

# **ELK ISLAND PUBLIC SCHOOLS 2014/2015 BUDGET HIGHLIGHTS**

The 2014/2015 Elk Island Public Schools (EIPS) budget is based on the following budget principles:

1. Equitable distribution of funds and programs.
2. Transparent and understandable allocations.
3. Alignment with EIPS District Education Plan.

The 2014/2015 budget has an operating deficit of \$4,910,999; this is offset by accumulated operating reserves.

Revenue increased by \$2,824,046 to \$186,263,779. Base Instruction funding rates have remained unchanged. Inclusive Education and Class Size funding rates increased 2%. Infrastructure Maintenance and Renewal (IMR) funding was reinstated to 2012/2013 levels, less a change in the funding formula, for an increase of 27% for 2014/2015. Enrolment for 2014/2015 has been projected by the division to increase 177 students to 16,800.

Expenses are higher in 2014/2015 compared to 2013/2014 as a result of the increase in revenue. As a result, staffing is projected to increase 17.18 FTE. Reserves of \$4,910,999 have been used to support budgeted expenses. The use of reserves is not sustainable. Reserve spending is planned to decrease \$204,492 from 2013/2014 levels. Operating reserves are projected to be \$8,308,096 on August 31, 2015, or 4.3% of the 2014/2015 operating budget (\$6,359,930 excluding School Generated Funds, or 3.3%). Total Administration spending is 3.3%; this is lower than the 3.6% maximum set by Alberta Education.

The budget includes \$778,284 for initiatives, such as:

1. Teachers Collective Agreement changes
2. Classified Handbook changes
3. Staffing costs, Maternity Medical, Employment Income Sub Plan
4. A Certificated 0.400 FTE Instructional Services
5. Increase Supernet Bandwidth for Elementary Schools and Central Office
6. Division confidential and sensitive information disposal

Consistent with prior years, 80.0% of the total budget is directed to Instruction.

# **ELK ISLAND PUBLIC SCHOOLS**

## **2014/2015 BUDGET HIGHLIGHTS**

The budget is based on a number of key budget assumptions. The assumptions are based on the best information available at the time the budget is prepared. If during the course of the year the actual results differ from the budget assumptions, the projected year-end financial results will change. Some of the key budget assumptions are:

1. Transportation, Operations & Maintenance and Inclusive Education Funding will be spent in the respective areas
2. Enrolment will increase 177 students to a total of 16,800 students
3. Compensation:
  - a. Certificated, Classified and Trustee wage rates will remain at 2011/2012 levels
  - b. Certificated standard cost remains at the 2012/2013 rate of \$99,500 as grid movement is offset by decreased benefit costs and projected retirements
  - c. Classified standard cost projected changes range from a 3.4% decrease to 1.1% increase due to grid movement and changes in benefit costs
4. EIPS District Operating Reserve of approximately 2.0% of EIPS Budget will be maintained (approximately \$4.0 million)
5. Reserve estimates include:
  - a. Projection of a \$1.7 million surplus related to the 2013/2014 standard cost, less a Division purchasing initiative of \$1.1 million
  - b. Projection of a \$1.8 million surplus for Schools and Departments
  - c. Transfer of \$200,000 from Operating Reserves to Capital Reserves to support future capital purchases.

**ELK ISLAND PUBLIC SCHOOLS  
2014/2015 BUDGET  
STATEMENT OF REVENUES AND EXPENSES**

	<u>2013/2014 Fall Budget</u>	<u>2014/2015 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>REVENUES</b>				
Government of Alberta				
Alberta Education <sup>1</sup>	\$ 169,788,726	\$ 172,736,531	\$ 2,947,805	1.7%
Other Government of Alberta <sup>1</sup>	1,174,389	<b>1,080,388</b>	(94,001)	(8.0%)
	<u>170,963,115</u>	<u><b>173,816,919</b></u>	<u>2,853,804</u>	<u>1.7%</u>
Other Alberta School Authorities	239,009	<b>223,396</b>	(15,613)	(6.5%)
Fees <sup>2</sup>	6,687,601	<b>6,672,072</b>	(15,529)	(0.2%)
Other Sales and Services	3,623,121	<b>3,614,505</b>	(8,616)	(0.2%)
Investment Income	299,787	<b>304,787</b>	5,000	1.7%
Gifts and Donations	632,022	<b>632,022</b>	-	0.0%
Rental of Facilities	318,239	<b>323,239</b>	5,000	1.6%
Fundraising	676,840	<b>676,840</b>	-	0.0%
<b>Total Revenues</b>	<u>183,439,733</u>	<u><b>186,263,779</b></u>	<u>2,824,046</u>	<u>1.5%</u>
<b>EXPENSES</b>				
Instruction				
Schools <sup>3</sup>	135,244,620	<b>135,803,197</b>	558,577	0.4%
Central Services <sup>3</sup>	16,044,865	<b>17,884,144</b>	1,839,279	11.5%
	<u>151,289,485</u>	<u><b>153,687,341</b></u>	<u>2,397,856</u>	<u>1.6%</u>
Operations & Maintenance	18,927,400	<b>19,537,180</b>	609,780	3.2%
Transportation	10,670,180	<b>10,644,981</b>	(25,199)	(0.2%)
Board and System Administration	6,735,406	<b>6,357,091</b>	(378,315)	(5.6%)
External Services	932,753	<b>948,185</b>	15,432	1.7%
<b>Total Expenses</b>	<u>188,555,224</u>	<u><b>191,174,778</b></u>	<u>2,619,554</u>	<u>1.4%</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<u>(5,115,491)</u>	<u><b>(4,910,999)</b></u>	<u>204,492</u>	<u>(4.0%)</u>
<b>Transfers from (to) Reserves</b>				
Schools and Departments	3,139,854	<b>1,735,512</b>	(1,404,342)	(44.7%)
District Reserves	1,975,637	<b>3,175,487</b>	1,199,850	60.7%
<b>NET FINANCIAL POSITION</b>	<u>\$ -</u>	<u><b>\$ -</b></u>	<u>\$ -</u>	<u>-</u>

<sup>1</sup> Alberta Education and Other Government of Alberta revenue has been restated to include Supported Amortization

<sup>2</sup> Fees include: School Generated Fees, Non-Core Educational Fees, Learning Resource Fees and Transportation Fees

<sup>3</sup> Continuing Education - Instruction has been transferred to Instruction Schools from Instruction Central in 2014/2015

**ELK ISLAND PUBLIC SCHOOLS  
2014/2015 BUDGET  
DETAILED REVENUE ALBERTA EDUCATION**

	<b>2013/2014 Fall Budget</b>	<b>2014/2015 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>ALBERTA EDUCATION</b>				
<b>Base Funding</b>				
Early Childhood Services (ECS)	\$ 4,940,945	\$ 4,498,032	\$ (442,913)	(9.0%)
Base Instruction (Gr 1-9)	71,870,081	74,094,491	2,224,410	3.1%
Base Instruction (Gr 10-12)	28,854,867	28,511,580	(343,287)	(1.2%)
Home Education	22,978	29,543	6,565	28.6%
System Administration Reduction	(722,694)	(722,694)	-	0.0%
	<u>104,966,177</u>	<u>106,410,951</u>	<u>1,444,775</u>	<u>1.4%</u>
<b>Differential Cost Funding</b>				
English as a Second Language (ESL)	302,772	295,703	(7,069)	(2.3%)
First Nation, Métis, Inuit (FNMI)	637,352	637,352	-	0.0%
Hutterite Colony Funding	23,083	23,083	-	0.0%
Outreach Programs	188,918	188,918	-	0.0%
Plant Operations & Maintenance	12,594,387	12,753,186	158,799	1.3%
Program Unit Funding (PUF)/Reach	3,323,474	3,323,474	-	0.0%
Small School by Necessity	823,010	823,010	-	0.0%
Socio-Economic Status	1,307,597	1,327,430	19,833	1.5%
Inclusive Education	9,580,999	9,890,292	309,293	3.2%
Equity of Opportunity	1,840,016	1,864,233	24,217	1.3%
	<u>30,621,609</u>	<u>31,126,681</u>	<u>505,073</u>	<u>1.6%</u>
<b>Transportation Funding</b>				
Transportation	9,439,669	9,711,851	272,182	2.9%
<b>Other Provincial Support</b>				
Institutional Programs	377,490	377,148	(342)	(0.1%)
<b>Targeted Funding for Provincial Initiatives</b>				
Class Size	7,196,651	7,587,791	391,140	5.4%
Regional Collaborative Service Delivery	589,222	589,222	-	0.0%
SuperNet Service (High Speed Networking HSN)	418,394	418,394	-	0.0%
	<u>8,204,267</u>	<u>8,595,407</u>	<u>391,140</u>	<u>4.8%</u>
<b>Infrastructure Maintenance Renewal (IMR)</b>	2,150,289	2,732,785	582,496	27.1%
<b>Other Alberta Education Revenue</b>				
French Language Funding	121,462	121,462	-	0.0%
Action on Inclusion - Building Capacity	191,493	128,988	(62,505)	(32.6%)
Lease Support	607,920	607,920	-	0.0%
Tech Trek	8,496	-	(8,496)	(100.0%)
Secondments	839,886	700,043	(139,843)	(16.7%)
Educational Programming	61,600	61,600	-	0.0%
Alberta Health Wellness	49,030	7,357	(41,673)	(85.0%)
Alberta Health Wellness CWP Grant	-	27,700	27,700	-
Language Monitor	22,700	-	(22,700)	(100.0%)
	<u>1,902,587</u>	<u>1,655,070</u>	<u>(247,517)</u>	<u>(13.0%)</u>
<b>Alberta Education Supported Amortization</b>	1,526,638	1,526,638	-	0.0%
<b>Alberta Teachers Retirement Fund (ATRF)</b>	10,600,000	10,600,000	-	0.0%
<b>TOTAL ALBERTA EDUCATION</b>	<u>\$ 169,788,726</u>	<u>\$ 172,736,531</u>	<u>\$ 2,947,805</u>	<u>1.7%</u>

**ELK ISLAND PUBLIC SCHOOLS  
2014/2015 BUDGET  
DISTRICT STAFFING**

	2013/2014 Fall Budget FTE			2014/2015 Budget FTE			Change in FTE			% Change in FTE		
	Certificated	Classified	Total	Certificated	Classified	Total	Certificated	Classified	Total	Certificated	Classified	Total
<b>CENTRAL OFFICE</b>												
Education Executive	1.30	7.68	8.98	1.00	7.58	8.58	(0.30)	(0.10)	(0.40)	(23.08%)	(1.34%)	(4.49%)
Instructional Services - Central	12.37	32.16	44.53	14.28	31.73	46.01	1.91	(0.43)	1.48	15.47%	(1.34%)	3.33%
Human Resources	2.00	14.26	16.26	2.00	14.26	16.26	-	-	-	0.00%	0.00%	0.00%
Business Services	-	16.56	16.56	-	16.56	16.56	-	-	-	0.00%	0.00%	0.00%
Facility Services	-	31.80	31.80	-	33.90	33.90	-	2.10	2.10	0.00%	6.60%	6.60%
Student Transportation	-	7.00	7.00	-	8.00	8.00	-	1.00	1.00	0.00%	14.29%	14.29%
External Services	0.26	0.75	1.01	0.16	1.84	2.00	(0.10)	1.10	1.00	(38.46%)	147.18%	99.20%
	15.93	110.20	126.13	17.44	113.87	131.32	1.51	3.67	5.18	9.50%	3.33%	4.11%
Instructional Services - Schools <sup>1</sup>	4.10	19.62	23.72	4.20	43.14	47.34	0.10	23.52	23.62	2.44%	119.91%	99.60%
<b>CENTRAL OFFICE TOTAL</b>	<b>20.03</b>	<b>129.82</b>	<b>149.85</b>	<b>21.64</b>	<b>157.01</b>	<b>178.66</b>	<b>1.61</b>	<b>27.19</b>	<b>28.80</b>	<b>8.06%</b>	<b>20.94%</b>	<b>19.23%</b>
<b>SCHOOLS</b>												
Schools	858.93	316.42	1,175.35	866.14	297.58	1,163.72	7.21	(18.84)	(11.63)	0.84%	(5.95%)	(0.99%)
School Generated Funds	-	20.97	20.97	-	20.98	20.98	-	0.01	0.01	0.00%	0.05%	0.05%
<b>SCHOOLS TOTAL</b>	<b>858.93</b>	<b>337.39</b>	<b>1,196.32</b>	<b>866.14</b>	<b>318.56</b>	<b>1,184.70</b>	<b>7.21</b>	<b>(18.83)</b>	<b>(11.62)</b>	<b>0.84%</b>	<b>(5.58%)</b>	<b>(0.97%)</b>
<b>TOTAL STAFFING (FTEs)</b>	<b>878.96</b>	<b>467.21</b>	<b>1,346.17</b>	<b>887.79</b>	<b>475.56</b>	<b>1,363.36</b>	<b>8.82</b>	<b>8.36</b>	<b>17.18</b>	<b>1.00%</b>	<b>1.79%</b>	<b>1.28%</b>

<sup>1</sup> The Special Education 2014/2015 Budget for Grade 1-12 and ECS include 29.81 Classified FTE's compared to the 2013/2014 Fall Budget 6.6 FTE. The FTE's will be allocated in the Fall Budget process.

**ELK ISLAND PUBLIC SCHOOLS  
2014/2015 BUDGET  
SCHOOL BUDGET SYNOPSIS**

	<b>Total Budget</b>	<b>Certificated Salaries</b>	<b>Classified Salaries</b>	<b>Supplies/ Equipment / Services</b>	<b>Non-Core Educational Expenses</b>	<b>Capital &amp; Debt</b>	<b>Actual Current Year Surplus</b>	<b>% of Certificated Salaries to Budget</b>	<b>% of Classified Salaries to Budget</b>	<b>% of Total Salaries to Budget</b>
A.L. Horton Elementary	2,282,043	1,830,741	351,946	99,356	-	-	-	80%	15%	95%
Andrew	1,564,557	1,113,133	349,853	91,018	4,760	5,793	-	71%	22%	93%
Ardrossan Junior Senior High	5,328,034	4,071,561	896,071	276,405	83,997	-	-	76%	17%	93%
Bev Facey Community High	8,153,571	6,030,155	1,575,077	346,178	150,000	52,161	-	74%	19%	93%
Brentwood Elementary	3,540,469	2,731,590	630,155	178,724	-	-	-	77%	18%	95%
Bruderheim	1,055,811	810,309	188,440	57,062	-	-	-	77%	18%	95%
Castle (Scotford Colony)	183,876	113,678	50,415	19,783	-	-	-	62%	27%	89%
Clover Bar Junior High	3,342,907	2,309,046	569,842	129,075	326,515	8,429	-	69%	17%	86%
Continuing Education	491,917	294,319	124,026	73,572	-	-	-	60%	25%	85%
École Campbelltown Elementary	2,796,311	2,391,780	255,110	114,743	21,010	-	13,668	86%	9%	95%
École Elementaire Ardrossan Elementary	3,221,057	2,585,109	473,582	162,366	-	-	-	80%	15%	95%
École Parc Elementaire	1,282,903	1,076,575	177,316	29,012	-	-	-	84%	14%	98%
Elk Island Youth Ranch Learning Centre	401,284	377,760	-	23,524	-	-	-	94%	0%	94%
F.R. Haythorne Junior High	4,577,646	3,541,596	748,655	140,032	130,360	17,003	-	77%	16%	93%
Fort Saskatchewan Christian	2,416,078	1,895,906	442,155	67,547	10,470	-	-	78%	18%	96%
Fort Saskatchewan Elementary	2,529,504	2,052,879	402,769	73,856	-	-	-	81%	16%	97%
Fort Saskatchewan High	3,258,704	2,511,255	620,349	63,035	52,865	11,200	-	77%	19%	96%
Fultonvale Elementary Junior High	3,171,297	2,487,412	542,387	132,620	8,878	-	-	78%	17%	95%
Glen Allan Elementary	3,141,240	2,559,503	488,937	92,800	-	-	-	81%	16%	97%
James Mowat Elementary	2,444,922	1,981,465	369,670	93,787	-	-	-	81%	15%	96%
Lakeland Ridge	4,687,855	3,842,675	657,122	134,060	34,291	19,707	-	82%	14%	96%
Lamont Elementary	1,966,231	1,463,979	415,024	87,228	-	-	-	74%	21%	95%
Lamont High	2,226,450	1,742,246	389,354	57,276	29,652	7,922	-	78%	17%	95%
Mills Haven Elementary	2,713,623	2,028,689	573,217	111,717	-	-	-	75%	21%	96%
Ministik Elementary	1,003,006	674,795	275,628	52,583	-	-	-	67%	27%	94%
Mundare	1,619,247	1,193,531	363,411	57,505	4,800	-	-	74%	22%	96%
Next Step Home Education/Centre for Education	139,969	73,210	12,256	48,770	-	5,733	-	52%	9%	61%
Next Step Outreach	2,317,805	1,462,141	459,607	334,410	-	61,647	-	63%	20%	83%
Pine Street Elementary	3,483,845	2,725,769	651,884	106,192	-	-	-	78%	19%	97%
Pleasant Ridge Colony School	86,733	79,485	2,814	4,434	-	-	-	92%	3%	95%
Rudolph Hennig Junior High	2,939,134	2,367,422	451,855	77,544	35,330	6,983	-	81%	15%	96%
Salisbury Composite High	6,949,102	5,328,838	1,171,264	313,732	121,516	13,752	-	77%	17%	94%
Sherwood Heights Junior High	3,559,991	2,828,244	380,437	231,099	106,110	14,101	-	79%	11%	90%
Strathcona Christian Academy Elementary	3,599,882	2,829,198	608,711	161,973	-	-	-	79%	17%	96%
Strathcona Christian Academy Secondary	3,916,213	3,078,907	506,259	213,386	117,661	-	-	79%	13%	92%
Uncas Elementary	1,332,387	960,987	318,524	52,876	-	-	-	72%	24%	96%
Vegreville Composite High	2,947,756	2,286,280	521,382	105,106	29,150	5,838	-	78%	18%	96%
Wes Hosford Elementary	3,136,668	2,396,710	588,872	151,086	-	-	-	76%	19%	95%
Westboro Elementary	2,943,480	2,133,583	672,170	137,727	-	-	-	72%	23%	95%
Win Ferguson Community	3,479,668	2,353,019	935,201	191,448	-	-	-	68%	27%	95%
Woodbridge Farms Elementary	2,959,956	2,224,336	575,678	159,942	-	-	-	75%	19%	94%
Wye Elementary	2,881,703	2,355,136	416,773	109,794	-	-	-	82%	14%	96%
<b>Total</b>	<b>\$ 116,074,835</b>	<b>\$ 89,194,952</b>	<b>\$ 20,204,198</b>	<b>\$ 5,164,383</b>	<b>\$ 1,267,365</b>	<b>\$ 230,269</b>	<b>\$ 13,668</b>	<b>77%</b>	<b>17%</b>	<b>94%</b>
School Generated Funds	7,357,445	143,647	801,718	6,412,080	-	-	-			
To Be Allocated	2,472,384	832,021	207,858	1,432,505	-	-	-			
ATRF - Schools	9,898,533	9,898,533	-	-	-	-	-			
<b>Total</b>	<b>\$ 135,803,197</b>	<b>\$ 100,069,153</b>	<b>\$ 21,213,774</b>	<b>\$ 13,008,968</b>	<b>\$ 1,267,365</b>	<b>\$ 230,269</b>	<b>\$ 13,668</b>			

## ELK ISLAND PUBLIC SCHOOLS

## 2014/2015 BUDGET

## CENTRAL SERVICES

## EXPENSES BY BLOCK

	2013/2014 Fall Budget	2014/2015 Budget	Instruction/ Instruction Support	Board & System Administration	Operations & Maintenance	Transporation	External Services
<b>Governance</b>							
Board of Trustees	509,280	\$ 515,128	\$ -	\$ 515,128	\$ -	\$ -	\$ -
<b>Education Executive</b>							
Superintendent	580,949	565,247	110,581	454,666	-	-	-
Continuing Education	615,373	-	-	-	-	-	-
Communications	754,783	721,470	95,961	621,509	-	-	4,000
Communications Election	190,682	-	-	-	-	-	-
	2,141,787	1,286,717	206,542	1,076,175	-	-	4,000
<b>Instructional Services - Central</b>							
Associate Superintendent	772,693	1,027,172	481,823	545,349	-	-	-
Innovative Learning	985,688	1,041,279	1,041,279	-	-	-	-
Professional Development & Reporting	525,848	550,672	550,672	-	-	-	-
Fort Saskatchewan Boundary Transition	12,500	-	-	-	-	-	-
Student Support Services	1,487,410	1,366,032	1,366,032	-	-	-	-
Speech Language Pathologists	492,242	480,802	480,802	-	-	-	-
System Initiatives	22,937	22,004	22,004	-	-	-	-
Technology Services	3,827,628	3,804,804	3,218,097	586,707	-	-	-
	8,126,946	8,292,765	7,160,709	1,132,056	-	-	-
<b>Instructional Services - Schools</b>							
Special Education - ECS	1,558,307	2,249,309	2,249,309	-	-	-	-
Regional Collaborative Service Delivery	545,776	545,776	344,776	-	-	-	201,000
Special Education - Grade 1 - 12	380,790	1,261,189	1,261,189	-	-	-	-
Partners 4 Science	99,600	106,010	69,410	-	-	-	36,600
Technology Integration - Schools	470,265	463,365	463,365	-	-	-	-
	3,054,738	4,625,649	4,388,049	-	-	-	237,600
<b>Human Resources</b>							
Associate Superintendent	1,208,928	1,216,784	338,345	735,026	143,413	-	-
Certificated Staffing	1,963,506	2,350,468	2,096,262	254,206	-	-	-
Classified Staffing	772,551	831,964	308,346	523,618	-	-	-
Wellnecessity	19,816	19,945	19,945	-	-	-	-
Secondments	1,136,648	1,000,559	1,000,559	-	-	-	-
	5,101,449	5,419,720	3,763,457	1,512,850	143,413	-	-
<b>Business Services</b>							
CFO/Secretary Treasurer	653,829	633,369	257,416	375,953	-	-	-
Financial Services	1,383,335	1,368,210	377,796	946,968	-	-	43,446
Purchasing & Contract Services	221,447	212,714	-	212,714	-	-	-
	2,258,611	2,214,293	635,212	1,535,635	-	-	43,446
<b>Facility Services</b>							
Facilities	14,987,268	15,072,621	85,575	360,183	14,274,990	-	351,873
Infrastructure Maintenance Renewal (IMR)	2,150,289	2,732,785	-	-	2,732,785	-	-
	17,137,557	17,805,406	85,575	360,183	17,007,775	-	351,873
<b>Student Transportation</b>	10,693,578	10,641,609	-	-	-	10,612,379	29,230
<b>External Services</b>							
Continuing Education - External	225,828	265,218	-	-	-	-	265,218
<b>Subtotal Central Services</b>	49,249,774	51,066,505	16,239,544	6,132,027	17,151,188	10,612,379	931,367
<b>Capital and Debt/Fiscal Services</b>	4,060,830	4,305,076	1,644,600	225,064	2,385,992	32,602	16,818
<b>Total</b>	\$ 53,310,604	\$ 55,371,581	\$ 17,884,144	\$ 6,357,091	\$ 19,537,180	\$ 10,644,981	\$ 948,185
<b>% of total District Expenses 2014/2015 Budget</b>		29.0%	9.4%	3.3%	10.2%	5.6%	0.5%
<b>% of total District Expenses 2013/2014 Fall Budget</b>		28.3%	8.5%	3.6%	10.0%	5.7%	0.5%