

**DATE:** December 17, 2013  
**TO:** Board of Trustees  
**FROM:** Darrel Robertson, Superintendent of Schools  
**SUBJECT:** Fall 2013 Update to the 2013-2014 Budget  
**ORIGINATOR:** David Fraser, Executive Director, Corporate Services  
**RESOURCE STAFF:** Todd Burnstad, Candace Cole, Cheryl Hagen, Madonna Proulx  
**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 the budget update as information to the Board of Trustees each fall reflecting changes in revenue, enrolment, current staffing, and other key budget assumptions.

**RECOMMENDATION**

**That the Board formally adopt the Fall 2013 Update as the 2013-2014 annual District Budget.**

**BACKGROUND**

Each school and central decision unit prepared a revised budget in the fall based on updated September 30<sup>th</sup> enrolment, current staffing FTE's, as well as the planned use of surplus funds.

**RELATED FACTS**

The 2013-2014 Fall budget update for EPSB has been completed for submission to Alberta Education. The revised budget is based on total expenses of \$970.3 million. Alberta Education requires boards to report the government contributions to the Alberta Teachers' Retirement Fund (ATRF), which is estimated at \$52.9 million. The overall increase in budget is as follows:

- 1) Increase in the ATRF: \$8.2 million;
- 2) Increases in revenues: \$28 million. Comprised of enrolment growth (\$19.7 million) and other revenue adjustments (\$8.3 million).
  - The 2013-2014 Budget update reflects a balanced budget with no use of carry forward surplus for schools or central decision units.
  - Enrolment increased from the approved budget by 2.4 per cent or 1,968 eligible funded students.
  - Certificated staffing has increased by 142.3 FTE.
  - Administration expenses comprise 3.2 per cent of the total budgeted expenditures which is below the 3.6 per cent cap.

**OPTIONS**

N/A

**CONSIDERATIONS & ANALYSIS**

N/A

**NEXT STEPS**

Once approved the Fall 2013-2014 Revised Budget will be posted to the district's website, and the Fall 2013-2014 Budget Report will be submitted to Alberta Education.

**ATTACHMENTS & APPENDICES**

ATTACHMENT I Fall 2013 Update to the 2013-2014 Budget – Alberta Education  
ATTACHMENT II 2013-2014 Revised Revenue Budget  
ATTACHMENT III Student Enrolment  
ATTACHMENT IV 2013-2014 Revised Budget – Total Allocations  
ATTACHMENT V 2013-2014 Revised Budget – Direct School Allocations  
ATTACHMENT VI 2013-2014 Revised Budget – Other Allocations

CDH: ja

## 3020 Edmonton School District No. 7

School Jurisdiction Code and Name

## FALL 2013 UPDATE TO THE 2013/2014 BUDGET

	Fall 2013 Update to the Budget 2013/2014	Spring 2013 Budget Report 2013/2014	Variance
<b>OPERATIONS (SUMMARY)</b>			
<b>Revenues</b>			
Government of Alberta	\$906,482,900	\$850,484,295	\$55,998,605
Fees	\$29,276,100	\$33,635,200	(\$4,359,100)
Other sales and services revenue	\$19,094,700	\$10,519,741	\$8,574,959
Amortization of capital allocations revenue	\$0	\$23,966,441	(\$23,966,441)
All other revenues	\$15,439,300	\$15,456,914	(\$17,614)
<b>Total Revenues</b>	<b>\$970,293,000</b>	<b>\$934,062,591</b>	<b>\$36,230,409</b>
<b>Expenses By Program</b>			
ECS - Grade 12 Instruction	\$753,163,182	\$720,899,270	\$32,263,912
Operations & Maintenance of Schools and Maintenance Shops	\$124,183,129	\$120,348,196	\$3,834,933
Transportation	\$34,905,267	\$33,682,767	\$1,222,500
Board and System Administration	\$30,972,743	\$30,947,934	\$24,809
External Services	\$27,068,679	\$28,184,424	(\$1,115,745)
<b>Total Expenses</b>	<b>\$970,293,000</b>	<b>\$934,062,591</b>	<b>\$36,230,409</b>
<i>Operating Surplus (Deficit)</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<b>Accumulated Operating Surplus (Projected)</b>			
Accumulated Operating Surplus - Aug.31, 2013	\$37,852,945	(\$2,536)	\$37,855,481
Accumulated Operating Surplus - Aug.31, 2014	\$36,499,562	\$2,897,341	\$33,602,221
<b>Expenses by Object</b>			
Certificated salaries, wages and benefits expense	\$544,294,756	\$519,910,010	\$24,384,746
Non-certificated salaries, wages and benefits expense	\$228,370,822	\$220,366,489	\$8,004,333
Services, contracts and supplies expense	\$155,162,899	\$151,428,730	\$3,734,169
Amortization expense	\$41,866,318	\$41,866,318	\$0
Interest on capital debt expense	\$491,046	\$491,044	\$2
All other expenses	\$107,159	\$0	\$107,159
<b>Total Expenses</b>	<b>\$970,293,000</b>	<b>\$934,062,591</b>	<b>\$36,230,409</b>
<b>Certificated Staff FTE's</b>			
School based	4,263.9	4,127.6	136.3
Non-school based	142.6	136.6	6.0
<b>Total Certificated Staff FTE's</b>	<b>4,406.5</b>	<b>4,264.2</b>	<b>142.3</b>
<b>Certificated Staffing Change due to:</b>			
Enrolment	142.3	-	142.3
Other factors	-	(182.0)	182.0
<b>Total Change</b>	<b>142.3</b>	<b>(182.0)</b>	<b>324.3</b>
<b>Non-Certificated Staff FTE's</b>			
Instructional	1,951.0	1,745.9	205.1
Non-instructional	1,251.0	1,206.2	44.8
<b>Total Non-Certificated Staff FTE's</b>	<b>3,202.0</b>	<b>2,952.1</b>	<b>249.9</b>
<b>Non-Certificated Staffing Change due to:</b>			
Enrolment	204.9	-	204.9
Other factors	45.0	(157.3)	202.3
<b>Total Change</b>	<b>249.9</b>	<b>(157.3)</b>	<b>407.2</b>
<b>Eligible Funded Students</b>			
Early childhood services (ECS headcount)	7,807	7,568.0	239
Grades 1 to 9 (headcount)	55,421	54,470.0	951
Grade 10 to 12 (FTE)	22,369	21,591.0	778
<b>Total Eligible Funded Students</b>	<b>85,597</b>	<b>83,629</b>	<b>1,968</b>

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

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

December 17, 2013

**3020 Edmonton School District No. 7**

School Jurisdiction Code and Name

**FALL 2013 UPDATE TO THE 2013/2014 BUDGET**

**Comments/Explanations of Variance:**

**Revenue Variances:**

Government of Alberta: Increase of \$56M or 6.6% due to:

- a) reclassification of Amortization of Capital Allocations Revenue of \$24M to Government of Alberta Revenue (requirement under PSAS),
- b) increase of Amortization of Capital Allocations Revenue of \$7.9M due to PSAS requirement that IMR capital funding be treated as supported,
- c) \$19.7M of increase relates to enrollment growth,
- d) ATRF increase of \$8.2M (increase in allocation rate),
- e) decrease in IMR revenue of \$5.6M due to requirement that IMR for capital be deferred into EDCR and amortized, and
- f) decrease of \$2.2 M of revenues pertaining to secondments from other entities from Government of Alberta revenue to Other Sales and Services Revenue.

Fees: Decrease of \$4.3M or 13% relates to a reclassification of :

- a) \$4.08M of revenues pertaining to the lunch room program from Fees to Other Sales and Services Revenue, and
- b) \$1.9M of revenues pertaining to Adult Education from Fees to Other Sales and Services Revenue.

Other sales and services revenue: Increase of \$8.6M or 81.5% due to reclassification of:

- a) \$4.08M of revenues pertaining to lunch room program from Fees to Other Sales and Services Revenue,
- b) \$1.9M of revenues pertaining to Adult Education from Fees to Other Sales and Services Revenue, and
- c) \$2.2 M of revenues pertaining to secondments from other entities from Government of Alberta revenue to Other Sales and Services Revenue.

Amortization of capital allocations revenue:

- reclassification of Amortization of Capital Allocations Revenue of \$24M to Government of Alberta Revenue (requirement under PSAS)

**Certificated Staff FTEs Variance**

Increase of 142.3 FTE certificated staff if primarily due to increased enrollment.

**Non- Certificated Staff FTEs Variance**

Increase of 249.9 FTE non-certificated: 204.9 FTE due to increased enrollment, and 45 FTE due to an adjustment from spring budget.

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

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

December 17, 2013

**Edmonton Public Schools  
2013-2014 Fall Revised Revenue Budget**

	<b>2013-2014 Revised Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>BASE INSTRUCTION FUNDING</b>					
Early Childhood Services (ECS) Base Instruction	\$ 25,613,500	\$ 24,829,400	\$ 784,100	3.2%	
Base Instruction (Grades 1 to 9)	363,653,400	357,408,800	6,244,600	1.7%	
Base Instruction (Grades 10 to 12)	124,491,600	120,207,700	4,283,900	3.6%	
Base Instruction Special Ed Block (Grades 10 to 12)	16,870,100	15,479,000	1,391,100	9.0%	1
Base Instruction Metro (Grades 10 to 12)	768,700	768,700	-	-	
Base Instruction Metro Summer (Grades 10 to 12)	5,272,900	5,272,900	-	-	
Outreach Site Funding	377,800	377,800	-	-	
ECS Base Instruction Class Size	5,709,200	5,534,400	174,800	3.2%	
Base Instruction Class Size (Grades 1 to 3)	28,725,400	28,148,300	577,100	2.1%	
Base Instruction Tier 2 Class size (Grades 10 to 12)	176,600	171,500	5,100	3.0%	
Base Instruction Tier 3 Class size (Grades 10 to 12)	1,896,500	1,842,500	54,000	2.9%	
Base Instruction Tier 4 (Work Exp. & Sp. Proj)	1,993,800	1,937,100	56,700	2.9%	
Home Education	653,200	702,500	(49,300)	(7.0%)	2
<b>SUBTOTAL BASE FUNDING</b>	<b>576,202,700</b>	<b>562,680,600</b>	<b>13,522,100</b>	<b>2.4%</b>	
<b>DIFFERENTIAL COST FUNDING</b>					
ECS Program Unit Funding (PUF)	31,106,300	29,893,400	1,212,900	4.1%	
Inclusive Education	56,749,200	54,325,700	2,423,500	4.5%	
English as a Second Language (ESL)	14,330,400	14,620,200	(289,800)	(2.0%)	
First Nations, Metis and Inuit Education (FNMI)	8,628,400	7,513,300	1,115,100	14.8%	3
Socio Economic Status	9,855,300	9,597,300	258,000	2.7%	
Plant Operations and Maintenance (PO&M)	61,971,100	60,751,700	1,219,400	2.0%	
Metro Urban Transportation	22,209,600	21,117,500	1,092,100	5.2%	4
ECS Special Transportation	2,273,000	1,840,300	432,700	23.5%	5
Equity of Opportunity	8,251,000	8,040,600	210,400	2.6%	
Federal French Funding	500,000	500,000	-	-	
<b>SUBTOTAL DIFFERENTIAL COST FUNDING</b>	<b>215,874,300</b>	<b>208,200,000</b>	<b>7,674,300</b>	<b>3.7%</b>	
<b>PROVINCIAL PRIORITY TARGETED FUNDING</b>					
High Speed Networking	2,179,200	2,179,200	-	-	
<b>SUBTOTAL PROVINCIAL PRIORITY FUNDING</b>	<b>2,179,200</b>	<b>2,179,200</b>	<b>-</b>	<b>0.0%</b>	
<b>OTHER PROVINCIAL SUPPORT</b>					
Institutional Support	9,624,200	9,801,500	(177,300)	(1.8%)	
Regional Education Consulting Services	3,212,400	3,212,400	-	-	
Regional Collaborative Service Delivery (RCSD)	1,850,700	1,815,300	35,400	2.0%	
System Admin & School Bd Gov'n - 10% Reduction	(3,691,000)	(3,691,000)	-	-	
<b>SUBTOTAL OTHER PROVINCIAL SUPPORT</b>	<b>10,996,300</b>	<b>11,138,200</b>	<b>(141,900)</b>	<b>(1.3%)</b>	
<b>TOTAL PROVINCIAL OPERATIONAL FUNDING</b>	<b>805,252,500</b>	<b>784,198,000</b>	<b>21,054,500</b>	<b>2.7%</b>	

**Edmonton Public Schools  
2013-2014 Fall Revised Revenue Budget**

	<b>2013-2014 Revised Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>CAPITAL</b>					
Debenture Interest	102,500	102,500	-	-	
Infrastructure Maintenance Renewal (IMR)	5,677,700	11,241,700	(5,564,000)	(49.5%)	6
Amortization of Capital Allocations and Expended Deferred Capital Revenue	31,881,400	23,966,400	7,915,000	33.0%	7
<b>SUBTOTAL CAPITAL</b>	<b>37,661,600</b>	<b>35,310,600</b>	<b>2,351,000</b>	<b>6.7%</b>	
<b>OTHER PROVINCIAL REVENUES</b>					
Tuition Agreements	1,137,100	805,600	331,500	41.1%	8
Secondments - Provincial	3,789,800	3,422,223	367,577	10.7%	9
Alberta Teachers' Retirement Fund (ATRF)	52,905,900	44,689,600	8,216,300	18.4%	10
<b>SUBTOTAL OTHER PROVINCIAL REVENUES</b>	<b>57,832,800</b>	<b>48,917,423</b>	<b>8,915,377</b>	<b>18.2%</b>	
<b>OTHER PROVINCIAL GRANTS</b>	<b>5,736,000</b>	<b>4,514,800</b>	<b>1,221,200</b>	<b>27.0%</b>	<b>11</b>
<b>TOTAL GOVERNMENT OF ALBERTA</b>	<b>906,482,900</b>	<b>872,940,823</b>	<b>33,542,077</b>	<b>3.8%</b>	
<b>FEDERAL GOVERNMENT AND FIRST NATIONS</b>	<b>2,339,200</b>	<b>2,099,800</b>	<b>239,400</b>	<b>11.4%</b>	<b>12</b>
<b>OTHER ALBERTA SCHOOL AUTHORITIES</b>	<b>1,063,000</b>	<b>1,268,500</b>	<b>(205,500)</b>	<b>(16.2%)</b>	<b>13</b>
<b>FEES</b>					
School Fees - School Generated Funds	12,514,400	11,899,700	614,700	5.2%	14
Transportation Fees	9,838,700	9,800,600	38,100	0.4%	
International Student Fees	4,297,500	3,937,500	360,000	9.1%	15
Metro Continuing Education Fees	938,300	889,000	49,300	5.5%	16
Textbook Rental Fees	1,447,700	1,416,600	31,100	2.2%	
Music Instrument & Other Material Fees	239,500	231,900	7,600	3.3%	
<b>SUBTOTAL FEES</b>	<b>29,276,100</b>	<b>28,175,300</b>	<b>1,100,800</b>	<b>3.9%</b>	
<b>OTHER SALES AND SERVICES</b>					
Sales and Services - Schools & Central DU's	5,065,800	4,469,800	596,000	13.3%	17
Other Sales and Services - School Generated Funds	5,778,400	5,218,000	560,400	10.7%	18
Secondments - Other Entities	2,212,300	2,009,877	202,423	10.1%	9
Lunch Program Fees	4,077,800	3,744,800	333,000	8.9%	19
Adult Education	1,960,400	1,947,000	13,400	0.7%	
<b>SUBTOTAL SALES AND SERVICES</b>	<b>19,094,700</b>	<b>17,389,477</b>	<b>1,705,223</b>	<b>9.8%</b>	
<b>INVESTMENT INCOME</b>	-	-	-	-	
<b>GIFTS AND DONATIONS</b>					
School Gifts and Donations	6,524,000	6,305,300	218,700	3.5%	
EPSB Foundation Support	406,100	300,000	106,100	35.4%	20
<b>SUBTOTAL GIFTS AND DONATIONS</b>	<b>6,930,100</b>	<b>6,605,300</b>	<b>324,800</b>	<b>4.9%</b>	
<b>FUNDRAISING - School Generated Funds</b>	<b>1,713,300</b>	<b>2,099,700</b>	<b>(386,400)</b>	<b>(18.4%)</b>	<b>21</b>
<b>RENTAL OF FACILITIES</b>	<b>3,393,700</b>	<b>3,483,600</b>	<b>(89,900)</b>	<b>(2.6%)</b>	
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 970,293,000</b>	<b>\$ 934,062,500</b>	<b>\$ 36,230,500</b>	<b>3.9%</b>	

**Notes to the  
2013-2014 Fall Revised Revenue Budget**

*Consistent with the Provincial requirements, variance explanations have been provided for amounts where the Fall Revised Budget differs from the Spring Proposed Budget by more than 5%.*

**1 Base Instruction Special Ed Block (Grades 10 to 12)**

Increase is due to enrolment growth of 3.6% for senior high students. Out of the total number of high school students, 2,571 are block funded.

**2 Home Education**

Decrease is a reflection of a lower number of students registered in this program at September 30th. Enrolment fluctuations are expected as students register in this program throughout the year.

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

Funding is based on the number of self identified students as at September 30th. Out of the total amount received (\$8.6 Million), \$7.3 Million is allocated directly to schools and \$1.3 Million is allocated to a Central Decision Unit to support FNMI education.

**4 Metro Urban Transportation**

The increase is directly related to the increase in district enrolment between the Spring proposed and the actual number of students requiring transportation.

**5 ECS Special Transportation**

The increase is directly related to the increase in the number of PUF children being served.

**6 Infrastructure Maintenance Renewal (IMR)**

The total amount of the IMR revenue remains the same as in the Proposed Budget, however, under the new Public Sector Accounting Standards (PSAS) IMR capital revenue has been reclassified to expended deferred capital reserve (EDCR) and is matched to the supported amortization expense.

**7 Amortization of Capital Allocations & Expended Deferred Capital Reserve (EDCR)**

The increase over the Proposed Budget results from a reclassification of a portion of IMR funding from operating to supported capital required under the new Public Sector Accounting Standards (PSAS).

**8 Tuition Agreements**

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

**9 Secondments - Provincial & Other**

For 2013-2014, other than the DARE program, secondments are still continuing with Alberta Education, other government organizations and the University of Alberta. In the Spring proposed budget there was uncertainty as to the number of secondments that would be approved for 2013-2014.

**10 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. For 2013-2014, the Government contribution rate increased from 10.64% to 12.65%.

**11 Other Provincial Grants**

The increase over the Proposed budget relates to approval of other conditional grants that were uncertain in the spring.

**12 Federal Government and First Nations**

The number of non-resident students in the district is updated based on the September 30th count. The majority of these students are billed directly to Native bands and the remaining students are funded by the federal government and are included on the nominal role.

**Notes to the  
2013-2014 Proposed Revenue Budget - continued**

**13 Other Alberta School Authorities**

This revenue has been updated based on actual invoices issued to other School Districts based on September 30th enrolment.

**14 School Fees - School Generated Funds**

School Generated Funds are funds raised in the community for student activities under the control and responsibility of school management. The funds are collected and retained for expenses at the school level. For budget reporting purposes these funds have been consolidated into the District budget. The increase from the Spring Proposed budget is consistent with the increase in overall enrolment and includes fees anticipated to be received for such things as drama, field trips, ski club, physical education and school teams.

**15 International Student Fees**

International students pay tuition and an application fee totalling \$11,250. In the spring, it was anticipated there would be 350 international students. As at September 30th, the district registered 382 students and anticipates additional registrations during the year.

**16 Metro Continuing Education Fees**

The increase in continuing education fees is a reflection of a higher number of students registered in these courses.

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

The Fall Revised Budget includes higher anticipated society funding to support the alternative programs.

**18 Other Sales and Services - School Generated Funds**

School Generated Funds are funds raised in the community for student activities under the control and responsibility of school management. The funds are collected and retained for expenses at the school level. The increase from the Spring Proposed budget is consistent with the increase in overall enrolment.

**19 Lunch Program Fees**

The increase is a reflection of a higher number of students enrolled at September 30th.

**20 EPSB Foundation Support**

The original fundraising goal was to provide approximately \$100,000 to each of the three schools with a full day kindergarten program for 2013-2014. This goal has now been expanded to provide support to two additional schools for this school year (Calder and Princeton).

**21 Fundraising - School Generated Funds**

This amount has been decreased compared the the Spring Proposed figure based on actual results reported for the year ended August 30, 2013.



**Edmonton Pubic Schools**  
**2013-2014 September 30th Enrolment vs Projected Enrolment**  
**Funded vs Other**

<b>Student Enrolment Enrolment by Division</b>	<b>2013-2014 Sept. 30th Enrolment</b>	<b>2013-2014 Projected Enrolment</b>	<b>Increase/ (Decrease) Enrolment</b>	<b>Variance %</b>
<b>Funded Students:</b>				
ECS	7,807	7,568	239	3.2%
Grade 1 to 3	19,640	19,246	394	2.0%
Grade 4 to 6	18,028	17,748	280	1.6%
Junior High	17,753	17,476	277	1.6%
Senior High	22,369	21,591	778	3.6%
<b>Subtotal Funded Students</b>	<b>85,597</b>	<b>83,629</b>	<b>1,968</b>	<b>2.4%</b>
<b>Other :</b>				
International Students	382	350	32	9.1%
Early Ed. - Headstart/community children	88	58	30	51.7%
Other/Non Resident/ Blended/Sponsorships	89	196	(107)	(54.6%)
Home Education	398	428	(30)	(7.0%)
<b>Subtotal Other Students</b>	<b>957</b>	<b>1,032</b>	<b>(75)</b>	<b>0.2%</b>
<b>Total Student Enrolment</b>	<b>86,554</b>	<b>84,661</b>	<b>1,893</b>	<b>2.2%</b>

**Edmonton Public Schools  
2013-2014 Fall Revised Budget  
Total Allocations**

	Revised 2013-2014	Proposed 2013-2014	Variance \$	Variance %	Notes
<b>Projected Revenue</b>					
Operating Revenue	\$ 970,293,000	\$ 934,062,500	\$ 36,230,500	3.9%	
Operating Reserve Funds *	-	-	-	-	
	<u>\$ 970,293,000</u>	<u>\$ 934,062,500</u>	<u>\$ 36,230,500</u>	<u>3.9%</u>	
<b>School Allocations (Attachment V)</b>					
School Allocations Levels 1 to 8	\$ 525,067,318	\$ 509,049,981	\$ 16,017,337	3.1%	
Other Supplemental School Allocations	145,497,069	141,520,685	3,976,384	2.8%	
	<u>670,564,387</u>	650,570,666	19,993,721	3.1%	
School Generated Funds/External Revenues	37,862,434	34,788,010	3,074,424	8.8%	1
<b>Subtotal School Allocations</b>	<u>708,426,821</u>	685,358,676	23,068,145	3.4%	
<b>Other Allocations (Attachment VI)</b>					
Metro Continuing Education	11,416,725	11,376,955	39,770	0.3%	
External Revenue Allocations - Central	15,066,394	14,387,685	678,709	4.7%	
District Level Fixed Costs	67,424,760	66,649,760	775,000	1.2%	
District Level Committed Costs	67,173,292	65,134,524	2,038,768	3.1%	
	<u>161,081,171</u>	157,548,924	3,532,247	2.2%	
Central Decision Units	47,879,157	46,465,334	1,413,823	3.0%	
<b>Subtotal Other Allocations</b>	<u>208,960,328</u>	204,014,258	4,946,070	2.4%	
<b>Alberta Teachers' Retirement Fund (ATRF)</b>	<u>52,905,851</u>	44,689,566	8,216,285	18.4%	2
<b>Total Allocations</b>	<u>970,293,000</u>	934,062,500	36,230,500	3.9%	
Planned Use of Reserves *	-	-	-	-	
<b>Total Budget</b>	<u>\$ 970,293,000</u>	<u>\$ 934,062,500</u>	<u>\$ 36,230,500</u>	<u>3.9%</u>	

\* The 2013-2014 Budget was prepared without the use of reserves.

**Notes to the  
2013-2014 Fall Revised Budget  
Total Allocations**

*Consistent with the Provincial requirements, variance explanations have been provided for amounts where the Fall Revised Budget differs from the Spring Proposed Budget by more than 5%.*

**1 School Generated Funds/External Revenues**

The increase of 8.8% from prior year represents a combination of school generated funds and external revenues. School generated funds comprise \$26 million and are funds raised in the community for expenditures at the school level. School external revenues (\$12.5 million) include board approved textbook rental fees, lunch program fees, grants, as well as school lease rentals. The increase over the Proposed Budget is attributed to increased enrolment.

**2 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. For 2013, the Government contribution rate increased from 10.64% to 12.65%.

**Edmonton Public Schools  
2013-2014 Fall Revised Budget  
Direct School Allocations**

	Revised 2013-2014	Proposed 2013-2014	Variance \$	Variance %	Notes
<b>School Allocations</b>					
Kindergarten	\$ 19,484,115	\$ 18,886,545	\$ 597,570	3.2%	
Elementary	134,206,601	126,442,455	7,764,146	6.1%	1
Junior High	62,711,426	56,121,529	6,589,897	11.7%	1
Senior High	90,974,529	85,206,856	5,767,673	6.8%	1
Senior High Credit Adjustment	2,000,000	3,915,505	(1,915,505)	(48.9%)	2
International Students	2,506,657	2,591,050	(84,393)	(3.3%)	
Special Needs Levels 3 - 8	174,551,630	177,054,128	(2,502,498)	(1.4%)	1
Institutions & Early Education (PUF) Allocations	38,632,360	36,288,310	2,344,050	6.5%	3
Enrolment Adjustment	-	2,543,603	(2,543,603)	(100.0%)	4
<b>Subtotal School Allocations</b>	<b>525,067,318</b>	<b>509,049,981</b>	<b>16,017,337</b>	<b>3.1%</b>	<b>1</b>
<b>Other Supplemental School Allocations</b>					
Base Allocation	48,852,907	48,837,523	15,384	0.03%	
Class Size Funding	33,215,397	33,215,402	(5)	(0.0%)	
Plant Operation & Maintenance - Schools	16,583,625	16,223,624	360,001	2.2%	
Inclusive Learning - Early Education	13,494,146	13,494,146	-	-	
* First Nations, Metis and Inuit Education (FNMI)	7,319,058	7,127,751	191,307	2.7%	*
* Program Enhancement Allocations	8,161,198	7,146,121	1,015,077	14.2%	*
* Other Miscellaneous Allocations	1,392,463	1,405,258	(12,795)	(0.9%)	*
Edmonton Regional Educational Consulting Serv. (ERECS)	3,212,448	3,212,448	-	-	
High Social Vulnerability	4,000,000	4,000,000	-	-	
Facility Use Payments - Christian Schools	1,345,840	1,319,148	26,692	2.0%	
Transitional Funding	6,237,300	3,969,457	2,267,843	57.1%	5
Argyll Reach Out Support	400,000	400,000	-	-	
Foundation Full Day Kindergarten Funding	406,145	300,000	106,145	35.4%	6
Outreach Program	377,838	377,838	-	-	
Community Use of Schools	498,704	491,969	6,735	1.4%	
<b>Subtotal Other Supplemental School Allocations</b>	<b>145,497,069</b>	<b>141,520,685</b>	<b>3,976,384</b>	<b>2.8%</b>	
<b>Subtotal School and Other Supplemental Allocations</b>	<b>670,564,387</b>	<b>650,570,666</b>	<b>19,993,721</b>	<b>3.1%</b>	
<b>School Generated Funds/External Revenues</b>	<b>37,862,434</b>	<b>34,788,010</b>	<b>3,074,424</b>	<b>8.8%</b>	<b>7</b>
<b>Total Direct School Allocations</b>	<b>\$ 708,426,821</b>	<b>\$ 685,358,676</b>	<b>\$ 23,068,145</b>	<b>3.4%</b>	

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

**Edmonton Public Schools  
2013-2014 Fall Revised Budget  
Direct School Allocations  
Detailed Breakdown - Other Supplemental School Allocations**

	Revised 2013-2014	Proposed 2013-2014	Variance \$	Variance %	Notes
<b>First Nations, Metis and Inuit Education (FNMI)</b>					
FNMI Per Student	\$ 5,839,815	\$ 5,648,508	\$ 191,307	3.4%	
Amiskwaciy Base Rent	1,114,243	1,114,243	-	-	
Aboriginal Block Grant	365,000	365,000	-	-	
	<b>\$ 7,319,058</b>	<b>\$ 7,127,751</b>	<b>\$ 191,307</b>	<b>2.7%</b>	

*FNMI Funding is based on the number of self identified students as at September 30th. Out of the total amount received (\$8.6 Million), \$7.3 Million is allocated directed to schools and \$1.3 Million is allocated to a Central Decision Unit to support FNMI education.*

**Program Enhancement Allocations**

New to District	\$ 3,500,000	\$ 3,361,490	\$ 138,510	4.1%	
Guaranteed Enrolment	2,421,281	3,046,709	(625,428)	(20.5%)	
Outreach Directed Placement	1,151,388	126,875	1,024,513	807.5%	
Transfers from Institutions	350,000	260,000	90,000	34.6%	
Establishment Facility Grant	497,255	150,000	347,255	231.5%	
Establishment Program Grant	140,227	100,000	40,227	40.2%	
Mental Health Teacher	101,047	101,047	-	-	
	<b>\$ 8,161,198</b>	<b>\$ 7,146,121</b>	<b>\$ 1,015,077</b>	<b>14.2%</b>	8

**Other Miscellaneous Allocations**

Addition to Basic	\$ 1,098,967	\$ 1,111,762	\$ (12,795)	(1.2%)	
Facility Allocations	293,496	293,496	-	-	
	<b>\$ 1,392,463</b>	<b>\$ 1,405,258</b>	<b>\$ (12,795)</b>	<b>(0.9%)</b>	

**Notes to the  
2013-2014 Fall Revised Budget  
Direct School Allocations**

*Consistent with the Provincial requirements, variance explanations have been provided for amounts where the Fall Revised Budget differs from the Spring Proposed Budget by more than 5%.*

**1 School Allocations**

School Allocations for the Spring Proposed Budget are based on enrolment projections which attempt to predict the number of students at each grade level and the number of students with special needs. The Fall Revised Budget is based on an actual headcount at September 30th. It is expected that there will be differences in the composition of students between the Proposed and the Revised Budgets. In total, the School Allocation variance of 3% is reasonable and consistent with the overall enrolment increase of 2.2%.

**2 Senior High Credit Adjustment**

In the fall, High Schools updated their estimated credit completion target based on a three year history of the actual credits earned. The updated target amount provides high schools with a larger upfront allocation which will reduce the amount required to true up at the end of the year based on the actual credits earned.

**3 Institutions & Early Education (PUF) Allocations**

Subsequent to the proposed budget, additional PUF classes were approved for Homesteader, Mayfield, and Scott Robertson Early Education sites.

**4 Enrolment Adjustment**

This allocation was created by individual schools based on updating their forecasted enrolment vs. the projected enrolment figures that were used to allocate resources for the spring proposed budget. This allocation is not required in the fall as the school allocations are based on the actual September 30th enrolment.

**5 Transitional Funding**

This allocation is only for 2013-2014 and is intended to assist schools with transitioning to the new budget allocation model. The increase over the Proposed Budget results from including amounts due to a reclassification under the new Public Sector Accounting Standards (PSAS) where IMR capital funding is now treated as a supported capital asset. The resulting impact on the operating statement is a \$2.2 Million surplus which has been added to the Transitional Funding Allocation for distribution to schools based on direction from the District Support Team.

**6 Foundation Full Day Kindergarten Funding**

For 2013-2014 the Foundation support is being reflected as an allocation vs. being included as external revenue budgeted by the schools. The Foundation will provide approximately \$81,000 to each of five schools to support a full day kindergarten program for 2013-2014. The Proposed Budget assumed the Foundation would support only three schools.

**7 School Generated Funds/External Revenues**

The increase of 8.8% from prior year represents a combination of school generated funds and external revenues. School generated funds comprise \$26 million and are funds raised in the community for expenditures at the school level. School external revenues (\$12.5 million) include board approved textbook rental fees, lunch program fees, grants, as well as school lease rentals. The increase over the Proposed Budget is attributed to increased enrolment.

**Notes to the  
2013-2014 Fall Revised Budget  
Direct School Allocations - continued**

**8 Program Enhancement Allocations**

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 has been updated in the Fall based on the September 30th enrolment.

Outreach Directed Placement

The Revised Budget allocation includes \$1.02 Million allocated to the Outreach New Directions sites to cover fixed and committed costs in order to support high risk students that have been directed by the District.

Transfers from Institutions

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

Establishment Facility 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. The increase in the Revised Budget is due to existing approved recommendation reports providing additional support of \$347,255 to schools during the 2013-14 school year.

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. The increase in the Revised Budget is due to existing approved recommendation reports providing additional support of \$40,227 to schools during the 2013-14 school year.

**Edmonton Public Schools  
2013-2014 Fall Revised Budget  
Other Allocations**

	Revised 2013-2014	Proposed 2013-2014	Variance \$	Variance %	Notes
<b>District Level Fixed Costs</b>					
Debt and Fiscal Services	\$ 42,820,560	\$ 42,820,560	\$ -	-	
Utilities	18,900,000	18,900,000	-	-	
Insurance	3,525,000	2,750,000	775,000	28.2%	1
High Speed Networking	2,179,200	2,179,200	-	-	
	<b>67,424,760</b>	66,649,760	775,000	1.2%	
<b>District Level Committed Costs</b>					
Student Transportation	34,512,766	33,317,767	1,194,999	3.6%	
School Plant Operations & Maintenance	12,708,379	11,864,610	843,769	7.1%	2
Human Resources Supply Services	10,714,770	10,714,770	-	-	
Language and Cultural Support	3,953,008	3,953,008	-	-	
Professional Improvement Leaves	1,540,000	1,540,000	-	-	
Election	1,200,000	1,200,000	-	-	
Enterprise Systems	1,585,752	1,585,752	-	-	
Human Resources Secondments	232,917	232,917	-	-	
Partnership Commitments	364,000	364,000	-	-	
Pinpoint	150,000	150,000	-	-	
Audit Fees	111,200	111,200	-	-	
Board Initiative Fund	45,000	45,000	-	-	
Access Copyright & Edulink	43,000	43,000	-	-	
Trustee Transition Allowance	12,500	12,500	-	-	
	<b>67,173,292</b>	65,134,524	2,038,768	3.1%	
<b>External Revenue Allocation</b>	<b>15,066,394</b>	14,387,685	678,709	4.7%	
<b>Metro Continuing Education</b>	<b>11,416,725</b>	11,376,955	39,770	0.3%	
	<b>26,483,119</b>	25,764,640	718,479	2.8%	
<b>Central Decision Units</b>					
* Board and Office of the Superintendent	6,507,522	6,507,522	-	-	*
* Corporate Services	17,647,088	16,476,129	1,170,959	7.1%	*
* Finance and Infrastructure	12,711,274	12,669,410	41,864	0.3%	*
Inclusive Learning	5,596,066	5,596,066	-	-	
Archives and Museum	468,427	468,427	-	-	
International Programs	904,500	703,500	201,000	28.6%	3
Support for Staff and Students	2,074,165	2,074,165	-	-	
Research, Data and Knowledge	1,970,115	1,970,115	-	-	
	<b>47,879,157</b>	46,465,334	1,413,823	3.0%	
<b>Total</b>	<b>\$ 208,960,328</b>	<b>\$ 204,014,258</b>	<b>\$ 4,946,070</b>	<b>2.4%</b>	

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



**Edmonton Public Schools  
2013-2014 Fall Revised Budget  
Other Allocations**

**Detailed Breakdown - Central Decision Units**

	<b>Revised 2013-2014</b>	<b>Proposed 2013-2014</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>Board and Office of the Superintendent</b>					
Board of Trustees	\$ 804,890	\$ 804,890	\$ -	-	
Office of the Superintendent of Schools	2,567,433	2,567,433	-	-	
Governance and Strategic Support Serv.	1,171,317	1,171,317	-	-	
District Support Services	1,491,698	1,491,698	-	-	
General Counsel	472,184	472,184	-	-	
	<b>\$ 6,507,522</b>	<b>\$ 6,507,522</b>	<b>\$ -</b>	<b>-</b>	
<b>Corporate Services</b>					
Communications	\$ 2,468,339	\$ 2,468,339	\$ -	-	
District Information Security	406,667	406,667	-	-	
District Records and FOIP Management	559,780	559,780	-	-	
District Technology	5,790,289	4,638,289	1,152,000	24.8%	4
Edmonton Public Schools Foundation	400,000	400,000	-	-	
Human Resources	8,022,013	8,003,054	18,959	0.2%	
	<b>\$ 17,647,088</b>	<b>\$ 16,476,129</b>	<b>\$ 1,170,959</b>	<b>7.1%</b>	
<b>Finance and Infrastructure</b>					
Facilities Services & Building Ops	\$ 4,262,011	\$ 4,262,011	\$ -	-	
Financial Services	5,488,794	5,488,794	-	-	
Planning & Property Management	2,960,469	2,918,605	41,864	1.4%	
	<b>\$ 12,711,274</b>	<b>\$ 12,669,410</b>	<b>\$ 41,864</b>	<b>0.3%</b>	

**Notes to the  
2013-2014 Fall Revised Budget  
Other Allocations**

*Consistent with the Provincial requirements, variance explanations have been provided for amounts where the Fall Revised Budget differs from the Spring Proposed Budget by more than 5%.*

**1 Insurance**

The increase is due to an increase in insurance premiums triggered by the number of flood related insurance claims filed in Alberta in 2012-13.

**2 School Plant Operations & Maintenance (PO&M)**

In August the Province announced additional PO&M funding. An additional allocation of \$844 K was allocated to Facilities Maintenance, and \$360 K was provided directly to the schools based on the increase in enrolment.

**3 International Programs**

In the spring, it was anticipated there would be 350 international students. As at September 30th, the district registered 382 students and anticipates a total of 450 registrations during the year.

**4 District Technology**

The increase in the allocation is based on an approved Recommendation Report dated May 28, 2013, whereby an ongoing allocation of \$1.152 Million will be provided to Information Technology Services to cover services that were changed from cost-recovery to a core service.