



DATE: November 24, 2016

TO: Board of Trustees

FROM: Mark Liguori, Superintendent

SUBJECT: 2016/2017 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

- 1. That the Board of Trustees approve the fall budget for 2016/2017 of \$202,478,290 for Elk Island Public Schools, for the period from September 1, 2016 to August 31, 2017.**
- 2. That the Board of Trustees approve the Alberta Education Fall 2016 Update to the 2016/2017 Budget.**

BACKGROUND

Policy 2, Role of the Board, Section 8.2 Fiscal Accountability establishes that the Board of Trustees approve the annual budget.

Budget 2016 demonstrated that education remains one of government's top priorities. Despite facing significant fiscal challenges, government is protecting Kindergarten to Grade 12 education by providing stable funding to classrooms.

Alberta Education will continue to provide school authorities with funding for enrolment growth. Grant rates will remain at prior year amounts. School authorities maintain the responsibility for determining how funding is spent to meet the needs of every student.

On June 16, 2016 the Board of Trustees approved the 2016/2017 budget which was based on the best information available at the time.

The 2016/2017 budget allowed for stability for schools and maintained essential central services required for Division operations and supported the Vision, Mission and Belief Statements of EIPS.



Budget Overview

In the fall, the spring budget is updated for:

- actual student enrolment and corresponding revenue changes
- revenue not related to enrolment
- actual carryforwards from the 2015/2016 year-end
- timing or new approvals for reserve spending
- changes to expenses based on the above updates

Accumulated Surplus (pg. 2)

Accumulated surplus will decrease from 2016 to 2017 by \$5.0 million due to the use of operating reserves in the 2016/2017 budget.

Accumulated surplus is projected to be \$18.7 million at August 31, 2017 comprised of:

- \$11.6 million in operating reserves (pg. 3):
 - Schools and Central Services operating reserves are projected to be \$4.4 million
 - EIPS Division Allocated Operating reserves are projected to be \$2.7 million
 - EIPS Division Unallocated Operating reserve is projected to be \$4.5 million
 - Minimum level for the Unallocated EIPS Division Operating reserve is 2.0% of the budget (approximately \$4.0 million)
- \$0.6 million in Capital Reserves
- \$6.5 million Investment in Tangible Capital Assets

The Board maintains two types of Division operating reserves:

- Allocated to be used to fund specific expenses identified by the Board
- Unallocated which is available to provide flexibility to cover potential emergent issues, price fluctuations and to stabilize funding in future years

Changes to reserves from the spring budget are as follows (pg.3-4):

- The previously approved spending of \$0.2 million, from the Unallocated Operating Reserve, to support students under the new Education Act has been removed as the School Act will remain in place for the 2016/2017 school year
- The Equity Fund reserve increased \$0.4 million as 2015/2016 school surpluses greater than 2% have been added and a third of this addition is projected for use in 2016/2017
- Use of \$0.3 million of the Central Projects reserve related to repairs for the roof of the Central Services building as it has been determined that the repairs must be completed this year



- The Unallocated Operating Reserve has a minimal increase due to the actual 2015/2016 results that were \$0.1 million less than projected, the allocation for the Education Act being returned to the reserve and a small change to the capital effect based on revised projections. The savings achieved on standard cost conversion to actual was \$0.6 million less than anticipated but was offset by department surpluses greater than 2%
- Division forecasts of anticipated surplus at schools and departments have been recalculated based on 2015/2016 actual surpluses. This resulted in a small decrease for departments and an increase of \$0.6 million for Schools as actuals continue to show year-end surpluses are 1.5%, not 1%, of operating budgets. This should result in the 2016/2017 year-end actuals being closer to the budget
 - School and department year-end surplus have been included in the budget. While all schools and departments have individually prepared balanced budgets (expenses = allocations), schools and departments typically end the year with a surplus greater than projected. Consequently, the Division forecasts an anticipated surplus at schools and departments based on previous year's actuals.

Statement of Revenue and Expenses (pg. 5)

Revenue increased \$3.2 million to \$197.5 million from the 2016/2017 spring budget

- Alberta Education funding (pg. 8) increased by \$3.1 million
 - Base Funding increased \$1.4 million
 - Program Unit Funding increased \$0.4 million
 - Small School by Necessity decreased \$0.2 million
 - First Nation, Métis, Inuit increased \$0.1 million
 - Infrastructure Maintenance and Renewal increased \$1.0 million
 - Lease support increased \$0.1 million

During the preparation and consolidation of the budget, all revenue is recalculated and estimated using the most current information.

- Alberta Education revenue was adjusted for actual grade levels of students based on the September 30th enrolment. Enrolment increases for ECS, Grades 1-3 and CEUs for CTS courses has resulted in an increase in class size funding of \$0.3 million.
- Small School by Necessity funding was recalculated based on additional information received from Alberta Education. The reduction relates to the change in status of Bruderheim School as a small school by necessity due to decreased enrolment and that schools within 25 kilometers may have available capacity.
- The net positive change to revenue affecting allocations is \$0.3 million which was adjusted to the In Year Allocation to balance the budget. This brings the amount available to address emergent issues to \$0.5 million. In the fall budget, schools and departments have been allocated \$0.9 million to address funding shortfalls.



The following Alberta Education funding, although not externally targeted, has been allocated to the respective areas:

- Inclusive Education
- Student Transportation
- Lease Support
- Hutterite Colony
- Language Funding
- First Nation, Métis, Inuit

Budgeted expenses increased \$4.0 million compared to the spring budget, funded by the Alberta Education revenue increase of \$3.2 million and reserve spending of \$0.8 million.

Board and System Administration spending is 3.5% of total expenses, which is below the 3.6% maximum imposed by Alberta Education.

Explanations for variances are provided on pgs. 6-7.

The budget is based on the best estimates at the time. Substantial estimates include standard costs and school/department capital purchases during the year.

Items where cost cannot be quantified have not been included in this budget as the expense may or may not occur. These items include costs related to:

- Teachers' Employer Bargaining Association
- Minimally elevated levels of lead in drinking water
- Water damage and mold in portables if Alberta Education does not fund replacements

Staffing Summary (pg. 10)

Staffing has increased by 25.29 FTE from the 2016/2017 spring budget comprised of 4.49 FTE Certificated and 20.80 FTE Classified.

Details of changes are explained in the Schools and Central Services sections.

School Detail

Enrolment Detail (pg. 11)

Student enrolment is 17,150 students, an increase of 210 students or 1.2% over the spring projection and a growth of 284 students or 1.7% over 2015/2016.



Schools Expenses by Category (pg. 13)

School expenses continue to be primarily salaries with the percentage to total budget being on average 94%. Explanations for variances where salaries are less than 93% and greater than 97% are provided on pgs. 15-17.

Compensation for 2016/2017:

- No economic increase has been projected (all staff salaries have a 0% increase)
- Inflationary salary costs are related to grid movement and benefit costs
- Standard Costs - Schools
 - Certificated standard cost will decrease 0.3% to **\$100,700** from \$101,000. The decrease is due to the removal of the 1% one-time lump sum payment, and updates to grid movements, retirements and replacements, benefit rate changes, and the level of a conservative safeguard.
 - Classified standard cost increases range from 0.1% to 1.9% due to grid movement and changes in benefit costs.

School Staffing (pg. 14)

Staffing changes of 1.0 FTE and greater are explained on pgs. 15-17.

Early Learning and Inclusive Education (pg. 18)

Consistent with prior years, Inclusive Learning requires an additional allocation of \$4.9 million. This increased \$0.2 million from the spring budget due to an In Year Funding allocation and a small year-end carryforward. The remaining \$0.2 million increase relates to a block allocation for Enhanced Kindergarten and an allocation from the Project reserve for Full Day Kindergarten which were approved and allocated in the spring but not displayed on this page at that time.

Central Services Detail

Central Services Expenses by Category (pg. 19)

Central Services expenses increased \$3.2 million from the spring budget due to:

- \$0.3 million increase for roof repairs to the central building allocated from the Central Projects Reserve
- \$0.7 million increase in reserve carryforwards (\$0.3 million are internally restricted)
- \$1.0 million increase in Infrastructure Maintenance and Renewal (IMR) revenue (primarily the 2015/2016 deferred balance)
- \$0.9 million increase in revenues (FNMI, PUF, grants, donations, secondments, supported amortization)



- \$0.4 million increase for additional one-time/ongoing allocations
- \$0.4 million increase due to cost reallocation between schools and departments
- \$0.5 million decrease for additional allocations to schools

Compensation for 2016/2017:

- No economic increase has been projected (all staff salaries have a 0% increase)
- Inflationary salary costs are related to grid movement and benefit costs
- Actual Costs – Central Services
 - Certificated salaries and benefits increased by 0.3%
 - Classified salaries and benefits increased by 1.6%

Central Services Staffing (pg. 20)

Staffing changes of 1.0 FTE and greater are explained on pgs. 21-22.

Budget Report (pg. 23-25)

As in prior years, this report is required by Alberta Education to update certain revenue, expense, annual surplus, accumulated operating surplus, staff and student enrolment figures from the budget originally submitted in June 2016. New this year is additional reporting on Fees and Other Sales to Parents and Students. (pg. 24)

This report is in accordance with Sections 77, 78, 147, and 276 of the School Act and it provides Alberta Education with budget information required to monitor budgeting and planning processes, financial monitoring oversight, key budget assumptions, challenges, and significant business and financial risks system-wide.

These statements are in the standard format required by Alberta Education which allows for consolidation with other school jurisdictions but includes the same information presented in this package.

In Summary

The 2016/2017 budget provides stability for schools and maintains essential central services to support the Division Priorities for 2015-2018:

- Promote growth and success for all students
- Enhance high-quality learning and working environments
- Enhance public education through effective engagement, partnerships, and communication

The 2016/2017 budget is based on the following budget principles:

- Equitable distribution of funds and programs
- Transparent and understandable allocations



For 2016/2017 EIPS has prepared a \$202.5 million operating budget drawing \$5.0 million from reserves.

The use of reserves has a positive impact on the students and staff of Elk Island Public Schools as it allows for one-time funding for schools and departments for inflationary salary costs. This ensures staff will be able to support students with the same level of service as in the prior year. EIPS will have 915.99 FTE certificated and 503.85 FTE classified staff to support the needs of students.

The use of reserves also allows the Division to support:

- New/replacement school start-up costs (costs not covered by Alberta Education)
- A full-day, every-day kindergarten program, for vulnerable children
- Training for new staff by bringing them together with Division consultants, prior to the start of the school year, to provide them with essential skills in the areas of numeracy, literacy, lesson design and planning, differentiation of discussion, and working with children with special needs
- Programs for literacy assessment and numeracy assessment
- Professional development to ensure we have employees with skills, knowledge and expertise needed
- An Equity Fund for schools to utilize within their feeder groupings to leverage student achievement
- A new Human Resource Management System
- Roof repairs for the Central Services Building

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. The Alberta Education Fall Update will be submitted by the deadline of November 30, 2016.

ATTACHMENTS

2016/2017 Budget Report



Your Future **in MIND**

ELK ISLAND PUBLIC SCHOOLS REGIONAL DIVISION NO. 14

**Fall Budget
Report**

2016/2017

**Report to the
Board of Trustees**

November 24, 2016

2016/2017 Budget Summary

The 2016/2017 EIPS budget allows for stability for schools, maintains essential central services required for Division operations and supports the Vision, Mission and Belief Statements of EIPS.

Division Priorities for 2015-2018

- *Promote growth and success for all students*
- *Enhance high-quality learning and working environments*
- *Enhance public education through effective engagement, partnerships, and communication*

The 2016/2017 budget has an operating deficit of \$5.0 million which has been offset by operating reserves. Revenue increased by \$3.2 million to \$197.5 million while expenses increased by \$4.0 million to \$202.5 million from 2016/2017 spring budget.

Accumulated Surplus is projected to be \$18.7 million at August 31, 2017 and is comprised of:

- \$11.6 million in operating reserves;
 - Schools and Central Services (\$4.4 million)
 - EIPS Division Allocated (\$2.7 million)
 - EIPS Division Unallocated (\$4.5 million or 2.2%) (Minimum level is 2.0% of the EIPS Budget or approximately \$4.0 million)
- \$0.6 million in Capital reserves;
- \$6.5 million Investment in Tangible Capital Assets

Items to be funded from capital reserves include: \$0.4 million for a parking lot at Ardrossan, \$0.2 million for connecting links on modulars at École Campbelltown, and \$0.2 million for Learning Technologies Infrastructure.

Student enrolment at September 30, 2016 is 17,150 students.

- An increase of 210 students (1.2%) from 2016/2017 spring budget
- An increase of 284 students (1.7%) from September 30, 2015

Staff increased to 1,419.84 FTE (Certificated 915.99 FTE, Classified 503.85)

- An increase of 25.29 FTE (1.8%) from 2016/2017 spring budget
- An increase of 33.43 FTE (2.41%) from the 2015/2016 budget

Compensation:

- No economic increase has been projected (all staff salaries have a 0% increase)
- Inflationary salary costs are related to grid movement and benefit costs

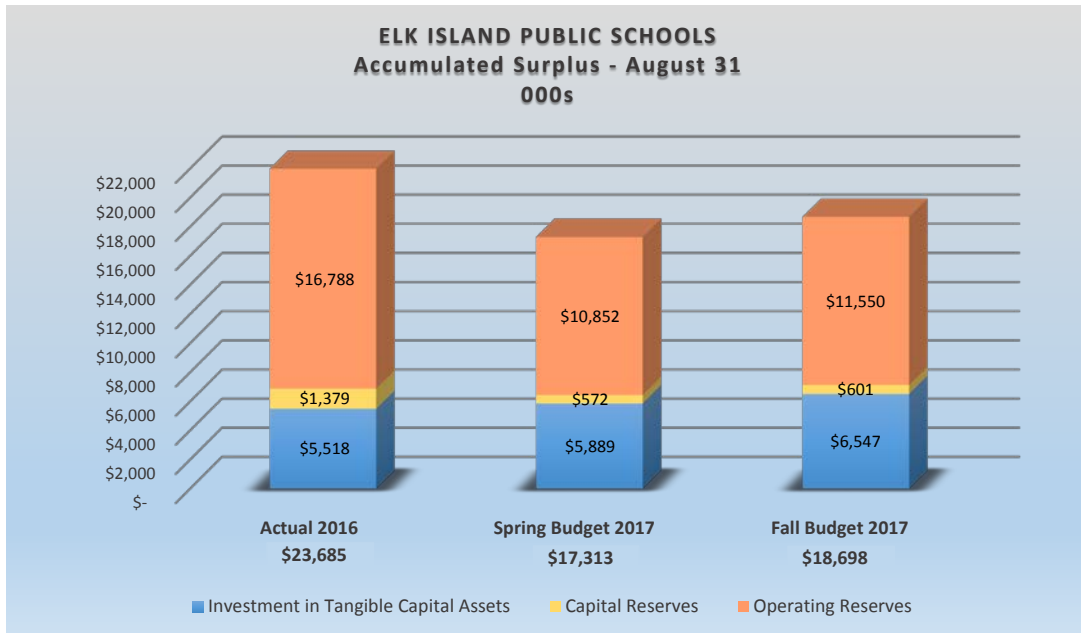
Instruction spending comprises 78.1% of the total budget and 79.9% when capital is excluded. This equates to \$9,539 per student.

Board System and Administration spending is 3.5% of total expenses, which is below the 3.6% maximum imposed by Alberta Education.

**ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Accumulated Surplus**

	A=B+C+D+E	B	C	D Internally Restricted		E
	Accumulated Surplus	Investment in Tangible Capital Assets	Unrestricted Surplus	Operating Reserves	Capital Reserves	
Audited - August 31, 2016	\$ 23,685,339	\$ 5,518,360	\$ -	\$ 16,787,942	\$	1,379,037
Surplus/(Deficit)	(4,987,853)	-	(4,987,853)	-		-
Board Funded Capital Asset Additions	-	2,036,757	(600,000)	(658,224)		(778,533)
Net Amortization & Debt Repayments	-	(1,008,098)	1,008,098	-		-
Net Reserve Transfers	-	-	4,579,755	(4,579,755)		-
Fall Budget - August 31, 2017	\$ 18,697,486	\$ 6,547,019	\$ -	\$ 11,549,963	\$	600,504
Spring Budget - August 31, 2017	17,313,508	5,889,307	-	10,851,797		572,404
Variance - Fall to Spring	\$ 1,383,978	\$ 657,712	\$ -	\$ 698,166	\$	28,100

- 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** Unrestricted surplus from 2016/2017 that is transferred to reserves
- D** Operating reserves including Schools - Operations, School Generated Funds, Departments and Allocated and Unallocated Division reserves
- E** Capital reserves available for future unsupported capital purchases



ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Reserves

	A	B	C		D	E = A+B+C+D
	Audited Balance 31-Aug-16	Contributions /(Use)	2016/2017 Capital Effect		Transfers	Projected Balance 31-Aug-17
OPERATING RESERVES						
Central Services	\$ 1,470,030	\$ (979,030)	\$ -	\$ -	\$ -	\$ 491,000
Schools - Operations	2,022,675	(205,675)	-	-	-	1,817,000
School Generated Funds (SGF)	2,070,333	-	-	-	-	2,070,333
Central Services & Schools	5,563,038	(1,184,705)	-	-	-	4,378,333
Equity Fund	855,083	(285,028)	-	-	-	570,055
Election	29,700	-	-	-	-	29,700
School Building	2,951,700	(1,119,770)	-	-	-	1,831,930
Central Projects	706,794	(395,000)	(651,794)	340,000	-	-
Projects	507,161	(253,350)	(6,430)	18,000	-	265,381
EIPS Division Allocated	5,050,438	(2,053,148)	(658,224)	358,000	-	2,697,066
EIPS Division Unallocated	6,174,466	(1,750,000)	408,098	(358,000)	-	4,474,564
Fall Budget (See Page 4)	\$ 16,787,942	\$ (4,987,853)	\$ (250,126)	\$ -	\$ -	\$ 11,549,963
Spring Budget	15,195,607	(4,149,182)	(194,628)	-	-	10,851,797
Variance - Fall to Spring	\$ 1,592,335	\$ (838,671)	\$ (55,498)	\$ -	\$ -	\$ 698,166

B Projected deficit for 2016/2017

C Use of Reserves for Human Resources Management System (HRMS) and Literacy Assessment tool; and the net effect of the budgeted unsupported capital transactions

D Transfer to EIPS Division Allocated reserve for the Natural Gas Carbon Tax (\$95,000), Assessment Professional Development (\$18,000) and an additional allocation for the HRMS (\$245,000)

	A	B	C		D	E = A+B+C+D
	Audited Balance 31-Aug-16	Contributions /(Use)	2016/2017 Capital Effect		Transfers	Projected Balance 31-Aug-17
CAPITAL RESERVES						
Facility Services	\$ 83,716	\$ -	\$ -	\$ -	\$ -	\$ 83,716
Ardrossan Parking Lot	400,000	-	(400,000)	-	-	-
Connecting Link - École Campbelltown	215,000	-	(215,000)	-	-	-
Learning Technologies Infrastructure	163,533	-	(163,533)	-	-	-
EIPS Division Allocated	778,533	-	(778,533)	-	-	-
EIPS Division Unallocated	516,788	-	-	-	-	516,788
Fall Budget	\$ 1,379,037	\$ -	\$ (778,533)	\$ -	\$ -	\$ 600,504
Spring Budget	972,404	-	(400,000)	-	-	572,404
Variance - Fall to Spring	\$ 406,633	\$ -	\$ (378,533)	\$ -	\$ -	\$ 28,100

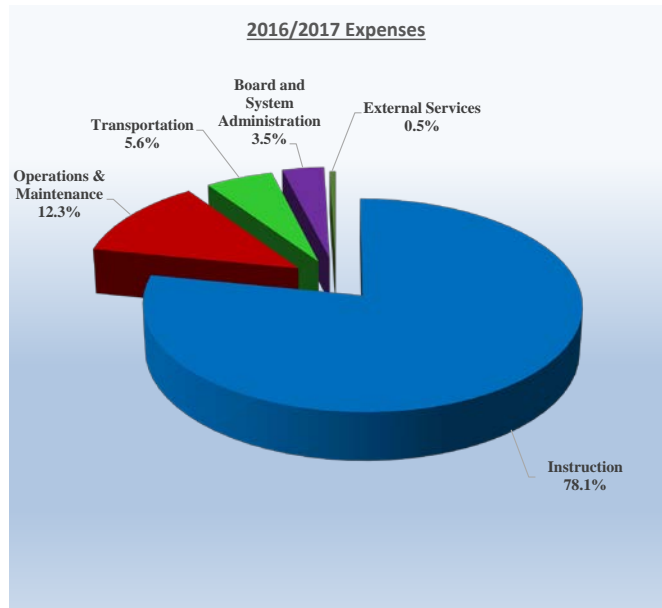
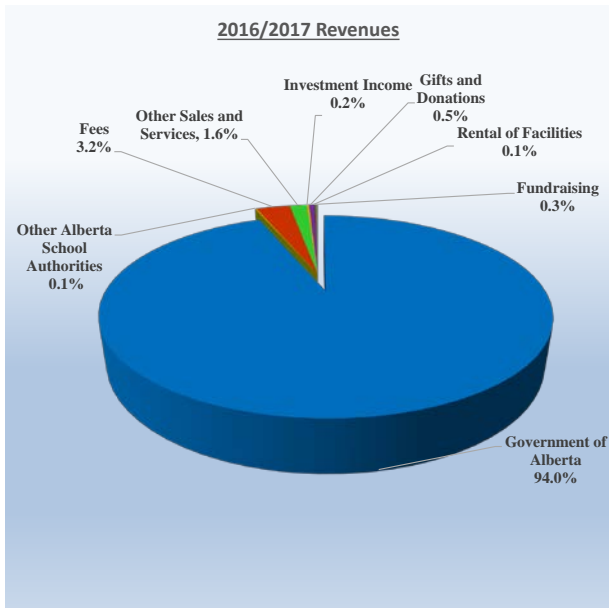
C Use of reserves for the unsupported costs of the Ardrossan Parking Lot, Connecting Links and Learning Technologies Infrastructure

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Operating Reserves

		A	B	C	D	E = A + B + C + D
		Audited	2016/2017			Projected
		Balance	Contributions	Capital	Transfers	Balance
		31-Aug-16	/ (Use)	Effect		31-Aug-17
Central Services & Schools	F	\$ 5,563,038	\$ (1,184,705)	\$ -	\$ -	\$ 4,378,333
Equity Fund						
Allocated from Division		450,000	(150,000)	-	-	300,000
From Schools - Surplus Exceeding 2%		405,083	(135,028)	-	-	270,055
		855,083	(285,028)	-	-	570,055
Election						
From Board - Surplus Exceeding 2%		29,700	-	-	-	29,700
		29,700	-	-	-	29,700
School Building						
SouthPointe School		963,770	(963,770)	-	-	-
New Sherwood Park School		963,770	-	-	-	963,770
École Élémentaire Ardrossan Elementary Replacement School		403,625	-	-	-	403,625
Facilities Project Manager (Operating)		348,000	(116,000)	-	-	232,000
Planning		160,000	(40,000)	-	-	120,000
Contingency		112,535	-	-	-	112,535
		2,951,700	(1,119,770)	-	-	1,831,930
Central Projects						
Roof Replacement		300,000	(300,000)	-	-	-
Parking Lot (Capital)		6,794	-	(6,794)	-	-
Human Resources Management System		400,000	-	(645,000)	245,000	-
Carbon Tax (Natural Gas)		-	(95,000)	-	95,000	-
		706,794	(395,000)	(651,794)	340,000	-
Projects						
Full day Kindergarten		150,000	(50,350)	-	-	99,650
Off To a Good Start		290,000	(145,000)	-	-	145,000
Math Project		30,000	(15,000)	-	-	15,000
Classified Staff Education Fund		25,000	(25,000)	-	-	-
Literacy Assessment		12,161	-	(6,430)	-	5,731
Assessment Professional Development		-	(18,000)	-	18,000	-
		507,161	(253,350)	(6,430)	18,000	265,381
EIPS Division Allocated Reserves	G	5,050,438	(2,053,148)	(658,224)	358,000	2,697,066
Capital Effect		-	-	408,098	-	408,098
Transfer to Division Allocated Reserves		-	-	-	(358,000)	(358,000)
Current Funding Shortfalls		-	(1,750,000)	-	-	(1,750,000)
EIPS District Reserve		6,174,466	-	-	-	6,174,466
EIPS Division Unallocated Reserve	H	6,174,466	(1,750,000)	408,098	(358,000)	4,474,564
Total EIPS Division Reserves	I = G + H	11,224,904	(3,803,148)	(250,126)	-	7,171,630
Total Operating Reserves	J = F + I	\$ 16,787,942	\$ (4,987,853)	\$ (250,126)	\$ -	\$ 11,549,963
EIPS Division Unallocated Reserve (H)						
As a percentage of operating expenses		3.18%				2.21%
Dollars above 2% of operating expenses		\$ 2,287,271				\$ 424,998

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Statement of Revenues and Expenses

	<u>2016/2017</u> <u>Spring</u>	<u>2016/2017</u> <u>Fall</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>	<u>Note</u> <u>Reference</u>
REVENUES					
Government of Alberta					
Alberta Education	\$ 181,509,133	\$ 184,647,156	\$ 3,138,023	1.7%	(Pg. 8)
Other Government of Alberta	732,413	897,660	165,247	22.6%	A
	<u>182,241,546</u>	<u>185,544,816</u>	<u>3,303,270</u>	<u>1.8%</u>	
Other Alberta School Authorities	52,206	128,827	76,621	146.8%	B
Fees	6,217,781	6,362,356	144,575	2.3%	C
Other Sales and Services	3,558,471	3,242,505	(315,966)	(8.9%)	D
Investment Income	358,941	376,093	17,152	4.8%	
Gifts and Donations	920,849	1,009,124	88,275	9.6%	E
Rental of Facilities	314,262	310,343	(3,919)	(1.2%)	
Fundraising	641,063	516,373	(124,690)	(19.5%)	F
	<u>194,305,119</u>	<u>197,490,437</u>	<u>3,185,318</u>	<u>1.6%</u>	
EXPENSES					
Instruction					
Schools	138,247,316	139,104,524	857,208	0.6%	
Central Services	17,929,910	19,073,032	1,143,122	6.4%	G
	<u>156,177,226</u>	<u>158,177,556</u>	<u>2,000,330</u>	<u>1.3%</u>	
Operations & Maintenance	23,459,769	24,940,276	1,480,507	6.3%	H
Transportation	11,276,119	11,341,665	65,546	0.6%	
Board and System Administration	6,564,882	7,030,827	465,945	7.1%	I
External Services	976,305	987,966	11,661	1.2%	
	<u>198,454,301</u>	<u>202,478,290</u>	<u>4,023,989</u>	<u>2.0%</u>	
OPERATING SURPLUS/(DEFICIT)	<u>\$ (4,149,182)</u>	<u>\$ (4,987,853)</u>	<u>\$ (838,671)</u>	<u>20.2%</u>	



ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Revenues and Expenses Notes

A. Other Government of Alberta Increase of \$165K (22.6%)

- Increases:
 - \$108K additional certificated secondments
 - \$8K for the Summer Temporary Employment Program (STEP)
 - \$49K for the Healthy Schools Initiative - \$30K was reclassified from Alberta Education revenue and \$19K carried forward from 2015/2016

B. Other Alberta Schools Authorities Increase of \$77K (146.8%)

- Increases:
 - \$85K reclassifications of fees and services from other school boards
 - \$3K for Partners 4 Science fees from Elk Island Catholic Schools
- Decreases:
 - \$11K administration of the Expecting Respect program has moved to another school board

C. Fees Increase of \$145K (2.3%)

- Increases:
 - \$207K net increase to School Generated Funds and Non-Core Educational (Optional Courses) fees based on actual 2015/2016 results
 - \$7K increase to Learning Resources fees due to enrolment increase
 - \$10K addition of a tuition agreement
- Decreases:
 - \$79K of Transportation fees reclassified to Other Alberta School Authorities

D. Other Sales and Services Decrease of \$316K (8.9%)

- Increases:
 - \$11K net increase of various Other Sales and Services
- Decreases:
 - \$230K reclassification of donations for individual school support - Christian Education Societies and a colony
 - \$6K of athletic coordination services reclassified to Other Alberta School Authorities
 - \$91K reduction to School Generated Funds based on actual 2015/2016 results

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Revenues and Expenses Notes

E. Gifts and Donations Increase of \$89K (9.6%)

- Increases:
 - \$50K additional donation - Partners in Education Foundation for Career and Technology Fundamentals
 - \$10K additional donation - Science Technology Engineering and Math
 - \$230K reclassification of Other Sales and Services for individual school support - Christian Education Societies and a colony
 - \$19K additional individual school support – Parent Council
- Decreases:
 - \$220K reduction to School Generated Funds based on actual 2015/2016 results

F. Fundraising Decrease of \$125K (19.5%)

- Decrease:
 - \$125K reduction to School Generated Funds based on actual 2015/2016 results

G. Instruction – Central Services Increase of \$1,143K (6.4%)

- Increases:
 - Funding held centrally to support Instruction for schools has increased:
 - First Nation, Métis, Inuit \$141K
 - Inclusive Education \$132K
 - Program Unit Funding \$364K
 - Supported amortization for school capital assets \$122K
 - Secondments \$118K
 - \$421K reserves for Instructional programs higher than projected in the spring

H. Operations & Maintenance Increase of \$1,480K (6.3%)

- Increases:
 - \$960K of unspent Infrastructure Maintenance and Renewal funding carried forward to complete projects from 2015/2016
 - \$143 increase in lease support provided by Alberta Education
 - \$194K reserves for Operations and Maintenance programs higher than projected in the spring

I. Board and System Administration Increase of \$466K (7.1%)

- Increases:
 - \$300K from the Central Projects reserve for Central Services roof repairs
 - \$153K reclassification of existing expenses from Instruction to Board and System Administration

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Alberta Education Revenue

	<u>2016/2017</u> <u>Spring</u>	<u>2016/2017</u> <u>Fall</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>	<u>Note</u> <u>Reference</u>
ALBERTA EDUCATION					
Base Funding					
Early Childhood Services	\$ 4,465,446	\$ 4,782,737	\$ 317,291	7.1%	A
Base Instruction (Gr 1-9)	77,044,698	77,766,115	721,417	0.9%	B
Base Instruction (Gr 10-12)	29,198,683	29,318,912	120,229	0.4%	C
Home Education	28,404	33,416	5,012	17.6%	
Class Size	7,823,544	8,098,361	274,817	3.5%	D
System Administration Reduction	(754,470)	(754,470)	-	0.0%	
	<u>117,806,305</u>	<u>119,245,071</u>	<u>1,438,766</u>	<u>1.2%</u>	
Differential Cost Funding					
Plant Operations & Maintenance	13,294,195	13,294,195	-	0.0%	
Inclusive Education	9,922,062	10,053,769	131,707	1.3%	
Program Unit Funding	3,941,492	4,305,789	364,297	9.2%	E
Equity of Opportunity	1,884,145	1,901,824	17,679	0.9%	
Socio-Economic Status	1,340,460	1,353,613	13,153	1.0%	
Small School by Necessity	875,721	698,450	(177,271)	(20.2%)	F
First Nation, Métis, Inuit	792,272	933,055	140,783	17.8%	G
English as a Second Language	395,842	447,678	51,836	13.1%	
Outreach Programs	188,918	188,918	-	0.0%	
Hutterite Colony Funding	23,083	23,083	-	0.0%	
	<u>32,658,190</u>	<u>33,200,374</u>	<u>542,184</u>	<u>1.7%</u>	
Transportation Funding	9,736,751	9,731,401	(5,350)	(0.1%)	
Infrastructure Maintenance and Renewal	4,764,000	5,732,137	968,137	20.3%	H
Other					
Regional Collaborative Service Delivery	1,045,851	1,109,951	64,100	6.1%	
Lease Support	624,154	766,740	142,586	22.8%	I
Secondments	225,140	220,780	(4,360)	(1.9%)	
SuperNet	403,200	393,600	(9,600)	(2.4%)	
Institutional Programs	368,862	368,862	-	0.0%	
Action on Inclusion - Building Capacity	105,935	84,146	(21,789)	(20.6%)	
French Language Funding	118,011	129,691	11,680	9.9%	
Educational Programming	70,000	70,000	-	0.0%	
Alberta Health & Wellness Grant	30,000	-	(30,000)	(100.0%)	
Odyssey French Language	-	19,600	19,600	-	
	<u>2,991,153</u>	<u>3,163,370</u>	<u>172,217</u>	<u>5.8%</u>	
Supported Amortization	3,052,734	3,174,803	122,069	4.0%	
Teacher Pensions	10,500,000	10,400,000	(100,000)	(1.0%)	
	<u>\$ 181,509,133</u>	<u>\$ 184,647,156</u>	<u>\$ 3,138,023</u>	<u>1.7%</u>	

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Alberta Education Revenue Notes

A. Base Funding – Early Childhood Services

The 7.1% increase of \$317K is due to an enrolment increase of 95 children.

B. Base Funding – Base Instruction (Gr 1 – 9)

The 0.9% increase of \$721K is due to an increase in enrolment of 110 students.

C. Base Funding – Base Instruction (Gr 10 – 12)

The 0.4% increase of \$120K is due to an increase in projected CEUs and a small increase in enrolment.

D. Base Funding – Class Size

The 3.5% increase of \$275K is due to increases in enrolment for ECS children, Grade 1-3 students and projected Career and Technology Studies Tier 2 and 3 courses.

E. Differential Cost Funding – Program Unit Funding(PUF)

The 9.2% increase of \$364K reflects that the budget has been updated to match the actual 2015/2016 grant.

F. Differential Cost Funding – Small School by Necessity

The 20.2% decrease of \$177K is a projected change in the status of Bruderheim School as a Small School by Necessity as schools within 25km now have available capacity and Bruderheim's enrolment has decreased by 19 students from last year.

G. Differential Cost Funding – First Nation, Métis, Inuit (FNMI)

The 17.8% increase of \$141K is due to the number of self-declared FNMI students increasing by 119.50 FTE from the spring budget.

H. Infrastructure Maintenance and Renewal (IMR)

There was \$960K of unspent IMR funding carried forward to complete projects from 2015/2016. The funding for 2016/2017 increased \$8K from the spring budget based on the 2015/2016 frozen enrolment from May 2016.

I. Other – Lease Support

The 22.8% increase of \$143K is due to an increase in lease funding.

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Staffing Summary

	2016/2017 Spring			2016/2017 Fall			Change		
	Cert *	Class*	Total	Cert	Class	Total	Cert	Class	Total
SCHOOLS (Page 14)									
Schools	882.35	312.42	1,194.77	886.32	330.77	1,217.09	3.97	18.35	22.32
School Generated Funds	-	20.65	20.65	-	20.73	20.73	-	0.08	0.08
	<u>882.35</u>	<u>333.07</u>	<u>1,215.42</u>	<u>886.32</u>	<u>351.50</u>	<u>1,237.82</u>	<u>3.97</u>	<u>18.43</u>	<u>22.40</u>
CENTRAL SERVICES (Page 20)									
Education Executive	3.00	7.00	10.00	3.00	8.00	11.00	-	1.00	1.00
Supports For Students - Central	17.89	30.51	48.40	18.21	31.38	49.59	0.32	0.87	1.19
Human Resources	1.00	15.98	16.98	1.00	16.30	17.30	-	0.32	0.32
Business Services	-	16.80	16.80	-	16.80	16.80	-	-	-
Facility Services	-	35.42	35.42	-	33.46	33.46	-	(1.96)	(1.96)
Student Transportation	-	9.00	9.00	-	9.00	9.00	-	-	-
Next Step Continuing Education - Non-Credit	0.16	2.10	2.26	0.16	1.78	1.94	-	(0.32)	(0.32)
	<u>22.05</u>	<u>116.81</u>	<u>138.86</u>	<u>22.37</u>	<u>116.72</u>	<u>139.09</u>	<u>0.32</u>	<u>(0.09)</u>	<u>0.23</u>
Supports For Students - Schools	7.10	33.17	40.27	7.30	35.63	42.93	0.20	2.46	2.66
	<u>29.15</u>	<u>149.98</u>	<u>179.13</u>	<u>29.67</u>	<u>152.35</u>	<u>182.02</u>	<u>0.52</u>	<u>2.37</u>	<u>2.89</u>
TOTAL STAFFING (FTE)	<u>911.50</u>	<u>483.05</u>	<u>1,394.55</u>	<u>915.99</u>	<u>503.85</u>	<u>1,419.84</u>	<u>4.49</u>	<u>20.80</u>	<u>25.29</u>

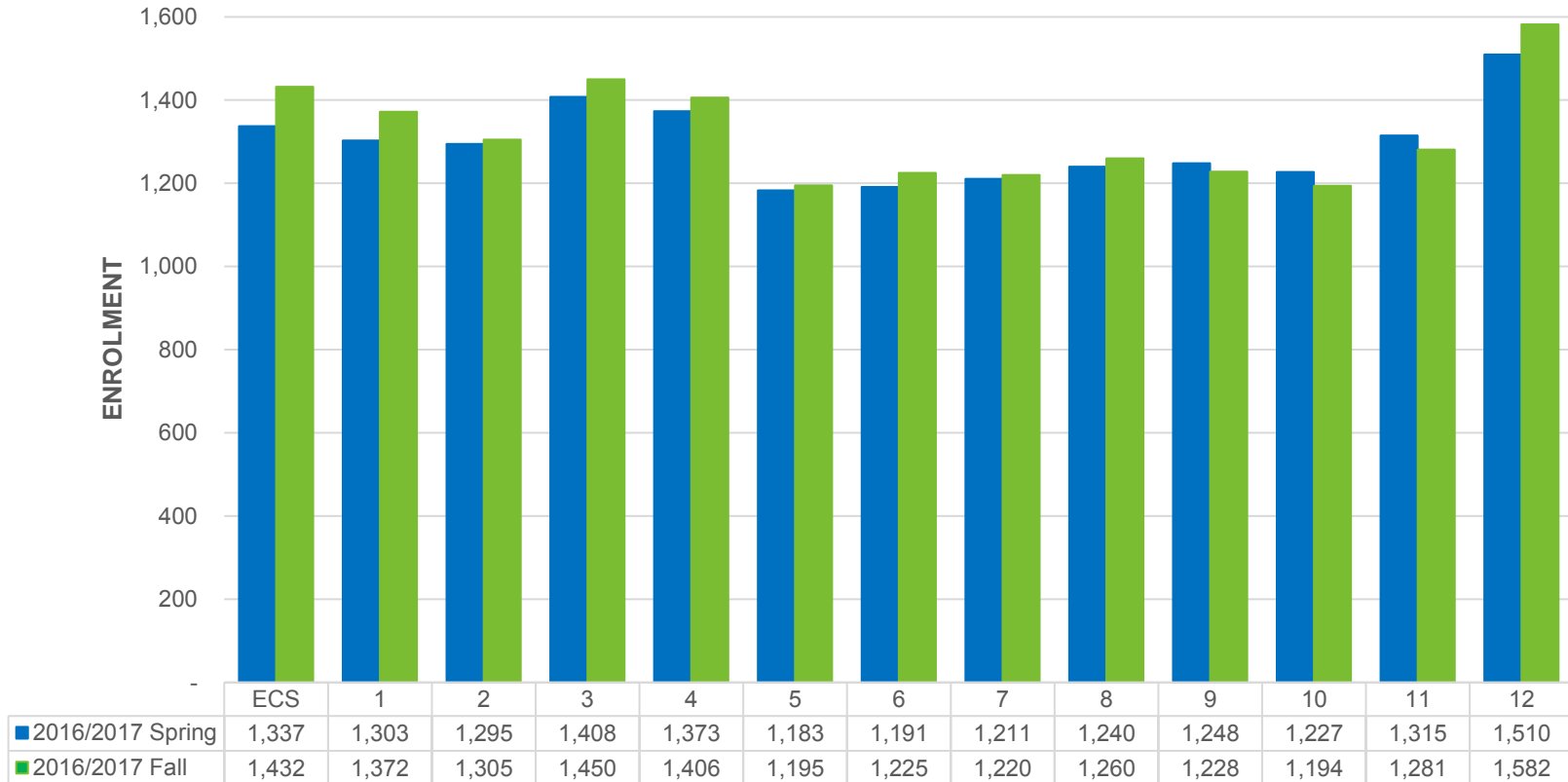
* Cert = Certificated
Class = Classified

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Enrolment Detail

	Student Enrolment		Variance	
	2016/2017 Spring	2016/2017 Fall	Enrolment Change	% Change
A. L. Horton Elementary	371	385	14	3.8%
Andrew School	124	115	(9)	(7.3%)
Ardrossan Junior Senior High	855	860	5	0.6%
Bev Facey Community High	1,121	1,113	(8)	(0.7%)
Brentwood Elementary	468	467	(1)	(0.2%)
Bruderheim School	113	117	4	3.5%
Castle (Scotford Colony)	18	18	-	0.0%
Clover Bar Junior High	404	392	(12)	(3.0%)
École Campbelltown	514	524	10	1.9%
École Élémentaire Ardrossan Elementary	538	568	30	5.6%
École Parc Élémentaire	240	247	7	2.9%
Elk Island Youth Ranch	12	8	(4)	(33.3%)
F. R. Haythorne Junior High	733	735	2	0.3%
Fort Saskatchewan Christian	353	362	9	2.5%
Fort Saskatchewan Elementary	446	476	30	6.7%
Fort Saskatchewan High	391	407	16	4.1%
Fultonvale Elementary Junior High	396	408	12	3.0%
Glen Allan Elementary	447	456	9	2.0%
James Mowat Elementary	358	376	18	5.0%
Lakeland Ridge	729	762	33	4.5%
Lamont Elementary	255	270	15	5.9%
Lamont High	319	318	(1)	(0.3%)
Mills Haven Elementary	445	490	45	10.1%
Ministik School	122	125	3	2.5%
Mundare School	162	162	-	0.0%
Pine Street Elementary	601	604	3	0.5%
Pleasant Ridge Colony	6	6	-	0.0%
Rudolph Hennig Junior High	442	463	21	4.8%
Salisbury Composite High	1,014	1,032	18	1.8%
Sherwood Heights Junior High	533	518	(15)	(2.8%)
Strathcona Christian Academy Elementary	570	572	2	0.4%
Strathcona Christian Academy Secondary	608	598	(10)	(1.6%)
Uncas Elementary	192	198	6	3.1%
Vegreville Composite High	383	396	13	3.4%
Wes Hosford Elementary	468	470	2	0.4%
Westboro Elementary	343	355	12	3.5%
Win Ferguson Elementary	489	510	21	4.3%
Woodbridge Farms Elementary	415	424	9	2.2%
Wye Elementary	430	440	10	2.3%
Next Step Home Education/Centre for Education	29	29	-	0.0%
Next Step Outreach	384	374	(10)	(2.6%)
* To Be Allocated	99	-	(99)	(100.0%)
	16,940	17,150	210	1.2%
ECS	1,337	1,432	95	7.1%
Grade 1-3	4,006	4,127	121	3.0%
Grades 4 - 6	3,846	3,826	(20)	(0.5%)
Grades 7 - 9	3,699	3,708	9	0.2%
Grades 10 - 12	4,052	4,057	5	0.1%
	16,940	17,150	210	1.2%

* To Be Allocated includes 99 grade 4 students.

ELK ISLAND PUBLIC SCHOOLS 2016/2017 Fall Budget Enrolment Comparative by Grade



2016/2017 Spring Enrolment
■
 16,940

2016/2017 Fall Enrolment
■
 17,150

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Schools Expenses By Category

	2016/2017 Spring	2016/2017 Fall	\$ Change	Salary & Benefits	Services, Contracts & Supplies	% of Total Salaries To Budget	Note < 93% or > 97%
							(Pgs 15-17)
A.L. Horton Elementary	2,836,644	2,940,320	103,676	2,848,892	91,428	97%	
Andrew School	1,508,109	1,500,359	(7,750)	1,429,165	71,194	95%	
Ardrossan Junior Senior High	5,595,904	5,602,263	6,359	5,310,809	291,454	95%	
Bev Facey Community High	8,518,209	8,529,010	10,801	7,805,975	723,035	92%	B
Brentwood Elementary	3,273,208	3,358,910	85,702	3,266,796	92,114	97%	
Bruderheim School	1,043,418	1,059,264	15,846	981,926	77,338	93%	
Castle (Scotford Colony)	163,539	165,289	1,750	154,289	11,000	93%	
Clover Bar Junior High	3,146,611	2,924,718	(221,893)	2,646,409	278,309	90%	C
École Campbelltown	3,175,181	3,217,130	41,949	3,025,760	191,370	94%	
École Élémentaire Ardrossan Elementary	3,438,948	3,549,018	110,070	3,344,922	204,096	94%	
École Parc Élémentaire	2,023,969	2,112,955	88,986	2,036,206	76,749	96%	
Elk Island Youth Ranch Learning Centre	370,925	344,205	(26,720)	316,247	27,958	92%	D
F.R. Haythorne Junior High	4,973,551	4,900,328	(73,223)	4,570,262	330,066	93%	
Fort Saskatchewan Christian	2,596,792	2,668,533	71,741	2,569,765	98,768	96%	
Fort Saskatchewan Elementary	2,951,457	3,114,570	163,113	2,979,003	135,567	96%	
Fort Saskatchewan High	2,942,895	3,116,506	173,611	2,849,158	267,348	91%	F
Fultonvale Elementary Junior High	2,815,238	2,904,617	89,379	2,813,820	90,797	97%	
Glen Allan Elementary	3,094,085	3,137,353	43,268	3,056,592	80,761	97%	
James Mowat Elementary	2,411,620	2,521,946	110,326	2,425,334	96,612	96%	
Lakeland Ridge	4,482,585	4,644,542	161,957	4,500,438	144,104	97%	
Lamont Elementary	1,951,072	2,067,597	116,525	1,976,978	90,619	96%	
Lamont High	2,596,154	2,596,241	87	2,484,093	112,148	96%	
Mills Haven Elementary	3,044,530	3,362,250	317,720	3,215,247	147,003	96%	
Ministik Elementary	1,182,660	1,208,974	26,314	1,144,428	64,546	95%	
Mundare School	1,607,636	1,640,331	32,695	1,583,311	57,020	97%	
Pine Street Elementary	3,765,419	3,821,076	55,657	3,719,694	101,382	97%	
Pleasant Ridge Colony	89,897	89,897	-	85,831	4,066	95%	
Rudolph Hennig Junior High	3,025,923	3,134,363	108,440	2,954,710	179,653	94%	
Salisbury Composite High	7,372,753	7,580,021	207,268	7,044,281	535,740	93%	
Sherwood Heights Junior High	3,561,754	3,478,903	(82,851)	3,312,624	166,279	95%	
SouthPointe School	1,003,770	963,770	(40,000)	176,072	787,698	18%	M
Strathcona Christian Academy Elementary	3,578,249	3,603,540	25,291	3,442,143	161,397	96%	
Strathcona Christian Academy Secondary	3,997,795	3,919,883	(77,912)	3,737,402	182,481	95%	
Uncas Elementary	1,453,243	1,466,548	13,305	1,398,098	68,450	95%	
Vegreville Composite High	2,961,392	3,101,989	140,597	2,863,688	238,301	92%	N
Wes Hosford Elementary	3,134,391	3,134,828	437	3,027,758	107,070	97%	
Westboro Elementary	2,976,634	3,152,929	176,295	2,975,799	177,130	94%	
Win Ferguson Elementary	3,657,685	3,877,171	219,486	3,703,204	173,967	96%	
Woodbridge Farms Elementary	2,972,982	3,032,477	59,495	2,852,483	179,994	94%	
Wye Elementary	2,715,859	2,796,334	80,475	2,689,128	107,206	96%	
Next Step Continuing Education - Credit	525,291	550,952	25,661	411,631	139,321	75%	Q
Next Step Home Education/Centre for Educ	146,974	149,877	2,903	92,700	57,177	62%	R
Next Step Outreach	2,620,895	2,630,792	9,897	2,192,963	437,829	83%	S
	121,305,846	123,672,579	2,366,733	116,016,034	7,656,545	94%	
School Generated Funds	6,958,772	6,909,111	(49,661)	939,237	5,969,874	14%	T
To Be Allocated	518,971	-	(518,971)	-	-	-	U
In Year Funding	497,667	454,128	(43,539)	-	454,128	0%	V
Capital Lease (Copier)	-	(311,424)	(311,424)	-	(311,424)	0%	W
Education Act	175,000	-	(175,000)	-	-	-	X
School Equity	150,000	285,028	135,028	67,417	217,611	24%	Y
Division Year End Carryforward	(1,215,000)	(1,817,000)	(602,000)	-	(1,817,000)	0%	Z
Teacher Pensions	9,856,060	9,912,102	56,042	9,912,102	-	100%	AA
Total	\$ 138,247,316	\$ 139,104,524	\$ 857,208.00	\$ 126,934,790	\$ 12,169,734	91%	

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Schools Staffing (FTE)

	2016/2017 Spring		2016/2017 Fall		Change		Note Reference
	Cert	Class ¹	Cert	Class ¹	Cert	Class ¹	+/- 1.0 FTE (Pgs 15-17)
A.L. Horton Elementary	20.85	7.79	21.89	8.15	1.04	0.36	A
Andrew School	10.54	4.44	10.54	4.44	-	-	
Ardrossan Junior Senior High	41.43	13.49	41.24	13.81	(0.18)	0.32	
Bev Facey Community High	59.64	21.61	59.64	22.28	-	0.67	
Brentwood Elementary	25.24	7.50	25.64	8.38	0.40	0.88	
Bruderheim School	7.34	2.87	7.34	2.87	-	-	
Castle (Scotford Colony)	1.00	0.75	1.00	0.75	-	-	
Clover Bar Junior High	22.05	6.90	21.08	6.87	(0.97)	(0.03)	
École Campbelltown	25.65	4.31	25.60	4.70	(0.05)	0.39	
École Élémentaire Ardrossan Elementary	25.93	9.00	25.73	9.68	(0.20)	0.68	
École Parc Elementaire	13.80	7.19	14.40	7.33	0.60	0.14	
Elk Island Youth Ranch Learning Centre	3.40	-	3.40	-	-	-	
F.R. Haythorne Junior High	35.97	10.55	35.87	11.36	(0.10)	0.81	
Fort Saskatchewan Christian	19.26	7.16	19.56	7.80	0.30	0.64	
Fort Saskatchewan Elementary	21.68	9.25	22.17	10.27	0.49	1.02	E
Fort Saskatchewan High	21.14	8.46	22.00	8.24	0.86	(0.22)	
Fultonvale Elementary Junior High	21.67	7.17	22.22	7.17	0.56	-	
Glen Allan Elementary	23.71	8.55	23.71	8.58	-	0.03	
James Mowat Elementary	18.23	6.47	18.23	7.49	-	1.02	G
Lakeland Ridge	35.40	9.37	36.83	9.46	1.44	0.09	H
Lamont Elementary	13.74	5.91	14.41	6.76	0.67	0.85	
Lamont High	19.00	7.90	18.85	7.80	(0.15)	(0.10)	
Mills Haven Elementary	22.70	8.21	23.64	10.92	0.94	2.71	I
Ministik School	7.17	5.07	7.17	5.45	-	0.38	
Mundare School	11.49	5.07	11.39	5.60	(0.10)	0.53	
Pine Street Elementary	29.32	8.67	29.17	10.02	(0.15)	1.35	J
Pleasant Ridge Colony	1.00	0.03	1.00	0.03	-	-	
Rudolph Hennig Junior High	22.37	7.35	22.42	8.85	0.05	1.50	K
Salisbury Composite High	53.00	17.53	53.43	19.25	0.43	1.72	L
Sherwood Heights Junior High	26.83	7.60	26.74	7.22	(0.08)	(0.38)	
SouthePointe School	0.67	-	0.67	-	-	-	
Strathcona Christian Academy Elementary	27.06	8.97	27.02	9.29	(0.04)	0.32	
Strathcona Christian Academy Secondary	31.38	6.78	31.11	6.86	(0.27)	0.08	
Uncas Elementary	10.84	3.59	10.89	3.60	0.05	0.01	
Vegreville Composite High	21.11	7.89	21.77	7.88	0.66	(0.01)	
Wes Hosford Elementary	23.47	8.52	23.73	8.20	0.26	(0.32)	
Westboro Elementary	19.91	10.76	19.96	12.70	0.04	1.94	O
Win Ferguson Elementary	23.83	15.33	24.83	17.40	1.00	2.07	P
Woodbridge Farms Elementary	21.35	8.63	21.34	8.98	(0.02)	0.35	
Wye Elementary	21.23	5.47	21.86	5.57	0.63	0.10	
Next Step Continuing Education - Credit	0.84	1.64	0.84	1.70	-	0.06	
Next Step Home Education/Centre for Education	0.70	0.25	0.70	0.25	-	-	
Next Step Outreach	15.30	6.81	15.30	6.81	-	-	
To Be Allocated ²	4.12	1.61	-	-	(4.12)	(1.61)	
	882.35	312.42	886.32	330.77	3.97	18.35	
School Generated Funds	-	20.65	-	20.73	-	0.08	
	882.35	333.07	886.32	351.50	3.97	18.43	

¹ Classified FTE is based on a 12 month year

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

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Schools Notes

A. A.L. Horton Elementary

Staffing - Certificated increased 1.04 FTE: related to an increase in enrolment of 14 students.

B. Bev Facey Community High School

Expenses - 92% - Salaries to Budget (2016/2017 Spring – 91%, 2015/2016 – 88%):
When School Generated Funds Non-Core (Optional Courses) expenses are removed from the total expenses the percentage equals 94%.

C. Clover Bar Jr. High School

Expenses - 90% - Salaries to Budget (2016/2017 Spring – 89%, 2015/2016 – 88%):
When School Generated Funds Non-Core (Optional Courses) expenses are removed from the total expenses the percentage equals 98%. Non-Core includes the hockey and soccer programs which require higher services, contracts and supplies than regular optional courses.

D. Elk Island Youth Ranch Learning Centre

Expenses – 92% - Salaries to Budget (2016/2017 Spring - 94%, 2015/2016 - 83%):
The adjustment between actual and standard cost was updated for current staff which resulted in lower salary expenses as this grant is based on actuals.

E. Fort Saskatchewan Elementary

Staffing - Classified increased 1.02 FTE: for Educational Assistants due to additional Inclusive Learning and Early Learning allocation and an increase of enrolment of 30 students.

F. Fort Saskatchewan High

Expenses - 91% - Salaries to Budget (2016/2017 Spring – 94%, 2015/2016 - 94%):
When School Generated Funds Non-Core (Optional Courses) expenses are removed from the total expenses the percentage equals 93%.

G. James Mowat Elementary

Staffing - Classified increased 1.02 FTE: for Educational Assistants due to additional Inclusive Learning allocation.

H. Lakeland Ridge

Staffing - Certificated increased 1.44 FTE: as a result of an increased enrolment of 33 students.

I. Mills Haven Elementary

Staffing – Classified increased 2.71 FTE: for Educational Assistants due to additional Inclusive Learning allocation and an increased enrolment of 45 students.

J. Pine Street Elementary

Staffing – Classified increased 1.35 FTE: for Educational Assistants as a result of an increase in ECS enrolment (3 students), ESL enrolment (7 students) and previous year's surplus.

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Schools Notes

K. Rudolph Hennig Junior High

Staffing - Classified increase 1.50 FTE: for Educational Assistants as a result of an increase in enrolment of 21 students.

L. Salisbury Composite High

Staffing - Classified increase 1.72 FTE: due to additional Inclusive Learning allocation, student enrolment (18 students) and previous year's surplus.

M. SouthPointe School

Expenses – 18% - Salaries to Budget (2016/2017 Spring – 22%, 2015/2016 – N/A):
This new school under construction in Fort Saskatchewan and does not have enrolment for 2016/2017 but will require staffing, services, contracts and supplies during the year to ready the school for operation in 2017/2018. Planning costs that are supported from reserves have been reallocated to Fiscal until final planning is completed.

N. Vegreville Composite High

Expenses – 92% - Salaries to Budget (2016/2017 Spring – 94%, 2015/2016 – 94%):
When School Generated Funds Non-Core (Optional Courses) expenses are removed from the expenses the percentage equals 94%.

O. Westboro Elementary

Staffing - Classified increase 1.94 FTE: for Educational Assistants is due to additional Inclusive Learning allocation.

P. Win Ferguson Elementary

Staffing – Certificated increase 1.00 FTE: is a result of an increase in student enrolment (21 students) and previous year's surplus.

Staffing - Classified increase 2.07 FTE: for Educational Assistants due to additional Inclusive Learning allocation.

Q. Next Step – Continuing Education

Expense - 75% - Salaries to Budget (2016/2017 Spring – 77%, 2015/2016 – 79%):
This budget centre requires higher services, contracts and supplies expenses than other schools due to the nature of the course offerings.

R. Next Step – Home Education/Centre for Education

Expenses - 62% - Salaries to Budget (2016/2017 Spring – 63%, 2015/2016 – 62%):
Next Step – Home Education/Centre for Education is taught by parents/guardians, salaries required to administer this budget centre are lower than other schools.

S. Next Step – Outreach

Expenses - 83% - Salaries to Budget (2016/2017 Spring – 84%, 2015/2016 – 85%):
Next Step – Outreach have rental/lease payments for Sherwood Park and Fort Saskatchewan and Vegreville contribute to services, contracts and supplies being substantially higher than other school sites.

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Schools Notes

T. School Generated Funds

Expenses related to School Generated Funds are substantially made up of supplies, services and equipment. Expenses related to salaries in School Generated Funds are for Substitutes and Noon Hours supervision.

U. To Be Allocated

Expenses related to the spring budgeted enrolment projection have now been removed as all enrolment is now reflected at each school based on September 30th count.

V. In Year Funding

In Year Funding of \$454K is still available for emergent issues during the year, \$928K has been allocated to schools and departments. Total In Year Funding of \$1,382K is comparable to \$1,096K in the spring budget. The budget allocation model is based on In Year Funds being available to deal with shortfalls at schools and departments.

W. Capital Lease (Copier)

This credit for copier lease costs were reallocated from Fiscal Services to align expenses between Schools and Central Services.

X. Education Act

Alberta Education advised that there will be no changes to the Education Act for 2016/2017, therefore the allocation is no longer required.

Y. School Equity

The program increased \$135K from the spring budget as the 2015/2016 school surpluses greater than 2% increased the School Equity reserve by \$405K and a third of this addition was added to the program.

Z. Division Year End Carry forward

The spring estimate to align school budgets with historical spending patterns was adjusted \$602K to 1.5% to reflect actual year end results.

AA. Teacher Pensions

Teacher Pensions relate to only salary and benefits for certificated staff; there are no supplies, services or equipment expenses.

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Early Learning and Inclusive Education

	<u>2016/2017 Spring</u>	<u>2016/2017 Fall</u>	<u>\$ Change</u>	<u>% Change</u>
REVENUES				
Alberta Education Funding				
Early Learning	\$ 5,382,431	\$ 5,546,410	\$ 163,979	3.0%
Inclusive Learning Grade 1-12	11,648,399	11,695,883	47,484	0.4%
	<u>17,030,830</u>	<u>17,242,293</u>	<u>211,463</u>	<u>1.2%</u>
	<u>17,030,830</u>	<u>17,242,293</u>	<u>211,463</u>	<u>1.2%</u>
EXPENSES				
Schools				
Early Learning	2,673,798	2,726,648	52,850	2.0%
Inclusive Learning Grade 1-12	15,752,934	16,191,335	438,401	2.8%
	<u>18,426,732</u>	<u>18,917,983</u>	<u>491,251</u>	<u>2.7%</u>
Central Services				
Early Learning	2,708,633	2,820,535	111,902	4.1%
Inclusive Learning Grade 1-12	478,040	437,124	(40,916)	(8.6%)
	<u>3,186,673</u>	<u>3,257,659</u>	<u>70,986</u>	<u>2.2%</u>
	<u>21,613,405</u>	<u>22,175,642</u>	<u>562,237</u>	<u>2.6%</u>
UNFUNDED	<u>(4,582,575)</u>	<u>(4,933,349)</u>	<u>(350,774)</u>	<u>(7.7%)</u>

Early Learning programs are funded from PUF, Base Instruction, Class Size and Inclusive Education funding. This program has received Block Allocations for a Full Day Kindergarten program at A.L. Horton Elementary and Enhanced Kindergarten at various schools.

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

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Central Services Expenses By Category

	2016/2017 Spring	2016/2017 Fall	\$ Change of Total Budget	Salary & Benefits	Services, Contracts & Supplies	% Change of Total Budget	Note Reference > \$75,000 and > 5%
Governance							(Pgs 21-22)
Board of Trustees	\$ 522,643	\$ 495,627	\$ (27,016)	\$ 344,615	\$ 151,012	(5.2%)	
Education Executive							
Superintendent	829,311	1,050,691	221,380	709,720	340,971	26.7%	
Corporate Secretary	174,287	182,987	8,700	167,695	15,292	5.0%	
Communications - Election	-	5,000	5,000	1,000	4,000	-	
Communications	586,753	579,777	(6,976)	541,524	38,253	(1.2%)	
	1,590,351	1,818,455	228,104	1,419,939	398,516	14.3%	A
Supports For Students - Central							
Associate Superintendent	823,890	1,003,600	179,710	780,112	223,488	21.8%	
Learning Services	709,763	809,586	99,823	543,927	265,659	14.1%	
Learning Supports	1,216,646	1,332,363	115,717	967,887	364,476	9.5%	
Inclusive Learning	1,574,937	1,473,657	(101,280)	1,244,052	229,605	(6.4%)	
Learning Technologies	5,038,105	5,217,488	179,383	2,587,311	2,630,177	3.6%	
	9,363,341	9,836,694	473,353	6,123,289	3,713,405	5.1%	B
Human Resources							
Managing Director	1,644,499	1,830,386	185,887	1,626,250	204,136	11.3%	
Staff Relations & Training	772,307	867,383	95,076	681,350	186,033	12.3%	
Recruitment & Staffing	2,676,018	2,765,303	89,285	2,725,186	40,117	3.3%	
	5,092,824	5,463,072	370,248	5,032,786	430,286	7.3%	C
Business Services							
Treasurer	661,492	680,106	18,614	234,005	446,101	2.8%	
Financial Services	1,724,657	1,738,761	14,104	1,586,616	152,145	0.8%	
	2,386,149	2,418,867	32,718	1,820,621	598,246	1.4%	
Facility Services							
Facilities	15,076,626	15,546,015	469,389	3,409,027	12,136,988	3.1%	
Infrastructure Maintenance and Renewal	4,764,000	5,732,137	968,137	-	5,732,137	20.3%	
	19,840,626	21,278,152	1,437,526	3,409,027	17,869,125	7.2%	D
Student Transportation	11,356,771	11,402,675	45,904	1,138,140	10,264,535	0.4%	
Next Step Continuing Education - Non-Credit	449,433	439,646	(9,787)	190,335	249,311	(2.2%)	
Fiscal Services							
Capital and Debt Services	4,759,324	5,306,283	546,959	-	5,306,283	11.5%	
Division Year End Carry Forward	(547,000)	(491,000)	56,000	-	(491,000)	(10.2%)	
Teacher Pensions	643,940	487,898	(156,042)	487,898	-	(24.2%)	
	4,856,264	5,303,181	446,917	487,898	4,815,283	9.2%	F
Subtotal Central Services	55,458,402	58,456,369	2,997,967	19,966,650	38,489,719	5.4%	
Supports For Students - Schools							
Early Learning	2,708,633	2,820,534	111,901	2,663,640	156,894	4.1%	
Regional Collaborative Service Delivery	986,972	1,050,968	63,996	895,289	155,679	6.5%	
Inclusive Learning - Grade 1-12	478,040	437,124	(40,916)	334,775	102,349	(8.6%)	
Partners 4 Science	126,867	160,690	33,823	90,331	70,359	26.7%	
Technology Integration	448,074	448,081	7	-	448,081	0.0%	
	4,748,586	4,917,397	168,811	3,984,035	933,362	3.6%	
Total	\$ 60,206,988	\$ 63,373,766	\$ 3,166,778	\$ 23,950,685	\$ 39,423,081	5.3%	

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Central Services Staffing (FTE)

	2016/2017 Spring		2016/2017 Fall		Change		Note Reference (Pgs 21-22)
	Cert	Class	Cert	Class	Cert	Class	
Education Executive							
Superintendent	2.00	2.00	2.00	3.00	-	1.00	
Communications	-	5.00	-	5.00	-	-	
Corporate Secretary	1.00	-	1.00	-	-	-	
	<u>3.00</u>	<u>7.00</u>	<u>3.00</u>	<u>8.00</u>	<u>-</u>	<u>1.00</u>	A
Supports For Students - Central							
Associate Superintendent Supports for Students	4.00	1.50	4.20	2.33	0.20	0.83	
Learning Services	3.29	-	3.49	-	0.20	-	
Learning Supports	5.30	1.00	5.30	1.00	-	-	
Learning Technologies	1.00	22.02	1.00	22.06	-	0.04	
Inclusive Learning - Central	4.30	5.99	4.22	5.99	(0.08)	-	
	<u>17.89</u>	<u>30.51</u>	<u>18.21</u>	<u>31.38</u>	<u>0.32</u>	<u>0.87</u>	
Human Resources							
Managing Director	-	7.00	-	7.00	-	-	
Recruitment & Staffing	-	5.56	-	5.87	-	0.32	
Staff Relations & Training	1.00	3.43	1.00	3.43	-	-	
	<u>1.00</u>	<u>15.98</u>	<u>1.00</u>	<u>16.30</u>	<u>-</u>	<u>0.32</u>	
Business Services							
Treasurer	-	1.50	-	1.50	-	-	
Financial Services	-	15.30	-	15.30	-	-	
	<u>-</u>	<u>16.80</u>	<u>-</u>	<u>16.80</u>	<u>-</u>	<u>-</u>	
Facility Services							
	<u>-</u>	<u>35.42</u>	<u>-</u>	<u>33.46</u>	<u>-</u>	<u>(1.96)</u>	D
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>2.10</u>	<u>0.16</u>	<u>1.78</u>	<u>-</u>	<u>(0.32)</u>	
Subtotal	<u>22.05</u>	<u>116.81</u>	<u>22.37</u>	<u>116.72</u>	<u>0.32</u>	<u>(0.09)</u>	
Supports For Students - Schools							
Early Learning	3.24	22.90	3.24	25.14	-	2.24	
Regional Collaborative Service Delivery	3.86	2.90	4.06	3.93	0.20	1.03	
Inclusive Learning - Grades 1-12		5.77	-	5.14	-	(0.63)	
Partners 4 Science		1.60	-	1.42	-	(0.18)	
	<u>7.10</u>	<u>33.17</u>	<u>7.30</u>	<u>35.63</u>	<u>0.20</u>	<u>2.46</u>	E
Total	<u>29.15</u>	<u>149.98</u>	<u>29.67</u>	<u>152.35</u>	<u>0.52</u>	<u>2.37</u>	

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Central Services Notes

Overall, Central Services budgets have increased by \$3.2 million from the spring budget. The increase is due to the following:

- \$300K for roof repairs to the central building allocated from the Central Projects Reserve
- \$701K increase in reserve carryforwards from spring estimates (\$323K are internally restricted)
- \$968K increase in Infrastructure Maintenance and Renewal (IMR) revenue (primarily the 2015/2016 deferred balance)
- \$873K increase in revenues described below (FNMI, PUF, grants, donations, secondments, supported amortization)
- \$261K additional one-time allocations
- \$118K additional ongoing allocations
- \$351K increase due to cost reallocation between schools and departments
- \$491K decrease for additional allocations to schools

A. Education Executive

Increase of \$228K (14.3%)
Increase of 1.00 FTE Classified

- \$161K transfer from Facility Services to the Superintendent's budget as Educational Planning now reports to the Superintendent (including 1.0 FTE and corresponding costs)
- \$56K in one-time allocations to support Education Planning

B. Support for Students Central

Increase of \$473K (5.1%)

- Revenue increases:
 - \$141K increase in First Nation, Métis, Inuit (FNMI) revenue due to increased self-declared students
 - \$99K increase in Donations/Grant revenue from: Partners in Education Foundation for Career and Technology Foundations implementation, Science Technology Engineering and Math grant, French language grant and Healthy Schools Initiative grant
- Reserve carryforwards are higher than spring budget as follows:
 - \$54K unrestricted reserves
 - \$105K restricted for assessment professional development
 - \$79K restricted for Learning Technologies projects

C. Human Resources

Increase of \$370K (7.3%)

- \$20K transfer from Facility Services for additional Occupation Health and Safety (OH&S) expenses
- Revenue increases:
 - \$108K for additional secondments
 - \$8K for the Summer Temporary Employment Program
- Reserves carried-forward are higher than spring budget as follows:
 - \$28K unrestricted reserves
 - \$41K restricted for fire-retardant curtains
 - \$43K restricted for digitization
 - \$35K restricted for Off to a Good Start - \$25K of which will be used for Education Leaves

ELK ISLAND PUBLIC SCHOOLS
2016/2017 Fall Budget
Central Services Notes

C. Human Resources (Continued)

- One-time allocations
 - \$22K to support a school classified position
 - \$33K to support planned projects
 - \$5K for preliminary work for the Partnership in Injury Reduction
 - \$7K to support mentoring for Counselor Supervision

D. Facility Services

Increase of \$1,438K (7.2%)
Decrease of 1.00 FTE Classified

- Increases:
 - \$960K of unspent IMR funding carried forward to complete projects from 2015/2016
 - \$142K of additional lease support
 - \$194K reserve carry-forward higher than projected in the spring
 - \$300K from the Central Projects reserve for Central Services roof repairs
- Decreases:
 - \$181K decrease for the transfer to the Superintendent of \$161K for Educational Planning (including 1.0 FTE and corresponding costs) and to Human Resources of \$20K for OH&S

E. Supports For Students - Schools

Increase of 2.46 FTE Classified

- Increases:
 - 2.24 FTE in Early Learning related to the increase in PUF funding
 - 1.03 FTE in Regional Collaborative Service Delivery as the regional management team approved an increase in the budget for EIPS students in the Eastern Edge.
- Decreases:
 - 0.63 FTE in Inclusive Learning – Grade 1-12 as additional funds were allocated to schools

F. Fiscal Services

Increase of \$447K (9.2%)

- Increases:
 - Allocations for supported amortization have increased \$122K as estimated amortization calculations have been recalculated based on year end results
 - Amortization has increased \$58K for unsupported capital projects not estimated in the spring budget and are being supported from a return of allocation from Learning Technologies
 - A credit for copier lease cost of \$311K was reallocated to Schools to align expenses between Schools and Central Services
 - Planning costs of \$40K, which are supported from reserves, have been reallocated from SouthPointe School to Fiscal until final planning is completed
 - The spring estimate to align department budgets with historical spending patterns was adjusted \$56K to reflect year end results
- Decreases:
 - Teacher pensions for certificated central staff have decreased \$156K as the rate decreased from 12.65% to 11.95% and salaries decreased

2195 Elk Island Public Schools Regional Division No. 14

School Jurisdiction Code and Name

FALL 2016 UPDATE TO THE 2016/2017 BUDGET: Page 1

	Fall 2016 Update to the Budget 2016/2017	Spring 2016 Budget Report 2016/2017	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$184,647,156	\$181,509,133	\$3,138,023	1.7%
Other - Government of Alberta	\$897,660	\$732,413	\$165,247	22.6%
Federal Government and First Nations	\$0	\$0	\$0	0.0%
Other Alberta school authorities	\$128,827	\$52,206	\$76,621	146.8%
Out of province authorities	\$0	\$0	\$0	0.0%
Alberta municipalities - special tax levies	\$0	\$0	\$0	0.0%
Property taxes	\$0	\$0	\$0	0.0%
Fees	\$6,362,356	\$6,217,781	\$144,575	2.3%
Other sales and services	\$3,242,505	\$3,558,471	(\$315,966)	-8.9%
Investment income	\$376,093	\$358,941	\$17,152	4.8%
Gifts and donation	\$1,009,124	\$920,849	\$88,275	9.6%
Rental of facilities	\$310,343	\$314,262	(\$3,919)	-1.2%
Fundraising	\$516,373	\$641,063	(\$124,690)	-19.5%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$0	\$0	\$0	0.0%
Total revenues	\$197,490,437	\$194,305,119	\$3,185,318	1.6%
Expenses By Program				
Instruction - Early Childhood Services	\$9,603,753	\$8,940,881	\$662,872	7.4%
Instruction - Grades 1 - 12	\$148,573,803	\$147,236,347	\$1,337,456	0.9%
Plant operations and maintenance	\$24,940,276	\$23,459,768	\$1,480,508	6.3%
Transportation	\$11,341,665	\$11,276,119	\$65,546	0.6%
Board & system administration	\$7,030,827	\$6,564,882	\$465,945	7.1%
External services	\$987,966	\$976,304	\$11,662	1.2%
Total Expenses	\$202,478,290	\$198,454,301	\$4,023,989	2.0%
Annual Surplus (Deficit)	(\$4,987,853)	(\$4,149,182)	(\$838,671)	-20.2%
Expenses by Object				
Certificated salaries & wages	\$91,317,456	\$90,546,295	\$771,161	0.9%
Certificated benefits	\$20,057,671	\$20,075,642	(\$17,971)	-0.1%
Non-certificated salaries & wages	\$31,072,726	\$29,919,193	\$1,153,533	3.9%
Non-certificated benefits	\$8,437,618	\$8,289,166	\$148,452	1.8%
Services, contracts and supplies	\$46,176,408	\$44,391,134	\$1,785,274	4.0%
Amortization expense - supported	\$3,626,276	\$3,500,462	\$125,814	3.6%
Amortization expense - unsupported	\$1,780,642	\$1,722,916	\$57,726	3.4%
Interest on capital debt - supported	\$9,493	\$9,493	\$0	0.0%
Interest on capital debt - unsupported	\$0	\$0	\$0	0.0%
Other interest and finance charges	\$0	\$0	\$0	0.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$202,478,290	\$198,454,301	\$4,023,989	2.0%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2016	\$16,787,942	\$15,195,607	\$1,592,335	10.5%
Accumulated Surplus from Operations - August 31, 2017	\$11,549,963	\$10,851,797	\$698,166	6.4%
Capital Reserves - August 31, 2016	\$1,379,037	\$972,404	\$406,633	41.8%
Capital Reserves - August 31, 2017	\$600,504	\$572,404	\$28,100	4.9%
Certificated Staff FTE's				
School based	893.6	889.4	4.2	0.5%
Non-school based	22.4	22.1	0.3	1.4%
Total Certificated Staff FTE's	916.0	911.5	4.5	0.5%
Non-Certificated Staff FTE's				
Instructional	387.1	366.2	20.9	5.7%
Plant operations & maintenance	34.5	35.4	(0.9)	-2.5%
Transportation	9.0	9.0	-	0.0%
Other non-instructional	73.3	72.5	0.8	1.1%
Total Non-Certificated Staff FTE's	503.9	483.1	20.8	4.3%

Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on :

November 24, 2016

2195 Elk Island Public Schools Regional Division No. 14

School Jurisdiction Code and Name

FALL 2016 UPDATE TO THE 2016/2017 BUDGET: Page 2

	Fall 2016 Update to the Budget 2016/2017	Spring 2016 Budget Report 2016/2017	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$962,000	\$1,041,000	(\$79,000)	-7.6%
Basic instruction supplies	\$1,021,732	\$1,014,796	\$6,936	0.7%
Technology user-fees	\$0	\$0	\$0	0.0%
Alternative program fees	\$0	\$0	\$0	0.0%
Fees for optional courses	\$1,100,079	\$1,289,228	(\$189,149)	-14.7%
Activity fees	\$1,361,483	\$1,133,116	\$228,367	20.2%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$884,267	\$737,111	\$147,156	20.0%
Non-curricular travel	\$0	\$0	\$0	0.0%
Lunch supervision fees	\$703,175	\$691,142	\$12,033	1.7%
Non-curricular supplies and materials	\$213,952	\$213,734	\$218	0.1%
Graduation	\$105,648	\$97,654	\$7,994	8.2%
Tuition Fees from Charitable Organizations	\$10,020	\$0	\$10,020	100.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Total fees	\$6,362,356	\$6,217,781	\$144,575	2.3%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$977,636	\$1,024,324	(\$46,688)	-4.6%
Special events	\$742,689	\$543,060	\$199,629	36.8%
Sales or rentals of other supplies / services	\$222,929	\$233,549	(\$10,620)	-4.5%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$16,001	\$0	\$16,001	100.0%
Adult education revenue	\$40,000	\$40,000	\$0	0.0%
Preschool	\$0	\$0	\$0	0.0%
Child care & before and after school care	\$75,486	\$79,405	(\$3,919)	-4.9%
Lost item replacement fees	\$42,292	\$42,647	(\$355)	-0.8%
Student Council / Leadership	\$16,986	\$38,753	(\$21,767)	-56.2%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Total other sales	\$2,134,019	\$2,001,738	\$132,282	6.6%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	11,642.0	11,534.0	108.0	0.9%
Eligible funded students - Grades 10 to 12	4,226.0	4,215.0	11.0	0.3%
Other students	6.0	2.0	4.0	200.0%
Home ed and blended program students	20.0	17.0	3.0	17.6%
Total Enrolled Students, Grades 1-12	15,894.0	15,768.0	126.0	0.8%
Early Childhood Services (ECS)				
Eligible funded children - ECS	1,432.0	1,337.0	95.0	7.1%
Other children	-	-	-	0.0%
Program hours	475.0	475.0	-	0.0%
ECS FTE's Enrolled	716.0	668.5	47.5	7.1%

Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on :

November 24, 2016

2195 Elk Island Public Schools Regional Division No. 14

School Jurisdiction Code and Name

FALL 2016 UPDATE TO THE 2016/2017 BUDGET

Comments/Explanations of changes from original Spring 2016/2017 Budget Report:

Changes in Revenue Items > 5%

Other - Government of Alberta revenues have increased 22.6% (\$165,247) due to an increase in Certificated secondments, grant revenue for the Healthy Schools Initiative and for the Summer Temporary Employment Program.

Other Alberta school authorities revenues have increased 146.8% (\$76,621) as a result of a reclassification of fees and services from other school boards.

Other sales and services revenues have decreased 8.9% (\$315,966) as a result of a reclassification of revenue to donations and a decrease in projected School Generated Funds revenue.

Gifts and donations revenues have increased 9.6% (\$88,275) due to a reclassification of revenue from Other Sales and Services and a decrease in projected School Generated Funds donations.

Fundraising revenues have decreased 19.5% (\$124,690) as projected fundraising in School Generated Funds is lower based on prior year actual results.

Changes in Program Expenses > 5%

Instruction - Early Childhood Services expenses have increased 7.4% (\$662,872) as enrolment has increased by 95 children and expenses have increased for the Program Unit Funding program based on projected enrolment and the prior year results.

Plant operations and maintenance expenses have increased 6.3% (\$1,480,508) as unspent IMR funding has been carried forward to complete projects from 2015/2016.

Board & system administration expenses have increased 7.1% (\$465,945) due to major roof repairs required for the Central Administration building estimated at \$300,000.

Changes in Accumulated Surplus from Operations > 5%

Accumulated Surplus from Operations - August 31, 2016 is 10.5% (\$1,592,335) greater than projected in the spring. Projects and initiatives supported by reserves were not completed in 2015/2016 and will continue in 2016/2017.

Accumulated Surplus from Operations - August 31, 2017 is 6.4% (\$698,166) greater than projected in the spring. The increase is due to the August 31, 2016 actual operating surplus being greater than planned.

Capital Reserves - August 31, 2016 are 41.80% (\$406,633) higher than projected in the spring as projects for a connecting link and technology infrastructure upgrades were not completed by year end.

Changes in Non-Certificated Staff > 3%

Non-Certificated Staff - Instructional increased 5.7% (20.9 FTE) from the projection in the spring. Program Unit Funding and Inclusive Education funding increased due to increases in enrolment and participation in these programs. Staffing to support these programs was increased as a result.

Changes in Fees > 5%

Transportation decreased 7.6% (\$79,000) due to a reclassification to Other Alberta School Authorities

Fees for optional courses decreased 14.7% (\$189,149) due to a reclassification to Activity fees

Activity fees increased 20.2% (\$228,367) due to a reclassification from Fees for optional courses

Extra-curricular fees increased 20.0% (\$147,156) due to new athletic teams and better collections

Graduation increased 8.2% (\$7,994) due to further reclassification between fees and sales

Tuition Fees from Charitable Organizations increased 100.0% (\$10,020) due to a tuition agreement

Changes in Sales to Parents and Students > 5%

Special events increased 36.8% (\$199,629) due to a change in classification methodology to include tournament entry fees

International and out of province student revenue increased 100.0% (\$16,001) due to a reclassification

Student Council / Leadership decreased 56.2% (\$21,767) due to a change in approach for student led events at one school

Changes in enrolment >3%

Early Childhood Services enrolment increased 7.1% (47.5 FTE or 95 children) from the spring enrolment projection. EIPS projected a decrease in ECS enrolment for 2016/2017 based on Division information. Actual enrolment for ECS as well as other grades exceeded projections by 210 students.

Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on :

November 24, 2016