

**DATE:** April 22, 2014  
**TO:** Board of Trustees  
**FROM:** Darrel Robertson, Superintendent of Schools  
**SUBJECT:** Distribution of Funds  
**ORIGINATOR:** David Fraser, Executive Director, Corporate Services  
**RESOURCE STAFF:** Todd Burnstad, Cheryl Hagen  
**REFERENCE:** N/A

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**ISSUE**

This report identifies the proposed distribution of funds for the 2014-2015 budget.

**RECOMMENDATION**

**That the Board of Trustees approve the distribution of funds for the 2014-2015 budget. (Attachment III)**

**BACKGROUND****Provincial Funding**

On March 6, 2014, the Provincial Government announced the funding allocations to school boards for 2014-2015 that resulted in an increase in grant funding of \$0.647 million or 0.08 per cent for Edmonton Public Schools (EPSB). The Province is continuing to fund student growth which translates to \$23.7 million for EPSB. Therefore, the net funding impact, including projected increases in student enrolment of 2.5 per cent, means the District will provide education services to just over 2,200 additional students with status quo funding dollars.

**Key Message**

The mandate of the Edmonton Public School Board is to educate children so that they succeed in their courses and complete high school.

The Distribution of Funds sets the stage for allocations to schools and central decision units. These allocations support the District's new Vision, Mission, Values and the 2014-2018 Priorities.

**Vision**

Transforming the learners of today into the leaders of tomorrow.

**Mission**

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

**Values**

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

**District Priorities 2014-2018**

1. Foster growth and success for every student by supporting their journey from early learning through high school completion and beyond.
2. Provide welcoming, high quality learning and working environments.
3. Enhance public education through communication, engagement and partnerships.

**RELATED FACTS**

Highlights of the Provincial Budget that impact EPSB include:

- Grant rate increases of 2 per cent for class size and the inclusive education per student grant amounts.
- A new funding model implemented for Regional Collaborative Service Delivery (RCSD), consolidates funding previously received for student health services, children and youth with complex needs and regional educational consulting services.
- Infrastructure Maintenance and Renewal (IMR) funding – the calculation has been updated to replace full-time equivalent (FTE) weighted enrolment with FTE funded enrolment. In addition, the total amount of IMR funding for EPSB has increased by \$3.34 million.
- The reduction in school boards administration spending has been further reduced by an additional 3.1 per cent.
- For the Metro Urban Transportation Grant, the funding calculation has been changed by the Province resulting in an estimated reduction of \$1 million prior to factoring in enrolment growth.

**OPTIONS**

N/A

**CONSIDERATIONS & ANALYSIS****Budget Highlights**

- The proposed distribution of funds (Attachment III) will allow maximum flexibility to schools as well as maintain essential central services required for district operations.
- Increased allocations for schools are mainly attributed to the projected enrolment growth of 2.5 per cent.
- New for 2014-2015, allocation line items have been established for an Equity Fund, an Enhanced Support for Schools, and a new Enhanced Support for District Plan/Project Fund allocation (additional details of these allocations have been provided on Attachment III and IV).
- Funds have also been set aside to upgrade security at elementary schools.
- With the creation of the District Calendar Pilot Project, and the increase in professional development days, funds have been allocated to support staff development for teaching and learning initiatives.
- The proposed distribution of funds includes a change to the First Nations, Metis and Inuit (FNMI) allocation whereby part of this allocation previously directed towards covering the costs associated with the amiskwacy Academy base rent (estimated at \$1,125,652 for 2014-2015) will now be directed towards the hiring of four specialized, certificated FNMI consultants (internal secondments) at an estimated cost of \$450,000, and the balance of \$675,652 will be returned to the total amount of FNMI funds available to be allocated directly to schools based on the number of self-identified FNMI students (additional details of this allocation has been provided on Attachment III). Therefore, starting in 2014-2015 the amiskwacy Academy base rent will be funded from base instructional dollars. The

payment will come out of additional funds provided by the Government for enrolment growth, small class size and inclusion funding. None of the student allocation rates will be reduced as a result.

**Budget Assumptions**

- Student enrolment assumptions are based on a total of 88,755 students, an increase of 2,201 or 2.5 per cent over the September 30, 2013 enrolment count.
- School per student allocation amounts for all levels have been maintained at the same rates as in 2013-2014.
- There are no staff unit cost increases for 2014-2015.
- Although the negotiations have not yet begun, no increase in salaries or benefits have been factored into the budget for maintenance and custodial staff.
- Student Transportation funding has been directed to support the delivery of transportation services within the District.
- Plant Operations and Maintenance (PO&M) funding rates have remained unchanged, with the increase being attributed to enrolment growth.
- IMR funding has been returned to previous levels and will provide additional funding for school facility maintenance and renewal projects.
- The amiskwaciy Academy base rent will be funded from base instructional funding commencing in the 2014-2015 school year.
- The spring proposed budget does not include any use of surplus funds for spending within schools and decision units. The goal is to provide access to surplus funds after the 2013-2014 year end, in conjunction with the fall revised budget.

From a principal or central decision unit administrator point of view, the 2014-2015 budget is status quo. The per student allocation amounts and staff unit costs will remain at the same levels as in 2013-2014. The only variable will be related to changes caused by enrolment.

From the District's point of view, the additional funds received from changes in provincial funding (as described above) will be used to enhance support for schools and will support initiatives linked to the new district plan. These will be reflected in the form of new allocations as well as changes to existing allocations.

**NEXT STEPS**

Budget Services will incorporate the approved recommendations into the allocations being sent out to schools and decision units for completion of the 2014-2015 budget. The Board of Trustees will receive the proposed budget for analysis before budget approval at the June 24, 2014 public board meeting.

**ATTACHMENTS & APPENDICES**

- ATTACHMENT I 2014-2015 Spring Proposed Revenue Budget
- ATTACHMENT II Student Enrolment 2014-15 to 2013-14 Year to Year Comparison
- ATTACHMENT III Distribution of Funds
- ATTACHMENT IV Other Allocations

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**Edmonton Public Schools**  
**2014-2015 Spring Proposed Revenue Budget**

	2014-2015 Proposed Budget	2013-2014 Revised Budget	Variance \$	Variance %	Notes
<b>BASE INSTRUCTION FUNDING</b>					
Early Childhood Services (ECS) Base Instruction	\$ 25,613,500	\$ 25,613,500	\$ -	-	
Base Instruction (Grades 1 to 9)	377,873,400	363,653,400	14,220,000	3.9%	
Base Instruction (Grades 10 to 12)	124,331,600	124,491,600	(160,000)	(0.1%)	
Base Instruction Special Ed Block (Grades 10 to 12)	17,034,100	16,870,100	164,000	1.0%	
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	5,823,400	5,709,200	114,200	2.0%	
Base Instruction Class Size (Grades 1 to 3)	31,133,900	28,725,400	2,408,500	8.4%	
Base Instruction Tier 2 Class size (Grades 10 to 12)	179,800	176,600	3,200	1.8%	
Base Instruction Tier 3 Class size (Grades 10 to 12)	1,931,800	1,896,500	35,300	1.9%	
Base Instruction Tier 4 (Work Exp. & Sp. Proj)	1,991,200	1,993,800	(2,600)	(0.1%)	
Home Education	702,500	653,200	49,300	7.5%	
<b>SUBTOTAL BASE INSTRUCTION FUNDING</b>	<b>593,034,600</b>	<b>576,202,700</b>	<b>16,831,900</b>	<b>2.9%</b>	<b>1</b>
<b>DIFFERENTIAL COST FUNDING</b>					
ECS Program Unit Funding (PUF)	31,106,300	31,106,300	-	-	2
Inclusive Education	58,308,900	56,749,200	1,559,700	2.7%	3
English as a Second Language (ESL)	19,024,000	14,330,400	4,693,600	32.8%	4
First Nations, Metis and Inuit Education (FNMI)	8,866,400	8,628,400	238,000	2.8%	
Socio Economic Status	10,009,300	9,855,300	154,000	1.6%	
Plant Operations and Maintenance (PO&M)	62,810,900	61,971,100	839,800	1.4%	
Metro Urban Transportation	21,505,500	22,209,600	(704,100)	(3.2%)	5
ECS Special Transportation	2,273,000	2,273,000	-	-	2
Equity of Opportunity	8,379,900	8,251,000	128,900	1.6%	
Federal French Funding	500,000	500,000	-	-	
Narrowing Teachers' Salary Gap	245,000	-	245,000	-	
<b>SUBTOTAL DIFFERENTIAL COST FUNDING</b>	<b>223,029,200</b>	<b>215,874,300</b>	<b>7,154,900</b>	<b>3.3%</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	9,624,200	-	-	2
Regional Education Consulting Services	-	3,212,400	(3,212,400)	(100.0%)	6
Regional Collaborative Service Delivery (RCSD)	3,211,700	1,850,700	1,361,000	73.5%	6
Reduction in System Admin & School Bd Gov'n	(3,805,000)	(3,691,000)	(114,000)	3.1%	
<b>SUBTOTAL OTHER PROVINCIAL SUPPORT</b>	<b>9,030,900</b>	<b>10,996,300</b>	<b>(1,965,400)</b>	<b>(17.9%)</b>	
<b>TOTAL PROVINCIAL OPERATIONAL FUNDING</b>	<b>827,273,900</b>	<b>805,252,500</b>	<b>22,021,400</b>	<b>2.7%</b>	

**Edmonton Public Schools**  
**2014-2015 Spring Proposed Revenue Budget - continued**

	<b>2014-2015 Proposed Budget</b>	<b>2013-2014 Revised Budget</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
<b>CAPITAL</b>					
Debenture Interest	102,500	102,500	-	-	
Infrastructure Maintenance Renewal (IMR)	7,350,500	5,677,700	1,672,800	29.5%	7
Amortization of Capital Allocations and Expended Deferred Capital Revenue	31,881,400	31,881,400	-	-	2
<b>SUBTOTAL CAPITAL</b>	<b>39,334,400</b>	<b>37,661,600</b>	<b>1,672,800</b>	<b>4.4%</b>	
<b>OTHER PROVINCIAL REVENUES</b>					
Tuition Agreements	1,137,100	1,137,100	-	-	8
Secondments - Provincial	3,789,800	3,789,800	-	-	8
Alberta Teachers' Retirement Fund (ATRF)	53,969,500	52,905,900	1,063,600	2.0%	9
<b>SUBTOTAL OTHER PROVINCIAL REVENUES</b>	<b>58,896,400</b>	<b>57,832,800</b>	<b>1,063,600</b>	<b>1.8%</b>	
<b>OTHER PROVINCIAL GRANTS</b>	<b>5,736,000</b>	<b>5,736,000</b>	<b>-</b>	<b>-</b>	<b>8</b>
<b>TOTAL GOVERNMENT OF ALBERTA</b>	<b>931,240,700</b>	<b>906,482,900</b>	<b>24,757,800</b>	<b>2.7%</b>	
<b>FEDERAL GOVERNMENT AND FIRST NATIONS</b>	<b>2,339,200</b>	<b>2,339,200</b>	<b>-</b>	<b>-</b>	<b>8</b>
<b>OTHER ALBERTA SCHOOL AUTHORITIES</b>	<b>563,000</b>	<b>1,063,000</b>	<b>(500,000)</b>	<b>(47.0%)</b>	<b>10</b>
<b>FEES</b>					
School Fees - School Generated Funds	12,514,400	12,514,400	-	-	
Transportation Fees	9,838,700	9,838,700	-	-	
International Student Fees	4,297,500	4,297,500	-	-	
Metro Continuing Education Fees	938,300	938,300	-	-	
Textbook Rental Fees	1,447,700	1,447,700	-	-	
Music Instrument & Other Material Fees	239,500	239,500	-	-	
<b>SUBTOTAL FEES</b>	<b>29,276,100</b>	<b>29,276,100</b>	<b>-</b>	<b>0.0%</b>	<b>8</b>
<b>OTHER SALES AND SERVICES</b>					
Sales and Services - Schools & Central DU's	5,065,800	5,065,800	-	-	
Other Sales and Services - School Generated Funds	5,778,400	5,778,400	-	-	
Secondments - Other Entities	2,212,300	2,212,300	-	-	
Lunch Program Fees	4,077,800	4,077,800	-	-	
Adult Education	1,960,400	1,960,400	-	-	
<b>SUBTOTAL SALES AND SERVICES</b>	<b>19,094,700</b>	<b>19,094,700</b>	<b>-</b>	<b>0.0%</b>	<b>8</b>
<b>INVESTMENT INCOME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>GIFTS AND DONATIONS</b>					
School Gifts and Donations	6,524,000	6,524,000	-	-	8
EPSB Foundation Support	490,000	406,100	83,900	20.7%	11
<b>SUBTOTAL GIFTS AND DONATIONS</b>	<b>7,014,000</b>	<b>6,930,100</b>	<b>83,900</b>	<b>1.2%</b>	
<b>FUNDRAISING - School Generated Funds</b>	<b>1,713,300</b>	<b>1,713,300</b>	<b>-</b>	<b>-</b>	<b>8</b>
<b>RENTAL OF FACILITIES</b>	<b>3,393,700</b>	<b>3,393,700</b>	<b>-</b>	<b>-</b>	<b>8</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 994,634,700</b>	<b>\$ 970,293,000</b>	<b>\$ 24,341,700</b>	<b>2.5%</b>	

**Notes to the  
2014-2015 Spring Proposed Revenue Budget**

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

**1 Base Instruction Funding**

The overall increase in base instruction funding is due to a projected enrolment growth of 2.5% (see Attachment II for additional details). Although there were no increases in the per student funding rates, there was an increase of 2% in the funding received for class size.

**2 ECS Program Unit Funding (PUF), ECS Special Transportation, Institutional Support & Expended Deferred Capital Revenue**

The budget amount has been carried forward from 2013-2014 and will be updated when the budgets are completed in the spring. These budgets are a flow through where any change from the amount currently shown will be offset by an equivalent amount being allocated.

**3 Inclusive Education**

The Inclusive Education grant is comprised of three components, out of which two are enrolment driven. The increase in funding reflects the projected enrolment growth as well as a funding increase of 2% which only impact the enrolment driven components of the calculation.

**4 English as a Second Language (ESL)**

Out of the total increase over 2013-2014, approximately 50% relates to current year projected enrolment growth for this population of students. The remaining 50% or approximately \$2.3 Million relates to an understatement of the 2013-2014 Revised Budget figure.

**5 Metro Urban Transportation**

The funding calculation for this grant has been changed by the Province resulting in an estimated reduction of \$1 Million prior to factoring in enrolment growth.

**6 Regional Education Consulting Services (RECS) / Regional Collaborative Service Delivery (RCSD)**

A new funding model has been rolled out for the current year. Funding for RCSD comes from allocations previously provided for student health services, children and youth with complex needs and RECS. The net decrease in funding relates to services the District was providing to other jurisdictions and is offset by a reduction of these related expenses, therefore, there will be no net impact on services provided within EPSB.

**7 Infrastructure Maintenance Renewal (IMR)**

The IMR calculation has been changed to replace FTE weighted enrolment with FTE funded enrolment. The total amount of IMR funding for the entire province has increased from \$77 Million to \$100 Million (basically returning to prior levels of provincial support). As a result, EPSB's share of the IMR funding has increased by \$3.34 Million. 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. Therefore, approximately 50% of the IMR funding (\$1.67 Million) is recorded under operating revenue.

**8 Other Provincial Revenues/Grants, Fees, Sales and Services, Gifts and Donations, Fundraising & Rental of Facilities**

The budget amount has been carried forward from 2013-2014 and will be updated when the budgets are completed in the spring as the budget is entered directly by the individual school/central decision unit.

**9 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.

**10 Other Alberta School Authorities**

As a result of the changes under the new RCSD funding model, \$0.5 Million of external revenue related to RECS will no longer be received by the District.

**11 EPSB Foundation Support**

In January of 2014, Beacon Heights became the sixth school to receive support from the Foundation for full day kindergarten. The increase in 2014-2015 reflects all six sites being operational for the entire year.

**Edmonton Pubic Schools**  
**2014-2015 Projected Enrolment vs September 30, 2013 Actual Enrolment**  
**Funded vs Other**

<b>Student Enrolment Enrolment by Division</b>	<b>2014-2015 Projected Enrolment*</b>	<b>2013-2014 Sept. 30th Enrolment</b>	<b>Increase/ (Decrease) Enrolment</b>	<b>Variance %</b>
<b>Funded Students:</b>				
ECS	7,807	7,807	-	0.0%
Grade 1 to 3	20,869	19,640	1,229	6.3%
Grade 4 to 6	18,588	18,028	560	3.1%
Junior High	18,130	17,753	377	2.1%
Senior High	22,369	22,369	-	0.0%
<b>Subtotal Funded Students</b>	<b>87,764</b>	<b>85,597</b>	<b>2,167</b>	<b>2.5%</b>
<b>Other :</b>				
International Students	382	382	-	0.0%
Early Ed. - Headstart/community children	86	88	(2)	(2.3%)
Other/Non Resident/ Blended/Sponsorships	95	89	6	6.7%
Home Education	428	398	30	7.5%
<b>Subtotal Other Students</b>	<b>991</b>	<b>957</b>	<b>34</b>	<b>3.5%</b>
<b>Total Student Enrolment</b>	<b>88,755</b>	<b>86,554</b>	<b>2,201</b>	<b>2.5%</b>

*\* Note, the projected enrolment figures have been prepared based on a high level district wide forecast. The projected enrolment will be updated closer to the actual spring budget being released to the schools.*

**Edmonton Public Schools**  
**2014-2015 Spring Proposed Budget**  
**Distribution of Funds**

<b>Projected Revenue</b>	<b>Proposed 2014-2015</b>	<b>Revised 2013-2014</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Notes</b>
Operating Revenue	<b>\$ 994,634,700</b>	<b>\$ 970,293,000</b>	<b>\$ 24,341,700</b>	<b>2.5%</b>	
<b>School Allocations (Attachment V)</b>					
School Allocations Levels 1 to 8	<b>\$ 540,056,290</b>	<b>\$ 525,067,318</b>	<b>\$ 14,988,972</b>	<b>2.9%</b>	<b>1</b>
Other Supplemental School Allocations	<b>151,231,729</b>	<b>145,497,069</b>	<b>5,734,660</b>	<b>3.9%</b>	<b>2</b>
	<b>691,288,019</b>	<b>670,564,387</b>	<b>20,723,632</b>	<b>3.1%</b>	
School Generated Funds/External Revenues	<b>37,862,434</b>	<b>37,862,434</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>Subtotal School Allocations</b>	<b>729,150,453</b>	<b>708,426,821</b>	<b>20,723,632</b>	<b>2.9%</b>	
<b>Other Allocations (Attachment VI)</b>					
Metro Continuing Education	<b>11,416,725</b>	<b>11,416,725</b>	<b>-</b>	<b>-</b>	<b>4</b>
External Revenue Allocations - Central	<b>14,566,394</b>	<b>15,066,394</b>	<b>(500,000)</b>	<b>(3.3%)</b>	
District Level Fixed Costs	<b>68,784,860</b>	<b>67,424,760</b>	<b>1,360,100</b>	<b>2.0%</b>	<b>5</b>
District Level Committed Costs	<b>68,625,388</b>	<b>67,173,292</b>	<b>1,452,096</b>	<b>2.2%</b>	<b>5</b>
	<b>163,393,367</b>	<b>161,081,171</b>	<b>2,312,196</b>	<b>1.4%</b>	
Central Decision Units	<b>48,121,380</b>	<b>47,879,157</b>	<b>242,223</b>	<b>0.5%</b>	
<b>Subtotal Other Allocations</b>	<b>211,514,747</b>	<b>208,960,328</b>	<b>2,554,419</b>	<b>1.2%</b>	
<b>Alberta Teachers' Retirement Fund (ATRF)</b>	<b>53,969,500</b>	<b>52,905,851</b>	<b>1,063,649</b>	<b>2.0%</b>	<b>6</b>
<b>Total Budget</b>	<b>\$ 994,634,700</b>	<b>\$ 970,293,000</b>	<b>\$ 24,341,700</b>	<b>2.5%</b>	



**Notes to the  
2014-2015 Spring Proposed Budget  
Distribution of Funds**

*Consistent with the Provincial requirements, unless otherwise noted, 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 Levels 1 to 8**

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. For 2014-2015, there have been no changes to the per student allocation amounts.

**2 Other Supplemental School Allocations**

Included in this category of school allocations are new allocations for 2014-2015 which include:

- a) Enhanced Support for Schools - \$2 Million. These funds will be distributed between the four school leadership groups to enhance programming for student differences and will include shared consulting services, student engagement metrics, and alternate student assessment/achievement metrics.
- b) Equity Fund - \$4.8 Million. Out of these funds, \$4 Million will be directed towards enhancing equity for all students and \$0.8 Million has been targeted towards increasing the number of student assessments currently available for schools.
- c) Security Upgrades for Elementary Schools - \$0.8 Million. This will require a review of the current security in place at elementary schools and will be used to upgrade or install security cameras and/or additional security measures.
- d) amiskwaciy Academy base rent - \$1.13 Million. Covering this cost as a district allocation, results in an increase in the amount of FNMI funds available to be directly allocated out to schools.

**3 School Generated Funds/External Revenues**

School generated funds are funds raised in the community for expenditures at the school level. School external revenues include board approved textbook rental fees, lunch program fees, grants, as well as school lease rentals. These figures will not be updated until the schools complete their spring budgets.

**4 Metro Continuing Education**

This figure will be updated once Metro has completed their spring budget.

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

These allocations have been updated to reflect the anticipated fixed and committed costs for 2014-2015. Additional details on these costs have been included in Attachment IV.

**6 Alberta Teachers' Retirement Fund (ATRF)**

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

**Edmonton Public Schools**  
**2014-2015 Spring Proposed Budget**  
**Other Allocations**

	Proposed 2014-2015	Revised 2013-2014	Variance \$	Variance %	Notes
<b>District Level Fixed Costs</b>					
Debt and Fiscal Services	\$ 44,493,360	\$ 42,820,560	\$ 1,672,800	3.9%	
Utilities	18,200,000	18,900,000	(700,000)	(3.7%)	
Insurance	3,595,000	3,525,000	70,000	2.0%	
High Speed Networking	2,496,500	2,179,200	317,300	14.6%	1
	<b>68,784,860</b>	67,424,760	1,360,100	2.0%	
<b>District Level Committed Costs</b>					
Student Transportation	33,685,721	34,512,766	(827,045)	(2.4%)	
PO&M (core facility maintenance)	13,332,520	12,708,379	624,141	4.9%	2
Human Resources Supply Services	10,714,770	10,714,770	-	-	3
Language and Cultural Support	3,953,008	3,953,008	-	-	4
Enhanced Support for District Plan/Project Fund	2,575,000	-	2,575,000	100.0%	5
Enterprise Systems	1,585,752	1,585,752	-	-	6
Professional Improvement Leaves	1,000,000	1,540,000	(540,000)	(35.1%)	7
Staff Development	500,000	-	500,000	100.0%	8
Partnership Commitments	369,000	364,000	5,000	1.4%	9
Human Resources Secondments	232,917	232,917	-	-	
Pinpoint	150,000	150,000	-	-	
Audit Fees	111,200	111,200	-	-	
EduLink	43,000	43,000	-	-	
Election	315,000	1,200,000	(885,000)	(73.8%)	10
Board Initiative Fund	45,000	45,000	-	-	
Trustee Transition Allowance	12,500	12,500	-	-	
	<b>68,625,388</b>	67,173,292	1,452,096	2.2%	
<b>External Revenue Allocation</b>	<b>14,566,394</b>	15,066,394	(500,000)	(3.3%)	
<b>Metro Continuing Education</b>	<b>11,416,725</b>	11,416,725	-	-	
	<b>25,983,119</b>	26,483,119	- 500,000	(1.9%)	
<b>Central Decision Units</b>	<b>48,121,380</b>	47,879,157	242,223	0.5%	
<b>Total</b>	<b>\$ 211,514,747</b>	\$ 208,960,328	\$ 2,554,419	1.2%	

**Notes to the  
2014-2015 Spring Proposed Budget  
Other Allocations**

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

**1 High Speed Networking**

The increase reflects the additional cost to the District to provide this service to the schools which is above the amount funded by the Province. This increased cost has been covered by a district allocation instead of recovering the amount through charge backs to the schools.

**2 Plant Operations & Maintenance (PO&M) (core facility maintenance)**

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

**3 Human Resources Supply Services**

This allocation covers pooled staffing costs for illness which are not included in the individual school budgets.

**4 Language and Cultural Support**

This allocation targets funds towards FNMI and diversity education, support for english language learners and the languages centre.

**5 Enhanced Support for District Plan/Project Fund**

Funds have been put aside to address projects and to support initiatives coming out of the new district plan. In addition as a result of the Central DU budget cutbacks in 2013-2014, funds will be directed to certain central decision units to maintain service levels and supports. The Project Fund will be used to promote effective and efficient business practices.

**6 Enterprise Systems**

This allocation covers the annual maintenance costs for the District's systems.

**7 Professional Improvement Leaves**

The decrease of \$0.54 Million is based on an approved Board recommendation report dated September 17, 2013.

**8 Staff Development**

In conjunction with the new pilot calendar project and the increase in professional development days from three to five, funds have been allocated for this initiative.

**9 Partnership Commitments**

The District has entered into the partnership agreements with: Partnership for Kids, Community University Partnerships, Cappies, United Way, Careers: the Next Generation, Welcome to Kindergarten, Corporate Challenge and the Confucius Institute.

**10 Election**

The allocation in 2013-2014 was to cover the entire cost of the fall election which previously occurred every three years. On a go forward basis, the cost of the election will be pro-rated and allocated over the four year election term.