 12)	847,400	888,400	(41,000)	(4.6%)	1
Base Instr. Metro Summer (Grades 10 to 12)	7,040,500	6,456,600	583,900	9.0%	1
Outreach Site Funding	314,900	314,900	-	-	
Home Education	387,600	588,100	(200,500)	(34.1%)	
	<b>8,590,400</b>	<b>8,248,000</b>	<b>342,400</b>	<b>4.2%</b>	
<b>SUBTOTAL BASE INSTRUCTION FUNDING</b>	<b>695,237,400</b>	<b>691,767,700</b>	<b>3,469,700</b>	<b>0.5%</b>	1
<b>DIFFERENTIAL COST FUNDING</b>					
ECS Program Unit Funding (PUF)	46,815,000	43,060,400	3,754,600	8.7%	2
Inclusive Education	75,284,500	75,062,000	222,500	0.3%	3
English as a Second Language (ESL)	22,288,700	22,798,000	(509,300)	(2.2%)	
First Nations, Métis, and Inuit Education (FNMI)	10,134,600	10,037,400	97,200	1.0%	
Building Collaboration and Capacity	30,750	30,750	-	-	
Socio Economic Status	11,635,200	11,492,000	143,200	1.2%	
Plant Operations and Maintenance (PO&M)	73,647,400	73,663,000	(15,600)	(0.0%)	
Metro Urban Transportation	25,445,900	25,938,100	(492,200)	(1.9%)	2
ECS Special Transportation	2,710,200	2,745,700	(35,500)	(1.3%)	2
Equity of Opportunity	9,741,200	9,736,000	5,200	0.1%	
Federal French Funding	609,900	609,900	-	-	
<b>SUBTOTAL DIFFERENTIAL COST FUNDING</b>	<b>278,343,350</b>	<b>275,173,250</b>	<b>3,170,100</b>	<b>1.2%</b>	
<b>PROVINCIAL PRIORITY TARGETED FUNDING</b>					
High Speed Networking	2,299,900	2,208,000	91,900	4.2%	
<b>SUBTOTAL PROVINCIAL PRIORITY FUNDING</b>	<b>2,299,900</b>	<b>2,208,000</b>	<b>91,900</b>	<b>4.2%</b>	
<b>OTHER PROVINCIAL SUPPORT</b>					
Institutional Support	9,463,000	9,462,000	1,000	0.0%	2
Regional Collaborative Service Delivery (RCSD)	4,744,900	4,674,900	70,000	1.5%	
<i>Bill 1:</i>					
School Fees Reduction Grant	2,660,800	2,660,800	-	-	4
Transportation Fees Reduction Grant	5,334,200	5,334,200	-	-	4
Classroom Improvement Fund (CIF)	10,931,400	10,931,400	-	-	5
Provincial School Lease Support	1,855,300	1,916,000	(60,700)	(3.2%)	6
Narrowing Teacher's Salary Gap	239,000	239,000	-	-	
Decrease of LAPP Employer Contributions	(1,159,300)	(1,353,140)	193,840	(14.3%)	7
Reduction in System Admin & School Board Governance	(4,443,000)	(4,443,000)	-	-	8
<b>SUBTOTAL OTHER PROVINCIAL SUPPORT</b>	<b>29,626,300</b>	<b>29,422,160</b>	<b>204,140</b>	<b>0.7%</b>	
<b>TOTAL PROVINCIAL OPERATIONAL FUNDING</b>	<b>1,005,506,950</b>	<b>998,571,110</b>	<b>6,935,840</b>	<b>0.7%</b>	

**Edmonton Public Schools  
2018-2019 Fall Revised Revenue Budget**

	<b>2018-2019 Fall Revised Budget</b>	<b>2018-2019 Spring Approved Budget</b>	<b>Variance Fall vs Spring \$</b>	<b>Variance Fall vs Spring %</b>	<b>Notes</b>
<b>CAPITAL AND IMR FUNDING</b>					
Infrastructure Maintenance Renewal (IMR)	13,399,200	13,968,100	(568,900)	(4.1%)	9
Amortization of Capital Allocations and Expended Deferred Capital Revenue	42,800,000	41,916,000	884,000	2.1%	10
<b>SUBTOTAL CAPITAL AND IMR FUNDING</b>	<b>56,199,200</b>	<b>55,884,100</b>	<b>315,100</b>	<b>0.6%</b>	
<b>OTHER PROVINCIAL REVENUES</b>					
Tuition Agreements	1,313,300	1,370,800	(57,500)	(4.2%)	
Secondments - Provincial	2,899,000	2,899,000	-	-	
Alberta Education Conditional Grants	1,236,100	1,236,100	-	-	11
Alberta Teachers' Retirement Fund (ATRF)	57,952,400	60,273,400	(2,321,000)	(3.9%)	
<b>SUBTOTAL OTHER PROVINCIAL REVENUES</b>	<b>63,400,800</b>	<b>65,779,300</b>	<b>(2,378,500)</b>	<b>(3.6%)</b>	
<b>TOTAL GOVERNMENT OF ALBERTA</b>	<b>1,125,106,950</b>	<b>1,120,234,510</b>	<b>4,872,440</b>	<b>0.4%</b>	
<b>OTHER PROVINCIAL GRANTS</b>	<b>2,853,300</b>	<b>2,568,900</b>	<b>284,400</b>	<b>11.1%</b>	12
<b>FEDERAL GOVERNMENT AND FIRST NATIONS</b>	<b>2,428,500</b>	<b>2,449,500</b>	<b>(21,000)</b>	<b>(0.9%)</b>	
<b>OTHER ALBERTA SCHOOL AUTHORITIES</b>	<b>841,700</b>	<b>817,000</b>	<b>24,700</b>	<b>3.0%</b>	
<b>FEES</b>					
School Fees - School Generated Funds	14,905,300	13,291,900	1,613,400	12.1%	13
Transportation Fees	8,169,700	7,961,300	208,400	2.6%	14
Lunch Program Fees	4,734,500	4,717,100	17,400	0.4%	15
Metro Continuing Education (MCE) Fees	798,800	732,900	65,900	9.0%	20
Music Instrument	307,600	262,500	45,100	17.2%	16
<b>SUBTOTAL FEES</b>	<b>28,915,900</b>	<b>26,965,700</b>	<b>1,950,200</b>	<b>7.2%</b>	
<b>OTHER SALES AND SERVICES</b>					
International Student Tuition	6,462,500	6,462,500	-	-	17
Sales and Services - Schools & Central DU's	5,080,300	4,346,000	734,300	16.9%	18
Other Sales and Services - School Generated Funds	4,444,900	5,207,200	(762,300)	(14.6%)	19
Secondments - Other Entities	1,344,500	1,344,500	-	-	
Adult Education (MCE)	1,877,300	2,192,900	(315,600)	(14.4%)	20
<b>SUBTOTAL SALES AND SERVICES</b>	<b>19,209,500</b>	<b>19,553,100</b>	<b>(343,600)</b>	<b>(1.8%)</b>	
<b>INVESTMENT INCOME</b>	<b>4,600,000</b>	<b>3,500,000</b>	<b>1,100,000</b>	<b>31.4%</b>	21
<b>GIFTS AND DONATIONS</b>					
School Gifts and Donations	6,841,000	5,832,000	1,009,000	17.3%	22
EPSB Foundation Support	411,500	401,400	10,100	2.5%	23
<b>SUBTOTAL GIFTS AND DONATIONS</b>	<b>7,252,500</b>	<b>6,233,400</b>	<b>1,019,100</b>	<b>16.3%</b>	
<b>FUNDRAISING - School Generated Funds</b>	<b>1,963,100</b>	<b>2,049,400</b>	<b>(86,300)</b>	<b>(4.2%)</b>	22
<b>RENTAL OF FACILITIES</b>	<b>4,202,400</b>	<b>3,969,800</b>	<b>232,600</b>	<b>5.9%</b>	24
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 1,197,373,850</b>	<b>\$1,188,341,310</b>	<b>\$ 9,032,540</b>	<b>0.8%</b>	

Note: revenue amounts have been rounded for presentation purposes.

**Notes to the  
2018-2019 Fall Revised Revenue Budget**

*Unless otherwise noted, variance explanations have been provided for amounts where the 2018-2019 spring proposed budget differs from the 2018-2019 fall revised budget by more than five per cent.*

**1 Base Instruction Funding**

The overall increase in base instruction funding is due to an overall increase in enrolment growth of 0.3 per cent over the spring projected enrolment (see Attachment II for additional details). For 2018-2019, there are no increases in the per student funding rates; however, the province is continuing to fund enrolment growth.

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

These budgets are a flow through where any changes from a revenue point of view are offset by an equivalent amount being allocated. The increase in revenue for program unit funding (PUF) is directly associated with the increase in projected enrolment. For the Metro Urban Transportation grant, the decrease in revenue is due to a decrease in the number of eligible passengers.

**3 Inclusive Education**

The Inclusive Education grant is comprised of three components, two of which are enrolment driven. The third component includes providing a per student allocation of \$5,502 for refugee students as well as other differential factors. The overall increase is a result of enrolment growth and composition of students.

**4 School and Transportation Fees Reduction**

This targeted funding is related to *Bill 1: An Act to Reduce School Fees* and serves to reduce fees that are no longer permissible. To support *Bill 1*, funding from the province is provided based on 100 per cent of the basic instruction supplies fee revenue reported on our 2015-2016 audited financial statements. The transportation fee portion is based on 45 per cent of the transportation fee revenue that was also reported on our 2015-2016 audited financial statements.

**5 Classroom Improvement Fund (CIF)**

The Classroom Improvement Fund (CIF) Grant Program was established in 2017-2018 as part of the central table Memorandum of Agreement between the Teachers' Employer Bargaining Association and the Alberta Teachers' Association. The intent of the CIF Grant is to improve the student experience in the classroom. This grant is continuing for the 2018-2019 school year. Further information is provided in the notes for Attachment IV.

**6 Provincial Lease Support**

This funding is provided by the province for the lease of privately owned facilities. The District has consistently received this funding over the last number of years and submits an annual application. A revenue payment for the lease support amount was received in September 2018 and has been updated in the fall revised budget.

**7 Decrease of LAPP Employer Contributions**

The board of trustees of LAPP has decided to reduce the contribution rates by one per cent for both employers and employees effective January 1, 2018. Alberta Education will process a payment reduction that is estimated based on the proportion of each participating jurisdiction's non-certificated employees compared to the total number of non-certificated employees in all jurisdictions. This reduction is anticipated for the next three years. Payment reductions will be re-calculated based on changes in the number of non-certificated employees reported in the audited financial statements.

**8 Reduction in System Admin & School Board Governance**

Alberta Education began processing a deduction from school jurisdictions' payments equivalent to 10 per cent of school boards' allowable administration maximum in the 2013-2014 school year. The deduction was originally calculated based on total expenditures in the 2011-2012 audited financial statements and has increased year over year since it was implemented.

**9 Infrastructure Maintenance Renewal (IMR)**

Total IMR funding for the District is \$26.8 million for 2018-2019; out of the total funds received and deferred, approximately eleven million is budgeted to be expensed for operations in 2018-2019, with the remaining amount being spent on capital items. There is a requirement to capitalize at least 30 per cent of IMR funding as per the Alberta Education capitalization policy. The District is in alignment with this policy and in recent years we have capitalized between 40 - 60 per cent of IMR funding.

**Notes to the  
2018-2019 Fall Revised Revenue Budget**

**10 Amortization of Capital Allocations and Expended Deferred Capital Revenue**

The increase is a result of increased building amortization costs for 11 new schools that were added in the 2017-2018 school year. This amount is funded by the province and there is an offsetting amount for Fiscal and Debt services (see Attachment V for additional information).

**11 Alberta Education Conditional Grants**

This amount reflects the School Nutrition Grant. In 2017-2018, the District was eligible for \$250,000; this amount has increased to \$1.2 million for the 2018-2019 school year.

**12 Other Provincial Grants**

Grants are only included in the spring proposed budget if they are approved. It is anticipated that these will increase between the spring and the fall as additional grant applications obtain approval. The 2018-2019 budget includes several grants including:

\* The Alberta Health Services Mental Health Grant.

\* The Alberta Health Services Grant to cover a Way In Coordinator for Jasper Place, and two success coaches, three months of one Success Coach, and a Mental Health Therapist coordinated by TD Baker school.

\* The Alberta Advanced Education Grant for Metro and an Alberta Health Services Grant which provides autism supports at Scott Robertson and Waverley schools.

**13 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. The increase is consistent with current year actual fee amounts that are being received for items such as drama, ski club, and school teams.

**14 Transportation Fees**

The increase in transportation fees is due to increased enrolment from the spring. Although the Board approved a fee increase of five per cent for 2018-2019, this is being funded by the District operating surplus and is not currently reflected as an increase in fee revenue.

**15 Lunch Program Fees**

The lunch fee cost sharing program was rolled out to all schools in 2016-2017 in order to standardize the calculation of fees being charged. Lunch program fees are budgeted at the school level. The overall increase in fees is primarily because of increased enrolment.

**16 Music Instrument**

Music Instrument fees are collected and retained to offset expenses at the school level. The District no longer charges text book rental fees or instructional material fees.

**17 International Student Tuition**

By June 2019, the District is projecting to have approximately 550 international students registered in our schools. On May 22, 2018, the Board approved an increase of \$500 to the International Student Tuition fee which will become effective September 1, 2019. For 2018-2019 the annual tuition rate remains at \$12,000.

**18 Sales & Services - Schools & Central DUs**

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.

**19 Other Sales & Services - School Generated Funds**

The decrease from spring projections is a result of using updated 2017-2018 actual revenue reported in the audited financial statements.

**20 Metro Continuing Education (MCE) Fees and Adult Education**

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

**Notes to the  
2018-2019 Fall Revised Revenue Budget**

**21 Investment Income**

The increase is related to the projected cash flow analysis by the District and actual trending of investment income. The increase takes into account recent increases to the Bank of Canada's prime rate.

**22 School Gifts and Donations/Fundraising - School Generated Funds**

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

**23 EPSB Foundation**

The increase is based on projected revenue from the Edmonton Public School Board Foundation to fund full-day Kindergarten.

**24 Rental of Facilities**

The increase is based on school after hours rentals and user fees being higher than projected in the spring.

**Edmonton Public Schools**  
**Fall Revised September 2018-2019 vs Spring Projected September 2018-2019 Enrolment**  
**Funded vs Other**

<b>Student Enrolment by Division</b>	<b>2018-2019 September 30 Actual Enrolment</b>	<b>2018-2019 Spring Projected Enrolment</b>	<b>Enrolment Increase</b>	<b>Variance %</b>	<b>2017-2018 September 30 Actual Enrolment</b>
<b>Funded Students:</b>					
Early Childhood Services (ECS)	9,186	9,593	(407)	(4.2%)	9,203
Elementary - Div I	23,750	23,766	(16)	(0.1%)	23,079
Elementary - Div II	22,882	22,634	248	1.1%	21,977
Junior High	20,896	20,643	253	1.2%	20,139
Senior High	24,327	24,137	190	0.8%	23,568
Subtotal - Enrolment for Grades 1-12	91,855	91,180	675	0.7%	88,763
<b>Subtotal Funded Students</b>	<b>101,041</b>	100,773	268	0.3%	97,965
<b>Other :</b>					
International Students	503	391	112	28.6%	520
Home Education	232	352	(120)	(34.1%)	352
Other/Non Resident/Blended/Sponsorships/ Unfunded non special needs children	89	51	38	74.9%	77
<b>Subtotal Other Students</b>	<b>824</b>	794	30	3.8%	949
<b>Total Student Enrolment</b>	<b>101,865</b>	101,567	298	0.3%	98,914



**Edmonton Public Schools**  
**2018-2019 Fall Revised Budget**  
**Total Allocations**

	*	2018-2019 Fall Revised Budget	2018-2019 Spring Approved Budget	*	Variance \$	Variance %	Notes
<b>Projected Revenue</b>							
Operating Revenue		\$ 1,197,373,850	\$ 1,188,341,310		\$ 9,032,540	0.8%	
Operating Reserve Funds <sup>A</sup>		33,582,302	11,148,603		22,433,699	201.2%	A
Operating Revenue		<u>\$ 1,230,956,152</u>	<u>\$ 1,199,489,913</u>		<u>\$ 31,466,239</u>	<u>2.6%</u>	
<b>School Allocations</b>							
School Allocations Levels 1 to 8		\$ 660,918,644	\$ 655,876,847		\$ 5,041,797	0.8%	1
Other Supplemental School Allocations		175,755,067	173,969,642		1,785,425	1.0%	2
		<u>836,673,711</u>	<u>829,846,489</u>		<u>6,827,222</u>	<u>0.8%</u>	
School Generated Funds/External Revenues		37,267,073	34,711,345		2,555,728	7.4%	3
<b>Subtotal School Allocations</b>	72.8%	<u>873,940,784</u>	<u>864,557,834</u>	72.8%	<u>9,382,950</u>	<u>1.1%</u>	
<b>Other Allocations</b>							
Metro Continuing Education		13,225,800	12,929,271		296,529	2.3%	
External Revenue Allocations - Central		11,676,275	11,273,673		402,602	3.6%	4
District Level Fixed Costs	6.9%	82,399,011	80,836,488	6.8%	1,562,523	1.9%	5
District Level Committed Costs	8.0%	96,598,373	93,416,777	7.9%	3,181,596	3.4%	6
		<u>203,899,459</u>	<u>198,456,209</u>		<u>5,443,250</u>	<u>2.7%</u>	
Central Decision Units**	5.4%	65,195,445	65,053,867	5.5%	141,578	0.2%	
<b>Subtotal Other Allocations</b>		<u>269,094,904</u>	<u>263,510,076</u>		<u>5,584,828</u>	<u>2.1%</u>	
<b>Alberta Teachers' Retirement Fund (ATRF)</b>		<u>57,952,400</u>	<u>60,273,400</u>		<u>(2,321,000)</u>	<u>(3.9%)</u>	7
<b>Total Allocations</b>		<u>1,200,988,088</u>	<u>1,188,341,310</u>		<u>12,646,778</u>	<u>1.1%</u>	
Planned Use of Reserves <sup>B</sup>		29,968,064	11,148,603		18,819,461	168.8%	B
<b>Total Budget</b>		<u>\$ 1,230,956,152</u>	<u>\$ 1,199,489,913</u>		<u>\$ 31,466,239</u>	<u>2.6%</u>	

A Additional details around the District's planned use of accumulated operating reserves will be presented at the public Board meeting on November 27, 2018.

B The difference of \$3.6 million between the amount shown for Note A (\$33.5 million) and this amount (\$29.9 million) represents surplus funds that were included in the school allocations (refer to Note 2 for additional details).

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

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

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

**Notes to the  
2018-2019 Fall Revised Budget  
Total Allocations**

*Unless otherwise noted, variance explanations have been provided for amounts where the 2018-2019 fall revised budget differs from the 2018-2019 spring approved budget by more than five per cent.*

**1 School Allocations Levels 1 to 8**

School allocations for the spring approved budget were based on high level enrolment projections which predict the number of students at each grade level and the number of students in need of specialized supports and services. These calculations have been updated using the actual September 30th headcount. For 2018-2019, there have been no changes to the per student allocation rates.

**2 Other Supplemental School Allocations**

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

Equity Fund

In the spring approved budget an allocation of \$7.8 million was provided. For the fall revised budget, any school surplus balances in excess of the three per cent carryforward threshold were added to the Equity Fund for use in 2018-2019. The total increase to the Equity Fund using District surplus funds was \$3.6 million.

**3 School Generated Funds/External Revenues**

School generated funds are funds raised in the community for expenses at the school level. Schools external revenue include lunch program fees, grants, as well as school lease rentals. In compliance with *Bill 1*, the District no longer charges for instructional supplies or materials.

**4 External Revenue Allocations - Central**

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

**5 District Level Fixed Costs**

These allocations have been updated to reflect the anticipated fixed and committed costs for 2018-2019. Additional details on these costs have been included in Attachment V.

**6 District Level Committed Costs**

In alignment with our student population increases, District costs are also increasing. This line represents an allocation for a variety of costs at the District level to limit their impact to school budgets (also see 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. The decrease reflects a reduction in the government contribution rate effective September 2018.

**Edmonton Public Schools  
2018-2019 Fall Revised Budget  
Direct School Allocations**

	<b>2018-2019 Fall Revised Budget</b>	<b>2018-2019 Spring Approved Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>School Allocations</b>					
Kindergarten (half day)	\$ 17,918,406	\$ 18,757,560	\$ (839,154)	(4.5%)	1
Kindergarten (full day)	3,894,968	3,268,324	626,644	19.2%	1
Elementary	226,364,006	225,815,043	548,963	0.2%	
Junior High	94,615,276	95,926,096	(1,310,820)	(1.4%)	
Senior High	110,756,382	112,921,230	(2,164,848)	(1.9%)	
International Students	3,371,544	2,979,900	391,644	13.1%	2
Special Needs Levels 4 - 8	129,782,550	121,719,439	8,063,111	6.6%	3
Institutions, Alberta School for the Deaf & Pre-Kindergarten Program Allocations	74,215,512	74,489,255	(273,743)	(0.4%)	
<b>Subtotal School Allocations</b>	<b>660,918,644</b>	<b>655,876,847</b>	<b>5,041,797</b>	<b>0.8%</b>	
<b>Other Supplemental School Allocations</b>					
Base Allocation	53,201,705	53,430,911	(229,206)	(0.4%)	
Class Size Funding: K-3 School Allocations	41,454,700	41,462,600	(7,900)	(0.0%)	4
Class Size Funding: ECS Inclusive Learning	2,000,000	2,000,000	-	-	4
Plant Operation & Maintenance - Schools	20,083,648	20,099,273	(15,625)	(0.1%)	
* First Nations, Metis and Inuit Education (FNMI)	8,243,324	8,146,127	97,197	1.2%	*5
* Program Enhancement Allocations	12,804,410	14,666,790	(1,862,380)	(12.7%)	*6
* Other Miscellaneous Allocations	753,104	730,833	22,271	3.0%	
Classroom Improvement Fund	10,931,400	10,931,400	-	-	7
School Fees Reduction	2,660,800	2,660,800	-	-	
Equity Fund	11,414,238	7,800,000	3,614,238	46.3%	8
High Social Vulnerability	4,000,000	4,000,000	-	-	
Regional Collaborative Service Delivery (RCSO)	4,744,945	4,674,891	70,054	1.5%	
Facility Use Payments - Christian Schools	1,346,792	1,346,792	-	-	
amiskwacyi Base Rent	1,290,195	1,263,732	26,463	2.1%	
Foundation Full-Day Kindergarten Funding	411,514	333,574	77,940	23.4%	9
Community Use of Schools	414,292	421,919	(7,627)	(1.8%)	
<b>Subtotal Other Supplemental School Allocations</b>	<b>175,755,067</b>	<b>173,969,642</b>	<b>1,785,425</b>	<b>1.0%</b>	
<b>Subtotal School and Other Supplemental Allocations</b>	<b>836,673,711</b>	<b>829,846,489</b>	<b>6,827,222</b>	<b>0.8%</b>	
<b>School Generated Funds/External Revenues</b>	<b>37,267,073</b>	<b>34,711,345</b>	<b>2,555,728</b>	<b>7.4%</b>	10
<b>Total Direct School Allocations</b>	<b>\$ 873,940,784</b>	<b>\$ 864,557,834</b>	<b>\$ 9,382,950</b>	<b>1.1%</b>	

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

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

**Edmonton Public Schools  
2018-2019 Fall Revised Budget  
Direct School Allocations  
Detailed Breakdown - Other Supplemental School Allocations**

	<b>2018-2019 Fall Revised Budget</b>	<b>2018-2019 Spring Approved Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>First Nations, Metis, and Inuit Education (FNMI)</b>					
FNMI Per Student	\$ 7,802,324	\$ 7,705,127	\$ 97,197	1.3%	
Transportation to amiskwacyi & Awasis Program	441,000	441,000	-	-	
	<b>\$ 8,243,324</b>	<b>\$ 8,146,127</b>	<b>\$ 97,197</b>	<b>1.2%</b>	*5

*FNMI funding is based on the number of self-identified students at September 30th. Out of the total amount received, the majority (81 per cent) is allocated directly to schools and the remainder (19 per cent) is allocated to a central decision unit to support FNMI education.*

	<b>2018-2019 Fall Revised Budget</b>	<b>2018-2019 Spring Approved Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>Program Enhancement Allocations</b>					
New to District	\$ 4,500,000	\$ 4,500,000	\$ -	-	
Guaranteed Enrolment	2,696,609	5,259,906	(2,563,297)	(48.7%)	
Outreach Program	3,384,872	3,283,928	100,944	3.1%	
Transfers from Institutions	300,000	350,000	(50,000)	(14.3%)	
Establishment Facilities Grant	1,589,871	1,086,174	503,697	46.4%	
Establishment Program Grant	333,058	186,782	146,276	78.3%	
	<b>\$ 12,804,410</b>	<b>\$ 14,666,790</b>	<b>\$ (1,862,380)</b>	<b>(12.7%)</b>	*6
<b>Other Miscellaneous Allocations</b>					
Addition to Basic	\$ 753,104	\$ 730,833	\$ 22,271	3.0%	
	<b>\$ 753,104</b>	<b>\$ 730,833</b>	<b>\$ 22,271</b>	<b>3.0%</b>	

**Notes to the  
2018-2019 Fall Revised Budget  
Direct School Allocations**

*Unless otherwise noted, variance explanations have been provided for amounts where the 2018-2019 fall revised budget differs from the 2018-2019 spring approved budget by more than five per cent.*

**1 Kindergarten**

The composition between full-day Kindergarten and half-day Kindergarten at September 30th is different than spring projections.

**2 International Students**

The total number of international students continues to be steady and is projected to rise by the end of June 2019. The increase from the spring approved budget reflects the timing difference where fewer students were enrolled by September 30th, but more are expected to arrive prior to second semester starting February 2019.

**3 Special Needs Levels 4-8**

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

**4 Class Size Funding**

The allocation is provided to schools for the purpose of lowering class sizes and student to teacher ratios. The allocation is calculated annually on a per pupil basis with approximately 95 per cent of total funding being allocated directly to Kindergarten to Grade 3 students. The remaining five per cent of total funding is allocated to Pre-Kindergarten Programs and Inclusive Learning Early Years. One hundred per cent of the Class Size Funding is allocated to support schools.

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

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

**6 Program Enhancement Allocations**

New to District

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

Guaranteed Enrolment

This allocation provides a guaranteed amount of funds for approved special education programs where, due to low student enrolment, the student driven allocation is not able to support the program. The guaranteed enrolment is provided based on 12 students for mild-moderate funded special education programs and seven students for severe funded special education programs. If the number of students registered in a special education program does not generate the guaranteed level of funding for that program, the school will receive funds to reach the guaranteed level. This allocation is normally higher in the spring versus 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, who were enrolled in an institutional school on September 30th and will be subsequently returned to a school after that date. This amount has been reduced to correspond with student transfer data over recent years.

Establishment Facilities Grant

This allocation provides financial support to physically accommodate students in schools identified for new alternative and special education programs. The annual amount varies depending on the number of new alternative and special education programs and the amount of any prior approved/deferred amounts.

**Notes to the  
Subtotal Other Supplemental School Allocations  
Direct School Allocations**

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.

**7 Classroom Improvement Fund (CIF)**

On May 11, 2018, the government shared further information about the continuation of the Classroom Improvement Fund (CIF) grant for the 2018-2019 school year. The CIF Grant has a new focus and a different set of operational requirements. The intent of the grant is to address the classroom experience by retaining previously hired classroom staff and to hire teachers and support staff that support new initiatives for students with complex or special needs and/or English language learners. One hundred per cent of the grant has been allocated directly to schools.

**8 Equity Fund**

In the spring approved budget, an allocation of \$7.8 million was provided. For the fall revised budget, any school surplus balances in excess of the three per cent carryforward threshold was added to the Equity Fund for use in 2018-2019. The total increase to the Equity Fund funds was \$3.6 million.

Equity Fund additional information

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

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

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

**9 Foundation Full-Day Kindergarten Funding**

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

**10 School Generated Funds/External Revenues (SGF)**

School generated funds are funds raised in the community for expenditures at the school level. School external revenues include lunch program fees, grants, as well as school lease rentals. With the introduction of *Bill 1*, school fees must be approved by the Minister of Education before they can be charged to parents. The increase is due to an increase in enrolment.

**Edmonton Public Schools  
2018-2019 Fall Revised Budget**

	Other Allocations				
	2018-2019 Fall Revised Budget	2018-2019 Spring Approved Budget	Variance \$	Variance %	Notes
<b>District Level Fixed Costs</b>					
Fiscal and Debt Services	\$ 55,264,416	\$ 53,701,896	\$ 1,562,520	2.9%	1
Utilities	20,000,000	20,000,000	-	-	
Insurance	4,537,795	4,537,795	-	-	
High Speed Networking	2,596,800	2,596,800	-	-	
	<b>82,399,011</b>	<b>80,836,488</b>	<b>1,562,520</b>	<b>1.9%</b>	
<b>District Level Committed Costs</b>					
Student Transportation	42,331,187	42,683,335	(352,148)	(0.8%)	
School Plant Operations & Maintenance	15,276,051	15,276,051	-	-	
Human Resources Supply Services	14,241,330	14,241,330	-	-	
Core Technology Enterprise Management	4,972,266	2,472,266	2,500,000	101.1%	2
* Language and Cultural Support	4,455,667	4,455,667	-	-	
Enterprise Systems	4,899,597	4,529,316	370,281	8.2%	3
Placeholder for Staffing Agreements	3,023,448	3,023,448	-	-	4
Professional Improvement Leaves	1,540,000	1,540,000	-	-	
Board of Trustees	1,012,055	984,625	27,430	2.8%	5
Central Building Maintenance	1,000,000	1,000,000	-	-	
PeopleSoft Road Map	895,336	538,800	356,536	66.2%	6
Staff Development	650,000	650,000	-	-	
Election	480,000	480,000	-	-	
* Partnership Commitments	725,990	446,490	279,500	62.6%	7
Infrastructure Parking Allocation	405,000	405,000	-	-	
Audit	136,946	136,946	-	-	
Board Initiative Fund	45,000	45,000	-	-	
ASBA Membership	160,000	160,000	-	-	
PSBAA Membership	120,000	120,000	-	-	
District Feedback Survey	160,000	160,000	-	-	
District Awards	30,000	30,000	-	-	
Youth Engagement Model	26,000	26,000	-	-	
Trustee Transition Allowance	12,500	12,500	-	-	
	<b>96,598,373</b>	<b>93,416,777</b>	<b>3,181,599</b>	<b>3.4%</b>	
<b>External Revenue Allocation</b>	<b>11,676,275</b>	<b>11,273,673</b>	<b>402,602</b>	<b>3.6%</b>	
<b>Metro Continuing Education</b>	<b>13,225,800</b>	<b>12,929,271</b>	<b>296,529</b>	<b>2.3%</b>	
	<b>24,902,075</b>	<b>24,202,944</b>	<b>699,131</b>	<b>2.9%</b>	
<b>Central Decision Units</b>					
** Office of the Superintendent	7,344,985	7,344,985	-	-	
** Corporate Services	24,412,471	24,412,471	-	-	
Finance and Infrastructure	19,052,180	18,910,602	141,578	0.7%	8
Inclusive Learning	8,411,631	8,411,631	-	-	
International Programs	1,179,000	1,179,000	-	-	
Curriculum and Resource Support	2,891,360	2,462,602	428,758	17.4%	8
Research and Innovation for Student Learning	927,569	1,356,327	(428,758)	(31.6%)	8
Student Information	976,249	976,249	-	-	
<b>Central Decision Units</b>	<b>65,195,445</b>	<b>65,053,867</b>	<b>141,578</b>	<b>0.2%</b>	
<b>Total</b>	<b>\$ 269,094,904</b>	<b>\$ 263,510,076</b>	<b>\$ 5,584,828</b>	<b>2.1%</b>	

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

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

**Edmonton Public Schools  
2018-2019 Fall Revised Budget**

**Other Allocations**

**Detailed Breakdown - District Level Committed Costs**

	<b>2018-2019 Fall Revised Budget</b>	<b>2018-2019 Spring Approved Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>Language and Cultural Support</b>					
FNMI Education	\$ 1,891,281	\$ 1,891,281	\$ -	-	
Diversity Education	1,511,167	1,511,167	-	-	
Languages Centre at Woodcroft	1,053,219	1,053,219	-	-	
	<b>\$ 4,455,667</b>	<b>\$ 4,455,667</b>	<b>\$ -</b>	-	
<b>Partnership Commitments</b>					
Partnership for Kids (All in for Youth)	\$ 454,000	\$ 182,000	\$ 272,000	149.5%	7
Confucius Institute - program coordinator	205,490	205,490	-	-	
Cappies	20,000	20,000	-	-	
Community University Partnerships	12,500	10,000	2,500	25.0%	7
Careers: The Next Generation	10,000	10,000	-	-	
United Way	9,000	9,000	-	-	
Corporate Challenge	5,000	5,000	-	-	
Welcome to Kindergarten	10,000	5,000	5,000	100.0%	7
	<b>\$ 725,990</b>	<b>\$ 446,490</b>	<b>\$ 279,500</b>	<b>62.6%</b>	7



**Edmonton Public Schools**  
**2018-2019 Fall Revised Budget**  
**Other Allocations**  
**Detailed Breakdown - Central Decision Units**

	<b>2018-2019 Fall Revised Budget</b>	<b>2018-2019 Spring Approved Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>Office of the Superintendent</b>					
Office of the Superintendent of Schools	\$ 595,569	\$ 595,569	\$ -	-	
Board Office and Strategic District Supports	1,242,642	1,242,642	-	-	
District Support Services	2,093,379	2,093,379	-	-	
General Counsel	857,408	857,408	-	-	
School Leadership Group A	382,778	382,778	-	-	
School Leadership Group B	434,015	434,015	-	-	
School Leadership Group C	455,511	455,511	-	-	
School Leadership Group D	427,061	427,061	-	-	
School Leadership Group E	428,311	428,311	-	-	
School Leadership Group F	428,311	428,311	-	-	
	<b>\$ 7,344,985</b>	<b>\$ 7,344,985</b>	<b>\$ -</b>	<b>-</b>	
<b>Corporate Services</b>					
Communications	\$ 3,611,990	\$ 3,611,990	\$ -	-	
District Information Security	450,203	450,203	-	-	
District Records and FOIP Management	729,035	729,035	-	-	
District Technology	7,004,182	7,004,182	-	-	
Edmonton Public Schools Foundation	413,055	413,055	-	-	
Human Resources	12,204,006	12,204,006	-	-	
	<b>\$ 24,412,471</b>	<b>\$ 24,412,471</b>	<b>\$ -</b>	<b>-</b>	
<b>Finance and Infrastructure</b>					
Facilities Services & Building Ops	\$ 3,067,707	\$ 3,067,707	\$ -	-	
Distribution Centre	1,563,667	1,563,667	-	-	
Financial Services	7,068,736	6,938,581	130,155	1.9%	8
Planning & Property Management	7,352,070	7,340,647	11,423	0.2%	
	<b>\$ 19,052,180</b>	<b>\$ 18,910,602</b>	<b>\$ 141,578</b>	<b>0.7%</b>	

**Notes to the  
2018-2019 Fall Revised Budget  
Other Allocations**

*Unless otherwise noted, variance explanations have been provided for amounts where the 2018-2019 fall revised budget differs from the 2018-2019 spring approved budget by more than five per cent.*

**1 Fiscal and Debt Services**

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

**2 Core Technology Enterprise Management**

Previously, schools were responsible for the cost of core technology infrastructure at their respective sites. They were charged monthly by District Technology for service and support of this core infrastructure, which included servers, switches, wifi access points and internet service. In the new enterprise management model, maintenance, management and evergreening of core technology infrastructure will become the responsibility of District Technology and as such, schools no longer are responsible for budgeting for this cost. In the Spring 2018-2019 Budget, 50 per cent of this annual cost was factored into an ongoing budget allocation, the remaining 50 per cent balance has now been added.

**3 Enterprise Systems**

This decision unit is responsible for our main District enterprise information system's license and maintenance fees including Financial (Oracle Business Suite), Human Resources (PeopleSoft) and Student Information (PowerSchool) as well as other feeder systems. As District enrolment increases, so do the costs to maintain our enterprise business systems as many of the District's business systems have licensing structures that are based on student head count. This amount has increased due to the addition of a new Enterprise Budget and Planning Cloud System.

**4 Placeholder for Staffing Agreements**

This allocation represents total potential implementation costs for staffing agreements that have not been factored into the 2018-2019 unit costs. Funds have been set aside under District Level Committed Costs so that individual school budgets are not impacted by any agreement terms or conditions that are ratified during 2018-2019.

**5 Board of Trustees**

On March 22, 2017, as part of the federal budget, it was announced that the non-taxable allowance for municipal officers, including school board trustees, be considered fully taxable effective January 1, 2019. In order for the Board of Trustees to maintain their current take-home remuneration, an increase to the base-annum honorarium is required. Additional details can be found in the June 19, 2018, Board Recommendation report.

**6 PeopleSoft Road Map**

PeopleSoft, as it is currently implemented does not support the needs of the District relating to human resources data and it does not effectively support interfaces with other District systems. As such, a three-year roadmap to make necessary improvements to the system was developed and approved. The variance from spring to fall is a result of committed funds for 2017-2018 not being fully expended and carried forward to 2018-2019.

**7 Partnership Commitments**

Strategic District Supports pays for yearly membership fees that provide the District access to support instruction in schools. A new fee of \$272,000 was added in 2018-2019 for Partnerships For Kids. There were also increases in fees for Community University Partnerships and Welcome to Kindergarten.

**8 Changes in Central Decision Units**

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

Financial Services: Internal Audit staffing levels have remained static since 2002; however, the number of schools have increased by approximately 18 and there has been an increase in the level of reporting required. In order to address the increases, Internal Audit will hire one additional senior auditor.

Curriculum and Resource Support/Research and Innovation for Student Learning: The net variance reflects a realignment of decision units between Research and Innovation and Curriculum.

**Edmonton Public Schools  
2018-2019 Fall Revised  
Staff FTE's**

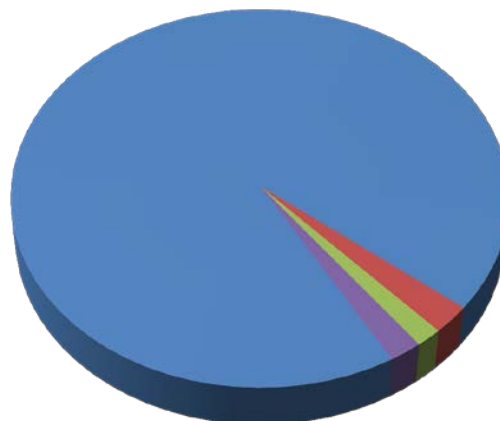
Staffing Group	2018-2019 Fall Revised		2018-2019 Spring Approved		NET CHANGE	2017-2018 Fall Revised	
	Budget	%	Budget	%	Fall vs Spring	Budget	%
<b>Schools</b>							
Teaching FTE	5,168.78	62%	5,078.46	62%	90.33	5,015.28	62%
Support FTE	2,211.03	27%	2,180.28	27%	30.75	2,145.36	27%
Custodial FTE	631.94	8%	629.71	8%	2.23	619.89	8%
Exempt FTE	281.44	3%	277.59	3%	3.85	270.25	3%
<b>Total Schools FTE</b>	<b>8,293.19</b>	<b>100%</b>	<b>8,166.03</b>	<b>100%</b>	<b>127.16</b>	<b>8,050.77</b>	<b>100%</b>
<b>Central Services</b>							
Teaching FTE	207.29	19%	204.77	19%	2.52	188.15	19%
Support FTE	175.82	16%	186.50	17%	(10.68)	150.80	15%
Custodial FTE	67.22	6%	66.00	6%	1.22	66.22	7%
Maintenance FTE	244.00	22%	244.00	22%	-	231.00	23%
Exempt FTE	390.58	36%	383.26	35%	7.32	376.86	37%
<b>Total Central Services FTE</b>	<b>1,084.91</b>	<b>100%</b>	<b>1,084.53</b>	<b>100%</b>	<b>0.39</b>	<b>1,013.03</b>	<b>100%</b>
<b>Metro Continuing Education</b>							
Teaching FTE	8.72	25%	8.13	24%	0.59	6.80	21%
Support FTE	15.97	45%	16.14	48%	(0.17)	16.99	52%
Custodial FTE	0.69	2%	0.69	2%	0.00	0.69	2%
Exempt FTE	10.00	28%	9.00	27%	1.00	8.48	26%
<b>Total Metro Cont. Ed. FTE</b>	<b>35.38</b>	<b>100%</b>	<b>33.96</b>	<b>100%</b>	<b>1.42</b>	<b>32.96</b>	<b>100%</b>
<b>Total FTE's</b>	<b>9,413.48</b>		<b>9,284.52</b>		<b>128.96</b>	<b>9,096.76</b>	
<b>Total by Group</b>							
Teaching FTE	5,384.79	57%	5,291.35	57%	93.44	5,210.23	57%
Support FTE	2,402.83	26%	2,382.92	26%	19.90	2,313.15	25%
Custodial FTE	699.84	7%	696.39	8%	3.45	686.79	8%
Maintenance FTE	244.00	3%	244.00	3%	-	231.00	3%
Exempt FTE	682.02	7%	669.85	7%	12.17	655.59	7%
<b>Total FTE's</b>	<b>9,413.48</b>	<b>100%</b>	<b>9,284.52</b>	<b>100%</b>	<b>128.96</b>	<b>9,096.76</b>	<b>100%</b>

## Edmonton Public Schools - Revenue & Expense Analysis 2018-2019 Fall Revised Budget

### Revenue by source

(all dollar amounts are expressed in thousands)

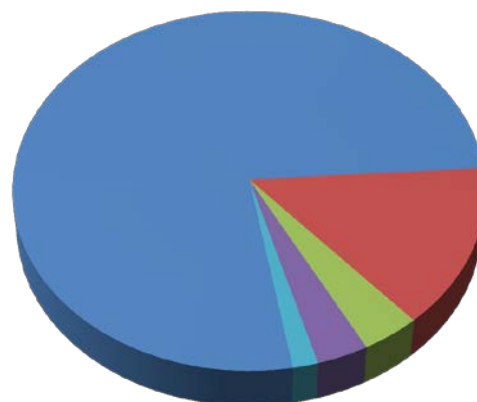
	2018-2019	
	\$	%
Government of Alberta	1,125,107	94.0%
Fees	28,916	2.4%
Sales and Services	19,210	1.6%
Other	24,141	2.0%
	<u>1,197,374</u>	<u>100.0%</u>



### Expenses by program

(all dollar amounts are expressed in thousands)

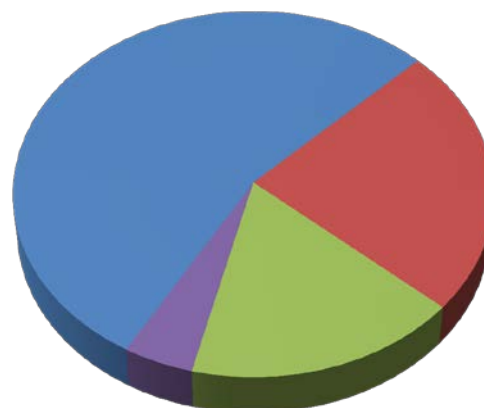
	2018-2019	
	\$	%
ECS - Grade 12 Instruction	944,891	76.8%
Plant Operations and Maintenance	178,208	14.5%
Transportation	46,554	3.8%
Board and System Administration	41,235	3.3%
External Services	20,068	1.6%
	<u>1,230,956</u>	<u>100.0%</u>



### Expenses by object

(all dollar amounts are expressed in thousands)

	2018-2019	
	\$	%
Certificated salaries, wages and benefits expense	669,060	54.3%
Non-certificated salaries, wages and benefits expense	291,859	23.7%
Services, contracts and supplies expense	215,103	17.5%
Amortization & other expenses	54,934	4.5%
	<u>1,230,956</u>	<u>100.0%</u>



## 3020 Edmonton School District No. 7

School Jurisdiction Code and Name

## FALL 2018 UPDATE TO THE 2018/2019 BUDGET: Page 1

	Fall 2018 Update to the Budget 2018/2019	Spring 2018 Budget Report 2018/2019	Variance	% Variance
<b>OPERATIONS (SUMMARY)</b>				
<b>Revenues</b>				
Alberta Education	\$1,125,106,950	\$1,120,234,510	\$4,872,440	0.4%
Other - Government of Alberta	\$2,853,300	\$2,568,900	\$284,400	11.1%
Federal Government and First Nations	\$2,428,500	\$2,449,500	(\$21,000)	-0.9%
Other Alberta school authorities	\$841,700	\$817,000	\$24,700	3.0%
Out of province authorities	\$0	\$0	\$0	0.0%
Alberta municipalities - special tax levies	\$0	\$0	\$0	0.0%
Property taxes	\$0	\$0	\$0	0.0%
Fees	\$28,915,900	\$26,965,700	\$1,950,200	7.2%
Other sales and services	\$19,209,500	\$19,553,100	(\$343,600)	-1.8%
Investment income	\$4,600,000	\$3,500,000	\$1,100,000	31.4%
Gifts and donation	\$7,252,500	\$6,233,400	\$1,019,100	16.3%
Rental of facilities	\$4,202,400	\$3,969,800	\$232,600	5.9%
Fundraising	\$1,963,100	\$2,049,400	(\$86,300)	-4.2%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$0	\$0	\$0	0.0%
<b>Total revenues</b>	<b>\$1,197,373,850</b>	<b>\$1,188,341,310</b>	<b>\$9,032,540</b>	<b>0.8%</b>
<b>Expenses By Program</b>				
Instruction - Early Childhood Services	\$70,458,842	\$67,169,835	\$3,289,007	4.9%
Instruction - Grades 1 - 12	\$874,432,222	\$874,741,218	(\$308,996)	0.0%
Plant operations and maintenance	\$178,207,817	\$153,196,361	\$25,011,456	16.3%
Transportation	\$46,554,138	\$46,913,920	(\$359,782)	-0.8%
Board & system administration	\$41,235,257	\$39,569,305	\$1,665,952	4.2%
External services	\$20,067,876	\$17,899,274	\$2,168,602	12.1%
<b>Total Expenses</b>	<b>\$1,230,956,152</b>	<b>\$1,199,489,913</b>	<b>\$31,466,239</b>	<b>2.6%</b>
<b>Annual Surplus (Deficit)</b>	<b>(\$33,582,302)</b>	<b>(\$11,148,603)</b>	<b>(\$22,433,699)</b>	<b>-201.2%</b>
<b>Expenses by Object</b>				
Certificated salaries & wages	\$538,630,598	\$527,089,141	\$11,541,457	2.2%
Certificated benefits	\$130,428,861	\$131,202,611	(\$773,750)	-0.6%
Non-certificated salaries & wages	\$230,361,809	\$228,807,092	\$1,554,717	0.7%
Non-certificated benefits	\$61,498,066	\$61,147,297	\$350,769	0.6%
Services, contracts and supplies	\$215,102,897	\$197,502,845	\$17,600,052	8.9%
Amortization expense - supported	\$42,800,000	\$41,915,999	\$884,001	2.1%
Amortization expense - unsupported	\$11,323,170	\$11,102,177	\$220,993	2.0%
Interest on capital debt - supported	\$0	\$0	\$0	0.0%
Interest on capital debt - unsupported	\$364,551	\$364,551	\$0	0.0%
Other interest and finance charges	\$446,200	\$358,200	\$88,000	24.6%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
<b>Total Expenses</b>	<b>\$1,230,956,152</b>	<b>\$1,199,489,913</b>	<b>\$31,466,239</b>	<b>2.6%</b>
<b>Accumulated Surplus from Operations (Projected)</b>				
Accumulated Surplus from Operations - August 31, 2018	\$64,687,507	\$64,995,208	(\$307,701)	-0.5%
Accumulated Surplus from Operations - August 31, 2019	\$34,105,206	\$59,314,100	(\$25,208,894)	-42.5%
Capital Reserves - August 31, 2018	\$56,837,594	\$56,471,437	\$366,157	0.6%
Capital Reserves - August 31, 2019	\$30,882,594	\$45,996,437	(\$15,113,843)	-32.9%
<b>Certificated Staff FTE's</b>				
School based	5,167.8	5078.5	89.4	1.8%
Non-school based	216.9	212.9	4.0	1.9%
<b>Total Certificated Staff FTE's</b>	<b>5,384.8</b>	<b>5,291.4</b>	<b>93.4</b>	<b>1.8%</b>
<b>Non-Certificated Staff FTE's</b>				
Instructional	2,541.5	2512.3	29.2	1.2%
Plant operations & maintenance	997.8	998.1	(0.3)	0.0%
Transportation	17.3	18.3	(1.0)	-5.5%
Other non-instructional	472.1	464.4	7.7	1.7%
<b>Total Non-Certificated Staff FTE's</b>	<b>4,028.7</b>	<b>3,993.2</b>	<b>35.5</b>	<b>0.9%</b>

**Attestation of Secretary-Treasurer/Treasurer:**

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

November 27, 2018

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

**3020 Edmonton School District No. 7**

School Jurisdiction Code and Name

**FALL 2018 UPDATE TO THE 2018/2019 BUDGET: Page 2**

	Fall 2018 Update to the Budget 2018/2019	Spring 2018 Budget Report 2018/2019	Variance	% Variance
<b>FEE &amp; SALES TO PARENTS &amp; STUDENTS</b>				
<b>Fees</b>				
Transportation	\$8,169,700	\$7,961,300	\$208,400	2.6%
Basic instruction supplies	\$146,064	\$0	\$146,064	100.0%
Lunchroom Supervision & Activity Fees	\$4,734,500	\$4,717,100	\$17,400	0.4%
Technology user-fees	\$0	\$0	\$0	0.0%
Alternative program fees	\$218,927	\$159,503	\$59,424	37.3%
Fees for optional courses	\$2,772,438	\$3,678,521	(\$906,083)	-24.6%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Activity fees	\$7,276,846	\$6,273,771	\$1,003,075	16.0%
Other fees to enhance education	\$1,819,011	\$732,900	\$1,086,111	148.2%
Extra-curricular fees	\$2,952,465	\$2,871,053	\$81,412	2.8%
Non-curricular supplies, materials, and services	\$825,949	\$571,552	\$254,397	44.5%
Non-curricular travel	\$0	\$0	\$0	0.0%
Other fees	\$0	\$0	\$0	0.0%
<b>Total fees</b>	<b>\$28,915,900</b>	<b>\$26,965,700</b>	<b>\$1,950,200</b>	<b>7.2%</b>
<b>Other Sales to Parents &amp; Students</b>				
Cafeteria sales, hot lunch, milk programs	\$1,283,069	\$1,448,095	(\$165,026)	-11.4%
Special events	\$1,362,155	\$1,755,257	(\$393,102)	-22.4%
Sales or rentals of other supplies / services	\$897,294	\$1,214,670	(\$317,376)	-26.1%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$6,462,500	\$6,462,500	\$0	0.0%
Adult education revenue	\$1,877,300	\$2,192,900	(\$315,600)	-14.4%
Preschool	\$0	\$0	\$0	0.0%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$0	\$0	\$0	0.0%
Bulk Supply Sales	\$0	\$0	\$0	0.0%
Library fines, books donations	\$215,664	\$0	\$215,664	100.0%
0	\$0	\$0	\$0	0.0%
0	\$0	\$0	\$0	0.0%
0	\$0	\$0	\$0	0.0%
0	\$0	\$0	\$0	0.0%
<b>Total other sales</b>	<b>\$12,097,982</b>	<b>\$13,073,422</b>	<b>(\$975,440)</b>	<b>-7.5%</b>
<b>Grades 1 - 12</b>				
Eligible funded students - Grades 1 to 9	67,528.0	67043.0	485.0	0.7%
Eligible funded students - Grades 10 to 12	24,327.0	23792.0	535.0	2.2%
Other students	592.0	794.0	(202.0)	-25.4%
Home ed and blended program students	232.0	352.0	(120.0)	-34.1%
<b>Total Enrolled Students, Grades 1-12</b>	<b>92,679.0</b>	<b>91,981.0</b>	<b>698.0</b>	<b>0.8%</b>
<b>Early Childhood Services (ECS)</b>				
Eligible funded children - ECS	9,186.0	9593.0	(407.0)	-4.2%
Other children	5.0	13.0	(8.0)	-61.5%
Program hours	475.0	475.0	-	0.0%
ECS FTE's Enrolled	4,595.5	4,803.0	(207.5)	-4.3%

**Attestation of Secretary-Treasurer/Treasurer:**

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November 27, 2018

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

**3020 Edmonton School District No. 7**

School Jurisdiction Code and Name

**FALL 2018 UPDATE TO THE 2018/2019 BUDGET**

**Comments/Explanations of changes from original Spring 2018/2019 Budget Report:**

**Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S24 on Page 1 or cells S10 - S22 and S26 - S40 on Page 2):**

**Other Government of Alberta Revenue:** Grants are only included in the spring proposed budget if they are approved. It is anticipated that these will increase between the spring and the fall as additional grant applications obtain approval. These grants include mental health grants from AHS for various schools and an Advanced Education grant at Metro Continuing Education.

**Investment Income:** The increase is related to the projected cash flow analysis by the District and actual trending of investment income. The increase takes into account recent increases to the Bank of Canada's prime rate.

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

**Basis Instruction Supplies:** Primarily all recorders with a small portion related to textbook rentals collected from the prior year.

**Alternative Program Fees, Fees for Optional Courses, Activity Fees, Early Childhood Services, Other Fees to Enhance Education, Non-curricular Goods and Services:** The spring proposed submission matched the Bill 1 submission to the province in the spring. The fall revised numbers match the actual fees collected in 2017/2018. Fees collected are a better indication of revenue as changes to the Bill 1 submission from the spring will continually be revised throughout 2018-2019.

**Rental of Facilities:** The increase is based on school after-hours rentals and user fees being higher than projected in the spring.

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

**Plant operations and maintenance:** Additional dollars are allocated to plant operations and maintenance from the District's accumulated surplus. This additional allocation is intended to narrow the equity gap between schools. Some of the items addressed with these dollars include: student furniture, school front entrances and minor instructional upgrades, gym floors, air duct cleaning, data cabling, ceiling upgrades, parking lot improvements, individual safe spaces, swipe card access, water fountains, high school accommodation and mop sinks.

**External Services:** Beginning 2018-2019 correction of lease expenses for closed schools moved from POM to external services increasing external revenue by \$1.4M. As well overall external expenses for various cost centers went up marginally with MCE increasing from \$200K to \$600K for School and Community Use.

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

**Services, contracts and supplies:** Through access to surplus we have allocated funds for central initiatives to support schools. Some of the items included are: Equity Fund Top Up (\$3.6M), Student transportation - to cover funding shortfall (\$3.3M), District-wide Junior High Core Course Resources (\$1.2M), Infrastructure Investment Framework (\$14.9M), Strategic Planning and Administration (\$2.1M), Supports for Schools and Programming needs (\$12M).

**Other interest and finance charges:** Charges are calculated using a three year average for bad debt expenses. Increase to average from spring to fall as well as increase in interest and bank charges are aligned with adjustments to prime .

**Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2018 or August 31, 2019 by >5% (any highlighted items in cells S52 - S55 on Page 1):** Documents to support use of capital reserves and the District Surplus Fall update plan will be forwarded to the province along with the Fall Update to the 2018-2019 Budget.

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

**Transportation:** There was a reduction of 1.0 FTE - Exempt non-management between spring and fall budgets

**Attestation of Secretary-Treasurer/Treasurer:**

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November 27, 2018