

EDMONTON PUBLIC SCHOOLS

November 24, 2009

TO: Board of Trustees
FROM: E. Schmidt, Superintendent of Schools
SUBJECT: Approval of 2009-2010 Expenditures Budget
ORIGINATOR: D. R. Power, Assistant Superintendent – Treasurer
RESOURCE
STAFF: Jamie Pallett, Eila Stenberg

RECOMMENDATION

That the 2009-2010 expenditures budget in the amount of \$835,046,082 be approved.

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On April 28, 2009 the Board approved the planning base which served as the framework for allocating resources in 2009-2010. Schools and central decision units received their actual allocations on October 16, 2009 and updated their 2009-2010 operational plans by uploading their financial specifications on October 28, 2009.

Traditionally the expenditure budget that the Board of Trustees approves in the spring does not contain the carry forward surplus from the operating reserve because these resources are not determined until the end of the fiscal year, i.e.: August 31. This year, because the expenditure budget is being approved in November, the carry forward surplus from the 2008-2009 operating reserve has been included.

Based on the information uploaded in the financial specifications the district's 2009-2010 expenditure budget is \$835,046,082. This total reflects a planned expenditure of all financial resources the district is expecting to receive from Alberta Education, and internal and external revenues sources (Appendix I). The expenditures also include \$3 million carry forward surplus from 2007-2008 and \$40 million carry forward surplus from the 2008-2009 operating reserve (Appendix II).

Appendix III provides detailed information about specific staffing and supplies, equipment and services costs.

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Appendix I Revenue Forecast, Fall Update
Appendix II 2009-2010 Expenditures Budget
Appendix III Summary of Projected Staffing and Supplies, Equipment and Services

**EDMONTON PUBLIC SCHOOLS
REVENUE FORECAST
FOR THE 2009-2010 SCHOOL YEAR**

	UPDATED BUDGET 2009-2010	CHANGES	FALL UPDATE 2009-2010	
BASE FUNDING				
ECS BASE	18,740,000	0	18,740,000	
GRADES 1 TO 12	426,041,000	0	426,041,000	
SENIOR HIGH ESTIMATED CREDIT ADJUSTMENT	9,142,000	0	9,142,000	
HOME EDUCATION	927,000	0	927,000	
DIFFERENTIAL COST FUNDING				
ECS MILD & MODERATE	1,280,000	0	1,280,000	
ECS PROGRAM UNIT FUNDING	23,505,000	0	23,505,000	
SEVERE DISABILITIES	33,905,000	0	33,905,000	
ESL	13,968,000	0	13,968,000	
FIRST NATIONS, METIS & INUIT	7,755,000	0	7,755,000	
SOCIO ECONOMIC STATUS	8,995,000	0	8,995,000	
SMALL SCHOOL BY NECESSITY	3,045,000	0	3,045,000	
ENROLMENT GROWTH & DECLINE	872,000	0	872,000	
RELATIVE COST OF PURCHASING	6,130,000	0	6,130,000	
METRO URBAN TRANSPORTATION	18,822,000	0	18,822,000	
ECS SPECIAL TRANSPORTATION	1,544,000	0	1,544,000	
FUEL FUNDING INITIATIVE	0	0	0	
DAILY PHYSICAL ACTIVITY	209,000	0	209,000	
FEDERAL FRENCH FUNDING	500,000	0	500,000	
PROVINCIAL PRIORITY TARGETED FUNDING				
INITIATIVE FOR SCHOOL IMPROVEMENT	10,781,000	0	10,781,000	
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	8,140,000	0	8,140,000	
REGIONAL EDUCATION CONSULTING SERVICES	3,400,000	0	3,400,000	
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	
HIGH SCHOOL COMPLETION FUNDING	164,000	0	164,000	
INSTRUCTIONAL FUNDING	<u>634,973,000</u>	<u>0</u>	<u>634,973,000</u>	
PLANT OPERATIONS AND MAINTENANCE	<u>64,777,000</u>	<u>0</u>	<u>64,777,000</u>	
TOTAL OPERATIONAL FUNDING	<u>699,750,000</u>	<u>0</u>	<u>699,750,000</u>	
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	<u>24,080,000</u>	<u>2,715,000</u>	<u>26,795,000</u>	1
OTHER				
OTHER SCHOOL JURISDICTIONS	1,784,000	(66,000)	1,718,000	2
PROVINCIAL GRANTS	2,660,000	289,000	2,949,000	3
FEDERAL GOVERNMENT	1,932,000	0	1,932,000	
TUITION AGREEMENTS	786,000	0	786,000	
BUS PASS SALES	8,959,000	(159,000)	8,800,000	4
INTERNATIONAL STUDENT FEES	2,686,000	0	2,686,000	
METRO CONTINUING EDUCATION FEES	2,334,000	140,000	2,474,000	5
EXTERNAL REVENUE - CENTRAL DU'S	8,279,000	2,209,000	10,488,000	6
MISCELLANEOUS	6,681,000	0	6,681,000	
	<u>36,101,000</u>	<u>2,413,000</u>	<u>38,514,000</u>	
TOTAL OPERATING REVENUE	<u>786,437,000</u>	<u>5,128,000</u>	<u>791,565,000</u>	

**EDMONTON PUBLIC SCHOOLS
REVENUE PROJECTION FOR 2009-2010
FALL UPDATE**

1. This increase reflects the resources that have been identified by the schools in their Financial Specifications. There have been modest increases across all of the areas with the largest change in the Miscellaneous category.
2. There has been a small decrease in the revenue anticipated to be billed out to other school districts under the Regional Educational Consulting Services Contract.
3. This increase reflects revenue that Student Transportation has received to fund school bus safety measures, as well as Complex Needs funds to provide for aide support while transporting specific students with severe special needs.
4. This is a minor adjustment based on current information.
5. This is a minor adjustment based on current information.
6. There have been increased funds identified in the fall Financial Specifications by several central decision units. The most significant is \$1 million in funds that Programs has received from Alberta Education for a research and development project to investigate a wraparound approach to support the full realm of services to students in Alberta Schools. As well, the Distribution Centre has projected increased revenue of \$0.8 million which is in line with the actual results from 2008-09.

2009-2010 Expenditures Budget

	2009-10 Revised Budget Planning Base Sept 30, 2009	2009-10 Revised Budget Planning Base Nov 2009	2009-10 Expenditures Budget Nov 2009	Difference between Planning Base Nov 2009 & Expenditures Budget
PROJECTED REVENUE	786,437,000	791,565,000	791,565,000	0
2007-2008 Unrestricted Accumulated Surplus	3,000,000	3,000,000	3,000,000	0
2008-2009 Surplus	0	0	40,481,082	40,481,082
Total	789,437,000	794,565,000	835,046,082	
DISTRICT LEVEL COMMITTED FUNDS				
Personnel Supply Services	8,200,000	8,200,000	8,200,000	0
Professional Improvement Leaves	1,640,000	1,640,000	1,640,000	0
Transportation	30,107,302	30,236,853	30,236,853	0
Metro	8,246,302	8,386,251	8,386,251	0
Debt Services	27,100,000	27,100,000	27,100,000	0
External Revenue	15,703,010	17,846,510	17,846,510	0
Utilities	20,600,000	20,600,000	20,600,000	0
High Speed Network	1,389,660	1,389,660	1,389,660	0
DISTRICT LEVEL PRIORITY FUNDS				
Election	300,000	300,000	300,000	0
District Technology Projects	1,000,000	1,000,000	1,000,000	0
Cluster Support for ELL	1,000,000	1,000,000	1,000,000	0
District Level Foundation	0	0	0	0
Multi-Cultural Task Force	250,000	250,000	250,000	0
SCHOOLS	539,371,934	539,371,934	539,371,934	0
2008-2009 Surplus	0	0	18,945,839	18,945,839
Institutions	40,399,127	40,399,127	40,399,127	0
Senior High Summer School	6,952,939	6,952,939	6,952,939	0
LRC	890,018	890,018	890,018	0
School Generated Funds	24,080,000	26,795,000	26,795,000	0
CENTRAL ALLOCATIONS	58,307,193	58,307,193	58,307,193	0
2008-2009 Surplus	0	0	21,535,243	21,535,243
ERECS	3,399,515	3,399,515	3,399,515	0
Federal French Funding	500,000	500,000	500,000	0
TOTAL PLANNING BASE	789,437,000	794,565,000	835,046,082	40,481,082

Summary of Projected Staffing and Supplies, Equipment and Services

	2008-09 Actual Budget Planned Expenditures Sept 30, 2008	2009-10 Proposed Budget Planned Expenditures May 15, 2009	2009-10 Actual Expenditures Budget Oct 28, 2009	Difference between Actual Sept 30, 2008 & Actual Oct 28, 2009
Staffing FTE (Full Time Equivalent)				
Custodial	547.500	597.220	599.235	51.735
Exempt	493.000	529.080	533.573	40.573
Maintenance	203.000	192.000	222.000	19.000
Support	1,632.400	1,705.760	1,739.970	107.570
Teacher	4,408.500	4,382.680	4,460.110	51.610
Supplies, Equipment & Services – Schools				
Consulting / Inservices	6,998,644	4,910,561	5,193,051	(1,805,593)
Plant Operations and Maintenance	13,970,912	17,287,874	14,589,345	618,433
Other District Services	15,269,365	11,518,103	14,549,212	(720,153)
External Services	16,919,420	10,961,290	17,150,891	231,471
Utilities	20,356,369	22,379,021	22,620,852	2,264,483
Supplies	18,394,336	16,684,447	17,486,238	(908,098)
Equipment	10,026,557	8,334,656	9,317,049	(709,508)
Amortization	1,624,423	1,801,579	1,683,550	59,127
TOTAL	103,560,026	93,877,531	102,590,188	(969,838)
Supplies, Equipment & Services – Central	116,647,095	117,460,816	132,680,880	16,033,785