

EDMONTON PUBLIC SCHOOLS

June 14, 2011

TO: Board of Trustees

FROM: E. Schmidt, Superintendent of Schools

SUBJECT: Approval of 2011-2012 Proposed Budget

ORIGINATOR: B. J. Smith, Executive Director

RESOURCE

STAFF: Jane Ainslie, Sandra Bassett, Cheryl Hagen, Jeremy Higginbotham,
Monika Lukas, Wanda Musclow, Madonna Proulx, Brenda Yates

RECOMMENDATION

That the 2011-2012 proposed budget of \$851,042,895, be approved.

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At the May 24, 2011 Board meeting, the proposed budget was presented to the Board of Trustees for information and discussion. At that time, the Board had several questions for more information and details.

These requests have been consolidated and included in this report as Appendix VII.

This report provides a detailed breakdown of Proposed Revenue (Appendix I), Proposed Budget and supporting schedules (Appendix II), Projected Staffing for 2011-2012 (Appendix III), School Allocations (Appendix IV), Surplus Projections (Appendix V), Budget Highlights (Appendix VI) and a Budget Q & A (Appendix VII).

The proposed budget for 2011-2012 is \$851,042,895 (Appendix II). This total reflects a planned expenditure of \$832,120,051 (Appendix I) that is forecasted to be received in revenue, plus an additional \$18,922,844 million of surplus/reserve funds.

BJS/ej

- Appendix I - 2011-2012 Proposed Revenue Budget
- Appendix II - 2011-2012 Proposed Budget
- Appendix III - Projected Staff FTE Reductions
- Appendix IV - School Allocations

- Appendix V - Net Accumulated Surplus (Deficit) Projections
- Appendix VI - Budget Highlights
- Appendix VII - Budget Q & A

Edmonton Public Schools 2011-12 Proposed Revenue Budget					
	2011-12	Preliminary	Revised		
	Funding	Budget	Budget	Budget	Budget
	Rates	2011-12	2010-2011	Variance \$	Variance %
BASE INSTRUCTION FUNDING					
ECS BASE INSTRUCTION	\$ 3,248.35	20,250,214	19,700,155	550,059	2.8%
ECS BASE CLASS SIZE	\$ 709.85	4,425,205	4,304,987	120,218	2.8%
GRADES 1 TO 3 INSTRUCTION	\$ 6,496.71	110,976,800	104,469,355	6,507,445	6.2%
GRADES 1 TO 3 CLASS SIZE	\$ 1,419.71	24,251,486	22,829,364	1,422,122	6.2%
GRADES 4 TO 6 INSTRUCTION	\$ 6,496.71	106,000,320	100,775,228	5,225,092	5.2%
GRADES 4 TO 6 CLASS SIZE		-	4,627,392	(4,627,392)	(100.0%)
GRADES 7 TO 9 INSTRUCTION	\$ 6,496.71	111,860,353	108,722,356	3,137,997	2.9%
GRADES 10 TO 12 REGULAR INSTRUCTION	\$ 185.62	121,093,291	116,827,919	4,265,372	3.7%
GRADES 10 TO 12 TIER 2 INSTRUCTION	\$ 185.62	1,340,176	1,282,002	58,174	4.5%
GRADES 10 TO 12 CTS CLASS SIZE TIER 2	\$ 11.97	86,423	82,689	3,754	4.5%
GRADES 10 TO 12 TIER 3 INSTRUCTION	\$ 185.62	9,255,941	8,853,710	402,231	4.5%
GRADES 10 TO 12 CTS CLASS SIZE TIER 3	\$ 33.75	1,682,944	1,610,141	72,803	4.5%
GRADES 10 TO 12 SUMMER SCHOOL (METRO)	\$ 185.62	5,080,791	4,515,822	564,969	12.5%
OUTREACH SITE FUNDING	\$ 61,738.00	432,166	432,166	-	0.0%
SENIOR HIGH ADDITIONAL CEU FUNDING	\$ 185.62	9,907,468	9,515,000	392,468	4.1%
HOME EDUCATION	\$ 1,625.02	1,002,637	870,000	132,637	15.2%
SUBTOTAL BASE FUNDING		527,646,215	509,418,266	18,227,949	3.6%
DIFFERENTIAL COST FUNDING					
ECS MILD & MODERATE	\$ 2,438.00	2,201,514	2,202,000	(486)	(0.0%)
ECS PROGRAM UNIT FUNDING		24,301,000	24,414,000	(113,000)	(0.5%)
SEVERE DISABILITIES	\$ 16,465.00	33,908,021	33,905,000	3,021	0.0%
ESL	\$ 1,155.00	13,437,848	15,656,000	(2,218,159)	(14.2%)
FIRST NATIONS, METIS & INUIT	\$ 1,155.00	7,614,338	7,650,000	(35,663)	(0.5%)
SOCIO ECONOMIC STATUS	\$ 462.00	8,972,502	8,993,000	(20,498)	(0.2%)
SMALL SCHOOL BY NECESSITY		3,103,477	3,921,000	(817,523)	(20.8%)
ENROLMENT GROWTH & DECLINE		-	4,349,000	(4,349,000)	(100.0%)
RELATIVE COST OF PURCHASING		3,331,000	6,592,000	(3,261,000)	(49.5%)
METRO URBAN TRANSPORTATION		18,492,945	18,492,000	945	0.0%
ECS SPECIAL TRANSPORTATION		1,544,000	1,544,000	-	0.0%
SUBTOTAL DIFFERENTIAL COST FUNDING		116,906,644	127,718,000	(10,811,356)	(8.5%)
PROVINCIAL PRIORITY TARGETED FUNDING					
INITIATIVE FOR SCHOOL IMPROVEMENT	\$ 69.70	5,406,002	10,812,000	(5,405,998)	(50.0%)
HIGH SPEED NETWORKING	\$ 503.50	1,425,912	1,426,000	(88)	(0.0%)
SUBTOTAL PROVINCIAL PRIORITY FUNDING		6,831,914	12,238,000	(5,406,086)	(44.2%)
OTHER PROVINCIAL SUPPORT					
INSTITUTIONAL SUPPORT		8,628,899	8,718,000	(89,101)	(1.0%)
REGIONAL EDUCATION CONSULTING SERVICES		3,235,915	3,314,000	(78,085)	(2.4%)
LEARNING RESOURCE CREDIT - LRC	\$ 12.07	893,240	895,000	(1,760)	(0.2%)
CAREER & TECHNOLOGIES STUDIES FUNDING		-	1,298,000	(1,298,000)	(100.0%)
INNOVATIVE CLASSROOM TECHNOLOGY FUNDING		-	2,696,000	(2,696,000)	(100.0%)
SUBTOTAL OTHER PROVINCIAL SUPPORT		12,758,054	16,921,000	(4,162,946)	(24.6%)
TOTAL INSTRUCTIONAL FUNDING		664,142,827	666,295,266	(2,152,439)	(0.3%)
PLANT OPERATIONS AND MAINTENANCE		65,335,979	65,336,000	(21)	(0.0%)
TOTAL PROVINCIAL OPERATIONAL FUNDING		729,478,806	731,631,266	(2,152,460)	(0.3%)
CAPITAL					
DEBENTURE INTEREST		452,809	570,000	(117,091)	(20.5%)
AMORTIZATION OF CAPITAL ALLOCATIONS		19,179,336	11,907,000	7,272,336	61.1%
INFRASTRUCTURE MAINTENANCE RENEWAL		15,000,000	16,777,000	(1,777,000)	(10.6%)
SUBTOTAL CAPITAL		34,632,245	29,254,000	5,378,245	18.4%
SCHOOL GENERATED FUNDS		22,725,000	22,725,000	-	0.0%
OTHER PROVINCIAL GRANTS		3,886,000	2,654,000	1,232,000	46.4%
FEDERAL GOVERNMENT		2,841,000	2,671,000	170,000	6.4%
TUITION AND FEES					
TUITION AGREEMENTS		807,000	807,000	-	0.0%
INTERNATIONAL STUDENT FEES	\$ 11,000	2,222,000	2,686,000	(464,000)	(17.3%)
METRO CONTINUING EDUCATION FEES		2,142,000	2,142,000	-	0.0%
TEXTBOOK RENTAL FEE		1,682,000	-	1,682,000	
LUNCH PROGRAM FEE		3,350,000	-	3,350,000	
SUBTOTAL TUITION AND FEES		10,183,000	5,635,000	4,548,000	80.7%
OTHER SALES AND SERVICES					
OTHER SCHOOL JURISDICTIONS		1,840,000	2,051,000	(211,000)	(10.3%)
BUS PASS SALES		10,034,000	10,034,000	-	0.0%
SALES AND SERVICES - SCHOOL & CENTRAL		11,500,000	9,575,000	1,925,000	20.1%
SECONDMENT REVENUE		4,500,000	6,140,000	(1,640,000)	(26.7%)
SUBTOTAL SALES AND SERVICES		27,874,000	27,800,000	74,000	0.3%
INVESTMENT INCOME		500,000	500,000	-	0.0%
TOTAL REVENUE		832,120,051	822,870,266	9,249,785	1.1%

**Edmonton Public Schools
2011-2012 Budget
Proposed Budget**

	Proposed 2011-2012	Actual 2010-2011	% Change
Projected Revenue			
2011-2012 Operating Revenue	\$ 832,120,051	\$ 822,870,000	1.1%
Operating Reserve Funds	-	9,648,396	-100.0%
	<u>832,120,051</u>	<u>832,518,396</u>	<u>0.0%</u>
School Allocations			
School Allocations Levels 1 to 8	484,311,564	451,779,636	7.2%
Other Supplemental School Allocations	119,108,028	159,033,602	-25.1%
School Generated Funds	22,725,000	22,725,000	0.0%
	<u>626,144,592</u>	<u>633,538,238</u>	<u>-1.2%</u>
Metro Continuing Education	10,134,654	9,448,431	7.3%
External Revenue Allocations	23,376,268	17,178,592	36.1%
District Level Fixed Costs	62,818,063	57,381,723	9.5%
District Level Committed Costs	59,967,065	62,016,384	-3.3%
	<u>156,296,050</u>	<u>146,025,130</u>	<u>7.0%</u>
Central DUs	<u>49,679,409</u>	<u>52,955,028</u>	<u>-6.2%</u>
Total Allocations	<u>832,120,051</u>	<u>832,518,396</u>	
Unallocated	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Planned Use of Restricted Reserves*			
Schools Planned Expenditure of Reserves	9,522,342	5,409,675	76.0%
Central DUs Planned Expenditure of Reserves	9,400,502	6,480,173	45.1%
	<u>18,922,844</u>	<u>11,889,848</u>	<u>59.2%</u>
Total Budget	<u>\$ 851,042,895</u>	<u>\$ 844,408,244</u>	<u>0.8%</u>

* Restricted Reserves consist of school and DU carryforward funds designated internally for use by that school or DU.

Edmonton Public Schools

2011-2012 Budget

Proposed Budget - Direct School Allocations

		Proposed 2011-2012	Actual 2010-2011	% Change
School Allocations				
Kindergarten - Regular	\$	15,681,369	\$ 14,678,421	6.8%
Elementary		118,492,413	109,761,850	8.0%
Junior High		57,626,076	55,018,916	4.7%
Senior High		87,958,031	80,081,526	9.8%
Senior High Credit Adjustment		6,830,617	6,995,247	-2.4%
ELL		61,432,734	50,482,743	21.7%
International		1,396,412	1,437,601	-2.9%
Special Needs Lvl 1 - 3		6,008,829	5,634,702	6.6%
Special Needs Lvl 4 - 8		97,349,991	96,144,906	1.3%
Institutions		31,535,092	31,543,724	0.0%
Sub Total		484,311,564	451,779,636	7.2%
Other Supplemental School Allocations				
Class Size Funding		30,404,792	32,417,589	-6.2%
POM Custodial		27,881,614	29,157,302	-4.4%
Staffing Cost Adjustment		4,699,901	22,218,460	-78.8%
Multiple Program Allocation		10,535,539	10,687,194	-1.4%
Literacy Intervention Funding		8,523,362	6,768,588	25.9%
Inservice PD		4,805,795	10,583,820	-54.6%
KIDS & Other Services		15,956,770	15,933,871	0.1%
ERECs		3,235,915	3,313,915	-2.4%
Literacy Reserve Funding		-	3,329,045	-100.0%
High Social Vulnerability		3,057,894	3,057,889	0.0%
Facility Use Payment Christian Schools		1,297,284	1,335,117	-2.8%
Teacher Aide		1,275,918	1,275,922	0.0%
Learning Resources Credit		894,906	894,906	0.0%
Outreach		775,000	850,000	-8.8%
Community Use of Schools		524,880	524,958	0.0%
Argyll Reach Out Support		635,966	525,000	21.1%
New School Establishment Grant		-	2,195,202	-100.0%
Adaptation/Intervention Grant		-	8,112,728	-100.0%
Program Enhancement Allocations		1,907,366	3,225,772	-40.9%
Other Miscellaneous Allocations		646,138	577,310	11.9%
CCEP		722,739	722,742	0.0%
FNMI		1,326,249	1,326,272	0.0%
Sub Total		119,108,028	159,033,602	-25.1%
School Generated Funds		22,725,000	22,725,000	0.0%
Total Direct School Allocations		\$ 626,144,592	\$ 633,538,238	-1.2%

Edmonton Public Schools

2011-2012 Budget

Proposed Budget - Other Allocations

		Proposed	Actual	%
		2011-2012	2010-2011	Change
District Level Fixed Costs				
	Debt Services	\$ 36,326,340	\$ 30,085,000	20.7%
	Utilities	21,400,000	22,500,000	-4.9%
	Insurance	2,750,000	2,455,000	12.0%
	High Speed Networking	1,425,912	1,425,912	0.0%
	VOIP	915,811	915,811	0.0%
		62,818,063	57,381,723	9.5%
District Level Committed Costs				
	Student Transportation	30,700,976	30,868,854	-0.5%
	School Plant Operations & Maintenance	13,940,703	13,802,193	1.0%
	Human Resources Supply Services	8,200,000	8,200,000	0.0%
	Cultural Support/Skill Centre	4,062,562	6,171,174	-34.2%
	Professional Improvement Leaves	1,540,000	1,540,000	0.0%
	Human Resources Supply Services	507,163	507,163	0.0%
	Access Copyright	397,000	397,000	0.0%
	Election	300,000	300,000	0.0%
	Pinpoint & Oracle License Fees	188,661	150,000	25.8%
	Audit Fees	80,000	80,000	0.0%
	Board Initiative Fund	50,000	-	100.0%
		59,967,065	62,016,384	-3.3%
External Revenue Allocation				
		23,376,268	17,178,592	36.1%
Metro Continuing Education				
		10,134,654	9,448,431	7.3%
		33,510,922	26,627,023	25.9%
Central DUs				
	Corporate Services	17,408,879	18,670,479	-6.8%
	SLS	14,201,707	14,792,544	-4.0%
	Finance and Infrastructure	14,198,630	15,276,812	-7.1%
	Board and Superintendent	3,870,193	4,215,193	-8.2%
		49,679,409	52,955,028	-6.2%
Total		\$ 205,975,459	\$ 198,980,158	3.5%

Projected Staff FTE Reductions for 2011-2012 School Year

Staffing Group	November 30, 2010	Projected 2011-2012	Net Change
<u>Schools</u>			
Teaching FTE	4,271.90	4,056.05	(215.85)
Support FTE	1,400.67	1,315.07	(85.60)
Custodial FTE	547.89	543.57	(4.32)
Exempt FTE	106.63	107.95	1.32
Total FTE	6,327.09	6,022.64	(304.45)
<u>Central Services</u>			
Teaching FTE	162.88	150.80	(12.08)
Support FTE	296.99	288.87	(8.12)
Custodial FTE	62.13	63.50	1.37
Maintenance FTE	206.00	206.00	-
Exempt FTE	438.12	415.61	(22.51)
Total FTE	1,166.12	1,124.78	(41.34)
<u>Metro Continuing Education</u>			
Teaching FTE	5.50	4.60	(0.90)
Support FTE	21.13	22.23	1.10
Custodial FTE	1.69	1.69	-
Exempt FTE	9.80	10.60	0.80
Total FTE	38.12	39.12	1.00
Total FTE	7,531.33	7,186.54	(344.79)
Teaching FTE	4,440.28	4,211.45	(228.83)
Support FTE	1,718.79	1,626.17	(92.62)
Custodial FTE	611.71	608.76	(2.95)
Maintenance FTE	206.00	206.00	-
Exempt FTE	554.55	534.16	(20.39)
Total FTE	7,531.33	7,186.54	(344.79)

Type	School Name	2010-2011 Actual Enrolment	2011-2012 Projected Enrolment	Difference	2010-2011 Actual Allocation	2011-2012 Projected Allocation	Difference
EL&J H	A. BLAIR MCPHERSON	623	737	114	\$4,278,926	\$4,656,745	\$377,819
EL	ABBOTT	204	200	(4)	\$2,125,405	\$1,890,179	(\$235,226)
EL	ACADEMY AT KING EDWARD	251	250	(1)	\$3,047,159	\$3,018,280	(\$28,879)
EL	AFTON	357	355	(2)	\$2,474,096	\$2,454,221	(\$19,875)
ALT	ALBERTA SCHOOL FOR THE DEAF	73	72	(1)	\$2,542,176	\$2,473,980	(\$68,196)
EL	ALDERGROVE	253	240	(13)	\$2,002,104	\$1,937,105	(\$64,999)
JH	ALLEDALE	335	346	11	\$2,650,205	\$2,503,112	(\$147,093)
SH	AMISKWACIY	256	280	24	\$2,721,942	\$2,370,940	(\$351,002)
SH	ARGYLL	1,587	1,498	(89)	\$6,003,373	\$5,206,807	(\$796,566)
EL	ARGYLL REACH OUT	87	86	(1)	\$1,284,717	\$1,237,693	(\$47,024)
SH	ASPEN PROGRAM	78	88	10	\$2,045,789	\$2,278,355	\$232,566
EL	ATHLONE	153	160	7	\$1,558,414	\$1,547,379	(\$11,035)
JH	AVALON	448	415	(33)	\$2,959,462	\$2,739,506	(\$219,956)
EL&J H	AVONMORE	324	314	(10)	\$2,779,885	\$2,469,613	(\$310,272)
EL&J H	BALWIN	431	402	(29)	\$3,833,956	\$3,415,752	(\$418,204)
EL&J H	BANNERMAN	273	270	(3)	\$2,010,090	\$1,970,694	(\$39,396)
EL	BATURYN	284	287	3	\$2,125,014	\$1,977,229	(\$147,785)
EL	BEACON HEIGHTS	78	74	(4)	\$802,496	\$812,084	\$9,588
ALT	BEACON HEIGHTS (EARLY.ED)	53	60	7	\$1,205,143	\$1,205,143	\$0
EL	BELGRAVIA	142	144	2	\$1,073,532	\$1,094,146	\$20,614
EL	BELMEAD	230	245	15	\$2,208,913	\$2,312,771	\$103,858
EL	BELMONT	287	280	(7)	\$2,100,546	\$1,964,905	(\$135,641)
EL	BELVEDERE	170	171	1	\$1,578,735	\$1,473,954	(\$104,781)
EL	BISSET	345	375	30	\$2,254,070	\$2,479,503	\$225,433
SH	BRAEMAR	139	125	(14)	\$1,125,322	\$923,736	(\$201,586)
EL	BRANDER GARDENS	321	327	6	\$2,090,024	\$2,129,927	\$39,903
EL	BRIGHTVIEW	187	177	(10)	\$1,891,951	\$1,688,005	(\$203,946)
JH	BRITANNIA	167	156	(11)	\$1,776,916	\$1,505,274	(\$271,642)
EL	BROOKSIDE	208	200	(8)	\$1,538,822	\$1,495,524	(\$43,298)
EL	CAERNARVON	405	402	(3)	\$2,760,102	\$2,663,723	(\$96,379)
EL	CALDER	150	150	0	\$1,449,278	\$1,411,650	(\$37,628)
EL	CALLINGWOOD	233	234	1	\$1,941,591	\$1,877,701	(\$63,890)
EL	CENTENNIAL	267	266	(1)	\$1,679,715	\$1,721,380	\$41,665

SH	CENTRE HIGH	2,159	2,080	(79)	\$7,454,529	\$6,614,629	(\$839,900)
EL	CLARA TYNER	167	162	(5)	\$1,215,041	\$1,184,674	(\$30,367)
EL	CORONATION	146	149	3	\$1,258,505	\$1,142,548	(\$115,957)
EL	CRAWFORD PLAINS	293	290	(3)	\$2,467,665	\$2,460,581	(\$7,084)
EL&J H	CRESTWOOD	411	400	(11)	\$2,471,095	\$2,457,524	(\$13,571)
JH	D. S. MACKENZIE	494	429	(65)	\$3,485,428	\$3,001,328	(\$484,100)
EL	DALY GROVE	274	270	(4)	\$1,844,636	\$1,796,619	(\$48,017)
JH	DAN KNOTT	503	506	3	\$3,861,344	\$3,784,283	(\$77,061)
EL	DELTON	363	384	21	\$3,553,993	\$3,508,573	(\$45,420)
EL	DELWOOD	415	406	(9)	\$2,927,267	\$2,824,392	(\$102,875)
JH	DICKINSFIELD	254	255	1	\$2,246,019	\$2,199,895	(\$46,124)
ELJH	DONNAN	203	160	(43)	\$1,522,320	\$1,179,035	(\$343,285)
EL	DOVERCOURT	250	230	(20)	\$1,786,476	\$1,586,546	(\$199,930)
EL&J H	DR. DONALD MASSEY	609	733	124	\$4,189,171	\$4,719,541	\$530,370
EL	DUGGAN	122	120	(2)	\$1,082,890	\$1,075,888	(\$7,002)
EL	DUNLUCE	372	363	(9)	\$2,567,965	\$2,452,642	(\$115,323)
EL	EARL BUXTON	457	455	(2)	\$2,824,354	\$2,922,512	\$98,158
SH	EASTGLEN	832	700	(132)	\$6,013,083	\$4,738,501	(\$1,274,582)
JH	EDITH ROGERS	320	320	0	\$2,706,144	\$2,608,212	(\$97,932)
SH	EDMONTON CHRISTIAN HIGH SCHOOL	344	365	21	\$2,221,843	\$2,328,935	\$107,092
EL&J H	EDMONTON CHRISTIAN NORTHEAST	506	502	(4)	\$3,588,404	\$3,607,019	\$18,615
EL&J H	EDMONTON CHRISTIAN WEST	513	459	(54)	\$3,600,196	\$3,275,070	(\$325,126)
EL	EKOTA	189	189	0	\$1,655,701	\$1,523,071	(\$132,630)
EL&J H	ELIZABETH FINCH	461	566	105	\$3,181,290	\$3,582,333	\$401,043
EL&J H	ELLERSLIE CAMPUS	587	630	43	\$3,708,619	\$4,062,683	\$354,064
EL	ELMWOOD	137	136	(1)	\$1,302,965	\$1,188,426	(\$114,539)
ALT	ELMWOOD (EARLY EDUCATION)	69	69	0	\$1,617,419	\$1,617,419	\$0
EL&J H	ESTHER STARKMAN	653	777	124	\$4,443,259	\$4,832,169	\$388,910
EL	EVANSDALE	255	258	3	\$2,483,516	\$2,368,923	(\$114,593)
ALT	EVANSDALE (EARLY EDUCATION)	70	70	0	\$1,742,962	\$1,742,962	\$0
EL&J H	FLORENCE HALLOCK	510	617	107	\$3,709,806	\$3,922,594	\$212,788
EL	FOREST HEIGHTS	231	234	3	\$1,651,988	\$1,696,127	\$44,139
EL	FRASER	186	169	(17)	\$1,532,357	\$1,284,888	(\$247,469)
EL	GARNEAU	290	322	32	\$2,091,070	\$2,214,430	\$123,360
EL	GEORGE H. LUCK	398	387	(11)	\$2,395,547	\$2,441,504	\$45,957
EL	GEORGE P. NICHOLSON	430	416	(14)	\$2,759,485	\$2,704,708	(\$54,777)
EL	GLENDALE	115	110	(5)	\$1,165,269	\$995,059	(\$170,210)

EL	GLENGARRY	548	535	(13)	\$3,884,205	\$3,662,605	(\$221,600)
EL	GLENORA	185	179	(6)	\$1,226,735	\$1,209,088	(\$17,647)
ALT	GLENROSE	114	122	8	\$4,032,710	\$4,033,957	\$1,247
EL	GOLD BAR	152	164	12	\$1,339,075	\$1,333,943	(\$5,132)
EL	GRACE MARTIN	305	317	12	\$2,378,771	\$2,424,063	\$45,292
EL&J H	GRANDVIEW HEIGHTS	297	305	8	\$1,893,527	\$1,946,799	\$53,272
EL	GREENFIELD	497	490	(7)	\$3,148,883	\$3,165,642	\$16,759
EL	GREENVIEW	424	408	(16)	\$2,720,631	\$2,616,823	(\$103,808)
EL	GROVENOR	104	106	2	\$1,039,092	\$1,028,986	(\$10,106)
EL&J H	HARDISTY	672	656	(16)	\$5,105,518	\$4,838,280	(\$267,238)
SH	HARRY AINLAY	2,207	2,094	(113)	\$14,010,250	\$12,884,471	(\$1,125,779)
EL	HAZELDEAN	139	147	8	\$1,134,209	\$1,129,849	(\$4,360)
ALT	HAZELDEAN (EARLY EDUCATION)	96	92	(4)	\$2,340,396	\$2,340,396	\$0
ALT	HERITAGE (EARLY EDUCATION)	85	85	0	\$1,296,439	\$1,296,439	\$0
JH	HIGHLANDS	205	172	(33)	\$1,991,386	\$1,589,813	(\$401,573)
JH	HILLCREST	372	367	(5)	\$2,581,826	\$2,487,825	(\$94,001)
EL	HILLVIEW	189	193	4	\$1,557,433	\$1,501,449	(\$55,984)
ALT	HILLVIEW (EARLY.ED)	45	45	0	\$910,749	\$910,749	\$0
EL	HOLYROOD	395	394	(1)	\$2,644,680	\$2,587,430	(\$57,250)
EL	HOMESTEADER	198	183	(15)	\$1,997,549	\$1,763,128	(\$234,421)
ALT	HOMESTEADER (EARLY EDUCATION)	56	56	0	\$1,359,336	\$1,359,336	\$0
EL	HORSE HILL	94	93	(1)	\$912,793	\$860,673	(\$52,120)
EL	INGLEWOOD	147	147	0	\$1,331,097	\$1,266,956	(\$64,141)
ALT	ISS - KENNEDALE/YELLOWHEAD	181	230	49	\$6,328,093	\$6,330,063	\$1,970
EL	J. A. FIFE	301	290	(11)	\$2,098,931	\$1,987,116	(\$111,815)
SH	J. PERCY PAGE	1,042	1,015	(27)	\$7,083,944	\$6,388,929	(\$695,015)
EL	JACKSON HEIGHTS	242	239	(3)	\$1,663,143	\$1,663,899	\$756
EL	JAMES GIBBONS	102	95	(7)	\$898,978	\$842,984	(\$55,994)
SH	JASPER PLACE	2,276	2,226	(50)	\$15,642,993	\$14,603,750	(\$1,039,243)
EL	JOHN A. MCDOUGALL	300	300	0	\$2,645,207	\$2,483,202	(\$162,005)
EL	JOHN BARNETT	158	157	(1)	\$1,211,488	\$1,154,502	(\$56,986)
JH	JOHN D. BRACCO	465	429	(36)	\$3,394,186	\$3,108,312	(\$285,874)
EL&J H	JOHNNY BRIGHT	682	803	121	\$4,672,676	\$5,119,428	\$446,752
EL	JULIA KINISKI	256	251	(5)	\$2,119,164	\$2,057,164	(\$62,000)
EL	KAMEYOSEK	115	111	(4)	\$931,835	\$875,707	(\$56,128)
JH	KATE CHEGWIN	541	538	(3)	\$3,894,643	\$3,741,377	(\$153,266)
EL	KEHEEWIN	282	277	(5)	\$1,968,717	\$2,009,641	\$40,924

JH	KENILWORTH	374	362	(12)	\$2,686,258	\$2,583,876	(\$102,382)
EL	KENSINGTON	298	298	0	\$2,345,093	\$2,206,147	(\$138,946)
EL	KILDARE	527	528	1	\$3,397,687	\$3,440,365	\$42,678
JH	KILLARNEY	410	400	(10)	\$3,461,927	\$3,129,167	(\$332,760)
EL	KING EDWARD	155	141	(14)	\$1,617,861	\$1,437,826	(\$180,035)
EL	KIRKNESS	266	256	(10)	\$1,857,816	\$1,735,026	(\$122,790)
SH	L. Y. CAIRNS	484	485	1	\$6,598,875	\$6,232,337	(\$366,538)
EL	LAGO LINDO	312	302	(10)	\$2,073,561	\$2,027,951	(\$45,610)
EL	LANSDOWNE	188	181	(7)	\$1,286,921	\$1,249,979	(\$36,942)
EL	LAPERLE	272	263	(9)	\$1,859,886	\$1,818,932	(\$40,954)
EL	LAUDERDALE	166	161	(5)	\$1,554,365	\$1,427,388	(\$126,977)
EL&J H	LAURIER HEIGHTS	395	424	29	\$2,541,294	\$2,724,050	\$182,756
EL&J H	LAWTON	151	153	2	\$1,616,345	\$1,437,773	(\$178,572)
SH	LEARNING STORE - BLUE QUILL	73	85	12	\$108,605	\$123,720	\$15,115
SH	LEARNING STORE - CIRCLE SQUARE	47	47	0	\$107,262	\$102,930	(\$4,332)
SH	LEARNING STORE - LONDONDERRY	186	212	26	\$216,570	\$212,855	(\$3,715)
SH	LEARNING STORE - WEST ED. MALL	99	95	(4)	\$149,707	\$138,877	(\$10,830)
SH	LEARNING STORE- WHYTE	62	64	2	\$171,034	\$166,917	(\$4,117)
EL	LEE RIDGE	246	257	11	\$2,213,968	\$2,190,618	(\$23,350)
EL	LENDRUM	112	111	(1)	\$903,553	\$906,352	\$2,799
SH	LILLIAN OSBORNE	675	1,009	334	\$4,965,853	\$6,864,272	\$1,898,419
JH	LONDONDERRY	639	638	(1)	\$4,108,328	\$4,072,851	(\$35,477)
EL	LORELEI	283	275	(8)	\$2,318,174	\$2,171,424	(\$146,750)
EL	LYMBURN	272	275	3	\$2,067,927	\$2,030,933	(\$36,994)
EL	LYNNWOOD	222	226	4	\$1,736,899	\$1,667,267	(\$69,632)
SH	M. E. LAZERTE	1,946	1,892	(54)	\$12,700,362	\$11,921,482	(\$778,880)
EL&J H	MAJOR GENERAL GRIESBACH	229	208	(21)	\$2,072,783	\$1,801,951	(\$270,832)
EL	MALCOLM TWEDDLE	193	194	1	\$1,494,991	\$1,381,465	(\$113,526)
EL	MALMO	268	266	(2)	\$1,855,411	\$1,836,674	(\$18,737)
JH	MARY BUTTERWORTH	505	466	(39)	\$3,514,094	\$3,209,512	(\$304,582)
EL	MAYFIELD	115	104	(11)	\$1,085,938	\$956,062	(\$129,876)
ALT	MAYFIELD (EARLY EDUCATION)	95	95	0	\$2,685,411	\$2,685,411	\$0
EL	MCARTHUR	155	158	3	\$1,203,213	\$1,261,384	\$58,171
EL	MCKEE	229	241	12	\$1,954,904	\$2,011,870	\$56,966
EL&J H	MCKERNAN	579	566	(13)	\$3,787,881	\$3,545,810	(\$242,071)
EL	MCLEOD	307	315	8	\$2,124,818	\$2,133,459	\$8,641
SH	MCNALLY	1,000	1,065	65	\$6,359,197	\$6,681,516	\$322,319

EL	MEADOWLARK	295	316	21	\$2,003,866	\$2,159,500	\$155,634
EL&J H	MEADOWLARK CHRISTIAN	285	280	(5)	\$2,166,907	\$2,046,271	(\$120,636)
EL	MEE-YAH-NOH	210	197	(13)	\$2,493,213	\$2,250,644	(\$242,569)
EL	MENISA	175	169	(6)	\$1,459,362	\$1,287,124	(\$172,238)
EL	MEYOKUMIN	483	479	(4)	\$3,232,896	\$3,204,587	(\$28,309)
EL	MEYONOHK	368	377	9	\$2,481,041	\$2,573,274	\$92,233
EL	MICHAEL A. KOSTEK	448	438	(10)	\$2,677,015	\$2,757,897	\$80,882
EL	MILL CREEK	197	213	16	\$1,303,354	\$1,422,166	\$118,812
SH	MILLWOODS CHRISTIAN	725	716	(9)	\$4,702,288	\$4,724,515	\$22,227
EL	MINCHAU	272	277	5	\$2,072,928	\$2,040,798	(\$32,130)
EL	MONTROSE	177	194	17	\$1,859,853	\$1,896,539	\$36,686
EL	MOUNT PLEASANT	326	321	(5)	\$1,950,751	\$2,021,478	\$70,727
EL	MOUNT ROYAL	112	127	15	\$951,026	\$981,413	\$30,387
ALT	NEW DIRECTIONS AT BLUE QUILL	4	4	0	\$254,455	\$217,372	(\$37,083)
ALT	NEW DIRECTIONS AT CIRCLE SQUARE	6	7	1	\$134,266	\$118,144	(\$16,122)
ALT	NEW DIRECTIONS AT PARK PLAZA	0	0	0	\$125,000	\$106,250	(\$18,750)
EL	NORTHMOUNT	136	132	(4)	\$1,187,211	\$1,071,942	(\$115,269)
EL	NORWOOD	209	223	14	\$1,925,516	\$1,860,506	(\$65,010)
SH	OLD SCONA	355	360	5	\$2,603,563	\$2,514,083	(\$89,480)
EL&J H	OLIVER	236	235	(1)	\$1,761,563	\$1,715,596	(\$45,967)
EL	ORMSBY	295	295	0	\$2,183,961	\$2,105,979	(\$77,982)
JH	OTTEWELL	591	452	(139)	\$3,665,655	\$2,819,019	(\$846,636)
ALT	OUT-OF-DISTRICT	8	6	(2)	\$150,000	\$150,000	\$0
EL	OVERLANDERS	262	253	(9)	\$2,262,358	\$2,063,355	(\$199,003)
EL	PARKALLEN	209	208	(1)	\$1,656,095	\$1,662,524	\$6,429
EL&J H	PARKVIEW	538	540	2	\$3,947,098	\$3,689,159	(\$257,939)
EL	PATRICIA HEIGHTS	263	277	14	\$1,722,411	\$1,824,118	\$101,707
EL	POLLARD MEADOWS	454	505	51	\$3,098,563	\$3,403,131	\$304,568
EL	PRINCE CHARLES	314	310	(4)	\$3,154,926	\$2,999,174	(\$155,752)
EL	PRINCETON	137	127	(10)	\$1,562,149	\$1,323,458	(\$238,691)
EL	QUEEN ALEXANDRA	103	94	(9)	\$884,089	\$763,329	(\$120,760)
SH	QUEEN ELIZABETH	1,337	1,329	(8)	\$9,489,244	\$8,877,568	(\$611,676)
EL	R. J. SCOTT	102	94	(8)	\$1,020,764	\$915,532	(\$105,232)
EL	RICHARD SECORD	539	557	18	\$3,383,627	\$3,610,097	\$226,470
EL	RIDEAU PARK	217	204	(13)	\$1,688,560	\$1,554,011	(\$134,549)
EL	RIO TERRACE	307	323	16	\$2,022,962	\$2,131,170	\$108,208
JH	RIVERBEND	593	541	(52)	\$3,469,379	\$3,094,885	(\$374,494)

EL	RIVERDALE	70	62	(8)	\$652,190	\$592,954	(\$59,236)
SH	ROSS SHEPPARD	1,942	1,911	(31)	\$12,212,825	\$11,743,443	(\$469,382)
JH	ROSSLYN	462	360	(102)	\$3,697,420	\$2,795,724	(\$901,696)
EL	RUNDLE	206	202	(4)	\$2,068,046	\$1,850,206	(\$217,840)
EL	RUTHERFORD	136	138	2	\$1,005,359	\$1,013,880	\$8,521
JH	S. BRUCE SMITH	641	621	(20)	\$3,983,905	\$3,759,640	(\$224,265)
EL	SAKAW	215	197	(18)	\$1,572,752	\$1,452,641	(\$120,111)
EL	SATOO	295	303	8	\$2,376,238	\$2,322,266	(\$53,972)
EL	SCOTT ROBERTSON	145	146	1	\$1,520,635	\$1,474,616	(\$46,019)
ALT	SCOTT ROBERTSON (EARLY ED.)	98	98	0	\$2,975,278	\$2,975,278	\$0
ALT	SCOTT ROBERTSON (ROSECREST)	15	16	1	\$548,272	\$548,272	\$0
EL	SHERWOOD	97	93	(4)	\$1,005,650	\$902,267	(\$103,383)
EL	SIFTON	285	291	6	\$2,432,854	\$2,414,095	(\$18,759)
EL&J H	SPRUCE AVENUE	284	228	(56)	\$2,780,257	\$2,040,114	(\$740,143)
JH	STEELE HEIGHTS	578	539	(39)	\$4,201,018	\$4,005,545	(\$195,473)
EL	STEINHAUER	212	205	(7)	\$1,593,331	\$1,515,182	(\$78,149)
EL&J H	STRATFORD	566	565	(1)	\$3,495,643	\$3,640,234	\$144,591
SH	STRATHCONA	1,421	1,298	(123)	\$8,390,985	\$7,751,385	(\$639,600)
EL	SWEET GRASS	220	231	11	\$1,687,899	\$1,665,574	(\$22,325)
JH	T. D. BAKER	604	606	2	\$4,349,436	\$4,171,020	(\$178,416)
EL&J H	TALMUD TORAH	121	125	4	\$897,074	\$916,917	\$19,843
EL&J H	TEVIE MILLER HERITAGE PROGRAM	109	127	18	\$1,420,018	\$1,573,167	\$153,149
EL	THORNCLIFFE	167	169	2	\$1,816,406	\$1,685,148	(\$131,258)
EL	TIPASKAN	224	220	(4)	\$2,070,126	\$1,941,828	(\$128,298)
JH	TRANSITIONS AT PARK PLAZA	3	3	0	\$138,127	\$130,726	(\$7,401)
SH	TRANSITIONS AT THE Y	80	46	(34)	\$662,902	\$465,032	(\$197,870)
EL	VELMA E. BAKER	291	291	0	\$1,962,271	\$1,955,583	(\$6,688)
JH	VERNON BARFORD	766	753	(13)	\$4,631,951	\$4,400,717	(\$231,234)
SH	VICTORIA	1,675	1,713	38	\$10,876,704	\$10,952,685	\$75,981
SH	VICTORIA/MUSIC ENRICHMENT	0	0	0	\$220,000	\$220,000	\$0
SH	VIMY RIDGE ACADEMY	925	943	18	\$6,012,267	\$5,877,562	(\$134,705)
EL	VIRGINIA PARK	160	157	(3)	\$1,166,063	\$1,156,707	(\$9,356)
SH	W. P. WAGNER	1,416	1,350	(66)	\$8,758,407	\$8,076,419	(\$681,988)
EL	WAVERLEY	154	162	8	\$1,289,694	\$1,265,142	(\$24,552)
ALT	WAVERLEY (EARLY EDUCATION)	51	51	0	\$1,818,805	\$1,818,805	\$0
EL	WEINLOS	259	249	(10)	\$2,067,736	\$1,923,609	(\$144,127)
EL	WESTBROOK	470	450	(20)	\$2,916,028	\$2,839,914	(\$76,114)

EL	WESTGLEN	217	225	8	\$1,519,605	\$1,585,025	\$65,420
JH	WESTLAWN	303	332	29	\$2,583,463	\$2,588,880	\$5,417
JH	WESTMINSTER	507	508	1	\$3,364,994	\$3,335,277	(\$29,717)
JH	WESTMOUNT	197	189	(8)	\$1,586,405	\$1,433,091	(\$153,314)
EL	WINDSOR PARK	160	169	9	\$1,085,307	\$1,146,861	\$61,554
EL&J H	WINTERBURN	423	435	12	\$2,861,534	\$2,895,440	\$33,906
EL	YORK	211	200	(11)	\$1,559,487	\$1,436,715	(\$122,772)
EL	YOUNGSTOWN	251	243	(8)	\$1,998,532	\$1,809,628	(\$188,904)
SH	holdback	0	95	95	\$39,241,392	\$8,398,807	(\$30,842,585)
	TOTALS	79,911	79,698	(213)	\$632,228,756	\$581,105,091	(\$51,123,665)

EDMONTON PUBLIC SCHOOLS
NET ACCUMULATED SURPLUS/(DEFICIT) PROJECTIONS
As at April 30, 2011

	Actual Year Ended Aug 31/10	Change in Surplus	Projected Year Ended Aug 31/11	2011/12 Carryforward Included in BPS	Projected Year Ended Aug 31/12
Schools	12,039,324	(4,121,881)	7,917,443	9,522,342	(1,604,899)
Institutions	1,287,794	(1,287,794)	-	-	-
Central Decision Units - Carryforward	20,130,022	(5,372,289)	14,757,733	9,400,502	5,357,231
Other	867,794	-	867,794	-	867,794
Net Surplus Carryforward	34,324,934	(10,781,964)	23,542,970	18,922,844	4,620,126
Central Decision Units - Non-Carryforward	-	(1,107,884)	(1,107,884)	-	-
2010/11 Planned Budget Deficit	-	(9,648,396)	(9,648,396)	-	-
Net Projected Surplus	34,324,934	(21,538,244)	12,786,690	18,922,844	(6,136,154)
<u>Breakdown of Net Surplus Carryforward</u>					
Accumulated Surpluses	43,139,920	(14,067,868)	29,072,052	22,039,671	7,032,381
Accumulated Deficits	(8,814,986)	3,285,904	(5,529,082)	(3,130,626)	(2,398,456)
Net Surplus Carryforward to 2011/12	34,324,934	(10,781,964)	23,542,970	18,909,045	4,633,925
<u>Projected Accumulated Surplus</u>					
2009/10 Accumulated Operating Surplus	34,324,934				
Less: Use of Funds in 2010/11	(21,538,244)				
Remaining Accumulated Operating Surplus	12,786,690				
2011/12 Carryforward Included in BPS	18,922,844				
Potential Funding Shortfall in 2011/12	(6,136,154)				
Remaining Carryforward for Future Years	7,032,381				
Potential Funding Shortfall in Future Years	(13,168,535)				

BUDGET HIGHLIGHTS

1. The EPS Budget for 2011-2012 has been prepared with the mission, vision and priorities of the Board of Trustees as the key focus. This includes increased funding for ELL students, special needs students and literacy intervention funding. Funding for FNMI students and multiple program small schools has been maintained at 2010-2011 levels. The budget continues to recognize the CCEP Project and the socially vulnerable student by maintaining existing funding levels.
2. Work around the Core Services project is continuing and there will be some implementation including a major reorganization of Student Learning Services. This reorganization will provide efficiencies to supports being provided to schools and students and will include work with respect to diversity and equity for students. Communications and Facility Services allocations have centralized to provide services to schools as required and to allow schools to focus on the educational aspects of their schools. The intent is to provide an equitable provision of support to all schools.
3. The proposed budget identifies the total revenue of \$832.1 million up 1.1% or \$9.2 million from last year. Total Instructional funding has decreased by .3% (\$2.2 million) to \$664.1 million. Increases in the basic allocation of 4.54% have been offset by provincial reduction to: grades 4 to 6 class size funding (\$4.6 million); ESL funding (\$2.2 million); AISI funding (\$5.4 million); enrolment growth and decline (\$4.3 million); relative cost of purchasing funding (\$3.3 million); and the ending of provincial support for career and technology studies and classroom technology funding (\$4.3 and \$2.7 million respectively).
4. Total school allocation funding is proposed to be \$626.1 million down \$7.4 million or 1.2%. Fixed jurisdiction costs including debt services, utilities and insurance are up 9.5% to \$62.8 million. District committed costs are down 3.3% to \$59.9 million due mainly to provincial funding reduction to the Skill Centre. Central costs have been reduced by \$3.2 million (6.2%) to \$49.7 million.
5. Proposed staffing reductions, as a result of funding reductions, are projected at an overall decrease of 344.79 FTE. This includes 215.85 FTE teachers in schools and 12.08 teachers centrally. Non-teaching staff reductions total 80.60 FTE and 29.26 FTE at school and central services respectively. Actual overall reductions at schools, including central programs, which fully support schools (i.e. KIDS program) are 304.45 FTE or a 4.7% reduction. Central staff reductions of 41.34 FTE represent a 4% overall reduction. As schools finalize enrolments in the fall, these numbers will be revised.
6. The proposed budget anticipates schools and central departments using over \$18.9 million in reserve funds. With school and departments projecting the use of \$11.9 million of reserves in 2010-11 and a planned use of \$9.6 million of reserves to balance the 2010-11 budget totaling 21.5 million in reserve spending, the projection results in no reserve funds being available at the end of the 2011-12 school year.

7. The total proposed budget plans to spend \$851,042,895 including \$18,922,844 in reserve funds.

Budget Q & A

- Q. What are the components of the Student Transportation budget; specifically identifying major cost areas? What are the sources of funding and does EPSB subsidize Student Transportation from other funding sources?
- A. Student Transportation is funded entirely from funds provided by Alberta Education and fees collected for transportation costs. Student Transportation's budget is not subsidized by instructional funds. A detailed breakdown of the allocation of student transportation funds is as follows:

Revenues	(\$ millions)
Metro Urban Transportation Grant	18.5
ECS Special Transportation Grant	1.5
Bus Pass Sales	<u>10.0</u>
	30.0
Reserve Funding	<u>0.7</u>
2011-2012 Budget	\$ <u>30.7</u>
Expenditures	
Curb Service (yellow school busing)	9.0
Fixed route (yellow school busing)	7.5
ECS Noon Hour Busing	1.3
ETS Bus Pass Costs	10.0
Parent Provided Transportation	0.9
Fuel Escalator Cost Estimate *	0.3
Administration, Bus Pass Fees, etc.	<u>1.7</u>
	\$ <u>30.7</u>

- * Fuel costs are included in the contract with the bus carriers as part of the daily rate. A fuel escalator is provided to contractors should monthly fuel costs exceed a specific targeted amount as per contract. No additional fuel escalator funding is being provided by Alberta Education.

- Q. The increase to teacher salaries announced by Alberta Education was 4.54%. Why was the per unit cost for each EPSB teacher increased by 5.27% which is higher than the Alberta Average Weekly Earnings Index (AWEI).

The teacher per unit cost consists of a combination of factors. These include teacher salaries, the cost of employee benefits, e.g. health, dental, and the cost of salary increments for all teachers which is projected to be \$5.5 million for 2011-12. The employer paid benefit overhead costs reflect increases in ASEBP benefit premiums (4.07% in extended health care, 5.32% in dental; 4.87% in vision) and employment insurance premiums.

An average per unit cost consolidates all the above identified costs and divides this annual total by the number of FTE teachers.

For non-teaching staff, the same factors plus the cost of WCB and pension costs are included in the per unit cost. The unit costs are increasing approximately 2.5% on average due mainly to increased ASEBP benefits (4.07% extended healthcare, 5.32% dental, 4.89% vision) employment insurance premiums and Local Authority Pension Plan contributions. This increase is prior to any increase as a result of negotiations.

Q. How does the Proposed Budget – Direct School Allocations reconcile to the School Allocations total for 2011-12.

A. A detailed reconciliation is provided below:

	(\$ millions)
School Allocations (Appendix IV 2011-12 – page 14)	\$ <u>581.1</u>
School Allocations (Appendix II – page 5)	484.3
Other Supplemental School Allocations (Appendix II 2011-12 page 5)	<u>119.1</u>
	<u>603.4</u>
Difference (603.4 – 581.1)	\$ 21.1
Consists of	
1. KIDS & other services	15.9
ERECS (Regional Consortium)	3.2
Staff Cost Adjustment	1.1
2. Learning Resources Credit	<u>0.9</u>
	<u>21.1</u>

1. KIDS & other services funds are held centrally but services are provided at schools.
2. Funds to be allocated to schools as purchases made at school level for learning resources.

Q. On the school allocations, page 14, why is there a \$51.1 million difference (\$632.2 million - \$581.1 million) between 2010-11 and 2011-12? This appears to be greater than the 1.2% or \$7.4 million amount that has been publicly quoted.

A. The school allocations shown on pages 8 – 14 of the report compare the 2010-11 with the 2011-12 allocations. The method of allocating funds to schools has changed from 2010-11 to 2011-12. These changes include:

- (a) utilities are no longer allocated out to school budgets but are held and paid centrally through Facilities Services
- (b) Plant Operations and Maintenance (PO & M) funding is now held centrally by Facilities Maintenance as part of the core services reorganization
- (c) some additional PO & M funding for school repairs is also being repatriated back to Facilities Maintenance (e.g. air duct cleaning, air systems maintenance, etc.) instead of being included in school budgets.

These funds were in holdback on September 30th, 2010 and then allocated to Central Services decision units as a supplementary allocation. The funds were for direct school expenditures but not allocated to schools.

A detailed reconciliation is provided below.

	(\$ millions)	
2010-11 School Allocation (Appendix IV)		\$ 632.2
Utilities (centralized to Facility Services)	(22.5)	
Plant Operations & Maintenance (PO & M) (centralized under core services)	(10.0)	
PO & M (centralized under maintenance)	(2.5)	
Net Staff adjustment (2.92% allocated vs received)	(5.2)	
High School Credit Enrolment Unit over allocation	<u>(3.5)</u>	<u>43.7</u>
Subtotal		588.5
Reduction in school allocations		<u>(7.4)</u>
		\$ <u>581.1</u>

Q. What is included in the Holdback category (page 14)?

- A. Holdback funds are amounts held in a central budget and allocated out to schools throughout the year as the funds are required. Amounts in holdback include:
- (a) funds for special needs students who register at schools throughout the new year. These special needs students are new to the District or students who transfer from an institution.
 - (b) other special needs funds held in holdback are for new programs (establishment grants), including supporting under capacity special needs programs (guaranteed enrolment) and resources for exceptional circumstances
 - (c) holdback also includes some additional plant operations and maintenance costs (2010-11) as a result of a reduction of one-time maintenance funds to ASAP schools
 - (d) credit enrolment units which will be allocated out to high schools as the CEUs are earned.

Q. What is Debt Servicing? How is it funded and why do we have to pay it?

- A. Standard financial reporting requires the recording and reporting of the stewardship of District capital assets. Debt servicing is the amount of funds that EPSB is required to report for the amortization (or depreciation) of its capital assets. Debt Servicing also includes funds required to pay for outstanding debentures (e.g. mortgages) on capital assets such as a school. Included in this are costs for interest expense and principal repayment.

For assets that have been purchased with designated capital funds, the government provides funding to cover those costs (e.g. school buildings). For other assets, the cost of amortization is the responsibility of the District and funded from general operating funds.

Related to this, debenture interest is also partially supported by the province for assets supported by the government. It is funded by the District for those debentures not supported by the province. The District also pays the principal costs on unsupported debenture debt.

		(\$ millions)	
Amortization	Provincially Supported Capital	\$19.2	
	Unsupported Capital	<u>16.3</u>	
			\$35.5
Debenture Interest	Supported Capital	0.4	
	Unsupported Capital	<u>0.1</u>	
			0.5
Principal Repayment	Unsupported Debt		0.3
Other Bank Interest and Bad Debt Expense			<u>0.1</u>
			\$ <u>36.4</u>

- Q. What is the purpose of the Board Initiative Fund of \$50,000?
- A. During the course of a school year the Board of Trustees often receives requests for projects, for special initiatives regarding unique and emergent opportunities and situations that require start-up funds or top up funds in order to move forward. With the tightening of budgets this school year, the flexibility the Board has is reduced without access to funding. The decision was made to set aside an amount of funds to address these needs for Board directed projects and to allow the Board flexibility in their support of these opportunities. If, at the end of the school year, the Board has not used these funds, the remaining dollars would be transferred back into general District revenue.
- Q. In prior years there have been numerous central services DUs providing the instructional support provided to schools. For example, Consulting Services, Programs, Leadership Development, etc. Are these still included in the budget and if so, how are they reported and what is included in the categories?
- A. As part of the Core Services Review project, a major reorganization of Student Learning Services (SLS) is in process. Finalization of the project will not occur until after the District budget has been completed. As a result, for budget presentation purposes, the budget funds allocated to SLS have been consolidated. These funds will be divided into five DUs once the final structure has been determined.

The funds consolidated are from the following 2010–11 DUs: Consulting Services; Curriculum; International Students; Language Centre; Leadership Services; Programs; Research Development; Student Information; and Student Surveys.

The new DUs will be central DUs but their major purpose will be direct support to schools.

- Q. How does the 2011-12 budget address the vision, mission and priorities of the district, which includes the need for diversity and equity for students? Are there any specific programs and projects in place?
- A. The 2011-12 budget addresses diversity and equity in the following ways:
- ELL allocations increased to schools by 21% although a decrease from Alberta Education. This demonstrates the Districts acknowledgement of the increasing diversity in our schools. The increased allocation to schools will allow schools to provide additional human and material resources in support of ELL.
 - The current diversity units will continue to receive targeted dollars to support the English Language learner Hubs and the Transition Centers.
 - Support for Staff and Students will receive ongoing funding to support the English Language Support Center which provides assessments and support for ELL and translation and ethno-cultural services to support student and families from other diverse cultures.
 - Targeted funding is provided under Cultural Support to continue to implement the multicultural policy and regulation.
 - Continued allocation to schools with vulnerable populations has remained the same demonstrating acknowledgement that students in some schools require additional resources to be successful.
 - CCEP funding continues in support of partnership work and literacy development
 - Funding and focus on FNMI remains constant
 - Allocations are student driven and distributed to schools equitably in accordance with responsibility for results.
 - Allocations based on weighted student enrolment recognize the unique programming needs of individual students in all district schools.

All of the supplemental allocations listed above demonstrate the administration's commitment to creating more equitable learning environments across the district.

From an organizational perspective the following have been intentionally designed to achieve equity in all areas:

- Removal of cost recovery for student assessments, programming assistance and teacher support. Schools will receive a "fair share" of support based on need. (determined by demographics, achievement etc).
- Creation of diversity units: This is an acknowledgement that our student population is becoming more diverse and we need to have organized and intentional support in the area of support for students and staff to build our capacity to respond to demographic and diversity shifts.
- Creation of Partnership Unit: The need for additional support "wrap around" is one way that the District believes more equity can be achieved. This department would be working with and seeking out partners at all levels to provide support for students.
- Consolidation of all supports for students with special learning needs into one unit "Inclusive Learning".

From a Strategic Plan perspective:

- Identification of ‘Core Services’.
- Specific and targeted expectations for schools and district DUs that address the district’s work to create more equitable learning environments.