



DATE: November 26, 2015

TO: Board of Trustees

FROM: Mark Liguori, Superintendent

SUBJECT: 2015/2016 Fall Budget Report

ORIGINATOR: Candace Cole, Treasurer

RESOURCE: Shirley Hagen, Director, Financial Services
STAFF: Patricia Cross, Assistant Director, Financial Services

REFERENCE: Policy 2 – Role of the Board, Section 8.2

RECOMMENDATION:

That the Board of Trustees approve the fall operating budget for 2015/2016 of \$194,636,967 for Elk Island Public Schools, for the period from September 1, 2015 to August 31, 2016.

BACKGROUND

On April 14, 2015 the Board of Trustees approved assumptions and allocations based on the provincial government decrease in funding for 2015/2016. Alberta Education did not fund enrolment growth, inflation or classified salary increases and included a freeze on spending of accumulated surplus from operations to offset these decreases. On April 30, 2015 schools and departments submitted balanced budgets based on these assumptions and allocations. On May 1, 2015 the Board directed administration to use approximately \$1.5 million of reserves to cover shortfalls in funding from the provincial government in order to maintain services, programming and supports for students. Schools resubmitted budgets after these additional allocations. On May 28, 2015 the new provincial government announced it was providing enrolment growth funding and restoring previously announced reductions. The funding restored totaled \$2.5 million and covered everything the Board was supporting from reserves, plus Plant Operations and Maintenance. The spring 2015/2016 budget was submitted as a balanced budget. There was no use of reserves in this budget.

In June, the Board approved the inclusion of School and Department surpluses, up to 2%, for the fall 2015/2016 budget.

The fall budget has been prepared based on the May 28, 2015 funding announcement for school divisions. The new Provincial government released the entire budget on October 27, 2015, and there was no changes to the assumptions used for the fall budget.



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

Highlights (Refer to attachment for details)

- The 2015/2016 budget is based on the following budget principles:
 - Equitable distribution of funds and programs;
 - Transparent and understandable allocations;
 - Alignment with the EIPS Three-Year Education Plan Priorities
 - Promote growth and success for all students
 - Enhance high quality learning and working environments
 - Enhance public education through effective engagement, partnerships, and communication.

- The fall 2015/2016 budget has \$192.1 million in revenues and \$194.6 million in expenses leaving a deficit of \$2.5 million funded from operating reserves. In the 2014/2015 fall budget \$2.9 million was funded from reserves. There is also a planned use of capital reserves in the amount of \$0.6 million.

Accumulated Surplus (pgs. 1-2)

- Schools carried forward their year-end surpluses and Central departments re-allocated their year-end surpluses between departments to align with Division priorities. While all schools and departments individually prepared balanced budgets (expenses = allocations), schools and departments historically end the year with a surplus. Consequently, the Division has budgeted an anticipated surplus at schools and departments based on 1% of their allocations (\$0.462 million for Central departments and \$1.188 million for schools (pg. 2)).

- Accumulated surplus is projected to be \$19.5 million (pg. 1) at August 31, 2016 comprised of:
 - \$13.1 million in operating reserves:
 - Schools and Central Services operating reserves are projected to be \$3.6 million;
 - EIPS Division operating reserve is projected to be \$9.6 million (4.9%);
 - Minimum level for the EIPS Division operating reserve is 2.0% of the EIPS Budget or approximately \$4.0 million;
 - \$1.2 million in capital reserves (\$0.4 million restricted for parking lot at École Élémentaire Ardrossan Elementary);
 - \$5.2 million Investment in Tangible Capital Assets.

- The accumulated surplus estimate in the spring budget was \$20.2 million. The majority of the decrease from the spring budget relates to the \$0.589 million of capital items to be funded from capital reserves that were not factored into the spring budget.



- Items to be funded from capital reserves include: \$0.165 million for connecting links on three modular classrooms at Fort Saskatchewan Christian, and \$0.424 million for Learning Technologies Infrastructure comprised of:
 - \$0.250 million for wireless access points (needed at all schools) and controller;
 - \$0.084 million for additional data storage;
 - \$0.018 million for air conditioner for server room; and
 - \$0.072 million for computer hardware to ensure school business functions will have 99% uptime.

- The Board is currently undergoing discussions relative to the designation of reserves.

Statement of Revenues and Expenses (pg. 3)

- Revenue increased \$0.8 million to \$192.1 million from the 2015/2016 Spring Budget
 - Alberta Education funding (pg. 4) increased by \$0.8 million – increases of
 - Base Funding \$0.4 million;
 - Differential funding of \$0.2 million;
 - Infrastructure Maintenance and Renewal of \$0.1 million;
 - Supported amortization of \$0.3 million;
 - Teacher pensions of \$0.1 million;offset by a decrease in secondments of \$0.3 million.

- The following Alberta Education funding, although not externally targeted, will be allocated to the respective areas:
 - Inclusive Education;
 - Student Transportation;
 - Plant Operations & Maintenance;
 - Lease Support;
 - Outreach Programs;
 - Hutterite Colony;
 - Language Funding;
 - First Nation, Métis, Inuit.

- Budgeted expenses increased \$3.2 million compared to the spring budget. Funding from Alberta Education only increased \$0.8 million. The remaining increase is due primarily to reserves of \$2.5 million being used in the fall budget. Reserves were not budgeted to be used in the spring budget. The fall 2014/2015 budgeted use of operating reserves was \$2.9 million.

- Consistent with prior years, expenditures for Instruction are at 80% of expenditures.



- Board System and Administration expenses are at 3.38% (under the 3.6% maximum for these expenditures imposed by Alberta Education).
- The increase to Board System and Administration expenses over the spring budget is primarily a restoration to the 2014/2015 budget of \$6.6 million (current budget is at \$6.7 million).

Enrolment (pgs. 5-6)

- Student enrolment at September 30, 2015 is 16,866 students:
 - This is an increase of 66 students or 0.4% as compared to the spring 2015/2016 budget.
 - This is an increase of 178 students or 1.1% as compared to September 30, 2014 enrolment.

Expenses (pgs. 7-8)

- School expenses continue to be primarily salaries (pg. 7) with the percentage of salaries to total budget being on average 94%.
- \$0.86 million remains to be allocated and this includes In Year Funding for emergent items.
- Central Services by Category (pg. 8) shows an increase of \$1.2 million.
- Compensation for 2015/2016:
 - All staff salaries, excluding the Superintendent and Board, have increased 2%;
 - Certificated staff will receive a one-time lump sum payment of 1% in November 2015;
 - Standard Costs - Schools
 - Certificated standard cost increases 1.51% to \$101,000. The increase is less than the compounded 3.02% due to a prior year standard cost surplus and lower benefit costs. Grid movement and projected retirements also affect the standard cost.
 - Classified standard cost increased an average of 1.71%. The salary increase and grid movement are offset by changes in benefit costs.
 - Actual Costs – Central Services
 - Certificated salaries increase 3.02% while the benefit rate decreases slightly;
 - Classified salaries increase 2.0% while the benefit rate decreases slightly.

Staffing Summary (pgs. 9-11)

- Staffing has increased by 37.26 FTE from the spring budget
 - Increase of 13.37 FTE Certificated and 23.89 FTE Classified from Spring;
- Increase of 11.93 FTE over the 2014/2015 budget of 1,374.48 FTE
 - Increase of 12.47 FTE Certificated and decrease of 0.54 FTE Classified from 2014/2015 Budget.



Special Education (pg. 12)

- Total mild moderate and severe enrollment is 1321 students (ECS to Grade 12).

COMMUNICATION PLAN

Following approval by the Board, the budget will be communicated to the Leadership Group, staff, school councils and the appropriate community and parent groups and be available on the EIPS website.

ATTACHMENTS

2015/2016 Budget Report

CC:th



Your Future **in MIND**

ELK ISLAND PUBLIC SCHOOLS REGIONAL DIVISION NO. 14

**Fall Budget
Report**

2015/2016

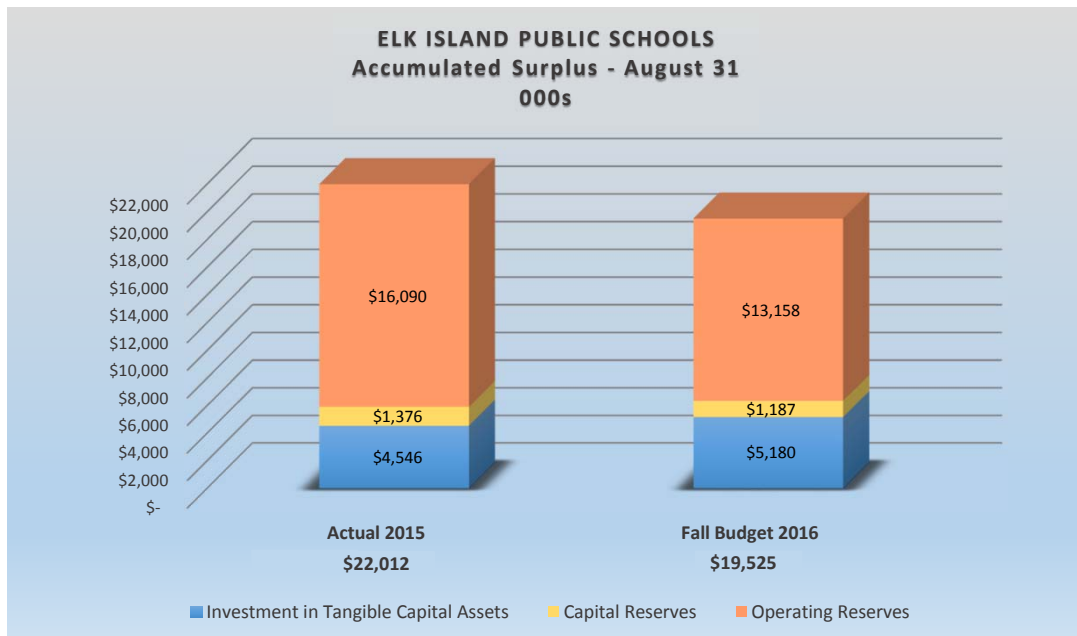
This document includes the Fall Budget for Elk Island Public Schools Regional Division No. 14 for the 2015/2016 school year

**Information
Report
Board of Trustees**
November 3, 2015

**ELK ISLAND PUBLIC SCHOOLS
2015/2016 Budget
Accumulated Surplus**

	A=B+C+D+E	B	C	D Internally Restricted	
	Accumulated Surplus	Investment in Tangible Capital Assets	Unrestricted Surplus	Operating Reserves	Capital Reserves
Audited - August 31, 2015	\$ 22,011,924	\$ 4,546,365	\$ -	\$ 16,089,555	\$ 1,376,004
Surplus/(Deficit)	(2,487,246)	-	(2,487,246)	-	-
Board Funded Capital Asset Additions	-	1,338,600	(750,000)	-	(588,600)
Net Amortization & Debt Repayments	-	(705,311)	705,311	-	-
Net Reserve Transfers	-	-	2,531,935	(2,931,935)	400,000
Projected - August 31, 2016	\$ 19,524,678	\$ 5,179,654	\$ -	\$ 13,157,620	\$ 1,187,404

- A Accumulated surplus from operations which includes investment in Board funded tangible capital assets, unrestricted surplus and internally restricted reserves
- B Board funded (unsupported) tangible capital assets
- C Surplus/(deficit) transferred to reserves
- D Schools - Operations, School Generated Funds, Departments and Division reserves
- E Reserves available for future unsupported capital purchases



ELK ISLAND PUBLIC SCHOOLS
2015/2016 Budget
Reserves Summary

	A	B	C	D	E = A+B+C+D
	Audited Balance 31-Aug-15	2015/2016			Projected Balance 31-Aug-16
		Contributions /(Use)	Capital Effect	Transfers	
OPERATING RESERVES					
Central Services	\$ 1,946,210	\$ (1,484,210)	\$ -	\$ -	\$ 462,000
Schools - Operations	2,191,036	(1,003,036)	-	-	1,188,000
School Generated Funds (SGF)	1,930,095	-	-	-	1,930,095
Total Central Services & Schools	<u>6,067,341</u>	<u>(2,487,246)</u>	<u>-</u>	<u>-</u>	<u>3,580,095</u>
EIPS Division	10,022,214	-	(44,689)	(400,000)	9,577,525
	<u>\$ 16,089,555</u>	<u>\$ (2,487,246)</u>	<u>\$ (44,689)</u>	<u>\$ (400,000)</u>	<u>\$ 13,157,620</u>

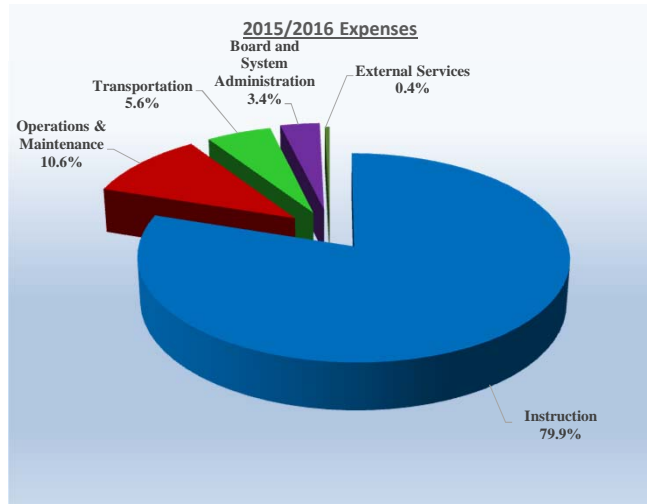
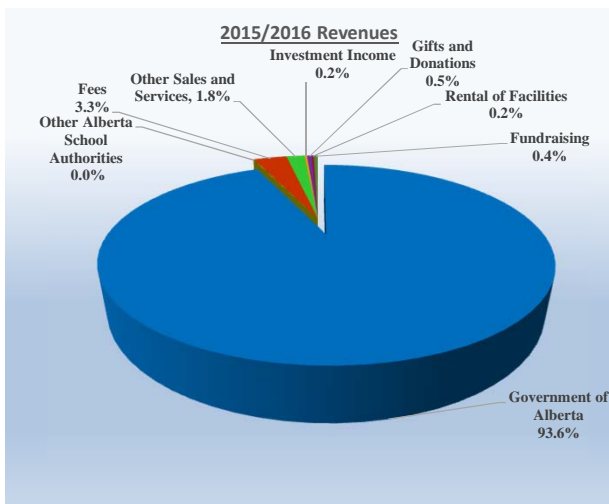
- B** Planned use for 2015/2016 budget
C Net effect of unsupported capital transactions
D Planned transfer to EIPS Division Capital Reserve for Ardrossan Parking Lot

	A	B	C	D	E = A+B+C+D
	Audited Balance 31-Aug-15	2015/2016			Projected Balance 31-Aug-16
		Contributions /(Use)	Capital Effect	Transfers	
CAPITAL RESERVES					
EIPS Division	\$ 1,292,288	\$ (588,600)	\$ -	\$ 400,000	\$ 1,103,688
Facility Services	83,716	-	-	-	83,716
	<u>\$ 1,376,004</u>	<u>\$ (588,600)</u>	<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ 1,187,404</u>

- B** Planned use for connecting links on three modular classrooms at Fort Saskatchewan Christian (\$165,000) and Learning Technologies infrastructure (\$423,600)
D Planned transfer from EIPS Division Operating Reserve for Ardrossan Parking Lot

ELK ISLAND PUBLIC SCHOOLS
2015/2016 Budget
Statement of Revenues and Expenses

	Spring 2015/2016	Fall 2015/2016	\$ Change	% Change
REVENUES				
Government of Alberta				
Alberta Education (See Page 4)	\$ 178,111,883	\$ 178,918,923	\$ 807,040	0.5%
Other Government of Alberta	1,011,207	1,011,207	-	0.0%
	<u>179,123,090</u>	<u>179,930,130</u>	<u>807,040</u>	<u>0.5%</u>
Other Alberta School Authorities	89,999	40,740	(49,259)	(54.7%)
Fees	6,436,317	6,370,369	(65,948)	(1.0%)
Other Sales and Services	3,571,500	3,498,367	(73,133)	(2.0%)
Investment Income	436,333	433,941	(2,392)	(0.5%)
Gifts and Donations	788,184	920,849	132,665	16.8%
Rental of Facilities	333,290	314,262	(19,028)	(5.7%)
Fundraising	617,288	641,063	23,775	3.9%
	<u>191,395,999</u>	<u>192,149,721</u>	<u>753,722</u>	<u>0.4%</u>
EXPENSES				
Instruction				
Schools (See Page 7)	136,475,762	138,504,460	2,028,698	1.5%
Central Services	17,197,067	17,095,847	(101,220)	(0.6%)
	<u>153,672,829</u>	<u>155,600,307</u>	<u>1,927,478</u>	<u>1.3%</u>
Operations & Maintenance	20,158,637	20,834,320	675,683	3.4%
Transportation	10,778,557	10,814,928	36,371	0.3%
Board and System Administration	6,032,816	6,583,333	550,517	9.1%
External Services	753,160	804,079	50,919	6.8%
	<u>191,395,999</u>	<u>194,636,967</u>	<u>3,240,968</u>	<u>1.7%</u>
OPERATING SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ (2,487,246)</u>	<u>\$ (2,487,246)</u>	<u>-</u>
Instruction	80.29%	79.94%		
Board and System Administration	3.15%	3.38%		



ELK ISLAND PUBLIC SCHOOLS
2015/2016 Budget
Alberta Education Revenue

	<u>Spring</u> <u>2015/2016</u>	<u>Fall</u> <u>2015/2016</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
ALBERTA EDUCATION				
Base Funding				
Early Childhood Services	\$ 4,558,963	\$ 4,635,781	\$ 76,818	1.7%
Base Instruction (Gr 1-9)	75,915,814	75,661,981	(253,833)	(0.3%)
Base Instruction (Gr 10-12)	29,084,837	29,610,869	526,032	1.8%
Home Education	28,404	28,404	-	0.0%
Class Size	7,993,781	8,012,232	18,451	0.2%
System Administration Reduction	(735,894)	(735,894)	-	0.0%
	<u>116,845,905</u>	<u>117,213,373</u>	<u>367,468</u>	<u>0.3%</u>
Differential Cost Funding				
Plant Operations & Maintenance	13,117,255	13,191,396	74,141	0.6%
Inclusive Education	9,836,733	9,916,368	79,635	0.8%
Program Unit Funding/Reach	3,941,492	3,941,492	-	0.0%
Equity of Opportunity	1,868,342	1,877,644	9,302	0.5%
Socio-Economic Status	1,327,760	1,332,254	4,494	0.3%
Small School by Necessity	920,120	893,726	(26,394)	(2.9%)
First Nation, Métis, Inuit	741,614	794,039	52,425	7.1%
English as a Second Language	345,183	409,979	64,796	18.8%
Outreach Programs	188,918	188,918	-	0.0%
Hutterite Colony Funding	23,083	23,083	-	0.0%
	<u>32,310,500</u>	<u>32,568,899</u>	<u>258,399</u>	<u>0.8%</u>
Transportation Funding	9,645,243	9,569,901	(75,342)	(0.8%)
Infrastructure Maintenance and Renewal	2,837,997	2,974,383	136,386	4.8%
Other				
Regional Collaborative Service Delivery	972,942	1,043,176	70,234	7.2%
Lump Sum Payment to Teachers - One Time	904,000	904,000	-	0.0%
Lease Support	663,974	624,154	(39,820)	(6.0%)
Secondments	595,035	270,421	(324,614)	(54.6%)
SuperNet	403,200	403,200	-	0.0%
Institutional Programs	389,153	388,869	(284)	(0.1%)
Action on Inclusion - Building Capacity	140,393	105,935	(34,458)	(24.5%)
French Language Funding	127,143	118,011	(9,132)	(7.2%)
Educational Programming	70,000	70,000	-	0.0%
Alberta Health Wellness Grants	-	-	-	-
	<u>4,265,840</u>	<u>3,927,766</u>	<u>(338,074)</u>	<u>(7.9%)</u>
Supported Amortization	1,506,398	1,864,601	358,203	23.8%
Teacher Pensions	10,700,000	10,800,000	100,000	0.9%
	<u>\$ 178,111,883</u>	<u>\$ 178,918,923</u>	<u>\$ 807,040</u>	<u>0.5%</u>

ELK ISLAND PUBLIC SCHOOLS
2015/2016 Budget
Enrolment Detail

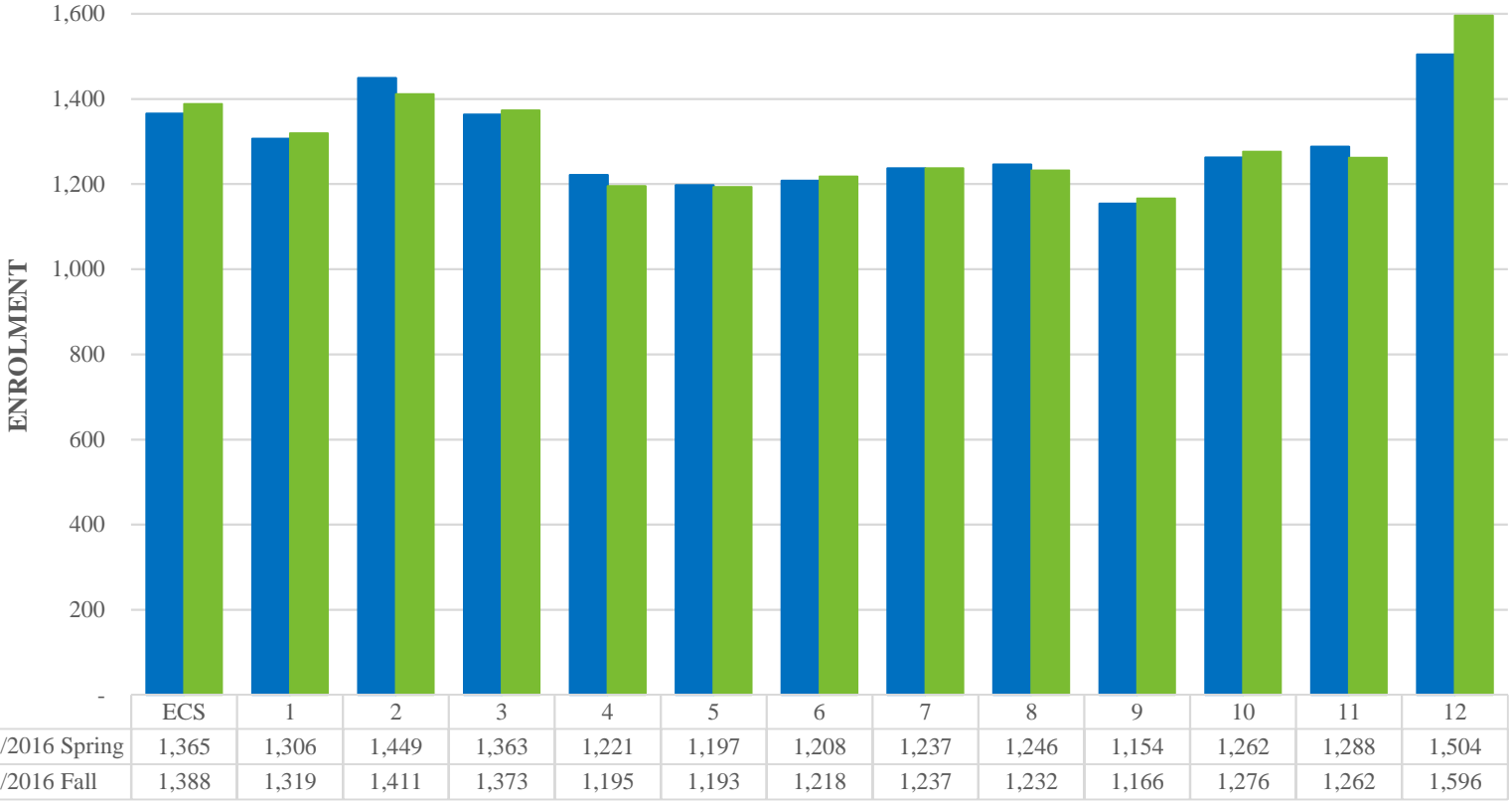
	Student Enrolment		Variance	
	Spring 2015/2016	Fall 2015/2016	Enrolment Change	% Change
A. L. Horton Elementary	356	336	(20)	(5.6%)
Andrew School	119	121	2	1.7%
Ardrossan Junior Senior High	847	861	14	1.7%
Bev Facey Community High	1,086	1,118	32	2.9%
Brentwood Elementary	498	490	(8)	(1.6%)
Bruderheim School	134	136	2	1.5%
Castle (Scotford Colony)	20	20	-	0.0%
Clover Bar Junior High	423	426	3	0.7%
École Campbelltown	490	498	8	1.6%
École Élémentaire Ardrossan Elementary	517	535	18	3.5%
École Parc Élémentaire	185	190	5	0.03
Elk Island Youth Ranch	13	10	(3)	(23.1%)
F. R. Haythorne Junior High	686	692	6	0.9%
Fort Saskatchewan Christian	325	340	15	4.6%
Fort Saskatchewan Elementary	416	422	6	1.4%
Fort Saskatchewan High	411	442	31	7.5%
Fultonvale Elementary Junior High	429	418	(11)	(2.6%)
Glen Allan Elementary	457	460	3	0.7%
James Mowat Elementary	363	347	(16)	(4.4%)
Lakeland Ridge	751	737	(14)	(1.9%)
Lamont Elementary	269	273	4	1.5%
Lamont High	309	323	14	4.5%
Mills Haven Elementary	452	448	(4)	(0.9%)
Ministik School	122	118	(4)	(3.3%)
Mundare School	180	160	(20)	(11.1%)
Pine Street Elementary	584	587	3	0.5%
Pleasant Ridge Colony	12	8	(4)	(33.3%)
Rudolph Hennig Junior High	438	418	(20)	(4.6%)
Salisbury Composite High	1,040	1,018	(22)	(2.1%)
Sherwood Heights Junior High	497	508	11	2.2%
Strathcona Christian Academy Elementary	577	576	(1)	(0.2%)
Strathcona Christian Academy Secondary	624	604	(20)	(3.2%)
Uncas Elementary	190	196	6	3.2%
Vegreville Composite High	382	401	19	5.0%
Wes Hosford Elementary	476	478	2	0.4%
Westboro Elementary	360	346	(14)	(3.9%)
Win Ferguson Elementary	489	520	31	6.3%
Woodbridge Farms Elementary	409	419	10	2.4%
Wye Elementary	444	453	9	2.0%
Next Step Home Education/Centre for Education	28	29	1	3.6%
Next Step Outreach	360	384	24	6.7%
* To Be Allocated	32	-	(32)	(100.0%)
	16,800	16,866	66	0.4%
ECS	1,365	1,388	23	1.7%
Grade 1-3	4,118	4,103	(15)	(0.4%)
Grades 4 - 6	3,626	3,606	(20)	(0.6%)
Grades 7 - 9	3,637	3,635	(2)	(0.1%)
Grades 10 - 12	4,054	4,134	80	2.0%
	16,800	16,866	66	0.4%

* To Be Allocated includes 32 grade 1-3 students, bringing the total Spring projected enrolment to 16,800

ELK ISLAND PUBLIC SCHOOLS

2015/2016 Budget

Enrolment Comparative by Grade



2015/2016 Spring Enrolment

■

16,800

2015/2016 Fall Enrolment

■

16,866

ELK ISLAND PUBLIC SCHOOLS
2015/2016 Budget
Schools Expenses By Category

	Spring 2015/2016	Fall 2015/2016	\$ Change	Salary & Benefits	Services, Contracts & Supplies	% of Total Salaries To Budget
A.L. Horton Elementary	2,437,457	2,601,854	164,397	2,506,952	94,902	96%
Andrew School	1,513,203	1,562,166	48,963	1,485,118	77,048	95%
Ardrossan Junior Senior High	5,347,368	5,437,718	90,350	5,151,930	285,788	95%
Bev Facey Community High	8,297,017	8,937,733	640,716 a	7,865,523	1,072,210	88%
Brentwood Elementary	3,355,072	3,485,051	129,979	3,350,958	134,093	96%
Bruderheim School	1,105,991	1,164,767	58,776	1,044,639	120,128	90%
Castle (Scotford Colony)	167,736	169,966	2,230	156,816	13,150	92%
Clover Bar Junior High	3,161,683	3,292,177	130,494	2,895,147	397,030	88%
École Campbelltown	2,899,403	3,040,746	141,343	2,832,077	208,669	93%
École Élémentaire Ardrossan Elementary	3,310,314	3,420,974	110,660	3,266,992	153,982	95%
École Parc Élémentaire	1,575,837	1,573,941	(1,896)	1,530,076	43,865	97%
Elk Island Youth Ranch Learning Centre	405,531	385,517	(20,014)	320,277	65,240	83%
F.R. Haythorne Junior High	4,661,733	4,739,862	78,129	4,361,146	378,716	92%
Fort Saskatchewan Christian	2,405,832	2,514,911	109,079	2,420,666	94,245	96%
Fort Saskatchewan Elementary	2,783,391	2,801,473	18,082	2,727,570	73,903	97%
Fort Saskatchewan High	3,095,430	3,167,006	71,576	2,962,953	204,053	94%
Fultonvale Elementary Junior High	3,076,557	3,236,840	160,283	3,124,374	112,466	97%
Glen Allan Elementary	3,090,407	3,049,743	(40,664)	2,975,226	74,517	98%
James Mowat Elementary	2,420,752	2,423,038	2,286	2,350,400	72,638	97%
Lakeland Ridge	4,584,014	4,569,447	(14,567)	4,366,590	202,857	96%
Lamont Elementary	2,046,775	2,092,163	45,388	1,999,888	92,275	96%
Lamont High	2,423,081	2,519,920	96,839	2,406,892	113,028	96%
Mills Haven Elementary	2,844,981	3,016,419	171,438	2,883,940	132,479	96%
Ministik Elementary	1,073,649	1,108,106	34,457	1,038,453	69,653	94%
Mundare School	1,599,934	1,673,752	73,818	1,627,593	46,159	97%
Pine Street Elementary	3,600,034	3,716,730	116,696	3,610,575	106,155	97%
Pleasant Ridge Colony	110,831	109,994	(837)	106,323	3,671	97%
Rudolph Hennig Junior High	2,991,978	3,088,556	96,578	2,943,982	144,574	95%
Salisbury Composite High	7,046,116	7,318,139	272,023	6,839,632	478,507	93%
Sherwood Heights Junior High	3,377,924	3,492,524	114,600	3,226,679	265,845	92%
Strathcona Christian Academy Elementary	3,578,611	3,633,570	54,959	3,464,712	168,858	95%
Strathcona Christian Academy Secondary	3,944,475	4,124,557	180,082	3,830,785	293,772	93%
Uncas Elementary	1,400,054	1,488,239	88,185	1,398,436	89,803	94%
Vegreville Composite High	2,865,846	3,010,776	144,930	2,844,448	166,328	94%
Wes Hosford Elementary	3,026,047	3,153,679	127,632	3,034,722	118,957	96%
Westboro Elementary	2,827,635	2,838,123	10,488	2,695,091	143,032	95%
Win Ferguson Elementary	3,665,664	4,152,040	486,376 b	3,922,989	229,051	94%
Woodbridge Farms Elementary	3,035,178	3,223,385	188,207	3,091,056	132,329	96%
Wye Elementary	2,766,615	2,859,832	93,217	2,727,327	132,505	95%
Next Step Continuing Education - Credit	479,010	564,032	85,022	443,965	120,067	79%
Next Step Home Education/Centre for Education	148,517	147,036	(1,481)	91,823	55,213	62%
Next Step Outreach	2,382,541	2,590,976	208,435	2,195,559	395,417	85%
	116,930,224	121,497,478	4,567,254	114,120,300	7,377,178	94%
School Generated Funds	7,039,045	6,958,772	(80,273)	916,550	6,042,222	13%
To Be Allocated	2,499,219	861,607	(1,637,612)	-	861,607	0%
District Year End Carryforward	-	(1,188,000)	(1,188,000)	-	(1,188,000)	0%
Teacher Pensions	10,007,274	10,374,603	367,329	10,374,603	-	100%
Total	\$ 136,475,762	\$ 138,504,460	\$ 2,028,698	\$ 125,411,453	\$ 13,093,007	91%

a) Bev Facey Community High expenses have increased due to actual year-end 2014/2015 carryforwards and an increase in projected 2015/2016 CEUs.

b) Win Ferguson Elementary expenses have increased due to the schools actual year-end 2014/2015 carryforward and an increase in enrolment.

ELK ISLAND PUBLIC SCHOOLS
2015/2016 Budget
Central Services Expenses By Category

	Spring 2015/2016	Fall 2015/2016	\$ Change of Total Budget	Salary & Benefits	Services, Contracts & Supplies	% Change of Total Budget
Governance						
Board of Trustees	\$ 485,287	\$ 516,983	\$ 31,696	\$ 344,615	\$ 172,368	6.5%
Education Executive						
Superintendent	526,441	731,531	205,090	507,635	223,896	39.0%
Corporate Secretary ¹	-	217,260	217,260	203,839	13,421	-
Communications	668,777	667,027	(1,750)	563,674	103,353	(0.3%)
Learning Technologies	3,879,717	4,557,315	677,598	2,505,563	2,051,752	17.5%
Technology Integration	448,074	448,074	-	-	448,074	-
	<u>5,523,009</u>	<u>6,621,207</u>	1,098,198 a	3,780,711	2,840,496	19.9%
Supports For Students - Central						
Associate Superintendent ²	757,356	552,642	(204,714)	441,729	110,913	(27.0%)
Learning Services	655,574	771,129	115,555	494,313	276,816	17.6%
Learning Supports	980,778	1,290,329	309,551	961,330	328,999	31.6%
Inclusive Learning ³	1,502,641	1,536,048	33,407	1,231,582	304,466	2.2%
	<u>3,896,349</u>	<u>4,150,148</u>	253,799	3,128,954	1,021,194	6.5%
Supports For Students - Schools						
Early Learning	2,655,501	2,529,761	(125,740)	2,374,281	155,480	(4.7%)
Regional Collaborative Service Delivery	916,739	986,972	70,233	764,843	222,129	7.7%
Inclusive Learning - Grade 1-12	890,711	447,207	(443,504)	436,603	10,604	(49.8%)
Partners 4 Science	103,599	108,599	5,000	78,108	30,491	4.8%
	<u>4,566,550</u>	<u>4,072,539</u>	(494,011) b	3,653,835	418,704	(10.8%)
Human Resources ⁴						
Managing Director	2,028,541	1,660,526	(368,015)	1,489,499	171,027	(18.1%)
Staff Relations & Training	399,769	764,349	364,580	609,452	154,897	91.2%
Recruitment & Staffing	2,669,275	2,946,937	277,662	2,900,429	46,508	10.4%
	<u>5,097,585</u>	<u>5,371,812</u>	274,227	4,999,380	372,432	5.4%
Business Services						
Treasurer ¹	610,847	709,922	99,075	236,439	473,483	16.2%
Financial Services ⁵	1,517,779	1,628,454	110,675	1,494,052	134,402	7.3%
	<u>2,128,626</u>	<u>2,338,376</u>	209,750	1,730,491	607,885	9.9%
Facility Services						
Facilities	15,206,897	15,166,568	(40,329)	3,433,393	11,733,175	(0.3%)
Infrastructure Maintenance and Renewal	2,837,997	2,974,383	136,386	-	2,974,383	4.8%
	<u>18,044,894</u>	<u>18,140,951</u>	96,057	3,433,393	14,707,558	0.5%
Student Transportation	10,790,676	10,929,047	138,371	1,068,513	9,860,534	1.3%
Next Step Continuing Education - Non-Credit	265,976	304,434	38,458	157,918	146,516	14.5%
Subtotal Central Services	<u>50,798,952</u>	<u>52,445,497</u>	1,646,545	22,297,810	30,147,687	3.2%
Capital and Debt Services	3,428,560	3,723,613	295,053	-	3,723,613	8.6%
District Year End Carry Forward	-	(462,000)	(462,000)	-	(462,000)	-
Teacher Pensions	692,726	425,397	(267,329)	425,397	-	(38.6%)
Total	<u>\$ 54,920,238</u>	<u>\$ 56,132,507</u>	\$ 1,212,269	<u>\$ 22,723,207</u>	<u>\$ 33,409,300</u>	2.2%

¹ Corporate Secretary is new for the Fall 2015/2016 budget. A portion of the budget allocation was transferred from the Treasurer's budget

² Associate Superintendent - Supports for Students 2015/2016 Spring Budget has been restated for the inclusion of System Initiatives, \$23,585

³ Inclusive Learning 2015/2016 Spring Budget has been restated for the inclusion of the Speech Language Pathologists Program, \$474,017

⁴ Human Resources 2015/2016 Spring Budget has been restated for the reorganization: Managing Director, Staff Relations & Training, Recruitment & Staffing

⁵ Financial Services 2015/2016 Spring Budget has been restated for the inclusion of Purchasing & Contract Services

a) Education Executive - Increase due to: the addition of the Corporate Secretary, Division Principal program, increased costs for Voice over Internet Protocol and additional Learning Technologies staffing and projects

b) Supports For Students - Schools - Decrease due to: allocations to schools increased which were partially offset by additional allocations from 2014/2015 year-end reserves and revenue

ELK ISLAND PUBLIC SCHOOLS
2015/2016 Budget
Staffing Summary (FTE)

	Spring 2015/2016			Fall 2015/2016			Change		
	Certificated	Classified	Total	Certificated	Classified	Total	Certificated	Classified	Total
SCHOOLS (Page 10)									
Schools	868.98	286.33	1,155.31	877.95	312.74	1,190.69	8.97	26.41	35.38 a
School Generated Funds	-	21.48	21.48	-	20.65	20.65	-	(0.83)	(0.83)
	<u>868.98</u>	<u>307.81</u>	<u>1,176.79</u>	<u>877.95</u>	<u>333.39</u>	<u>1,211.34</u>	<u>8.97</u>	<u>25.58</u>	<u>34.55</u>
CENTRAL SERVICES (Page 11)									
Education Executive	1.00	26.44	27.44	3.00	29.69	32.69	2.00	3.25	5.25 b
Supports For Students - Central	13.23	8.33	21.56	15.43	7.69	23.12	2.20	(0.64)	1.56 c
Human Resources	2.00	14.26	16.26	1.00	16.16	17.16	(1.00)	1.90	0.90 d
Business Services	-	15.30	15.30	-	15.80	15.80	-	0.50	0.50 e
Facility Services	-	33.90	33.90	-	33.90	33.90	-	-	-
Student Transportation	-	9.00	9.00	-	9.00	9.00	-	-	-
Next Step Continuing Education - Non-Credit	0.16	1.60	1.76	0.16	1.38	1.54	-	(0.22)	(0.22)
	<u>16.39</u>	<u>108.83</u>	<u>125.22</u>	<u>19.59</u>	<u>113.62</u>	<u>133.21</u>	<u>3.20</u>	<u>4.79</u>	<u>7.99</u>
Supports For Students - Schools	7.06	40.08	47.14	8.26	33.60	41.86	1.20	(6.48)	(5.28) f
	<u>23.45</u>	<u>148.91</u>	<u>172.36</u>	<u>27.85</u>	<u>147.22</u>	<u>175.07</u>	<u>4.40</u>	<u>(1.69)</u>	<u>2.71</u>
TOTAL STAFFING	<u><u>892.43</u></u>	<u><u>456.72</u></u>	<u><u>1,349.15</u></u>	<u><u>905.80</u></u>	<u><u>480.61</u></u>	<u><u>1,386.41</u></u>	<u><u>13.37</u></u>	<u><u>23.89</u></u>	<u><u>37.26</u></u>

- a) Schools - Staffing increased as a result of funded enrolment growth and reinstatement of most Classified staff reduced at Spring budget.
- b) Education Executive - The Certificated increase is due to the addition of the Corporate Secretary and Division Principal positions. The Classified increase is due to increases of; 0.50 FTE for the Corporate Secretary, 0.05 FTE for Communications and 2.70 FTE for Learning Technologies required to support projects for the Division, primarily at Schools.
- c) Supports For Students - Central - The Certificated increase is 2.00 FTE for Literacy and Numeracy Consultants and a 0.40 FTE FNMI consultant and a reduction of 0.20 FTE that is moved to Supports For Students - Schools.
- d) Human Resources - A Certificated position was replace by a Classified position. The remaining 0.90 increase supports the Division initiative for File Digitization and other changes as a result of the reorganization.
- e) Business Services - The Classified staff reduced at Spring budget have been partially reinstated.
- f) Supports For Students - Schools - The Classified FTE has decreased 6.48 as they have been moved to schools for the Fall Budget. The Certificated increase is due the 0.20 FTE from Supports For Students - Central and 1.00 FTE for a teacher at a school.

ELK ISLAND PUBLIC SCHOOLS
2015/2016 Budget
Schools Staffing (FTE)

	Spring 2015/2016		Fall 2015/2016		Change	
	Certificated	Classified ¹	Certificated	Classified ¹	Certificated	Classified ¹
A.L. Horton Elementary	18.23	6.12	19.20	7.04	0.97	0.92
Andrew School	10.82	4.57	10.82	4.82	-	0.25
Ardrossan Junior Senior High	40.09	12.96	40.25	13.00	0.16	0.04
Bev Facey Community High	59.21	20.93	60.50	22.17	1.29	1.24
Brentwood Elementary	26.18	7.64	26.64	7.77	0.46	0.13
Bruderheim School	7.72	3.27	7.84	2.99	0.12	(0.28)
Castle (Scotford Colony)	1.00	0.75	1.00	0.75	-	-
Clover Bar Junior High	22.18	7.65	22.51	7.89	0.33	0.24
École Campbelltown	23.63	3.77	24.18	3.77	0.55	-
École Élémentaire Ardrossan Elementary	24.50	8.94	24.92	9.59	0.42	0.65
École Parc Elementaire	11.45	4.54	11.45	4.54	-	-
Elk Island Youth Ranch Learning Centre	3.40	-	3.40	-	-	-
F.R. Haythorne Junior High	33.98	9.42	34.45	10.23	0.47	0.81
Fort Saskatchewan Christian	17.88	6.71	18.30	7.46	0.42	0.75
Fort Saskatchewan Elementary	21.04	7.56	21.04	7.87	-	0.31
Fort Saskatchewan High	22.71	8.38	22.86	8.55	0.15	0.17
Fultonvale Elementary Junior High	24.05	6.47	24.97	7.84	0.92	1.37
Glen Allan Elementary	23.22	8.25	23.25	8.23	0.03	(0.02)
James Mowat Elementary	18.20	6.47	18.22	6.47	0.02	-
Lakeland Ridge	36.19	8.33	36.01	8.75	(0.18)	0.42
Lamont Elementary	14.77	5.63	14.75	5.47	(0.02)	(0.16)
Lamont High	18.00	6.66	18.45	7.88	0.45	1.22
Mills Haven Elementary	21.24	7.51	22.24	7.89	1.00	0.38
Ministik School	6.41	4.39	6.80	4.37	0.39	(0.02)
Mundare School	11.67	4.46	11.72	5.64	0.05	1.18
Pine Street Elementary	27.95	7.97	28.49	8.89	0.54	0.92
Pleasant Ridge Colony	1.00	0.04	1.00	0.03	-	(0.01)
Rudolph Hennig Junior High	22.14	7.69	22.22	8.77	0.08	1.08
Salisbury Composite High	51.44	16.61	52.42	17.60	0.98	0.99
Sherwood Heights Junior High	25.97	5.19	26.39	6.52	0.42	1.33
Strathcona Christian Academy Elementary	27.40	8.57	27.30	9.01	(0.10)	0.44
Strathcona Christian Academy Secondary	31.29	6.61	31.87	7.03	0.58	0.42
Uncas Elementary	10.82	3.28	10.84	3.59	0.02	0.31
Vegreville Composite High	21.40	6.60	21.90	7.65	0.50	1.05
Wes Hosford Elementary	23.05	7.66	23.47	8.79	0.42	1.13
Westboro Elementary	18.90	9.27	19.28	14.33	0.38	5.06
Win Ferguson Elementary	24.56	15.08	25.05	15.66	0.49	0.58
Woodbridge Farms Elementary	22.05	8.61	22.86	9.54	0.81	0.93
Wye Elementary	22.23	5.12	22.25	5.71	0.02	0.59
Next Step Continuing Education - Credit	0.84	1.45	0.84	1.51	-	0.06
Next Step Home Education/Centre for Educ.	0.70	0.25	0.70	0.25	-	-
Next Step Outreach	14.77	4.95	15.30	6.88	0.53	1.93
To Be Allocated ²	4.70	-	-	-	(4.70)	-
	868.98	286.33	877.95	312.74	8.97	26.41
School Generated Funds	-	21.48	-	20.65	-	(0.83)
	868.98	307.81	877.95	333.39	8.97	25.58

¹ Classified FTE is based on a 12 month year

² To Be Allocated staffing is based on unassigned enrolment for the 2015/2016 Spring Budget

ELK ISLAND PUBLIC SCHOOLS
2015/2016 Budget
Central Services Staffing (FTE)

	Spring 2015/2016		Fall 2015/2016		Change	
	Certificated	Classified	Certificated	Classified	Certificated	Classified
Education Executive						
Superintendent	1.00	1.00	2.00	1.00	1.00	-
Communications	-	4.94	-	4.99	-	0.05
Corporate Secretary	-	-	1.00	0.50	1.00	0.50
Learning Technologies	-	20.50	-	23.20	-	2.70
	<u>1.00</u>	<u>26.44</u>	<u>3.00</u>	<u>29.69</u>	<u>2.00</u>	<u>3.25</u>
Supports For Students - Central						
Associate Superintendent Supports for Students	1.20	1.50	1.40	1.50	0.20	-
Learning Services	3.29	-	3.29	-	-	-
Learning Supports	3.80	1.00	5.80	1.00	2.00	-
Inclusive Learning - Central	4.94	5.83	4.94	5.19	-	(0.64)
	<u>13.23</u>	<u>8.33</u>	<u>15.43</u>	<u>7.69</u>	<u>2.20</u>	<u>(0.64)</u>
Supports For Students - Schools						
Early Learning	3.20	11.04	3.40	22.48	0.20	11.44
Early Learning - To Be Allocated	-	11.36	-	4.18	-	(7.18)
Regional Collaborative Service Delivery	3.86	2.95	3.86	2.90	-	(0.05)
Inclusive Learning - Grades 1-12	-	0.89	1.00	1.43	1.00	0.54
Inclusive Learning - Grades 1-12 To Be Allocated	-	12.64	-	1.41	-	(11.23)
Partners 4 Science	-	1.20	-	1.20	-	-
	<u>7.06</u>	<u>40.08</u>	<u>8.26</u>	<u>33.60</u>	<u>1.20</u>	<u>(6.48)</u>
Human Resources						
Managing Director	1.00	6.00	-	7.00	(1.00)	1.00
Recruitment & Staffing	-	6.26	-	5.56	-	(0.70)
Staff Relations & Training	1.00	2.00	1.00	3.60	-	1.60
	<u>2.00</u>	<u>14.26</u>	<u>1.00</u>	<u>16.16</u>	<u>(1.00)</u>	<u>1.90</u>
Business Services						
Treasurer	-	2.00	-	1.50	-	(0.50)
Financial Services	-	13.30	-	14.30	-	1.00
	<u>-</u>	<u>15.30</u>	<u>-</u>	<u>15.80</u>	<u>-</u>	<u>0.50</u>
Facility Services						
	<u>-</u>	<u>33.90</u>	<u>-</u>	<u>33.90</u>	<u>-</u>	<u>-</u>
Student Transportation						
	<u>-</u>	<u>9.00</u>	<u>-</u>	<u>9.00</u>	<u>-</u>	<u>-</u>
Next Step Continuing Education - Non-Credit						
	<u>0.16</u>	<u>1.60</u>	<u>0.16</u>	<u>1.38</u>	<u>-</u>	<u>(0.22)</u>
	<u>23.45</u>	<u>148.91</u>	<u>27.85</u>	<u>147.22</u>	<u>4.40</u>	<u>(1.69)</u>

ELK ISLAND PUBLIC SCHOOLS
2015/2016 Budget
Early Learning and Inclusive Education

	<u>Spring 2015/2016</u>	<u>Fall 2015/2016</u>	<u>\$ Change</u>	<u>% Change</u>
REVENUES				
Alberta Education Funding				
Early Learning	\$ 5,172,547	\$ 5,202,893	\$ 30,346	0.6%
Inclusive Learning Grade 1-12	11,401,123	11,461,423	60,300	0.5%
	<u>16,573,669</u>	<u>16,664,316</u>	<u>90,646</u>	<u>0.5%</u>
	<u>16,573,670</u>	<u>16,664,316</u>	<u>90,646</u>	<u>0.5%</u>
EXPENSES				
Schools				
Early Learning	2,517,046	2,673,131	156,085	6.2%
Inclusive Learning Grade 1-12	14,837,224	15,591,028	753,804	5.1%
	<u>17,354,270</u>	<u>18,264,159</u>	<u>909,889</u>	<u>5.2%</u>
Central Services				
Early Learning	2,655,501	2,529,762	(125,739)	(4.7%)
Inclusive Learning Grade 1-12	890,711	447,207	(443,504)	(49.8%)
	<u>3,546,212</u>	<u>2,976,969</u>	<u>(569,243)</u>	<u>(16.1%)</u>
	<u>20,900,482</u>	<u>21,241,128</u>	<u>340,646</u>	<u>1.6%</u>
UNFUNDED	<u>(4,326,812)</u>	<u>(4,576,812)</u>	<u>(250,000)</u>	<u>(5.8%)</u>
ALLOCATIONS				
Early Learning	-	-	-	-
Inclusive Learning Grade 1-12	4,326,812	4,576,812	250,000	5.8%
	<u>4,326,812</u>	<u>4,576,812</u>	<u>250,000</u>	<u>5.8%</u>
SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Early Learning programs are fully funded from PUF, Base Instruction, Class Size and Inclusive Education funding.
This program does not receive allocations.

Inclusive Education Grade 1-12 programs are funded from Base Instruction, Class Size, Inclusive Education funding and a grant for Educational Programming.

This program received additional allocations including re-allocated Central Services 2014/2015 year-end reserves.