

EDMONTON PUBLIC SCHOOLS

June 9, 2009

TO: Board of Trustees

FROM: E. Schmidt, Superintendent of Schools

SUBJECT: Board Review of 2009-2010 Plans and Expenditures Budget

ORIGINATOR: D. R. Power, Assistant Superintendent – Treasurer

RESOURCE

STAFF: Jamie Pallett

INFORMATION

On May 27, May 28 and June 5, 2009, Trustees in subcommittees reviewed the 2009-2010 plans and budgets of 152 district schools and each of the central departments. The assistant superintendents reviewed the plans and budgets of 48 schools. Summaries of the budget plans for all school and central decision units have been provided to Trustees. These documents highlight the key initiatives for each District Priority and the relevant financial information for each decision unit.

The planned expenditure budget for the district in 2009-2010 is \$782,015,000. This total is based on the resources allocated and additional revenues projected by schools and central decision units. Projected budgets also indicate that \$14,735,914 of resources approved in 2008-2009 will be used in 2009-2010. A revised planning base is provided in Appendix I. Appendix II provides a revised projected revenue forecast summarizing this information.

Appendix III outlines the district's projected expenditures for 2009-2010. For comparison purposes two sets of data are provided. The first are the staffing and supplies, equipment and services costs for the District as of September 30, 2008. This information reflects school and central decision unit actual budgets and was shared with Alberta Education in the fall of 2008. The second set of data is the current district staffing FTE. This set of data reflects current staffing levels as of June 1, 2009 and would reflect information principals shared with Trustees during the subcommittee reviews.

The purpose of this information report is to provide Trustees with an opportunity to comment or ask questions about plans and expenditure budgets. Some principals and central decision unit managers will be present to address any questions Trustees may ask.

The proposed 2009 – 2010 expenditures budget will be brought to the Board prior to September 2009 for approval.

JRP:bly

Appendix I – Revised 2009-2010 Planning Base
Appendix II – Revised Revenue Forecast for the 2009-2010 School Year
Appendix III – Summary of Projected Staffing and Supplies, Equipment and Services

Revised 2009-2010 Planning Base

	2009-10 Proposed Budget Planning Base April 2009 *	Revised 2009-10 Budget Planning Base June 2009	Difference
PROJECTED REVENUE	771,716,000	779,015,000	7,299,000
2007-2008 Unrestricted Accumulated Surplus	3,000,000	3,000,000	0
Total	774,716,000	782,015,000	7,299,000
DISTRICT LEVEL COMMITTED FUNDS			
Personnel Supply Services	8,200,000	8,200,000	0
Professional Improvement Leaves	1,640,000	1,640,000	0
Transportation	29,739,402	30,364,627	625,225
Metro	6,678,520	7,096,026	417,506
Debt Services	27,100,000	27,100,000	0
External Revenue	9,338,330	15,660,599	6,322,269
Utilities	20,600,000	20,600,000	0
High Speed Network	1,389,660	1,389,660	0
DISTRICT LEVEL PRIORITY FUNDS			
Election	300,000	300,000	0
District Technology Projects	1,000,000	1,000,000	0
Cluster Support for ELL	1,000,000	1,000,000	0
District Level Foundation	460,000	460,000	0
Multi-Cultural Task Force	250,000	250,000	0
SCHOOLS	534,411,097	534,411,097	0
Institutions	39,986,457	39,986,457	0
Senior High Summer School	5,171,000	5,171,000	0
LRC	890,018	890,018	0
School Generated Funds	24,146,000	24,080,000	(66,000)
CENTRAL ALLOCATIONS	58,732,516	58,732,516	0
ERECS	3,220,000	3,220,000	0
Federal French Funding	463,000	463,000	0
TOTAL PLANNING BASE	774,716,000	782,015,000	7,299,000

* Approved by Board on April 28, 2009

Edmonton Public Schools
Revised Revenue Forecast for the 2009-2010 School Year

	PROVINCIAL BUDGET 2008-2009	CHANGES	DISTRICT BUDGET 2009-2010	
BASE FUNDING				
ECS BASE	17,465,000	0	17,465,000	
GRADES 1 TO 12	421,726,000	342,000	422,068,000	1
SENIOR HIGH SUMMER SCHOOL	7,232,000	0	7,232,000	
HOME EDUCATION	833,000	0	833,000	
DIFFERENTIAL COST FUNDING				
ECS MILD & MODERATE	1,280,000	0	1,280,000	
ECS PROGRAM UNIT FUNDING	24,188,000	0	24,188,000	
SEVERE DISABILITIES	33,905,000	0	33,905,000	
ESL	12,736,000	0	12,736,000	
FIRST NATIONS, METIS & INUIT	7,007,000	0	7,007,000	
SOCIO ECONOMIC STATUS	9,158,000	0	9,158,000	
SMALL SCHOOL BY NECESSITY	3,045,000	0	3,045,000	
ENROLMENT GROWTH & DECLINE	924,000	0	924,000	
RELATIVE COST OF PURCHASING	5,870,000	2,000	5,872,000	2
METRO URBAN TRANSPORTATION	18,387,000	0	18,387,000	
ECS SPECIAL TRANSPORTATION	1,544,000	0	1,544,000	
FUEL FUNDING INITIATIVE	700,000	0	700,000	
DAILY PHYSICAL ACTIVITY	208,000	0	208,000	
FEDERAL FRENCH FUNDING	463,000	0	463,000	
PROVINCIAL PRIORITY TARGETED FUNDING				
INITIATIVE FOR SCHOOL IMPROVEMENT	10,767,000	0	10,767,000	
HIGH SPEED NETWORKING	1,390,000	0	1,390,000	
CLASS SIZE INITIATIVE	30,834,000	0	30,834,000	
OTHER PROVINCIAL SUPPORT				
INSTITUTIONAL SUPPORT	7,329,000	0	7,329,000	
REGIONAL EDUCATION CONSULTING SERVICES	3,220,000	0	3,220,000	
LRDC - ESTIMATED UTILIZATION	890,000	0	890,000	
CAREER & TECHNOLOGIES STUDIES FUNDING	1,298,000	0	1,298,000	
INNOVATIVE CLASSROOM TECHNOLOGY FUNDING	2,696,000	0	2,696,000	
INSTRUCTIONAL FUNDING	625,095,000	344,000	625,439,000	
PLANT OPERATIONS AND MAINTENANCE	64,195,000	0	64,195,000	
TOTAL OPERATIONAL FUNDING	689,290,000	344,000	689,634,000	
CAPITAL				
DEBENTURE INTEREST	899,000	0	899,000	
AMORTIZATION OF CAPITAL GRANTS	9,703,000	0	9,703,000	
AMORT OF INVEST IN CAPITAL ASSETS	15,904,000	0	15,904,000	
	<u>26,506,000</u>	<u>0</u>	<u>26,506,000</u>	
SCHOOL GENERATED FUNDS	24,146,000	(66,000)	24,080,000	3
OTHER				
OTHER SCHOOL JURISDICTIONS	2,095,000	(185,000)	1,910,000	4
PROVINCIAL GRANTS	1,089,000	1,534,000	2,623,000	5
FEDERAL GOVERNMENT	1,843,000	127,000	1,970,000	6
TUITION AGREEMENTS	723,000	0	723,000	
BUS PASS SALES	8,334,000	625,000	8,959,000	7
INTERNATIONAL STUDENT FEES	3,014,000	0	3,014,000	
METRO CONTINUING EDUCATION FEES	3,919,000	(1,585,000)	2,334,000	8
EXTERNAL REVENUE - CENTRAL DU'S	7,574,000	705,000	8,279,000	9
MISCELLANEOUS	3,183,000	5,800,000	8,983,000	10
	<u>31,774,000</u>	<u>7,021,000</u>	<u>38,795,000</u>	
TOTAL OPERATING REVENUE	771,716,000	7,299,000	779,015,000	

1. Metro Continuing Education (MCE) has projected an increase in credit enrolment unit (CEU) revenue.
2. Relative Cost of Purchasing Adjustment (RCPA) funding is impacted by the increase to CEU revenue.
3. There was a small net change in the retained and remitted resources identified by the schools in their planning documents.
4. A decrease has been projected for billings to other school districts under the Regional Educational Consulting Services program.
5. The portion of MCE revenue that is from other Alberta government departments, primarily Employment and Immigration, has been identified here. It has previously been rolled into MCE fee revenue. See note 8.
6. MCE is projecting an increase in Language Instruction for Newcomers to Canada (LINC) funding.
7. Bus pass sales are projected to increase over that initially projected for 2008-09. The actual revenue for 2008-09 will be closer to \$9 million. The projection for 2009-10 is therefore reasonable considering that the fees have not been increased.
8. MCE provincial government revenue is now reflected under Provincial Grants, note 5, and there has been a small increase to other fee revenue.
9. This change reflects the revenue projected by Central Services DU's. \$500,000 of this increase is to reflect the accurate amount of lease revenue collected by the district. Amounts received and utilized for capital renewal have not been previously budgeted.
10. Secondment revenue of \$6 million is now being included in the revenue projection. There is an equal expenditure for the salaries for seconded staff. This is offset by a small decrease in other miscellaneous revenue.

Summary of Projected Staffing and Supplies, Equipment and Services

	2008-09 Actual Budget Planned Expenditures Sept 30, 2008	2008-09 Current District FTE as of June 1, 2009	2009-10 Proposed Budget Planned Expenditures May 15, 2009	Difference
Staffing FTE (Full Time Equivalent)				
Custodial	547.500	N/A	597.220	49.720
Exempt	493.000	N/A	529.080	36.080
Maintenance	203.000	N/A	192.000	(11.000)
Support	1,632.400	N/A	1,705.760	73.360
Teacher	4,408.500	N/A	4,382.680	(25.820)
Staffing FTE (Full Time Equivalent)				
Custodial	N/A	568.930	597.220	28.29
Exempt	N/A	503.240	529.080	25.84
Maintenance	N/A	234.00	192.000	(42.000)
Support	N/A	1834.080	1,705.760	(128.320)
Teacher	N/A	**4,509.750	4,382.680	(127.070)
Supplies, Equipment & Services – Schools				
Consulting / Inservices	6,998,644	N/A	4,910,561	(2,088,083)
Plant Operations and Maintenance	13,970,912	N/A	17,287,874	3,316,962
Other District Services	15,269,365	N/A	11,518,103	(3,751,262)
External Services	16,919,420	N/A	10,961,290	(5,958,130)
Utilities	20,356,369	N/A	22,379,021	2,022,652
Supplies	18,394,336	N/A	16,684,447	(1,709,889)
Equipment	10,026,557	N/A	8,334,656	(1,691,901)
Amortization	1,624,423	N/A	1,801,579	177,156
Supplies, Equipment & Services – Central	116,647,095	N/A	117,460,816	813,721

** Includes 42 temporary replacements

N/A – data not available