

Edmonton Catholic Separate School District No. 7

Budget

2009-2010



EDMONTON
CATHOLIC SCHOOLS

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Edmonton Catholic Separate School District No. 7

Budget 2009-2010

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Executive Summary

Vision

Evolving from our mission statement, the Edmonton Catholic Separate School District No. 7 (ECSD) Budget Committee has developed our 2009/10 Budget document with the following vision:

Edmonton Catholic Schools' budget will reflect the gospel virtues of justice and integrity, will reflect the principles outlined by the Budget Committee of the Superintendent, will attend to the social teachings of the Catholic Church, and will reflect our district's eight characters of Catholic education and the core values.

The principles and guidelines used in the development of our budget are provided in Appendix A.

Funding Model

The Edmonton Catholic Separate School District No. 7's (ECSD) main funder is the Department of Education. The Department provides four funding streams:

- A - Base funding for K to 12 classes
- B - Differential funding to ensure all students have equal educational opportunities
- C - Targeted funding to achieve specific objectives as set out by the Department of Education
- D - Capital funding to address the Infrastructure needs of the School District

Basic funding for Kindergarten to grade 9 is based on enrollment numbers. Grades 10 to 12 are funded by Credit Enrollment Units (CEU) a measure of the number of credits earned by students completing high school courses. Enrollment at September 30th is included as Appendix B.

Differential and targeted funds are allocated by the District to address priorities identified in the planning process. This process allows the flexibility to address specific school environmental and social economical conditions while also addressing the Department of Education's priorities.

Some funding is provided by the Department of Education to cover off flow through expenses such as debenture debt. These amounts are treated as revenue and are offset against an expense of the same amount. Schools also collect money for specific school events and activities. These School Generated Funds (SGF) are offset by expenses incurred at the schools. School generated funds allow flexibility for enriching student experiences and covering

costs of extracurricular programs. Field trips and sporting activities are examples of these activities.

Alberta Education’s funding rates have been increased from the prior year as follows:

- Base Instruction and Class Size funding are increased by 4.8%
- Transportation and Plant Operations and Maintenance Rates are increased by 3.0%
- Severe Disabilities, Stabilization, SuperNet, CTS Evergreening did not receive an increase
- Infrastructure, Maintenance and Repairs (IMR) also did not receive an increase
- Other funding rates and allocations are increased by 1%

The net dollar and percentage change in funding from year to year is the result of increases in student enrollment and increases in funding rates. Changes from Budget 2008/09 are shown below:

**Edmonton Catholic School District No. 7
Funding 2009/10**

	Budget 2009/10	Budget 2008-09	\$ Change	% Change
A – Base Funding	193,194,857	180,474,292	12,720,565	7.0%
B – Differential Funding	76,775,317	73,359,326	3,415,991	4.7%
C – Targeted Funding	25,003,405	23,442,825	1,560,580	6.7%
D – Capital Funding	5,874,267	5,833,112	41,155	0.7%
Total	300,847,846	283,109,555	17,738,291	6.3%
School Generated Revenue	18,100,000	17,000,000	1,100,000	6.5%
Flow Through Funding	5,160,591	5,120,718	39,873	0.8%
District Generated Funding	12,383,558	9,155,364	3,228,194	35.3%
Total	336,491,995	314,385,637	22,106,358	7.0%

In preparing ECSD’s 2009/10 budget a rate of 4.8% was used for the increase in staff salaries. Depending on the resolution of the calculation of the Alberta Average Weekly Earnings (AAWE), the district budget may need revision.

Priorities Identified by School Principals

ECSB’s budget planning identified the five priorities below:

1. Special Needs - Increase funding for special needs students, inclusive and in district programs
2. Technology - Increase support and training for teachers in new technology initiatives and innovations so as to allow improved student learning

3. Focus Programs - Evaluate our current Focus programs to ensure that the benefits accruing to students justify the resources used
4. ACOL/Staffing Guidelines – Review funding allocations to address issues of split classes and in particular the transition between elementary division 1 and 2 classes
5. High School Funding – Review High School Funding and Operational issues that have resulted in a number of High Schools operating in deficits

Our 2009/10 budget reflects these priorities and initiatives which have been incorporated into the school budgets to the extent possible.

Administration Expenditures

The District ensures our school priorities are met by allocating 96.5 percent of available funding to schools and student programs. The Board and System Governance is budgeted at 3.5% which is less than the provincial guideline of 4.0%.

Reserves

The District has established a budget practice that provides for operating surpluses from prior years to be carried forward as reserves. This provides a cushion against future changes in normal operations. It has also been the policy of ECSD to allow deficits to be offset against existing surpluses with the anticipation of future revenues being adequate to recover these deficits. With the Department of Education's claw back of reserves and the potential reduction of funding for future years this reserve policy will be reviewed for the next budget year.

Key School Budget Initiatives

The District has incorporated a number of initiatives into the 2009/10 budget. Some of the significant initiatives are provided as follows:

- To provide full day kindergarten programs for 32 programs in 21 schools with full time teachers being funded from basic instruction. Two of these programs (St. Francis of Assisi and Our Lady of Peace) will be funded from FNMI Funding.
- The District has submitted five AISI projects totaling \$4,404,901.
- The District continues to support both the School Team Advisors for Youth (STAY) program and Assessment Support and Intervention Success Team (ASIST) program.
- The District continues to support assistive technology through the implementation of Read and Write Gold in 2008/09 and will support this program in 2009/10.
- Allocated resources to ensure that 8 small schools have .4 FTE administrative support (clerks) for the training program. This funding will ensure that schools have trained office staff to assist during unplanned absences.
- Increase the early literacy funding for elementary students to \$56.65 per student from the current \$55 per student, an increase of 3%.
- FNMI dollars to schools have been increased from \$585 to \$615 per student an increase of 5.1%.
- ESL funding has increased by 1% from \$1,050 to \$1,060 per student.

- The District has implemented a CTS Initiative for junior high students that will have \$25 per student allocated to schools and a centralized staff development and resources fund established in the amount of \$50,000.
- The District supported EE1 students through the purchase of a bus for this program to assist students in school based activities. Funding for this purchase is from Transportation.
- Junior High Athletics Contingency for Travel has been retained at \$100,000.
- Support for high schools chaplains has increased from 0.30 FTE per high school to 0.357 FTE per high school for the 2009/10 school year.
- Threat Management budget has been retained to provide training in this area.
- \$300,000 from Superintendent's Council contingency was used to address budget shortfalls.
- The District has undertaken to support the replacement and upgrade of administrative computers centrally. This change ensures all administrative staff are utilizing up-to-date technology and that computers are replaced on a regular (three year) basis.

Budget Document Development

Our budget document identifies three focus areas. These focus areas are highlighted in our budget presentation and are identified below:

- Funding and Revenue Determination
- School Allocations and Budgets
- Functional Department Budgets and Revenue Allocations

Budget 2009-2010

Funding and Revenue Determination

The enrolment for 2009/10 is projected to increase by 507 students to 33,327 students as shown in Appendix B.

The enrollment information collected by the District includes:

- the appropriate grade level of students;
- the number of mild/moderate and severe needs students in the school;
- the number of students attending District sponsored programs;
- the number of students who are home educated;
- the number of visiting students; and,
- The number of students who are attending Edmonton Catholic Schools under a tuition agreement with Indian and Northern Affairs Canada.
- the estimated Credit Enrollment Units as defined by Alberta Education in funding high school students

Our basic funding comes from Alberta Education; however, it should be noted that Edmonton Catholic Schools has opted out of the Alberta School Foundation Fund and accordingly, approximately \$50,000,000 comes directly from the local ratepayers of Edmonton Catholic Schools. The ECSD receives these funds and returns them to the Province. The Province in turn pays back to ECSD the funding formula amounts set out in their funding manual. This ensures ECSD is funded to the same level as all Districts in the province. This ensures that municipal tax collection variances from year to year do not negatively impact the funding available for our students.

The decision to opt out of the ASFF does not financially impact Edmonton rate payers as the tax mill rate established by the City of Edmonton for Catholic ratepayers cannot be higher or lower than that rate set for those who do not support Edmonton Catholic Schools.

A comparative analysis of provincial education funding follows:

**Edmonton Catholic School District No. 7
Funding 2009/10**

	Budget 2009/10	Budget 2008/09
A – Base Funding		
Basic Instruction – Kindergarten	8,702,733	7,289,312
Base Instruction – 1 to 9	131,305,276	124,393,995
Base Instruction – High School	52,744,593	48,353,317
Out Reach	427,315	407,743
Home Education	14,940	29,925
Total Base Funding	<u>193,194,857</u>	<u>180,474,292</u>
B – Differential Funding		
Severe Disabilities – 1 to 12	14,940,341	14,940,341
Severe Disabilities – K (PUF)	8,423,418	8,439,273
ESL – Eligible	3,179,715	2,753,487
ESL – Enhanced	685,184	586,664
French Language – A	328,214	328,214
French Language – B	80,000	80,000
FNMI Funding - ECS	265,650	142,875
FNMI Funding – 1 to 12	2,633,400	2,743,200
Daily Physical Activity	84,360	82,425
Socio Economic Status (SES)	3,534,576	3,494,936
Learning Resource Funding	372,045	362,355
Transportation Funding	10,703,695	10,168,521
Plant Oper & Main (PO&M)	26,159,450	25,045,825
ECS Mild/Moderate Needs	1,219,000	723,900
Enrollment Growth	325,919	72,522
Enrollment Decline	140,075	51,665
Small School by Necessity	1,178,854	1,030,347
Relative Cost of Purchasing	2,521,421	2,312,776
Total Differential Funding	<u>76,775,317</u>	<u>73,359,326</u>
C – Targeted Funding		
AISI Funding	4,404,901	4,319,106
Student Health Initiative Partnership (ESHIP)	8,791,742	7,857,725
Class Size Funding	11,806,762	11,265,994
Total Targeted Funding	<u>25,003,405</u>	<u>23,442,825</u>
D- Capital Funding		
School Construction	-	
IMR Funding	5,874,267	5,833,112
Total	<u>5,874,267</u>	<u>5,833,112</u>
Total Base Funding Department of Education	<u>300,847,846</u>	<u>283,109,555</u>

In addition to the base funding from the Department of Education, the District budgets the following revenues;

**Edmonton Catholic School District No. 7
Funding 2009/10**

	Budget 2009/10	Budget 2008/09
School Generated Funding		
Instruction Fees	8,500,000	8,500,000
Internal School Sales	5,500,000	4,500,000
Gifts & Donations	600,000	500,000
Net School Gen Funds from School Projects	3,500,000	3,500,000
Other	-	-
Total	<u>18,100,000</u>	<u>17,000,000</u>
Flow-through Funding		
Debenture Interest	260,591	370,718
Interest	900,000	750,000
Gain (Loss) on Disposals	-	-
Amortization of Capital Allocations	4,000,000	4,000,000
Total	<u>5,160,591</u>	<u>5,120,718</u>
District Generated Funding	<u>12,383,558</u>	<u>9,155,364</u>
Grand Total	<u>336,491,995</u>	<u>314,385,637</u>

School Allocations and Budgets

Schools are allocated funds directly to their school budgets. Principals also determine the revenue generated by the schools to be used for student and school programs. These revenues are considered flow through funds as monies collected are the same as the expenses incurred.

The principals determine how their funding allocations will be spent to meet the staffing and operational needs of their schools. Among their key budget planning activities is an assessment of staffing (both Certificated and Classified) and operational expenditures. As part of the planning process Principals review the existing ACOL class size guidelines as they relate to their school environment.

**Edmonton Catholic School District No. 7
Alberta Commission On Learning (ACOL)
Guidelines for Classroom Sizes**

	<u>Comparison of ACOL with ECSD</u>		
	ACOL Class Size 2008/09	ECSD Actual 2008/09	Under or (Over) Guideline
Kindergarten	17.0	17.8	(0.8)
Grades 1 – 3	17.0	17.8	(0.8)
Grades 4 – 6	23.0	21.3	1.7
Grades 7 – 9	25.0	24.4	0.6
Grades 10 - 12	27.0	24.6	2.4

Functional Department Budgets and Revenue Allocations

The following table shows the allocation of 2009/10 revenue budgeted by the District to administration, schools sites, school centrally funded programs and flow through categories.

**Edmonton Catholic School District No. 7
Allocation of Revenue – 2009/10**

Expenses by Functional Departments	Department	Administration	School Site Budgeted	School Centrally Budgeted	Flow Through Revenue
School Managed Budgets	217,193,129	-	217,193,129	-	-
School Generated Funds (School Projects)	18,100,000	-	18,100,000	-	-
AL & A&E Services	1,179,708,	-	-	1,179,708	-
Board Governance	1,492,122	1,492,122	-	-	-
District Educational Services	1,260,400	-	-	1,260,400	-
EATS	4,419,267	480,000	-	3,699,267	240,000
ICT Project	1,100,000	-	-	-	1,100,000
Transportation	16,359,333	-	-	-	16,359,333
EPAS	1,730,298	-	-	1,730,298	-
IMR Projects	5,874,267	-	-	5,874,267	-
Facilities Management	27,167,894	3,010	-	-	27,164,884
Lease Management	1,545,824	-	-	-	1,545,824
Financial Services	3,383,495	2,382,903	-	285,000	715,592
Warehouse Services	854,300	-	-	854,300	-
Human Resources	9,371,979	3,779,229	-	5,592,750	-
Learning Support Services	3,807,331	-	-	-	3,807,331
Religious Education Services	972,995	-	-	972,995	-
Superintendent Services	2,061,811	2,061,811	-	-	-
Student Health Initiative Partnership	8,791,742	-	-	-	8,791,742
Life Long Learning	3,946,100	-	-	3,946,100	-
Amortization – District Supported	1,880,000	-	-	-	1,880,000
Amortization – Education Supported & Funded	4,000,000	-	-	-	4,000,000
Total Expenses	336,491,995	10,199,075	235,293,129	25,395,085	65,604,706

Appendix A

Guiding Principles

The principles outlined by the Budget Review Committee include:

- Budget and allocations decisions will respect the dignity of all persons affected by decision making and will attend to the common good of the school district.
- Budget and allocations decisions will be guided by equitability, according to the demands of the common good.
- Budget and allocations decisions will be transparent and will assure the full and ongoing participation of all according to the principle that persons affected by economic decisions should participate in those decisions.

The budget of the Edmonton Catholic School District reflects the following operational guidelines. The district budget and allocation process:

- will be designed to fund schools first;
- will be designed to meet the goals of the District and Alberta Education;
- will ensure that the provision of an effective teaching-learning environment for students is the *first priority* for budget allocations;
- will support the enhancement of our Catholic identity in all aspects of the District's operation;
- will be created through a consultative process with partners in the District;
- will recognize that responsibility and accountability for programs, activities and services rests with each District director, department head and school principal;
- will ensure that school administrators develop priorities and plans for programs and services in consultation with District administration, school staff and parents;
- will ensure that District administrators develop priorities and plans for programs and services in their respective areas of operation that are congruent with their department's mandate and in alignment with the goals of the District and in keeping within their budget allocations;
- will ensure that the budget process is transparent, and that the surplus or deficit position of all District departments and school site budgets will be clearly communicated throughout the District at the end of each fiscal year;
- will ensure fairness and justice in the provision of the necessary financial resources for each school to offer the Program of Studies in a Catholic environment;
- will encourage innovation in Catholic leadership, organization, learning and teaching, administrative and resource distribution practices; and,
- will be a balanced budget each year, and will require that all District departments and school sites develop and submit a balanced budget each year; sites and departments will not exceed a seven percent surplus or a three percent deficit.

Appendix B

Edmonton Catholic School District No. 7 Comparative School Enrollment By Grades

Grades	September 30 th Enrollment 2009/10	September 30 th Prior Year 2008/09	Change
ECS	2,915	2,640	275
Total	2,915	2,640	275
1	2,467	2,378	89
2	2,351	2,435	(84)
3	2,448	2,297	151
4	2,331	2,381	(50)
5	2,445	2,441	4
6	2,476	2,334	142
7	2,438	2,497	(59)
8	2,488	2,462	26
9	2,526	2,612	(86)
10	2,714	2,578	136
11	2,631	2,585	46
12	3,097	3,180	(83)
Total	30,412	30,180	232
Grand Total	33,327	32,820	507
	Percent Increase		1.5%

Appendix C

Budget Committee Membership

Board of Trustees

Kara Pelech, Trustee representative

Departments

Joan Carr, Superintendent of Schools, Chair, Budget Committee

Doug Aitkenhead, Assistant Superintendent, Human Resource Services

Michael Carby, Assistant superintendent, Educational & Administrative Technology Services

Ron Chomyc, Assistant Superintendent, Facilities Services

Rick Dombrosky, Assistant Superintendent, Aboriginal & Alternative & Life Long Learning Services

Treasurer, Assistant Superintendent, Financial Services

Dr. Heather Jamieson, Assistant Superintendent, Religious Education Services

Laurie Pelkie, Assistant Superintendent, District Educational Services

Boris Radyo, Assistant Superintendent, Educational Planning and Administrative Services

Dr. Brenda Willis, Assistant Superintendent, Learning Support Services

Norm Schmidt, Manager, Budget Services

Principals

Theresa Antonakis, Elementary

Anne Marie Duvoid - Elementary

Dave Andrews, Junior High

Alba Esposito-Brady – Junior High

Mary Lou Forest, Senior High

Hugh MacDonald, Senior High

Mike Paonessa, District Principal, School Operations Services

Associations/Union Presidents

Shannon McElroy, ATA past president

Cheryl Andrews, ECSSA

Mark Weleschuk, AUPE

Appendix D

Expenditures by Program

**Edmonton Catholic School District No. 7
Expenditures By Program**

	Budget 2009/10	Percentage 2008/09
Schools	235,293,129	69.9%
System Instruction Support	21,072,641	6.3%
Total Instruction	256,365,770	76.2%
Operations & Maintenance of Schools	40,464,975	12.0%
Transportation	16,359,333	4.9%
Board Governance & System Administration	10,324,075	3.1%
External Services	12,977,842	3.9%
Total Support & External Services	80,126,225	23.8%
Total Expenditures	336,491,995	100%