



**BOARD OF TRUSTEES
ELK ISLAND PUBLIC SCHOOLS**

REGULAR
SESSION
Central Services

THURSDAY, NOVEMBER 28, 2019

Board Room

Administration Building

AGENDA

Mission Statement - To provide high quality student-centered education that builds strong, healthy communities.

- 1:00 pm 1. **CALL TO ORDER** T. Boymook
2. **COMMITTEE OF THE WHOLE**
- 2:00 pm 3. **AMENDMENTS TO AGENDA / ADOPTION OF AGENDA**
4. **COMMENTS, PRESENTATIONS AND DELEGATIONS AT BOARD MEETINGS**
- NEW BUSINESS**
5. **BUSINESS ARISING FROM IN CAMERA**
6. **2019-20 FALL BUDGET REPORT** M. Liguori/C. Cole
(encl.)
7. **TRUSTEES' REPORTS/NOTICES OF MOTIONS/REQUESTS FOR INFORMATION** (verbal)
- ADJOURNMENT

RECOMMENDATIONS TO NOVEMBER 28, 2019 BOARD OF TRUSTEES

2. That the Board meet In Camera.
That the Board revert to Regular Session.
3. That the Agenda be adopted as amended or as circulated.
4. *Comments from the Public and Staff Group Representatives*
5. Business Arising from In Camera.
6. That the Board of Trustees approve the operating budget for 2019-20 of \$199,330,499 for Elk Island Public Schools for the period Sept. 1, 2019 to Aug. 31, 2020.

That the Board of Trustees approve the Alberta Education Fall 2019 Update to the 2019-20 Budget.



RECOMMENDATION REPORT

DATE: Nov. 28, 2019

TO: Board of Trustees

FROM: Mark Liguori, Superintendent

SUBJECT: 2019-20 Fall Budget

ORIGINATOR: Candace Cole, Secretary-Treasurer

RESOURCE STAFF: Shirley Hagen, Director, Financial Services
Carmine von Tettenborn, Assistant Director, Financial Services
Lisa Branter, Senior Accountant II, Financial Services

REFERENCE: Board Policy 2: Role of the Board

EIPS PRIORITY: Enhance high quality learning and working environments.

EIPS GOAL: Quality infrastructure for all.

EIPS OUTCOME: Student learning is supported through the use of effective planning, managing and investment in Division infrastructure.

RECOMMENDATION:

That the Board of Trustees approve the operating budget for 2019-20 of \$199,330,499 for Elk Island Public Schools for the period Sept. 1, 2019 to Aug. 31, 2020.

That the Board of Trustees approve the Alberta Education Fall 2019 Update to the 2019-20 Budget.

BACKGROUND:

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

The proposed budget allows schools and departments to support the Mission, Values and Division Priorities of EIPS.

Mission

- *To provide high quality student-centred education that builds strong, healthy communities*

Values

- *Commitment to being a student-centred learning organization*
- *Decisions are made in the best interests of all students*
- *Integrity, honesty and respect are essential*
- *Flexible and engaging learning opportunities are key to student achievement*
- *Recognition that every student can learn and experience success*

- *Partnerships play a valuable role in meeting the needs of students*

Division 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 Provincial Budget 2019 will use the 2019-20 year as a Transition Year for the current funding model by:

- Funding enrolment growth
- Reallocating class size funding, classroom improvement funding, and school fee reduction grants to a one-time per student transition grant

Budget Report - Overview (Attachment 1)

For 2019-20 EIPS has prepared a \$199.33 million operating budget drawing \$7.96 million from operating reserves. The use of reserves has a positive impact on the students and staff of Elk Island Public Schools, and has deferred the new reality of less funding one more year into the future. A change in education grants mid-year poses a problem for all school divisions and the Provincial Budget indicated school divisions should access their reserves during this year of transition to balance their budget.

The 2019-20 Fall Budget has been updated for the following items:

- the Provincial Budget announcement implications;
- actual student enrolment and any corresponding revenue changes;
- revenue not related to enrolment;
- actual carryforwards from the 2018-19 year-end;
- updates and new approvals for reserve spending; and
- changes to expenses based on the above updates.

The 2019-20 Budget is based on the following budget principles:

- equitable distribution of funds and programs; and
- transparent and understandable changes to allocations.

Alberta Education Budget Report (Attachment 2)

As in prior years, this report is required by Alberta Education to update revenue, expense, annual surplus, accumulated operating surplus, staffing, and student enrolment figures from the budget originally submitted in June 2019.

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



RECOMMENDATION REPORT

Future Funding Framework Consideration

Under the one-time per student transition grant there are two different funding rates. The urban rate is \$203/student and rural rate is \$365/student. EIPS was classified as an urban school division because EIPS has a population centre of greater than 30,000 people within its boundaries. By being designated as an urban division versus a mix of urban/rural for the one-time transitional grant, EIPS was negatively impacted by \$1.1 million. Based on our September 30 enrolment, 59% of our students are attending schools in Sherwood Park (classified as urban) whereas 41% of our students are classified as rural. The province has indicated that with the new funding framework that rural boards will be protected. Opportunities to comment on the new funding framework should include discussion that school divisions with an urban/rural mix have unique circumstances.

Budget 2020-21

Decisions about what programming to offer, how many teachers and educational assistants to hire, and the educational priorities for the year were made through a series of budget assumptions in the spring of 2019. While EIPS will be able to hold the course for the current school year, in the long-term, the Division will need to examine more fully its financial position and the level of programming and services it's realistically able to provide.

EIPS anticipates that next year's budget will once again have a funding shortfall. Going forward the Division will have to re-examine the ways it delivers programming and services to students in the 2020-21 year. Education funding is frozen at \$8.2 billion province wide for the next several years, and the government is introducing a new funding framework for school divisions next spring. Furthermore at Aug. 31, 2020, EIPS will be below its 2% threshold for unallocated operating reserves at 1.31%. With increased enrolment and evolving student needs, the Division will have challenging choices to make for subsequent budgets.

COMMUNICATION PLAN:

Following approval by the Board, the budget will be communicated to the leadership group, staff, and appropriate community and parent groups; and will be available on the EIPS website. The Budget Report will also be submitted to Alberta Education by November 30, 2019.

ATTACHMENT(S):

1. EIPS 2019-20 Fall Budget Report
2. Alberta Education Fall 2019 Update

CC:tb



Your Future **in MIND**

ELK ISLAND PUBLIC SCHOOLS REGIONAL DIVISION NO. 14

**Fall Budget
Report**

2019-20

November 28, 2019

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Fall Budget Summary

The 2019-20 Fall Budget has a planned operating deficit of \$7.96 million, which is offset by operating reserves. Revenue decreased \$4.19 million to \$191.37 million while expenses increased by \$2.24 million to \$199.33 million from the Spring Budget.

Accumulated Surplus is Projected to be \$11.79 Million at August 31, 2020 and is Comprised of:

- \$4.33 million in operating reserves;
 - Schools and Central Services (\$1.63 million)
 - Division Allocated (\$0.09 million)
 - Division Unallocated (\$2.61 million or 1.31% of operating expenses)
 - Note: The balance is \$1.38 million below the minimum level set by EIPS which is 2% of the EIPS budget, or approximately \$4 million
- \$0.73 million in capital reserves; and
- \$6.73 million investment in Board-funded tangible capital assets.

Student Enrolment is 17,400 at September 30, 2019.

- An increase of 119 students (0.7%) from what was in the 2019-20 Spring Budget.
- An increase of 230 students (1.3%) from September 30, 2018

Staff Increased to 1,383.85 FTE

(CERTIFICATED 890.33 FTE, CLASSIFIED 493.52 FTE)

- An increase of 11.94 FTE (0.9%) from the 2019-20 Spring Budget.
- A decrease of 53.56 FTE (3.7%) from the 2018-19 Fall Budget.

Compensation

- No economic increase is projected—all staff salaries have a 0% increase.
- Inflationary salary costs are related to grid movement and benefit costs.

Instruction spending comprises 78.2% of the total budget and 80.5% when capital is excluded, which equates to \$9,321 per student.

Board and system administration spending is 3.3% of total expenses, which is below the 3.6% maximum imposed by Alberta Education.

Budget Process and Assumptions

Budget Process

On May 29, 2019 the Board of Trustees approved assumptions and allocations used to build the Spring 2019-20 Budget. It was a difficult year to make assumptions and prepare the Spring Budget as the Provincial Budget had not yet been released and there was significant uncertainty about what the budget would contain.

The Fall Budget has now been updated for: the October 24 Provincial Budget announcement, actual enrolment, changes to revenue and expense estimates, updated reserve spending and actual reserve carry forwards. The consolidated budget in this report is based on the best information available at the time of its development.

Budget Assumptions

EIPS establishes assumptions that are the building blocks of the budget. Changes in key assumptions such as reserve usage, enrolment and standard cost have the potential to significantly affect the budget. In the spring, EIPS built what it felt was a conservative budget as no Provincial budget was announced. This meant that there were funding assumptions made.

Below is a list outlining the Spring Budget Assumptions and how they changed compared to the Fall.

Spring Budget Assumptions	Fall Budget Announcement	Impact to Fall Budget
No Classroom Improvement Funding	No Classroom Improvement Funding	No Impact
No Growth	Growth was Funded – Basic Grant	\$1.45 million increase
Class Size Funding Intact	No Class Size Funding	\$7.91 million decrease
School Fee Reduction Grant Intact	No School Fee Reduction Grant	\$1.22 million decrease
No Additional Grants	One-time Transition Grant	\$3.37 million increase
No School Nutrition Grant	School Nutrition Grant was funded	\$0.17 million increase
No Growth for FNMI & Inclusive	Growth for FNMI & Inclusive	\$0.38 million increase
Additional LAPP reduction - \$208,392	Additional LAPP reduction	No Impact
No Funding for changes to TEBA	No Funding for changes to TEBA	No Impact
Carbon tax expense was left in the budget at Provincial rate of \$30/tonne as UCP had not repealed legislation yet. Subsequently repealed and effective June 1, 2019.	Federal Government will take action to impose federal carbon pricing upon Alberta in January 2020 at the rate of \$20/tonne, increasing to \$30/tonne April 1.	\$0.14 million increase

In addition, Alberta has recently been designated a high-risk province due to natural disasters such as fires and floods. Insurance rates for school boards have increased exponentially. In the case of EIPS, the increase to property insurance rates was 274 per cent; along with other insurance increases the additional impact on the budget is approximately \$1.5 million.

Budget Process and Assumptions - continued

Other Updated Assumptions

- No additional costs, other than administrative, for the *Education Act* have been included in this budget.
- No additional costs for the *Choice in Education Act* have been included as it is in preliminary stages.
- Classified staff will receive the same terms and conditions negotiated under TEBA for certificated staff effective Sept. 1, 2019.
- Standard Cost was reviewed this fall (the actual certificated salary grid was pulled three times and compared to the salary grid used to build standard costs). There is an estimated shortfall of \$600,000, and this was built into the budget. The shortfall was due to high maternity leaves last year that skewed the grid and schools went beyond the estimated 95%/5% split and as such there were less teachers at the bottom of the grid.
- Heritage Hills Elementary will receive the \$250,000 grant for the playground.
- Still waiting for confirmation of lease funding from Province.

Mitigation Strategies

In the spring, the following mitigation strategies were put in place to address the funding shortfall:

- In-year funding was eliminated (\$1,200,000).
- The new and returning student registration process was used to predict enrolment to reduce the impact of enrolment changes from spring to fall. As there was to be no in-year funding, 123 students (~\$400,000) were added to the budget with the idea to allocate to schools in the fall. Allocations would be based on a determined threshold after the September 30th enrolment was confirmed.
- Evergreening allocations for computers and CTS equipment was eliminated (\$585,000).
- School allocations were reduced 1.1%.
- Supports for Students reduced staff, re-allocated substitute budgets, and designated 2018-19 savings to offset the costs of new curriculum.
- Central Services allocations were reduced 1.0% on Classified salaries to reflect the LAPP reduction.
- Other departments reduced their block allocations.

In the fall, the following additional mitigation strategies were employed.

- The \$400,000 mentioned above was not allocated to schools – it was retained to offset the funding shortfall.
- For schools that had enrolment decreases from spring to fall, there were allocation reductions (\$352,157) to align with the enrolment decreases – the allocation reductions were used to offset the funding shortfall.

Budget Process and Assumptions - continued

- Funding received for growth (\$1.45 million) was not allocated to schools but rather used to offset the funding shortfall.
- In a typical year, schools and departments would carry forward their prior year savings (reserves) [up to a maximum of 2% of their operating budget]. Once the budget impact was known:
 - Schools' savings carried forward were reduced to 1% (\$605,667).
 - Central department savings were eliminated wherever possible (\$378,828).
- Division Allocated Reserves were reviewed, and the following projects/initiatives were reduced and/or eliminated (\$799,306):
 - Leveraging Student Achievement - \$72,233 will be allocated to support family school liaison workers in rural communities for this year. The remaining amount of \$346,464 was transferred to the Division Unallocated Reserve.
 - The Election Reserve balance will remain unchanged. For 2018-19, the Board Governance surplus exceeding the allowable carry forward of \$12,770 was placed in the Division Unallocated Reserve. The estimated cost for the next election is \$200,000 and the plan to transfer roughly one quarter of the cost to this reserve annually has been suspended. Once the new funding framework is outlined next spring, a new plan will be put in place to fund the election. The \$90,486 balance represents almost one half of the cost of the election which will take place in the fall of 2021.
 - Planning dollars in the amount of \$80,000 for potential future boundary solutions were transferred to the Division Unallocated Reserve. Administration will need to utilize internal resources and will explore boundary solutions later this year with the Board.
 - Off to a Good Start reserve that funded the costs of bringing in new staff at the start of the school year to provide essential training of \$148,655 was transferred to the Division Unallocated Reserve.
 - Year three of the Mechanical cooling installation project has been cancelled and \$196,963 was transferred to the Division Unallocated Reserve. Schools with modulars that were to be completed in year three are: École Campbelltown Élémentaire, Mills Haven Elementary, Pine Street Elementary, and SouthPointe School. These modulars were the ones identified with fewer days >30°C. On very hot days, alternative teaching options may have to be made.
 - Future years work on curriculum reserve has also been transferred to the Division Unallocated Reserve (\$27,224). The work on curriculum in 2019-20 will continue. It is focusing on shifting teacher pedagogy to prepare our students when they graduate from high school, to have the knowledge, skills and competencies to handle whatever comes their way, from the world of work, to post-secondary and life in general.
- Capital Reserve Spending was also reviewed for the year. The following capital reserve spending has been eliminated for 2019-20 and will be reviewed next year (\$416,717):
 - Facility services vehicle purchases of \$114,378
 - Aging equipment at schools for \$131,673
 - Wireless Improvements of \$170,666

Budget Process and Assumptions - continued

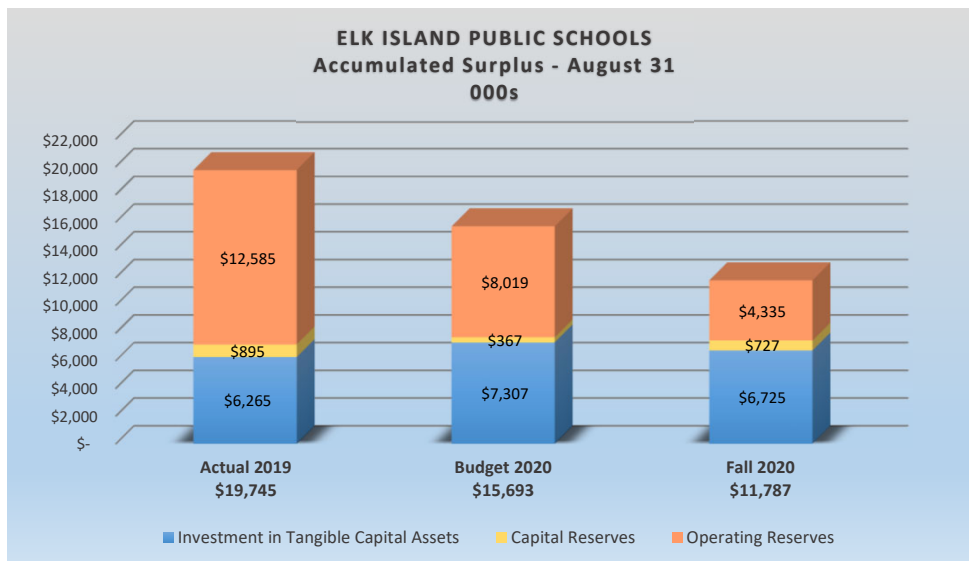
Department Estimates and Assumptions

- Information Technology has made plans based on evergreening funds not being available as well as the Wireless Improvement spending being cancelled. Additional reductions in contracted services, and telecommunications expenses have been made based on eliminating fax lines (where possible) and the completion of shared data centre agreement. These savings are offset by increases to software licencing due to annual contract increases and number of licensee increases.
- Facility Services has changed the methodology utilized to budget for natural gas and electricity. Previously a four-year average was utilized, however considering increasing year-over-year expenses and resulting deficits, a decision was made to use 2018-19 Actuals as a basis for the 2019-20 Budget. Snow removal budgeting is remaining on a four-year average as snowfall and temperatures can fluctuate dramatically each year; 2017-18 and 2018-19 were abnormally high years. Facility Services has not increased facility rental rates and is anticipating all lessees to return.
- Carbon tax for 2019-20 had been estimated at \$284,000 in the spring (\$198,000 for utilities and \$86,000 for diesel related to Student Transportation). The Alberta carbon tax rate of \$30/tonne was in effect in the spring. Effective June 1, 2019 Bill 1 received royal assent repealing carbon tax in Alberta. The Federal government will be imposing a carbon tax at the rate of \$20/tonne effective January 1, 2020 and on April 1st it increases to \$30/tonne. Facilities reviewed the utilities expenses and estimates a savings of \$106,000 due to no carbon tax September 1 – December 31 and a reduced tax rate January 1 to March 31, 2020. Student Transportation has reviewed the diesel fuel estimates and compared to actuals for September and October and estimate a savings of \$37,000. However, they will monitor expenditures until the spring and will decide at that time where to direct the funds.
- Student Transportation's fuel is budgeted at a rate of \$1.30/litre, same as 2018-19. Realizing it is difficult to predict the cost of fuel with certainty, Student Transportation budgets this cost using forecasts from outside sources. As this is the main cost driver, a conservative approach is to keep a budgeted rate of \$1.30/litre although recent prices have been lower. In a competitive market for bus drivers, Student Transportation has included amounts for contracted driver attraction and retention as well as professional development. There are increased contracted services costs due to Mandatory Entry-Level Training, and increased equipment costs due to tablets for spare bus drivers.
- Human Resources uses a slightly different methodology of a three-year average with a five per cent safeguard to budget for sick leave, maternity medical leave and regular maternity leave which includes an increase for TEBA maternity costs. These amounts vary from year-to-year and an average is more realistic than basing on previous year's actuals.
- The Canadian dollar continues to struggle against the US dollar; the average between September 2018 and October 2019 has been \$1.32. The rate of \$1.37 projected in the spring has been revised down slightly to \$1.34 resulting in small savings of \$6,700 for IT Software expenses. Exposure to Foreign Exchange has not been calculated for the schools.

**ELK ISLAND PUBLIC SCHOOLS
2019-20 FALL 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, 2019	\$ 19,745,026	\$ 6,265,344	\$ -	\$ 12,584,725	\$ 894,957
Surplus/(Deficit)	(7,957,584)	-	(7,957,584)	-	-
Board Funded Capital Asset Additions	-	1,674,750	(304,860)	(1,202,250)	(167,640)
Net Amortization, Debt & Disposals	-	(1,214,860)	1,214,860	-	-
Net Reserve Transfers	-	-	7,047,584	(7,047,584)	-
Budget - August 31, 2020	\$ 11,787,442	\$ 6,725,234	\$ -	\$ 4,334,891	\$ 727,317
Spring Budget - August 31, 2020	15,693,291	7,306,692	-	8,019,404	367,195
Variance - Fall to Spring	\$ (3,905,849)	\$ (581,458)	\$ -	\$ (3,684,513)	\$ 360,122

- A. Accumulated surplus 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) that is transferred to reserves
- D. Operating reserves including Schools - Operations, School Generated Funds, Central Services and Division Reserves



Accumulated Surplus

Accumulated Surplus (pg. 6)

Accumulated surplus will decrease from 2019 to 2020 by \$7.96 million primarily due to the:

- Use of Operating Reserves of \$8.25 million; and
- Use of Capital Reserves of \$0.17 million
- Offset by an increase to Investments in Tangible Capital Assets of \$0.46 million (unsupported capital asset purchases exceeding amortization and debt repayments)

Accumulated surplus is projected to be \$11.79 million at August 31, 2020 comprised of:

- \$4.33 million in operating reserves;
 - Schools and Central Services (\$1.63 million)
 - Division Allocated (\$0.09 million)
 - Division Unallocated (\$2.61 million or 1.31% of operating expenses)
Note: The balance is \$1.38 million below the minimum level set by EIPS which is 2% of the EIPS budget, or approximately \$4 million
- \$0.73 million in capital reserves; and
- \$6.73 million investment in Board-funded tangible capital assets.

**ELK ISLAND PUBLIC SCHOOLS
2019-20 FALL BUDGET**

Reserves					
	A	B	C	D	E = A+B+C+D
	Audited 31-Aug-19	Contributions /(Use)	2019-20 Capital Effect	Transfers	Budget 31-Aug-20
OPERATING RESERVES					
Central Services	\$ 1,089,200	\$ (710,372)	\$ -	\$ (378,828)	\$ -
Schools - Operations	1,677,816	(1,072,149)	-	(605,667)	-
School Generated Funds (SGF)	1,639,390	-	-	-	1,639,390
Central Services & Schools	4,406,406	(1,782,521)	-	(984,495)	1,639,390
Leveraging Student Achievement	418,697	(72,233)	-	(346,464)	-
Election	90,486	-	-	-	90,486
School Building	457,098	(377,098)	-	(80,000)	-
Central Projects	1,202,250	-	(1,202,250)	-	-
Projects	641,480	(268,638)	-	(372,842)	-
EIPS Division Allocated	2,810,011	(717,969)	(1,202,250)	(799,306)	90,486
EIPS Division Unallocated	5,368,308	(5,457,094)	910,000	1,783,801	2,605,015
	\$ 12,584,725	\$ (7,957,584)	\$ (292,250)	\$ -	\$ 4,334,891
Spring Budget	8,951,394	(1,532,868)	600,878	-	8,019,404
Variance - Fall to Spring	\$ 3,633,331	\$ (6,424,716)	\$ (893,128)	\$ -	\$ (3,684,513)

- B. Budgeted deficit for 2019-20 is supported by school, department and Division reserves
- C. Use of Reserves for Enterprise Reporting System and the net effect of unsupported capital transactions
- D. Budgeted transfers between the EIPS Division Allocated and Unallocated reserve

	A	B	C	D	E = A+B+C+D
	Audited 31-Aug-19	Contributions /(Use)	2019-20 Capital Effect	Transfers	Budget 31-Aug-20
CAPITAL RESERVES					
Facility Services	\$ 114,378	\$ -	\$ -	\$ -	\$ 114,378
Aging Equipment at Schools	197,957	-	-	-	197,957
Land Purchase (tentative)	-	-	(167,640)	167,640	-
Wireless Improvements	342,164	-	-	-	342,164
EIPS Division Allocated	540,121	-	(167,640)	167,640	540,121
EIPS Division Unallocated	240,458	-	-	(167,640)	72,818
	\$ 894,957	\$ -	\$ (167,640)	\$ -	\$ 727,317
Spring Budget	783,912	-	(416,717)	-	367,195
Variance - Fall to Spring	\$ 111,045	\$ -	\$ 249,077	\$ -	\$ 360,122

- C. Use of reserves for the tentative purchase of land
- D. Budgeted transfer from the Division Unallocated to support the purchase of land
- E. Budgeted capital reserve balance August 31, 2020

**ELK ISLAND PUBLIC SCHOOLS
2019-20 FALL BUDGET**

Operating Reserves - Projection										
		A	B	C	D	E = A+B+C+D	F	G = E + F	H	I = G + H
		Audited	2019-20		Budget		2020-21	Estimate	2021-22	Estimate
		31-Aug-19	Contributions /(Use)	Capital Effect	Transfer	31-Aug-20	Estimate	31-Aug-21	Estimate	31-Aug-22
Central Services & Schools	N	\$ 4,406,406	\$ (1,782,521)	\$ -	\$ (984,495)	\$ 1,639,390	\$ -	\$ 1,639,390	\$ -	\$ 1,639,390
Leveraging Student Achievement		418,697	(72,233)	-	(346,464)	-	-	-	-	-
Election		90,486	-	-	-	90,486	-	90,486	(90,486)	-
Davidson Creek Elementary		30,944	(30,944)	-	-	-	-	-	-	-
Ardrossan Elementary Replacement Planning		10,437	(10,437)	-	-	-	-	-	-	-
Heritage Hills Elementary		80,000	-	-	(80,000)	-	-	-	-	-
School Building		335,717	(335,717)	-	-	-	-	-	-	-
Enterprise Resource Planning		457,098	(377,098)	-	(80,000)	-	-	-	-	-
Central Projects		1,202,250	-	(1,202,250)	-	-	-	-	-	-
Off To a Good Start		148,655	-	-	(148,655)	-	-	-	-	-
Mechanical Cooling for Modulares		196,963	-	-	(196,963)	-	-	-	-	-
Modular Relocation		215,031	(215,031)	-	-	-	-	-	-	-
New Curriculum Costs		80,831	(53,607)	-	(27,224)	-	-	-	-	-
Projects		641,480	(268,638)	-	(372,842)	-	-	-	-	-
EIPS Division Allocated Reserves	o	2,810,011	(717,969)	(1,202,250)	(799,306)	90,486	-	90,486	(90,486)	-
Capital Effect ¹			-	910,000	-	910,000	810,000	1,720,000	670,000	2,390,000
Funding Shortfall - from Central Services Reserves			(378,828)	-	378,828	-	-	-	-	-
Funding Shortfall - from School - Operations Reserves			(605,667)	-	605,667	-	-	-	-	-
Funding Shortfall - from Division Allocated Reserves			(799,306)	-	799,306	-	-	-	-	-
Funding Shortfall from Division Unallocated Reserves			(3,673,293)	-	-	(3,673,293)	-	(3,673,293)	-	(3,673,293)
EIPS District Reserve		5,368,308	-	-	-	5,368,308	-	5,368,308	-	5,368,308
EIPS Division Unallocated Reserve	P	5,368,308	(5,457,094)	910,000	1,783,801	2,605,015	810,000	3,415,015	670,000	4,085,015
Total EIPS Division Reserves	Q = O + P	8,178,319	(6,175,063)	(292,250)	984,495	2,695,501	810,000	3,505,501	579,514	4,085,015
Total Operating Reserves	R = N + Q	\$ 12,584,725	\$ (7,957,584)	\$ (292,250)	\$ -	\$ 4,334,891	\$ 810,000	\$ 5,144,891	\$ 579,514	\$ 5,724,405
Unallocated Reserve (P)			-							
As a percentage of operating expenses	S = P / U		2.69%			1.31%		1.71%		2.05%
Dollars above/(below) 2% of operating expenses	T	\$ 1,370,004				\$ (1,381,595)		\$ (571,595)		\$ 98,405
Operating Expenses	U	\$ 199,915,176				\$ 199,330,499		\$ 199,330,499		\$ 199,330,499
		2018-19 Actuals				2019-20 Fall Budget		2019-20 Fall Budget		2019-20 Fall Budget

¹ Capital Effect relates to assets purchased from current year funding, offset by the annual amortization. As the current purchases are less than the amortization of prior year purchases a surplus is created. The effect is non-cash but the surplus created is available for use.

Reserves

Operating Reserves (pgs. 8 & 9)

All School and Department reserve carryforwards (excluding School Generated Funds) have been included in allocations with no projected yearend balance. In prior years the Division forecasted surpluses for Schools and Departments as historically they would end the year with a surplus. This change is due to all Department carryforwards and a portion of School carryforwards being transferred to the Division to help offset the budget shortfall.

The Board maintains two types of division operating reserves:

1. Division Allocated Operating Reserve (Page 9 - Row O)

The Division Allocated Operating Reserve is used to fund specific expenses identified by the Board. Proposed changes for 2019-20 have been identified (columns B, C and D) as well as estimates for 2020-21 and 2021-22 (columns F and H respectively). Alberta Education requires a projection of the use of Accumulated Surplus and Reserves for 2020-21 and 2021-22 as part of the submitted Budget Report. Each year, Administration will bring to the Board for approval the use of Division Reserves.

- Division Allocated Reserves will be used totaling \$1.92 million (Columns B & C)
 - Leveraging Student Achievement \$0.07 million
 - School Building \$0.38 million
 - Enterprise Resource Planning system \$1.20 million
 - Modular Relocation \$0.22 million
 - New Curriculum Costs \$0.05 million

- Division Allocated Reserves will be transferred totaling \$0.80 million (Column D) to Division Unallocated Reserves to help offset the budget shortfall (more details on pg 4).
 - Leveraging Student Achievement \$0.35 million
 - Planning \$0.08 million
 - Off to a Good Start \$0.15 million
 - Mechanical Cooling for Modulars \$0.19 million
 - New Curriculum Costs \$0.03 million

Changes from the Spring budget are outlined below:

	Spring	Fall	Change
Leveraging Student Achievement	\$ (144,365)	\$ (72,233)	\$ 72,132
School Buildings	(415,717)	(377,098)	38,619
Central Projects	-	(1,202,250)	(1,202,250)
Projects	(284,122)	(268,638)	15,484
Transfer (to)/from Division Unallocated Reserves	48,473	(799,306)	(847,779)

Reserves - continued

2. Division Unallocated Operating Reserve (Page 9 - Row P)

The Division Unallocated Operating Reserve is available to provide some flexibility to cover potential emergent issues, price fluctuations, and to stabilize funding in future years.

EIPS Division Unallocated Reserve is being accessed for \$5.5 million to fund the budget shortfall (Column B).

A capital effect of \$910,000 has been included in the projections as capital assets purchased in the current year are offset by amortization from prior-year purchases creating a surplus in the reserve (Column C).

A transfer from Schools, Departments and Division Allocated reserves totaling \$1.78 million (Column D) will help offset the budget shortfall.

Previously the Board maintained the Division Unallocated Reserve at a minimum of 2% of EIPS budgeted operating expenses or approximately \$4.0 million but due to the reduction in Alberta Education funding the Unallocated Reserve has been reduced to \$2.70 million or 1.31% of the budgeted expenses.

Changes from the Spring budget are outlined below:

	Spring	Fall	Change
Capital Effect	800,000	910,000	110,000
Transfer (to)/from Division Allocated Reserves	(48,473)	1,783,801	1,832,274
Current Funding Shortfall	-	(5,457,094)	(5,457,094)

Capital Reserves (pg. 8)

Capital Reserves can be used for the purchase of future capital assets and can be accessed with Board approval. To access capital reserves for operating expenses, the Division would have to obtain permission from the Minister.

The budget includes the tentative purchase of land, which would be funded from the Division Unallocated Capital Reserves.

All other purchases from capital reserves have been deferred due the budget shortfall.

STATEMENT OF REVENUES AND EXPENSES

	2019-20 Budget	2019-20 Fall	Change	% Change
REVENUES				
Government of Alberta				
Alberta Education <i>(Page 14)</i>	\$ 183,658,716	\$ 175,456,242	\$ (8,202,474)	(4.5%)
Other Government of Alberta	1,690,029	5,781,726	4,091,697	242.2%
	<u>185,348,745</u>	<u>181,237,968</u>	<u>(4,110,777)</u>	<u>(2.2%)</u>
Other Alberta School Authorities	155,684	155,684	-	0.0%
Fees	5,185,443	4,834,636	(350,807)	(6.8%)
Other Sales and Services	2,745,196	2,995,861	250,665	9.1%
Investment Income	327,698	359,148	31,450	9.6%
Gifts and Donations	1,119,903	1,167,977	48,074	4.3%
Rental of Facilities	240,857	237,458	(3,399)	(1.4%)
Fundraising	434,400	384,183	(50,217)	(11.6%)
	<u>195,557,926</u>	<u>191,372,915</u>	<u>(4,185,011)</u>	<u>(2.1%)</u>
EXPENSES				
Instruction				
Schools	134,783,292	135,916,699	1,133,407	0.8%
Central Services	19,899,786	20,032,591	132,805	0.7%
	<u>154,683,078</u>	<u>155,949,290</u>	<u>1,266,212</u>	<u>0.8%</u>
Operations & Maintenance	23,999,514	24,734,991	735,477	3.1%
Transportation	11,050,285	11,251,918	201,633	1.8%
Board and System Administration	6,548,850	6,588,628	39,778	0.6%
External Services	809,067	805,672	(3,395)	(0.4%)
	<u>197,090,794</u>	<u>199,330,499</u>	<u>2,239,705</u>	<u>1.1%</u>
OPERATING DEFICIT	\$ (1,532,868)	\$ (7,957,584)	\$ (6,424,716)	419.1%

STAFFING - FULL TIME EQUIVALENT (FTE)

	2019-20 Budget	2019-20 Fall	Change	% Change
SCHOOLS				
Certificated <i>(Page 21)</i>	876.83	865.69	(11.14)	(1.3%)
Classified <i>(Page 21)</i>	353.42	375.95	22.53	6.4%
	<u>1,230.25</u>	<u>1,241.64</u>	<u>11.39</u>	<u>0.9%</u>
CENTRAL SERVICES				
Certificated <i>(Page 34)</i>	24.59	24.64	0.05	0.2%
Classified <i>(Page 34)</i>	117.07	117.57	0.50	0.4%
	<u>141.66</u>	<u>142.21</u>	<u>0.55</u>	<u>0.4%</u>
TOTAL STAFFING				
Certificated	901.42	890.33	(11.09)	(1.2%)
Classified	470.49	493.52	23.03	4.9%
	<u>1,371.91</u>	<u>1,383.85</u>	<u>11.94</u>	<u>0.9%</u>

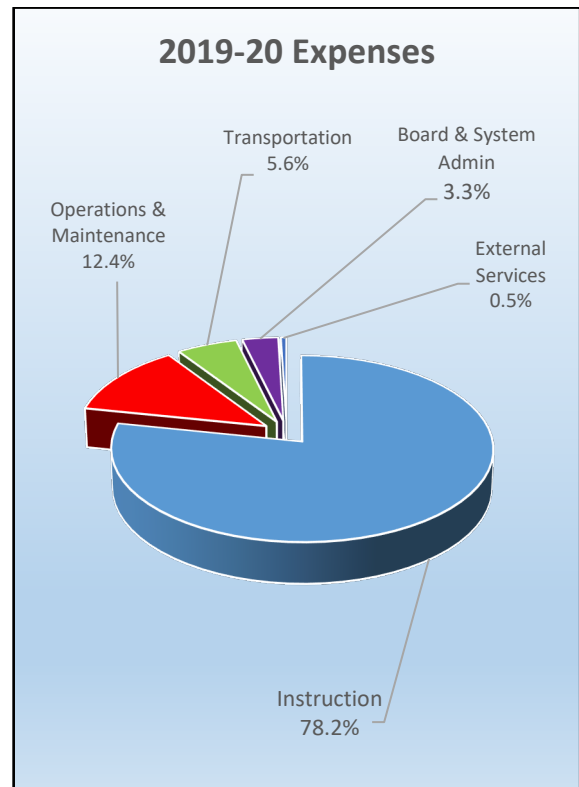
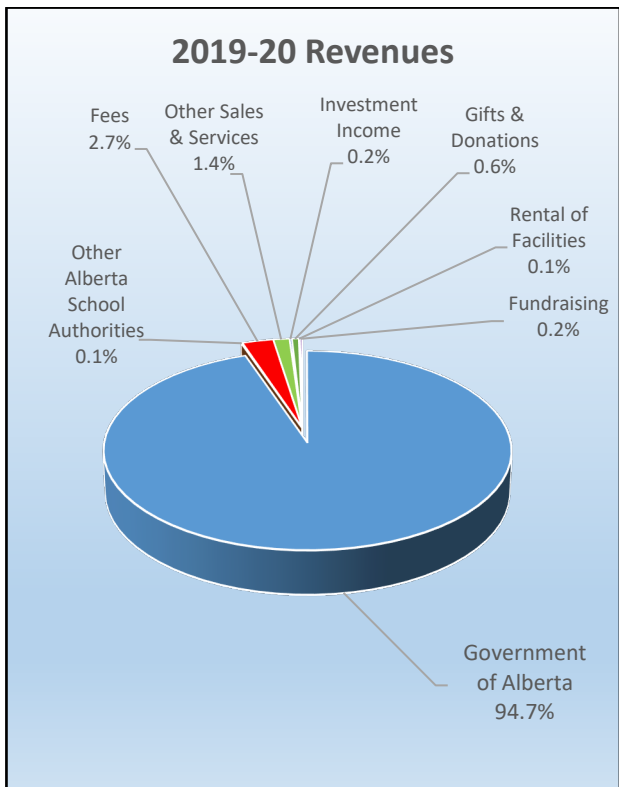
Revenue and Expenses Notes (for variances greater than \$75,000 and 5%)

The changes in revenue from Alberta Education are detailed on page 14.

The increase in Other Government of Alberta revenue is due to increased Alberta Infrastructure supported amortization as most capital programs were transferred from Alberta Education to Alberta Infrastructure. There is an offset in supported amortization on the Alberta Education revenue page 14.

Fees have decreased due to lower projections of School Generated Funds fees for activities and programs, based on actual fees in the prior year.

Other sales and services have increased based on actual School Generated Funds sales and services revenue in the prior year.



ALBERTA EDUCATION REVENUE				
	2019-20 Budget	2019-20 Fall	Change	% Change
Base Funding				
Early Childhood Services	\$ 4,749,338	\$ 4,786,076	\$ 36,738	0.8%
Base Instruction (Gr 1-9)	78,667,887	79,709,934	1,042,047	1.3%
Base Instruction (Gr 10-12)	28,550,742	28,946,396	395,654	1.4%
Home Education	56,808	33,416	(23,392)	(41.2%)
Class Size	7,909,196	-	(7,909,196)	(100.0%)
One-Time Transition Funding	-	3,369,800	3,369,800	100.0%
System Administration Reduction	(800,236)	(800,236)	-	0.0%
	<u>119,133,735</u>	<u>116,045,386</u>	<u>(3,088,349)</u>	<u>(2.6%)</u>
Differential Cost Funding				
Plant Operations & Maintenance	13,335,175	13,322,622	(12,553)	(0.1%)
Inclusive Education	10,112,539	10,261,631	149,092	1.5%
Program Unit Funding	4,371,397	4,972,621	601,224	13.8%
Equity of Opportunity	1,894,352	1,914,203	19,851	1.0%
Socio-Economic Status	1,354,520	1,374,189	19,669	1.5%
Small School by Necessity	325,719	172,928	(152,791)	(46.9%)
First Nations, Métis and Inuit	1,013,755	1,242,896	229,141	22.6%
English as a Second Language	420,582	385,828	(34,754)	(8.3%)
Outreach Programs	188,918	188,918	-	0.0%
Hutterite Colony Funding	23,083	23,083	-	0.0%
	<u>33,040,040</u>	<u>33,858,919</u>	<u>818,879</u>	<u>2.5%</u>
Transportation Funding	9,653,309	9,653,309	-	0.0%
Infrastructure Maintenance and Renewal	3,307,146	2,474,316	(832,830)	(25.2%)
Other				
Regional Collaborative Service Delivery	1,073,531	1,073,531	-	0.0%
Lease Support	651,746	651,746	-	0.0%
Secondments	1,122,528	1,118,152	(4,376)	(0.4%)
SuperNet	393,600	393,600	-	0.0%
Institutional Programs	392,424	365,565	(26,859)	(6.8%)
French Language Funding	126,895	126,895	-	0.0%
CTS Bridge To Certification	37,136	34,251	(2,885)	(7.8%)
Odyssey Languages Assistant Program	-	25,000	25,000	100.0%
School Fees	1,221,697	-	(1,221,697)	(100.0%)
School Nutrition Program	-	166,000	166,000	100.0%
Dual Credit Programming	50,000	52,035	2,035	4.1%
LAPP Adjustment	(416,784)	(416,784)	-	0.0%
	<u>4,652,773</u>	<u>3,589,991</u>	<u>(1,062,782)</u>	<u>(22.8%)</u>
Supported Amortization	4,371,713	334,321	(4,037,392)	(92.4%)
Teacher Pensions	9,500,000	9,500,000	-	0.0%
	<u>\$ 183,658,716</u>	<u>\$ 175,456,242</u>	<u>\$ (8,202,474)</u>	<u>(4.5%)</u>

Alberta Education Revenue Notes (for variances greater than \$75,000 and 5%)

Summary of Changes to Alberta Education Revenue (in \$000s):

Basic Grant Growth	\$ 1,452
Class Size	(7,909)
One-Time Transition Funding	3,370
Inclusive Education	149
Program Unit Funding	601
Small Schools by Necessity	(153)
First Nations, Métis and Inuit	229
Infrastructure Maintenance and Renewal	(833)
School Fees	(1,222)
School Nutrition Program	166
Other Alberta Education Revenue	(15)
Supported Amortization	<u>(4,037)</u>
Total Change in Alberta Education Revenue	<u>\$ (8,202)</u>

Growth in the **Basic Grant** is due to enrolment growth which was not budgeted in 2019-20 Spring.

Class Size Funding, Classroom Improvement Fund, and School Fee Reduction Grant allocations have been repurposed by Alberta Education effective September 1, 2019. **One-Time Transition Funding** was added by Alberta Education to offset the removal of these allocations.

Inclusive Education funding has increased due to increased enrolment which was not budgeted in 2019-20 Spring. Additional allocations will be directed to schools as new students requiring support are identified.

Program Unit Funding revenue has increased due to increased enrolment in the Play and Learn at School (PALS) program which was not budgeted in 2019-20 Spring. Allocations for the increase are not assigned until assessments are completed and approved.

Small Schools by Necessity revenue has decreased due to the loss of Small School status for Lamont High School.

First Nations, Métis and Inuit revenue has increased due to higher enrolment of self-identified First Nations, Métis and Inuit students.

Infrastructure Maintenance & Renewal (IMR) funding for 2019-20 was increased by \$371,000 combined with \$857,000 in prior-year unspent funds. This increase was offset by a higher portion of projects being capitalized as compared to Spring estimates.

Alberta Education Revenue Notes (for variances greater than \$75,000 and 5%) - continued

(\$000s)	2019-20 Budget	2019-20 Fall	Variance
IMR Funding	\$ 4,724	\$ 5,095	\$ 371
Prior Year Carry Forward	-	857	857
IMR Capitalized	(1,417)	(3,478)	(2,061)
IMR Revenue Total	\$ 3,307	\$ 2,474	\$ (833)

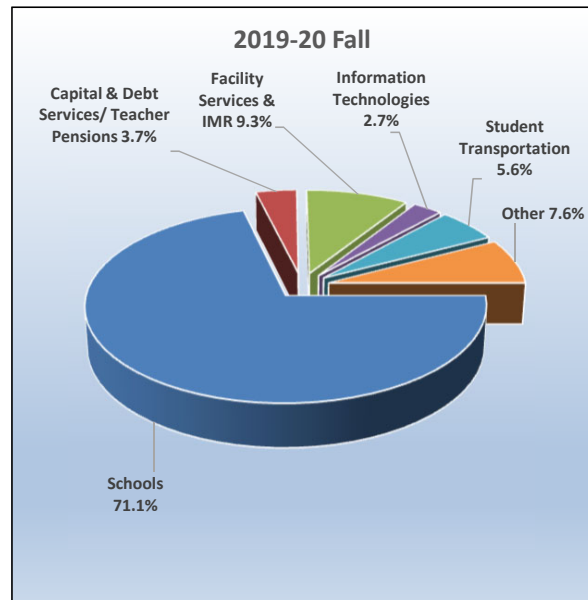
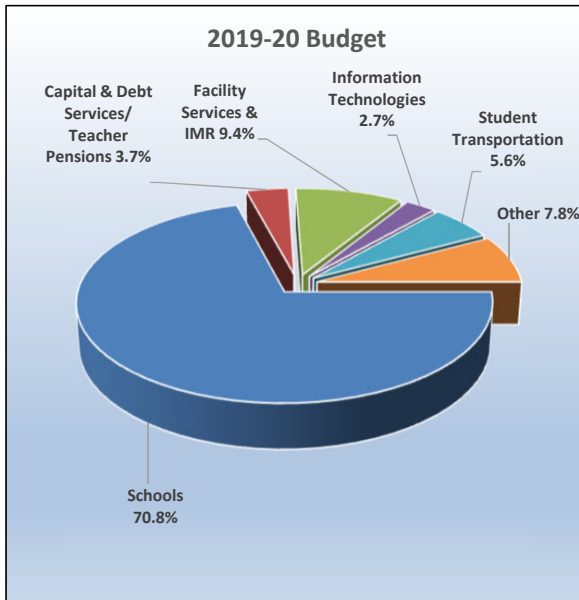
Changes to Alberta Government regulations enacted in 2017-18 require a minimum of thirty percent of IMR funding to be designated to support capital projects. For 2019-20, 68% of IMR funding is estimated to be capitalized.

School Nutrition Program has been added to the Fall Budget as Alberta Education has approved the continuation of this program in 2019-20.

Supported Amortization has decreased as most capital programs were transferred from Alberta Education to Alberta Infrastructure. (See corresponding increase in Other Government of Alberta Revenue on page 14.)

ALLOCATION RECONCILIATION

	2019-20 Budget	2019-20 Fall	\$ Change	% Change
Schools	\$ 134,783,292	\$ 135,916,699	\$ 1,133,407	0.8%
Supports for Students - Schools	5,195,788	5,258,264	62,476	1.2%
(Page 20)	139,979,080	141,174,963	1,195,883	0.9%
Capital and Debt Services/Teacher Pensions	7,264,311	7,327,508	63,197	0.9%
Facility Services	14,942,591	16,319,777	1,377,186	9.2%
Infrastructure Maintenance and Renewal (IMR)	3,307,146	2,474,316	(832,830)	(25.2%)
Information Technologies	5,354,487	5,329,410	(25,077)	(0.5%)
Student Transportation	11,126,157	11,185,645	59,488	0.5%
Other Departments	15,117,022	15,518,880	401,858	2.7%
	57,111,714	58,155,536	1,043,822	1.8%
	\$ 197,090,794	\$ 199,330,499	\$ 2,239,705	1.1%



Allocation Reconciliation Notes (for variances greater than \$75,000 and 5%)

On June 28, 2019, the Board of Trustees approved the 2019-20 Spring Budget. Below is a comparison.

SCHOOL ALLOCATIONS

Schools and Supports for Students-Schools (\$000s)	2019-20 Budget	2019-20 Fall	Variance
Basic Allocations to Schools	\$ 117,538	\$ 117,921	\$ 383
Supports for Students - Schools	5,196	5,258	62
School Generated Funds	7,527	7,498	(29)
Year End Carryforward	1,721	1,471	(250)
Teacher Pensions	9,027	9,027	-
Division Year End Carryforward	(1,030)	-	1,030
Total School Allocations	\$ 139,979	\$ 141,175	\$ 1,196

Change in Basic Allocations to Schools:

(\$000s)	
Net decrease in allocations re: Andrew School	\$ (261)
Allocation from reserves to cover expected standard cost variance	600
Reverse Spring allocation for TBA enrolment	(462)
Fall enrolment adjustment	(352)
Increase in Program Unit Funding allocations	110
Increase in Inclusive Education allocations	765
Other allocations to schools	(17)
Total Change in Basic Allocations to Schools	\$ 383

- Increase in Supports for Students - Schools allocations due to increase in Program Unit Funding and Inclusive Education allocations offset by increased allocations made directly to schools, as noted above.
- Year End Carryforward amounts were reduced to cover Division funding shortfall.
- Division Year End Carryforward adjustment has been eliminated as schools are expected to fully spend allocations in 2019-20.

CENTRAL ALLOCATIONS

Facility Services allocations have increased to support higher insurance costs for the Division.

Infrastructure Maintenance and Renewal allocations have decreased due to higher percentage of projects being capitalized, offset by an increase in prior year unspent funds carried forward.

Allocation Reconciliation Notes (for variances greater than \$75,000 and 5%) - continued

Change in Other Departments:

(\$000s)	
Change in actual surplus carryforward from Spring estimates	\$ 99
Reduction of surplus carryforward allocations	(155)
Decrease in division reserve allocations	(200)
Allocation from reserves to cover operating shortfall	117
Change in Division Year End Carryforward Adjustment	400
Decrease in block allocations	(15)
Decrease in supplemental revenue	(38)
Increase in targeted funding allocations, net of allocation to schools	194
Total Change in Other Departments	\$ 402

Schools Summary

Enrolment	2019-20 Budget	2019-20 Fall	Change	% Change	Note
Sector 1 - Sherwood Park <i>(Page 22)</i>	9,520	9,590	70	0.7%	
Sector 2 - Strathcona County <i>(Page 23)</i>	2,434	2,477	43	1.8%	
Sector 3 - Fort Saskatchewan <i>(Page 24)</i>	3,215	3,273	58	1.8%	
Sector 4 - Lamont County <i>(Page 25)</i>	954	968	14	1.5%	
Sector 5 - County of Minburn <i>(Page 26)</i>	695	705	10	1.4%	
	<u>16,818</u>	<u>17,013</u>	<u>195</u>	<u>1.2%</u>	
Elk Island Youth Ranch Learning Centre	7	10	3	42.9%	
Next Step Home Education/Centre for Education	45	24	(21)	(46.7%)	
Next Step Outreach	288	353	65	22.6%	
To Be Allocated	123	-	(123)	(100.0%)	A
<i>(Page 30)</i>	<u>17,281</u>	<u>17,400</u>	<u>119</u>	<u>0.7%</u>	

Expenses	2019-20 Budget	2019-20 Fall	Change	% Change	Note
Sector 1 - Sherwood Park <i>(Page 22)</i>	\$ 63,385,708	\$ 63,422,643	\$ 36,935	0.1%	
Sector 2 - Strathcona County <i>(Page 23)</i>	15,412,572	15,443,723	31,151	0.2%	
Sector 3 - Fort Saskatchewan <i>(Page 24)</i>	22,571,983	22,670,472	98,489	0.4%	
Sector 4 - Lamont County <i>(Page 25)</i>	8,584,943	8,395,217	(189,726)	(2.2%)	
Sector 5 - County of Minburn <i>(Page 26)</i>	5,414,847	5,391,275	(23,572)	(0.4%)	
<i>(Page 32)</i>	<u>115,370,053</u>	<u>115,323,330</u>	<u>(46,723)</u>	<u>(0.0%)</u>	
Elk Island Youth Ranch Learning Centre	367,666	340,807	(26,859)	(7.3%)	
Next Step Continuing Education - Credit	510,231	510,231	-	0.0%	
Next Step Home Education/Centre for Education	145,357	145,357	-	0.0%	
Next Step Outreach	2,306,010	2,306,010	-	0.0%	
Supports for Students <i>(Page 27)</i>	5,195,788	5,258,264	62,476	1.2%	
Heritage Hills Elementary Replacement	335,717	335,717	-	0.0%	B
Davidson Creek Elementary Start Up	-	30,944	30,944	100.0%	B
Ardrossan Elementary Replacement	-	10,437	10,437	100.0%	B
Capital Lease (Copier)	(311,424)	(311,424)	-	0.0%	
Leveraging Student Achievement	72,132	-	(72,132)	(100.0%)	C
Teacher Pensions	9,027,200	9,027,200	-	0.0%	
To Be Allocated	463,233	700,325	237,092	51.2%	A
Division Year End Carryforward	(1,030,000)	-	1,030,000	(100.0%)	D
School Generated Funds	7,527,117	7,497,765	(29,352)	(0.4%)	
	<u>\$ 139,979,080</u>	<u>\$ 141,174,963</u>	<u>\$ 1,195,883</u>	<u>0.9%</u>	
		<i>(Page 17)</i>			

Schools Summary - continued

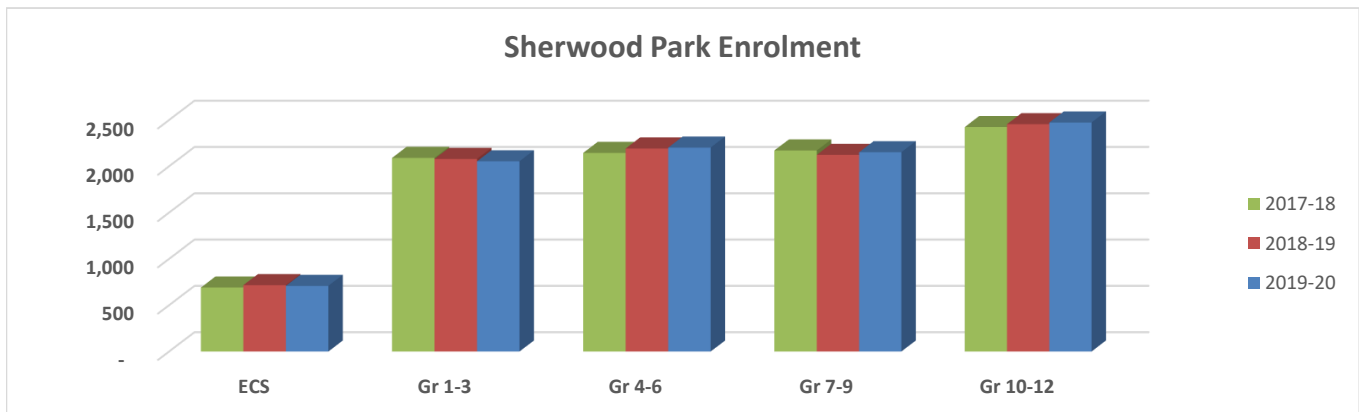
	Certificated			Classified			Note
	2019-20 Budget	2019-20 Fall	Change	2019-20 Budget	2019-20 Fall	Change	
Staffing - Full Time Equivalent (FTE)							
Sector 1 - Sherwood Park <i>(Page 22)</i>	469.18	465.50	(3.68)	148.63	156.67	8.04	
Sector 2 - Strathcona County <i>(Page 23)</i>	116.79	119.01	2.22	32.88	31.55	(1.33)	
Sector 3 - Fort Saskatchewan <i>(Page 24)</i>	159.07	158.11	(0.96)	65.42	68.87	3.45	
Sector 4 - Lamont County <i>(Page 25)</i>	58.94	56.87	(2.07)	26.52	28.74	2.22	
Sector 5 - County of Minburn <i>(Page 26)</i>	40.88	38.85	(2.03)	12.19	14.74	2.55	
<i>(Page 33)</i>	844.86	838.34	(6.52)	285.64	300.57	14.93	
Elk Island Youth Ranch Learning Centre	3.40	3.40	-	-	-	-	
Next Step Continuing Education - Credit	0.80	0.85	0.05	1.71	1.66	(0.05)	
Next Step Home Education/Centre for Education	0.59	0.60	0.01	0.18	0.20	0.02	
Next Step Outreach	14.96	14.30	(0.66)	3.12	5.15	2.03	
Supports for Students <i>(Page 27)</i>	7.65	8.20	0.55	41.68	45.50	3.82	
To Be Allocated	4.57	-	(4.57)	-	2.14	2.14	A
School Generated Funds	-	-	-	21.09	20.73	(0.36)	
	876.83	865.69	(11.14)	353.42	375.95	22.53	

Notes

- A. To Be Allocated (TBA) enrolment, expenses, and staffing related to the spring budgeted enrolment projection have been removed as all enrolment is now reflected at each school based on the September 30 count. Remaining To Be Allocated expenses relate to projected variances in standard cost of \$600,000, Lamont High School shop expenses of \$10,000, Inclusive Education expenses of \$145,518, and \$55,193 to offset deficits at Clover Bar Junior High School and Vegreville Composite High School.
- B. Expenses reflect replacement school opening costs not funded by Provincial capital funding. Actual funds carried forward from School Building operating reserves were higher than spring projections.
- C. Leveraging Student Achievement has decreased due reduction in reserve allocations to cover the Division funding shortfall.
- D. Division Year End Carryforward adjustment has been removed as schools are expected to fully spend allocations.

Sector 1 - Sherwood Park

Enrolment	2019-20 Budget	2019-20 Fall	Change	% Change
ECS	678	709	31	4.6%
Grade 1-3	2,039	2,054	15	0.7%
Grade 4-6	2,175	2,202	27	1.2%
Grade 7-9	2,192	2,152	(40)	(1.8%)
Grade 10-12	2,436	2,473	37	1.5%
	9,520	9,590	70	0.7%



Expenses by Category	2019-20 Budget	2019-20 Fall	Change	% Change
Salaries & Benefits	\$ 60,237,946	\$ 60,484,081	\$ 246,135	0.4%
Services, Contracts & Supplies	3,147,762	2,938,562	(209,200)	(6.6%)
	\$ 63,385,708	\$ 63,422,643	\$ 36,935	0.1%

Salaries & Benefits as % of budget

95%

95%

Staffing (FTE)	2019-20 Budget	2019-20 Fall	Change	% Change
Certificated	469.18	465.50	(3.68)	(0.8%)
Classified	148.63	156.67	8.04	5.4%
	617.81	622.17	4.36	0.7%

Notes

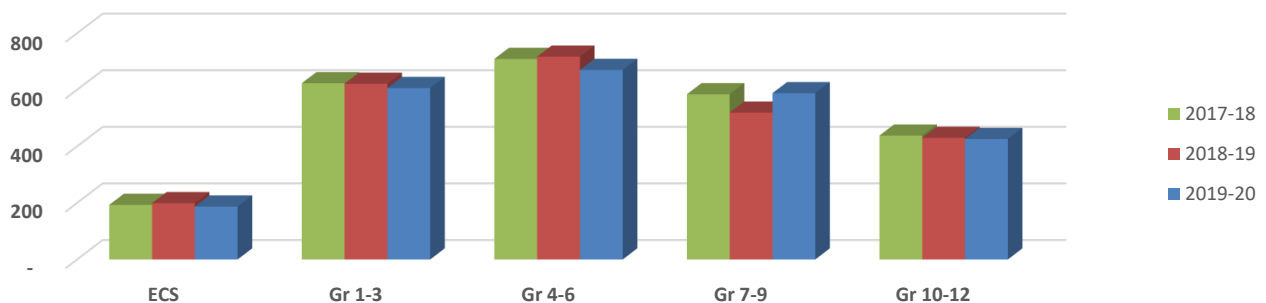
For the Spring Budget, due to short timelines, school staffing and expense information was based on prior year with the revised staffing guideline of 95%. At the same time, staffing was completed by schools with the assistance of Human Resources. As reported in the Spring Budget, the overall difference between these two was minor. In Sector 1 there was a shift of FTE from certificated to classified.

For the Fall Budget, schools started with their actual spring staffing budgets and adjusted for enrolment decreases (\$213,000), increases in carryforwards from spring projection (\$262,000), increase due to a planned deficit (\$51,000) and additional allocations from Support for Students (\$278,000). Due to the timing of the Provincial Budget release the reduction of carryforwards to 1% (\$341,000) was done through supplies by Financial Services.

Sector 2 - Strathcona County

Enrolment	2019-20 Budget	2019-20 Fall	Change	% Change
ECS	172	187	15	8.7%
Grade 1-3	610	606	(4)	(0.7%)
Grade 4-6	639	670	31	4.9%
Grade 7-9	582	588	6	1.0%
Grade 10-12	431	426	(5)	(1.2%)
	2,434	2,477	43	1.8%

Strathcona County Enrolment



Expenses by Category	2019-20 Budget	2019-20 Fall	Change	% Change
Salaries & Benefits	\$ 14,647,987	\$ 14,819,403	\$ 171,416	1.2%
Services, Contracts & Supplies	764,585	624,320	(140,265)	(18.3%)
	\$ 15,412,572	\$ 15,443,723	\$ 31,151	0.2%

Salaries & Benefits as % of total budget

95%

96%

Staffing (FTE)	2019-20 Budget	2019-20 Fall	Change	% Change
Certificated	116.79	119.01	2.22	1.9%
Classified	32.88	31.55	(1.33)	(4.0%)
	149.67	150.56	0.89	0.6%

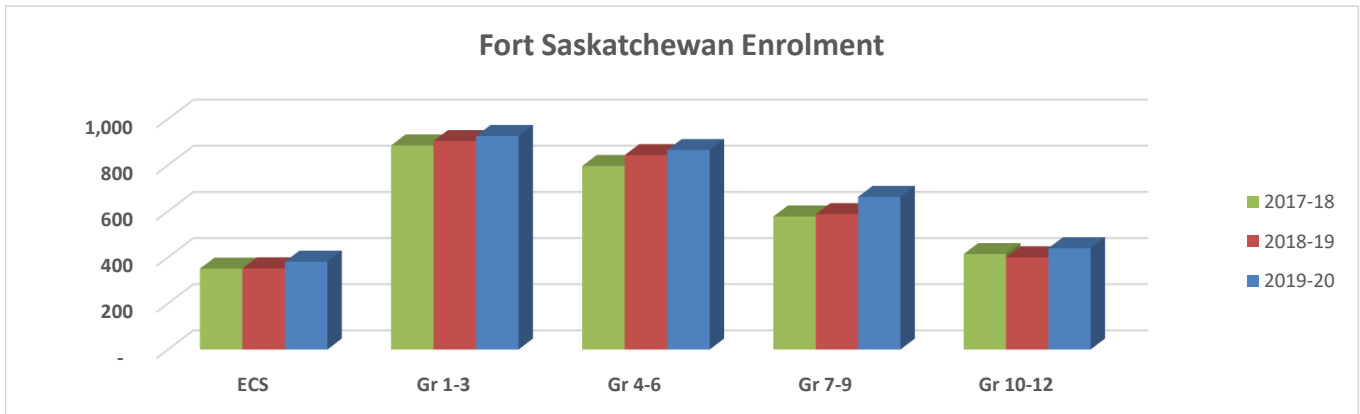
Notes

For the Spring Budget, due to short timelines, school staffing and expense information was based on prior year with the revised staffing guideline of 95%. At the same time, staffing was completed by schools with the assistance of Human Resources. As reported in the Spring Budget, the overall difference between these two was minor. In Sector 2 there was a shift of FTE from classified to certificated.

For the Fall Budget, schools started with their actual spring staffing budgets and adjusted for enrolment decreases (\$15,000), increases in carryforwards from spring projection (\$85,000) and additional allocations from Support for Students (\$55,000). Due to the timing of the Provincial Budget release the reduction of carryforwards to 1% (\$94,000) was done through supplies by Financial Services.

Sector 3 - Fort Saskatchewan

Enrolment	2019-20 Budget	2019-20 Fall	Change	% Change
ECS	334	381	47	14.1%
Grade 1-3	917	926	9	1.0%
Grade 4-6	854	865	11	1.3%
Grade 7-9	664	662	(2)	(0.3%)
Grade 10-12	446	439	(7)	(1.6%)
	3,215	3,273	58	1.8%



Expenses by Category	2019-20 Budget	2019-20 Fall	Change	% Change
Salaries & Benefits	\$ 21,433,447	\$ 21,567,789	\$ 134,342	0.6%
Services, Contracts & Supplies	1,138,536	1,102,683	(35,853)	(3.1%)
	\$ 22,571,983	\$ 22,670,472	\$ 98,489	0.4%

Salaries & Benefits as % of total budget 95% 95%

Staffing (FTE)	2019-20 Budget	2019-20 Fall	Change	% Change
Certificated	159.07	158.11	(0.96)	(0.6%)
Classified	65.42	68.87	3.45	5.3%
	224.49	226.98	2.49	1.1%

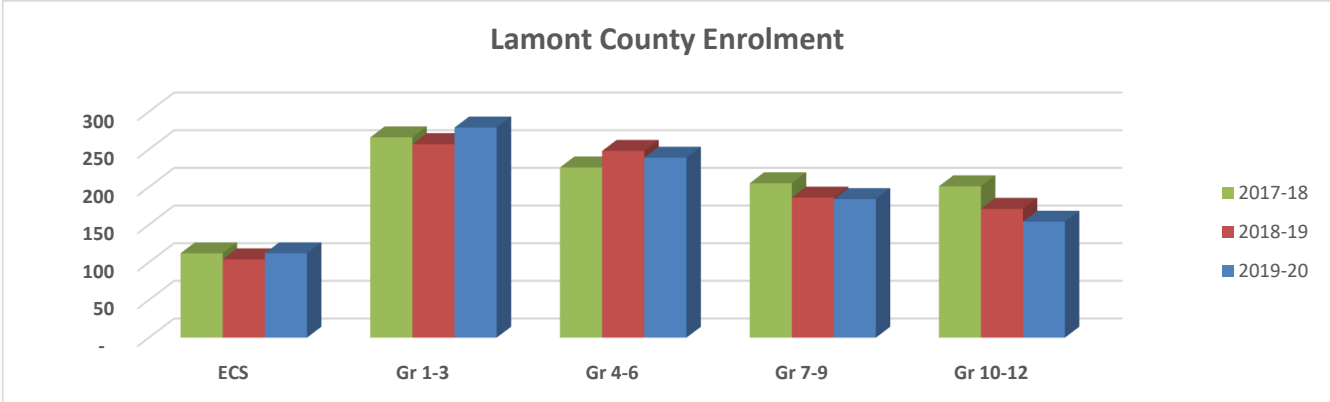
Notes

For the Spring Budget, due to short timelines, school staffing and expense information was based on prior year with the revised staffing guideline of 95%. At the same time, staffing was completed by schools with the assistance of Human Resources. As reported in the Spring Budget, the overall difference between these two was minor. In Sector 3 there were minimal decreases in certificated and classified FTE.

For the Fall Budget, schools started with their actual spring staffing budgets and adjusted for enrolment decreases (\$52,000), increases in carryforwards from spring projection (\$6,000) and additional allocations from Support for Students (\$255,000). Due to the timing of the Provincial Budget release the reduction of carryforwards to 1% (\$111,000) was done through supplies by Financial Services.

Sector 4 - Lamont County

Enrolment	2019-20 Budget	2019-20 Fall	Change	% Change
ECS	91	112	21	23.1%
Grade 1-3	280	279	(1)	(0.4%)
Grade 4-6	234	239	5	2.1%
Grade 7-9	185	184	(1)	(0.5%)
Grade 10-12	164	154	(10)	(6.1%)
	954	968	14	1.5%



Expenses by Category	2019-20 Budget	2019-20 Fall	Change	% Change
Salaries & Benefits	\$ 8,160,934	\$ 8,062,028	\$ (98,906)	(1.2%)
Services, Contracts & Supplies	424,009	333,189	(90,820)	(21.4%)
	\$ 8,584,943	\$ 8,395,217	\$ (189,726)	(2.2%)

Salaries & Benefits as % of total budget

95% 96%

Staffing (FTE)	2019-20 Budget	2019-20 Fall	Change	% Change
Certificated	58.94	56.87	(2.07)	(3.5%)
Classified	26.52	28.74	2.22	8.4%
	85.46	85.61	0.15	0.2%

Notes

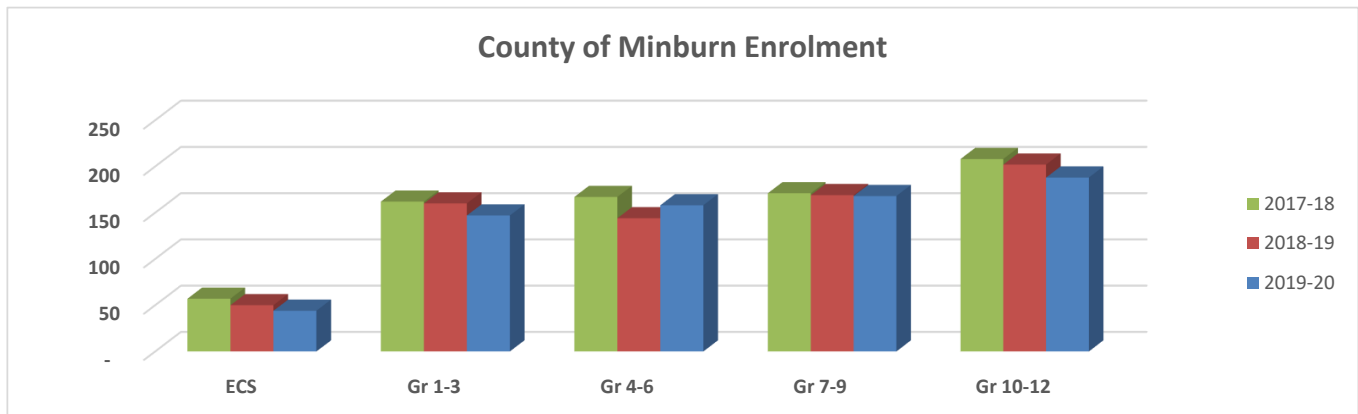
For the Spring Budget, due to short timelines, school staffing and expense information was based on prior year with the revised staffing guideline of 95%. At the same time, staffing was completed by schools with the assistance of Human Resources. As reported in the Spring Budget, the overall difference between these two was minor. In Sector 4 there were decreases in both certificated and classified FTE.

In the spring, Andrew School was Kindergarten to Grade 12. For the Fall it is as a Kindergarten to Grade 9 school. (\$371,000)

For the Fall Budget, schools started with their actual spring staffing budgets and adjusted for increases in carryforwards from spring projection (\$41,000), an additional allocation for Lamont High to accommodate students from Andrew School (\$56,000) and additional allocations from Support for Students (\$142,000). Due to the timing of the Provincial Budget release the reduction of carryforwards to 1% (\$58,000) was done through supplies by Financial Services.

Sector 5 - County of Minburn

Enrolment	2019-20 Budget	2019-20 Fall	Change	% Change
ECS	39	44	5	12.8%
Grade 1-3	144	147	3	2.1%
Grade 4-6	154	158	4	2.6%
Grade 7-9	169	168	(1)	(0.6%)
Grade 10-12	189	188	(1)	(0.5%)
	695	705	10	1.4%



Expenses by Category	2019-20 Budget	2019-20 Fall	Change	% Change
Salaries & Benefits	\$ 5,145,188	\$ 5,119,938	\$ (25,250)	(0.5%)
Services, Contracts & Supplies	269,659	271,337	1,678	0.6%
	\$ 5,414,847	\$ 5,391,275	\$ (23,572)	(0.4%)

Salaries & Benefits as % of total budget

95%

95%

Staffing (FTE)	2019-20 Budget	2019-20 Fall	Change	% Change
Certificated	40.88	38.85	(2.03)	(5.0%)
Classified	12.19	14.74	2.55	20.9%
	53.07	53.59	0.52	1.0%

Notes

For the Spring Budget, due to short timelines, school staffing and expense information was based on prior year with the revised staffing guideline of 95%. At the same time, staffing was completed by schools with the assistance of Human Resources. As reported in the Spring Budget, the overall difference between these two was minor. In Sector 5 there was a shift of FTE from certificated to classified.

For the Fall Budget, schools started with their actual spring staffing budgets and adjusted for enrolment decreases (\$71,000), decreases in carryforwards from spring projection (\$9,000), increase due to a planned deficit (\$5,000) and an additional allocation for Vegreville Composite High to accommodate students from Andrew School (\$54,000). Due to the timing of the Provincial Budget release the reduction of carryforwards to 1% (\$2,000) was done through supplies by Financial Services.

Supports for Students - Schools

Expenses by Category	2019-20	2019-20	Change	% Change	Salaries &	Services,
	Budget	Fall			Benefits	Contracts, & Supplies
Early Learning	\$ 2,853,419	\$ 3,321,296	\$ 467,877	16.4%	\$ 3,035,381	\$ 285,915
Mental Health Capacity Building	225,061	225,061	-	0.0%	210,600	14,461
Regional Collaborative Service Delivery	1,015,214	1,015,214	-	0.0%	914,508	100,706
Specialized Supports - Schools	937,810	366,409	(571,401)	(60.9%)	141,358	225,051
School Nutrition Program	-	166,000	166,000	-	76,728	89,272
Partners 4 Science	164,284	164,284	-	0.0%	88,753	75,531
	\$ 5,195,788	\$ 5,258,264	\$ 62,476	1.2%	\$ 4,467,328	\$ 790,936

Staffing (FTE)	Certificated			Classified		
	2019-20	2019-20	Change	2019-20	2019-20	Change
	Budget	Fall		Budget	Fall	
Early Learning	3.90	3.83	(0.07)	22.58	32.96	10.38
Mental Health Capacity Building	-	-	-	2.62	2.62	-
Regional Collaborative Service Delivery	3.75	4.37	0.62	3.69	3.73	0.04
Specialized Supports - Schools	-	-	-	11.37	3.21	(8.16)
School Nutrition Program	-	-	-	-	1.56	1.56
Partners 4 Science	-	-	-	1.42	1.42	-
	7.65	8.20	0.55	41.68	45.50	3.82

Notes

Early Learning :

- Increased number of PUF and PALS students entered the division resulting in increased program funding and corresponding increases in expenses to support these new students.

Specialized Supports - Schools:

- Expenses for staffing related to To Be Allocated enrolment in the Spring budget have decreased as funds were allocated directly to schools based on September 30 actual enrolment. The staffing corresponding to these expenses have also been reduced.

School Nutrition Program

- The School Nutrition Program has been added back into the budget based on Alberta Education funding priorities.

Early Learning & Specialized Supports - Schools

	2019-20 Budget	2019-20 Fall	Change	% Change
Revenues				
Alberta Education Funding				
Early Learning	\$ 5,497,747	\$ 6,002,344	\$ 504,597	9.2%
Specialized Supports	12,026,053	12,190,486	164,433	1.4%
	<u>17,523,800</u>	<u>18,192,830</u>	<u>669,030</u>	<u>3.8%</u>
Expenses				
Schools				
Early Learning	2,629,019	2,738,744	109,725	4.2%
Specialized Supports - Schools	15,458,905	16,078,741	619,836	4.0%
	<u>18,087,924</u>	<u>18,817,485</u>	<u>729,561</u>	<u>4.0%</u>
Central Services				
Early Learning	2,853,419	3,344,918	491,499	17.2%
Specialized Supports - Central	937,810	366,409	(571,401)	(60.9%)
	<u>3,791,229</u>	<u>3,711,327</u>	<u>(79,902)</u>	<u>(2.1%)</u>
	<u>21,879,153</u>	<u>22,528,812</u>	<u>649,659</u>	<u>3.0%</u>
Unfunded	<u>\$ (4,355,353)</u>	<u>\$ (4,335,982)</u>	<u>\$ 19,371</u>	<u>(0.4%)</u>

Notes

Early Learning is funded from Program Unit Funding (PUF), Base Instruction and Inclusive Education funding.

Specialized Supports - Schools is funded from Base Instruction and Inclusive Education funding.

Prior to 2004-05, Alberta Education identified a portion (approximately 8.4%) of the Basic Instruction grant that was to be used to support students with mild and moderate special needs. In years following, Alberta Education no longer identified this amount. There have been many changes to the funding formula since then (such as the addition and subsequent removal of class size funding), so the percentage has likely changed. Mild moderate funding is now included in the basic grant.

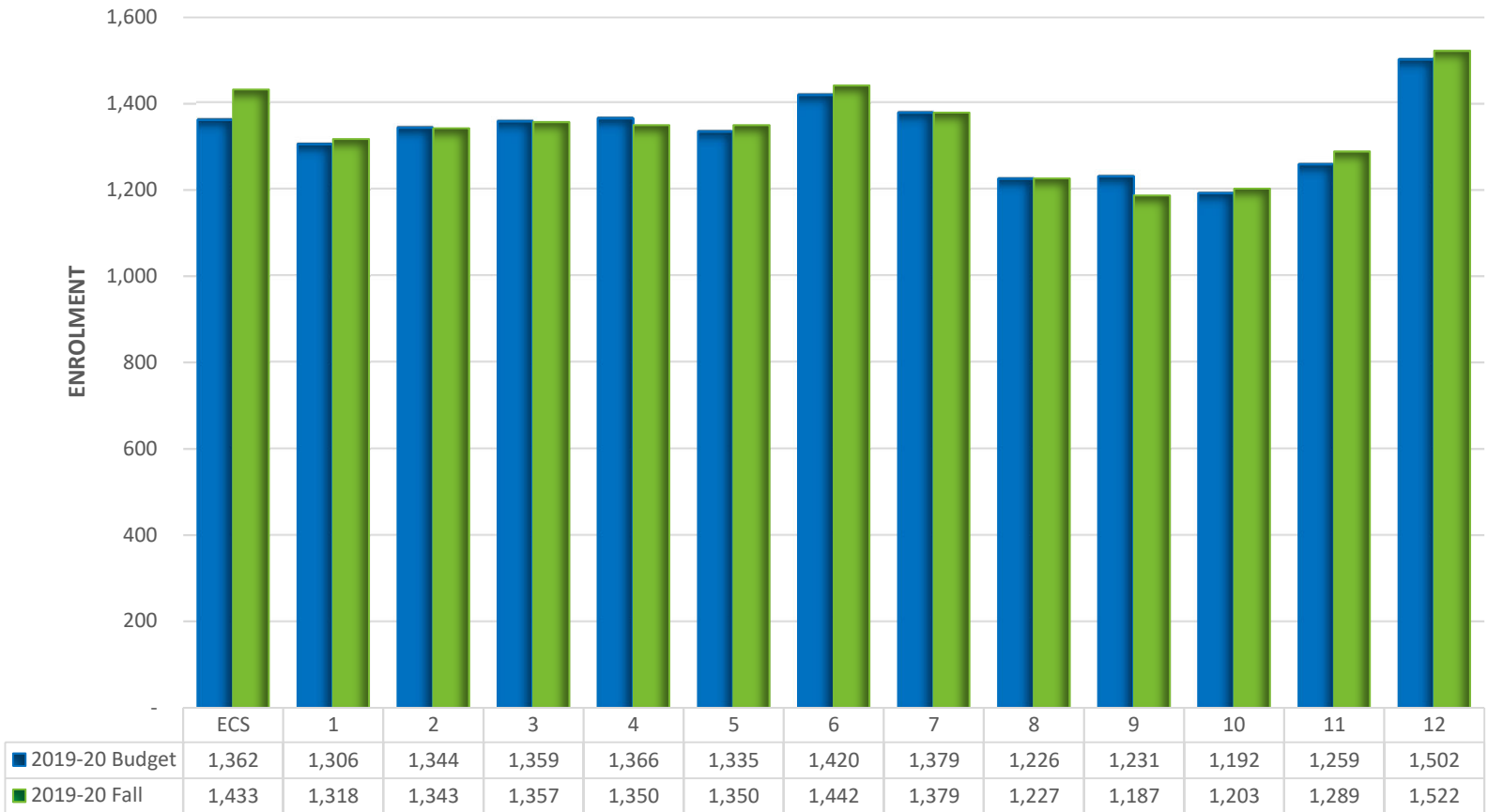
Enrolment Detail - by Sector				
	2019-20 Budget	2019-20 Fall	Change	% Change
Sector 1 - Sherwood Park				
Bev Facey Community High	999	1,022	23	2.3%
Brentwood Elementary	447	451	4	0.9%
Clover Bar Junior High	346	331	(15)	(4.3%)
Davidson Creek Elementary	569	596	27	4.7%
École Campbelltown	565	554	(11)	(1.9%)
F. R. Haythorne Junior High	654	646	(8)	(1.2%)
Glen Allan Elementary	378	385	7	1.9%
Lakeland Ridge	789	790	1	0.1%
Mills Haven Elementary	419	420	1	0.2%
Pine Street Elementary	355	366	11	3.1%
Salisbury Composite High	1,135	1,139	4	0.4%
Sherwood Heights Junior High	600	587	(13)	(2.2%)
Strathcona Christian Academy Elementary	580	584	4	0.7%
Strathcona Christian Academy Secondary	590	600	10	1.7%
Wes Hosford Elementary	431	438	7	1.6%
Westboro Elementary	352	362	10	2.8%
Woodbridge Farms Elementary	311	319	8	2.6%
	9,520	9,590	70	0.7%
Sector 2 -Strathcona County				
Ardrossan Elementary	540	551	11	2.0%
Ardrossan Junior Senior High	855	863	8	0.9%
Fultonvale Elementary Junior High	490	503	13	2.7%
Uncas Elementary	198	208	10	5.1%
Wye Elementary	351	352	1	0.3%
	2,434	2,477	43	1.8%
Sector 3 - Fort Saskatchewan				
Castle (Scotford Colony)	25	25	-	0.0%
École Parc Élémentaire	294	314	20	6.8%
Fort Saskatchewan Christian	397	410	13	3.3%
Fort Saskatchewan Elementary	304	312	8	2.6%
Fort Saskatchewan High	446	439	(7)	(1.6%)
James Mowat Elementary	374	382	8	2.1%
Rudolph Hennig Junior High	473	471	(2)	(0.4%)
SouthPointe School	483	492	9	1.9%
Win Ferguson Elementary	419	428	9	2.1%
	3,215	3,273	58	1.8%
Sector 4 - Lamont County				
Andrew School	110	76	(34)	(30.9%)
Bruderheim School	125	131	6	4.8%
Lamont Elementary	292	305	13	4.5%
Lamont High	284	303	19	6.7%
Mundare School	143	153	10	7.0%
	954	968	14	1.5%

Enrolment Detail - by Sector - continued

	2019-20 Budget	2019-20 Fall	Change	% Change
Sector 5 - County of Minburn				
A. L. Horton Elementary	328	340	12	3.7%
Pleasant Ridge Colony	9	9	-	0.0%
Vegreville Composite High	358	356	(2)	(0.6%)
	695	705	10	1.4%
Total Enrolment in Sectors	16,818	17,013	195	1.2%
Elk Island Youth Ranch Learning Centre	7	10	3	42.9%
Next Step Home Education/Centre for Education	45	24	(21)	(46.7%)
Next Step Outreach	288	353	65	22.6%
To Be Allocated	123	-	(123)	(100.0%)
Total Enrolment	17,281	17,400	119	0.7%
Enrolment by Grade *				
ECS	1,362	1,433	71	5.2%
Grade 1-3	4,001	4,012	11	0.3%
Grade 4-6	4,110	4,134	24	0.6%
Grade 7-9	3,802	3,754	(48)	(1.3%)
Grade 10-12	3,666	3,680	14	0.4%
	16,941	17,013	72	0.4%
Elk Island Youth Ranch Learning Centre	7	10	3	42.9%
Next Step Home Education/Centre for Education	45	24	(21)	(46.7%)
Next Step Outreach	288	353	65	22.6%
Total Enrolment	17,281	17,400	119	0.7%

* Includes To Be Allocated Students

ELK ISLAND PUBLIC SCHOOLS 2019-20 Fall Budget Enrolment Comparative by Grade



2019-20 Spring Enrolment
■
 17,281
 Includes TBA enrolment of 123

2019-20 Fall Enrolment
■
 17,400

Schools Expenses - Detail by Sector by Category

	2019-20 Budget	2019-20 Fall	Change	Salaries & Benefits	Services, Contracts & Supplies	Total Salaries* as % of Total Budget
Sector 1 - Sherwood Park						
Bev Facey Community High	\$ 7,394,375	\$ 7,420,302	\$ 25,927	\$ 6,944,765	\$ 475,537	94%
Brentwood Elementary	3,163,384	3,165,169	1,785	3,011,036	154,133	95%
Clover Bar Junior High	2,493,416	2,479,338	(14,078)	2,364,838	114,500	95%
Davidson Creek Elementary	3,397,746	3,443,921	46,175	3,301,576	142,345	96%
École Campbelltown	3,271,920	3,218,563	(53,357)	3,082,908	135,655	96%
F.R. Haythorne Junior High	4,285,966	4,263,115	(22,851)	4,087,772	175,343	96%
Glen Allan Elementary	2,514,896	2,536,882	21,986	2,419,779	117,103	95%
Lakeland Ridge	4,575,115	4,577,957	2,842	4,294,063	283,894	94%
Mills Haven Elementary	2,969,445	3,004,910	35,465	2,875,658	129,252	96%
Pine Street Elementary	2,857,139	2,872,531	15,392	2,738,672	133,859	95%
Salisbury Composite High	7,181,317	7,179,071	(2,246)	6,927,579	251,492	96%
Sherwood Heights Junior High	3,704,987	3,637,827	(67,160)	3,470,685	167,142	95%
Strathcona Christian Academy Elementary	3,572,029	3,557,449	(14,580)	3,429,660	127,789	96%
Strathcona Christian Academy Secondary	3,815,309	3,831,937	16,628	3,654,762	177,175	95%
Wes Hosford Elementary	2,851,803	2,880,030	28,227	2,796,382	83,648	97%
Westboro Elementary	2,936,098	2,913,952	(22,146)	2,775,514	138,438	95%
Woodbridge Farms Elementary	2,400,763	2,439,689	38,926	2,308,432	131,257	95%
	<u>63,385,708</u>	<u>63,422,643</u>	<u>36,935</u>	<u>60,484,081</u>	<u>2,938,562</u>	<u>95%</u>
Sector 2 - Strathcona County						
Ardrossan Elementary	3,391,181	3,391,758	577	3,287,420	104,338	97%
Ardrossan Junior Senior High	5,015,001	5,053,867	38,866	4,852,277	201,590	96%
Fultonvale Elementary Junior High	3,147,170	3,166,970	19,800	3,054,692	112,278	96%
Uncas Elementary	1,488,051	1,472,764	(15,287)	1,387,294	85,470	94%
Wye Elementary	2,371,169	2,358,364	(12,805)	2,237,720	120,644	95%
	<u>15,412,572</u>	<u>15,443,723</u>	<u>31,151</u>	<u>14,819,403</u>	<u>624,320</u>	<u>96%</u>
Sector 3 - Fort Saskatchewan						
Castle (Scotford Colony)	209,278	207,225	(2,053)	194,505	12,720	94%
École Parc Élémentaire	2,283,702	2,292,892	9,190	2,199,599	93,293	96%
Fort Saskatchewan Christian	2,826,927	2,792,899	(34,028)	2,721,826	71,073	97%
Fort Saskatchewan Elementary	2,500,224	2,494,855	(5,369)	2,377,548	117,307	95%
Fort Saskatchewan High	3,129,022	3,178,690	49,668	2,940,353	238,337	93%
James Mowat Elementary	2,493,599	2,482,051	(11,548)	2,341,890	140,161	94%
Rudolph Hennig Junior High	3,068,856	3,087,449	18,593	2,951,742	135,707	96%
SouthPointe School	3,228,354	3,287,602	59,248	3,127,164	160,438	95%
Win Ferguson Elementary	2,832,021	2,846,809	14,788	2,713,162	133,647	95%
	<u>22,571,983</u>	<u>22,670,472</u>	<u>98,489</u>	<u>21,567,789</u>	<u>1,102,683</u>	<u>95%</u>
Sector 4 - Lamont County						
Andrew School	1,387,142	961,553	(425,589)	932,989	28,564	97%
Bruderheim School	1,168,960	1,198,722	29,762	1,159,308	39,414	97%
Lamont Elementary	2,367,055	2,450,064	83,009	2,327,383	122,681	95%
Lamont High	2,223,823	2,304,306	80,483	2,202,042	102,264	96%
Mundare School	1,437,963	1,480,572	42,609	1,440,306	40,266	97%
	<u>8,584,943</u>	<u>8,395,217</u>	<u>(189,726)</u>	<u>8,062,028</u>	<u>333,189</u>	<u>96%</u>
Sector 5 - County of Minburn						
A.L. Horton Elementary	2,432,603	2,420,963	(11,640)	2,286,682	134,281	94%
Pleasant Ridge Colony	94,498	95,003	505	88,232	6,771	93%
Vegreville Composite High	2,887,746	2,875,309	(12,437)	2,745,024	130,285	95%
	<u>5,414,847</u>	<u>5,391,275</u>	<u>(23,572)</u>	<u>5,119,938</u>	<u>271,337</u>	<u>95%</u>
	<u>\$ 115,370,053</u>	<u>\$ 115,323,330</u>	<u>\$ (46,723)</u>	<u>\$ 110,053,239</u>	<u>\$ 5,270,091</u>	<u>95%</u>

* Includes salaries supported by First Nations, Métis and Inuit revenue and curriculum support.

Schools Staffing by Sector - Full Time Equivalent (FTE)

	Certificated			Classified ¹			Total Change
	2019-20 Budget	2019-20 Fall	Change	2019-20 Budget	2019-20 Fall	Change	
Sector 1 - Sherwood Park							
Bev Facey Community High	52.32	52.28	(0.04)	20.83	19.91	(0.92)	(0.96)
Brentwood Elementary	23.35	23.56	0.21	7.62	7.29	(0.33)	(0.12)
Clover Bar Junior High	18.77	18.08	(0.69)	5.63	6.39	0.76	0.07
Davidson Creek Elementary	25.98	24.56	(1.42)	6.56	10.05	3.49	2.07
École Campbelltown	26.89	26.40	(0.49)	3.73	3.75	0.02	(0.47)
F.R. Haythorne Junior High	31.86	32.36	0.50	10.10	8.90	(1.20)	(0.70)
Glen Allan Elementary	18.54	19.23	0.69	5.99	5.30	(0.69)	0.00
Lakeland Ridge	35.68	35.27	(0.41)	7.96	8.36	0.40	(0.01)
Mills Haven Elementary	20.67	20.14	(0.53)	8.72	10.76	2.04	1.51
Pine Street Elementary	18.48	18.44	(0.04)	10.64	10.80	0.16	0.12
Salisbury Composite High	52.87	54.29	1.42	16.92	16.95	0.03	1.45
Sherwood Heights Junior High	29.82	28.66	(1.16)	5.07	6.04	0.97	(0.19)
Strathcona Christian Academy Elementary	26.84	25.53	(1.31)	8.08	10.06	1.98	0.67
Strathcona Christian Academy Secondary	29.94	29.35	(0.59)	6.41	7.32	0.91	0.32
Wes Hosford Elementary	21.03	22.24	1.21	6.94	6.32	(0.62)	0.59
Westboro Elementary	19.08	19.11	0.03	10.99	10.35	(0.64)	(0.61)
Woodbridge Farms Elementary	17.06	16.00	(1.06)	6.42	8.12	1.70	0.64
	469.18	465.50	(3.68)	148.63	156.67	8.04	4.36
Sector 2 - Strathcona County							
Ardrossan Elementary	24.94	25.76	0.82	8.21	7.93	(0.28)	0.54
Ardrossan Junior Senior High	38.45	40.71	2.26	10.00	7.71	(2.29)	(0.03)
Fultonvale Elementary Junior High	24.14	24.39	0.25	6.79	7.32	0.53	0.78
Uncas Elementary	10.95	10.31	(0.64)	3.57	4.02	0.45	(0.19)
Wye Elementary	18.31	17.84	(0.47)	4.31	4.57	0.26	(0.21)
	116.79	119.01	2.22	32.88	31.55	(1.33)	0.89
Sector 3 - Fort Saskatchewan							
Castle (Scotford Colony)	1.00	1.10	0.10	1.02	1.08	0.06	0.16
École Parc Élementaire	16.27	16.40	0.13	6.40	6.90	0.50	0.63
Fort Saskatchewan Christian	21.08	20.75	(0.33)	6.72	7.84	1.12	0.79
Fort Saskatchewan Elementary	16.79	17.08	0.29	8.53	8.09	(0.44)	(0.15)
Fort Saskatchewan High	22.04	21.57	(0.47)	9.30	9.57	0.27	(0.20)
James Mowat Elementary	18.14	17.68	(0.46)	6.48	6.72	0.24	(0.22)
Rudolph Hennig Junior High	22.90	23.33	0.43	6.85	6.65	(0.20)	0.23
SouthPointe School	21.79	21.88	0.09	10.27	11.21	0.94	1.03
Win Ferguson Elementary	19.06	18.32	(0.74)	9.86	10.81	0.95	0.21
	159.07	158.11	(0.96)	65.42	68.87	3.45	2.49
Sector 4 - Lamont County							
Andrew School	9.57	6.83	(2.74)	3.92	2.62	(1.30)	(4.04)
Bruderheim School	7.85	8.14	0.29	3.52	4.11	0.59	0.88
Lamont Elementary	15.66	16.00	0.34	8.58	9.82	1.24	1.58
Lamont High	15.74	16.17	0.43	6.51	7.09	0.58	1.01
Mundare School	10.12	9.73	(0.39)	3.99	5.10	1.11	0.72
	58.94	56.87	(2.07)	26.52	28.74	2.22	0.15
Sector 5 - County of Minburn							
A.L. Horton Elementary	18.90	17.79	(1.11)	4.93	5.26	0.33	(0.78)
Pleasant Ridge Colony	1.00	1.00	-	0.03	0.03	0.00	0.00
Vegreville Composite High	20.98	20.06	(0.92)	7.24	9.45	2.21	1.29
	40.88	38.85	(2.03)	12.19	14.74	2.55	0.52
	844.86	838.34	(6.52)	285.64	300.57	14.93	8.41

¹ Classified FTE is based on a 12 month year

CENTRAL SERVICES

Expenses by Department	2019-20 Budget	2019-20 Fall	Change	% Change
Governance (Page 35)				
Board of Trustees	\$ 550,606	\$ 539,964	\$ (10,642)	(1.9%)
Education Executive (Page 36)				
Superintendent	832,979	769,461	(63,518)	(7.6%)
Communications	556,533	544,902	(11,631)	(2.1%)
	1,389,512	1,314,363	(75,149)	(5.4%)
Supports For Students - Central (Page 38)				
Associate Superintendent	889,893	1,185,214	295,321	33.2%
Elementary Education	944,859	930,805	(14,054)	(1.5%)
Secondary Education	1,038,072	987,137	(50,935)	(4.9%)
Specialized Supports	1,536,208	1,502,041	(34,167)	(2.2%)
	4,409,032	4,605,197	196,165	4.4%
Human Resources (Page 40)				
Associate Superintendent	2,565,201	2,501,784	(63,417)	(2.5%)
Staff Relations & Training	934,571	820,421	(114,150)	(12.2%)
Recruitment & Staffing	2,764,466	2,786,222	21,756	0.8%
	6,264,238	6,108,427	(155,811)	(2.5%)
Business Services (Page 42)				
Secretary-Treasurer	697,017	782,074	85,057	12.2%
Financial Services	1,775,574	1,746,408	(29,166)	(1.6%)
	2,472,591	2,528,482	55,891	2.3%
Facility Services (Page 43)				
Facilities	14,942,591	16,319,777	1,377,186	9.2%
Infrastructure Maintenance and Renewal	3,307,146	2,474,316	(832,830)	(25.2%)
	18,249,737	18,794,093	544,356	3.0%
Information Technologies (Page 45)	5,354,487	5,329,410	(25,077)	(0.5%)
Student Transportation (Page 47)	11,126,157	11,185,645	59,488	0.5%
Next Step Continuing Education - Non-Credit (Page 49)	431,043	422,447	(8,596)	(2.0%)
Fiscal Services (Page 50)				
Capital and Debt Services	6,791,511	6,745,194	(46,317)	(0.7%)
Division Year End Carry Forward	(400,000)	-	400,000	(100.0%)
Teacher Pensions and Insurane	472,800	582,314	109,514	23.2%
	6,864,311	7,327,508	463,197	6.7%
	\$ 57,111,714	\$ 58,155,536	\$ 1,043,822	1.8%

(Page 16)

Staffing - Full Time Equivalentents (FTE)	2019-20 Budget	2019-20 Fall	FTE Change	% Change
Certificated	24.59	24.64	0.05	0.2%
Classified	117.07	117.57	0.50	0.4%
	141.66	142.21	0.55	0.4%

GOVERNANCE

Budget	2019-20 Budget	2019-20 Fall	Change
Revenue/Allocations			
Block Revenue Allocations	\$ 539,964	\$ 539,964	\$ -
Reserve Spending	10,642	-	(10,642)
	<u>550,606</u>	<u>539,964</u>	<u>(10,642)</u>
Expenses			
<i>Salaries and benefits</i>			
Classified	393,579	393,579	-
<i>Services, Contracts and Supplies</i>			
Dues & Fees	85,040	85,040	-
Staff Dev - Registration	31,930	31,930	-
Contracted Services	9,500	8,000	(1,500)
Advertising/Public Relations	8,161	6,869	(1,292)
Travel	5,700	5,600	(100)
Subsistence	5,300	3,900	(1,400)
Binding/Copying/Printing	1,500	1,500	-
Telephone/Fax/Cellular	1,270	1,270	-
Rental/Lease	1,726	1,226	(500)
Supplies & Materials	2,000	500	(1,500)
Mileage	700	350	(350)
Postage/Courier	200	200	-
Computer Equipment	2,000	-	(2,000)
Furniture	2,000	-	(2,000)
	<u>157,027</u>	<u>146,385</u>	<u>(10,642)</u>
	<u>550,606</u>	<u>539,964</u>	<u>(10,642)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EDUCATION EXECUTIVE					
Budget	2019-20 Budget	2019-20 Fall	Change	Superintendent	Communications
Revenue/Allocations					
Block Revenue Allocations	\$ 1,279,821	\$ 1,279,821	\$ -	\$ 734,919	\$ 544,902
Reserve Spending	109,691	34,542	(75,149)	34,542	-
	<u>1,389,512</u>	<u>1,314,363</u>	<u>(75,149)</u>	<u>769,461</u>	<u>544,902</u>
Expenses					
<i>Salaries and Benefits</i>					
Certificated	437,668	437,668	-	437,668	-
Classified	698,041	696,136	(1,905)	177,357	518,779
	<u>1,135,709</u>	<u>1,133,804</u>	<u>(1,905)</u>	<u>615,025</u>	<u>518,779</u>
<i>Services, Contracts and Supplies</i>					
Contracted Services	116,671	53,153	(63,518)	52,153	1,000
Supplies & Materials	29,876	26,550	(3,326)	21,232	5,318
Subsistence	22,572	22,572	-	21,922	650
Staff Dev - Registration	14,619	14,619	-	12,619	2,000
Advertising/Public Relations	14,400	14,400	-	1,400	13,000
Staff Dev - Travel	12,500	11,500	(1,000)	11,000	500
Staff Dev - Subsistence	7,325	6,825	(500)	6,825	-
Dues & Fees	7,005	6,605	(400)	6,250	355
Binding/Copying/Printing	6,385	5,685	(700)	4,385	1,300
Mileage	5,650	5,650	-	4,150	1,500
Rental/Lease	5,450	5,000	(450)	4,500	500
Telephone/Fax/Cellular	3,600	3,600	-	2,850	750
Furniture	2,800	2,500	(300)	2,500	-
Travel	1,350	1,350	-	1,300	50
Computer Equipment	2,250	1,250	(1,000)	1,250	-
Publications & Subscriptions	1,000	200	(800)	-	200
Postage/Courier	100	100	-	100	-
Equipment	1,000	-	(1,000)	-	-
Repairs & Maintenance	250	-	(250)	-	-
Cost Recoveries	(1,000)	(1,000)	-	-	(1,000)
	<u>253,803</u>	<u>180,559</u>	<u>(73,244)</u>	<u>154,436</u>	<u>26,123</u>
	<u>1,389,512</u>	<u>1,314,363</u>	<u>(75,149)</u>	<u>769,461</u>	<u>544,902</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EDUCATION EXECUTIVE - continued

Staffing (FTE)	2019-20 Budget	2019-20 Fall	Change	Superintendent	Communications
Certificated	2.00	2.00	-	2.00	-
Classified	6.90	6.90	-	2.00	4.90
	<u>8.90</u>	<u>8.90</u>	-	<u>4.00</u>	<u>4.90</u>

Notes

- Reduction in Reserve Spending and corresponding reduction in expenses to cover Division funding shortfall.

SUPPORTS FOR STUDENTS - CENTRAL

Budget	2019-20 Budget	2019-20 Fall	Change	Associate Super- intendent	Elementary Education	Secondary Education	Specialized Supports
Revenue/Allocations							
Block Revenue Allocations	\$ 3,508,876	\$ 3,513,749	\$ 4,873	\$ 734,111	\$ 816,782	\$ 880,839	\$ 1,082,017
Reserve Spending	388,844	417,555	28,711	208,613	45,187	36,668	127,087
Supplemental Revenue	373,196	364,602	(8,594)	28,002	-	43,663	292,937
Targeted Funding	1,063,755	1,294,930	231,175	1,242,895	-	52,035	-
Transfers To/From Other Sites	(925,639)	(985,639)	(60,000)	(1,028,407)	68,836	(26,068)	-
	<u>4,409,032</u>	<u>4,605,197</u>	<u>196,165</u>	<u>1,185,214</u>	<u>930,805</u>	<u>987,137</u>	<u>1,502,041</u>
Expenses							
<i>Salaries and Benefits</i>							
Certificated	2,647,318	2,641,873	(5,445)	498,827	756,599	751,661	634,786
Classified	1,006,688	987,619	(19,069)	178,938	34,529	67,583	706,569
	<u>3,654,006</u>	<u>3,629,492</u>	<u>(24,514)</u>	<u>677,765</u>	<u>791,128</u>	<u>819,244</u>	<u>1,341,355</u>
<i>Services, Contracts, and Supplies</i>							
Contracted Services	253,899	471,552	217,653	334,370	56,900	32,239	48,043
Supplies & Materials	165,991	162,271	(3,720)	68,223	22,377	38,787	32,884
Mileage	63,651	70,409	6,758	8,000	17,000	15,000	30,409
Equipment	55,642	58,175	2,533	-	-	58,175	-
Staff Dev - Registration	47,861	53,900	6,039	25,500	6,000	7,500	14,900
Computer Equipment	32,000	33,300	1,300	4,500	6,300	9,000	13,500
Staff Dev - Travel	35,000	28,500	(6,500)	9,500	3,000	12,000	4,000
Dues & Fees	24,500	24,500	-	12,000	2,500	10,000	-
Subsistence	21,749	21,790	41	12,750	1,000	6,040	2,000
Staff Dev - Subsistence	17,000	21,500	4,500	8,000	7,500	5,000	1,000
Software	22,000	21,000	(1,000)	-	5,000	16,000	-
Publications & Subscriptions	26,000	20,226	(5,774)	11,726	4,000	4,500	-
Rental/Lease	18,584	18,584	-	7,000	1,500	10,084	-
Telephone/Fax/Cellular	12,000	14,600	2,600	1,500	2,500	2,000	8,600
Binding/Copying/Printing	9,131	7,630	(1,501)	2,130	4,000	1,000	500
Furniture	6,500	7,000	500	1,500	-	2,500	3,000
Media Materials - Books Only	4,000	2,000	(2,000)	-	-	2,000	-
Repairs & Maintenance	1,500	1,500	-	-	-	-	1,500
Travel	2,100	1,100	(1,000)	-	-	1,000	100
Postage/Courier	850	900	50	750	100	50	-
Insurance	250	250	-	-	-	-	250
Advertising/Public Relations	-	200	200	-	-	200	-
Cost Recoveries	(29,857)	(29,857)	-	-	-	(29,857)	-
Internal Department Charges	(35,325)	(35,325)	-	-	-	(35,325)	-
	<u>755,026</u>	<u>975,705</u>	<u>220,679</u>	<u>507,449</u>	<u>139,677</u>	<u>167,893</u>	<u>160,686</u>
	<u>4,409,032</u>	<u>4,605,197</u>	<u>196,165</u>	<u>1,185,214</u>	<u>930,805</u>	<u>987,137</u>	<u>1,502,041</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SUPPORTS FOR STUDENTS - CENTRAL - continued

Staffing (FTE)	2019-20 Budget	2019-20 Fall	Change	Associate Super- intendent	Elementary Education	Secondary Education	Specialized Supports
Certificated	18.34	18.39	0.05	3.20	5.50	5.19	4.50
Classified	10.68	10.95	0.27	2.75	0.50	1.04	6.66
	<u>29.02</u>	<u>29.34</u>	<u>0.32</u>	<u>5.95</u>	<u>6.00</u>	<u>6.23</u>	<u>11.16</u>

Notes

- Increase in targeted funding due to increase in First Nations, Métis and Inuit funding resulting from higher self-declared enrolment, as well as approval of Odyssey Languages Assistant Program funding for 2019-20.
- Transfers include First Nations, Métis and Inuit funding allocated to schools, and additional allocations to schools to support curriculum changes. The change in transfers reflects a movement of First Nations, Métis and Inuit support from Specialized Supports to Specialized Supports - Schools.
- Contracted services expense was increased as a result of the increase in First Nations, Métis and Inuit funding.

HUMAN RESOURCES

Budget	2019-20 Budget	2019-20 Fall	Change	Associate Superintendent	Staff Relations & Training	Recruitment & Staffing
Revenue/Allocations						
Block Revenue Allocations	\$ 4,847,379	\$ 4,868,215	\$ 20,836	\$ 1,324,223	\$ 766,170	\$ 2,777,822
Reserve Spending	211,380	26,239	(185,141)	6,239	20,000	-
Supplemental Revenue	1,168,343	1,179,722	11,379	1,171,322	-	8,400
Targeted Funding	37,136	34,251	(2,885)	-	34,251	-
	<u>6,264,238</u>	<u>6,108,427</u>	<u>(155,811)</u>	<u>2,501,784</u>	<u>820,421</u>	<u>2,786,222</u>
Expenses						
<i>Salaries and benefits</i>						
Certificated	341,477	345,148	3,671	195,034	150,114	-
Classified	1,339,769	1,357,753	17,984	603,598	292,743	461,412
	<u>1,681,246</u>	<u>1,702,901</u>	<u>21,655</u>	<u>798,632</u>	<u>442,857</u>	<u>461,412</u>
Staffing - Certificated *	2,259,172	2,188,498	(70,674)	168,235	43,829	1,976,434
Staffing - Classified *	466,545	469,251	2,706	51,153	90,212	327,886
	<u>2,725,717</u>	<u>2,657,749</u>	<u>(67,968)</u>	<u>219,388</u>	<u>134,041</u>	<u>2,304,320</u>
Secondments - Certificated	1,159,943	1,171,322	11,379	1,171,322	-	-
	<u>5,566,906</u>	<u>5,531,972</u>	<u>(34,934)</u>	<u>2,189,342</u>	<u>576,898</u>	<u>2,765,732</u>
<i>Services, Contracts and Supplies</i>						
Staff Dev - Registration	311,917	303,500	(8,417)	223,000	75,782	4,718
Contracted Services	174,982	124,168	(50,814)	20,000	104,168	-
Supplies & Materials	91,445	66,052	(25,393)	22,633	40,447	2,972
Subsistence	38,544	31,453	(7,091)	27,409	2,544	1,500
Mileage	13,397	10,178	(3,219)	4,000	3,378	2,800
Staff Dev - Travel	16,250	8,000	(8,250)	1,000	6,000	1,000
Rental/Lease	5,600	5,600	-	3,100	2,500	-
Equipment	7,000	5,149	(1,851)	-	5,149	-
Dues & Fees	5,750	4,750	(1,000)	2,500	500	1,750
Advertising/Public Relations	5,744	4,750	(994)	1,000	500	3,250
Binding/Copying/Printing	3,400	3,200	(200)	3,000	-	200
Staff Dev - Subsistence	8,750	2,500	(6,250)	-	1,000	1,500
Telephone/Fax/Cellular	1,500	1,600	100	1,000	-	600
Software	1,555	1,555	-	-	1,555	-
Publications & Subscriptions	1,200	1,200	-	1,200	-	-
Computer Equipment	4,099	1,000	(3,099)	1,000	-	-
Cost Recoveries	800	800	-	800	-	-
Postage/Courier	399	500	101	300	-	200
Repairs & Maintenance	1,000	500	(500)	500	-	-
Furniture	4,000	-	(4,000)	-	-	-
	<u>697,332</u>	<u>576,455</u>	<u>(120,877)</u>	<u>312,442</u>	<u>243,523</u>	<u>20,490</u>
	<u>6,264,238</u>	<u>6,108,427</u>	<u>(155,811)</u>	<u>2,501,784</u>	<u>820,421</u>	<u>2,786,222</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Staffing relates to severance, leaves of absence, substitutes and benefits for illness and maternity/parental leaves

HUMAN RESOURCES - continued

Staffing (FTE)	2019-20 Budget	2019-20 Fall	Change	Associate Superintendent	Staff Relations & Training	Recruitment & Staffing
Certificated	2.00	2.00	-	1.00	1.00	-
Classified	14.67	14.90	0.23	6.20	4.11	4.59
	<u>16.67</u>	<u>16.90</u>	<u>0.23</u>	<u>7.20</u>	<u>5.11</u>	<u>4.59</u>

Does not include FTE related to expenses for secondments, leaves and substitutes for illness or maternity/parental leaves

Notes

- Reduction in Reserve Spending and corresponding reduction in expenses to cover Division funding shortfall.

BUSINESS SERVICES					
Budget	2019-20 Budget	2019-20 Fall	Change	Secretary- Treasurer	Financial Services
Revenue/Allocations					
Block Revenue Allocations	\$ 2,374,916	\$ 2,465,665	\$ 90,749	\$ 782,074	\$ 1,683,591
Reserve Spending	34,858	-	(34,858)	-	-
Supplemental Revenue	62,817	62,817	-	-	62,817
	<u>2,472,591</u>	<u>2,528,482</u>	<u>55,891</u>	<u>782,074</u>	<u>1,746,408</u>
Expenses					
<i>Salaries and Benefits</i>					
Classified	1,912,357	1,899,112	(13,245)	288,198	1,610,914
<i>Services, Contracts and Supplies</i>					
Insurance	241,200	355,149	113,949	354,949	200
Contracted Services	230,949	191,828	(39,121)	129,633	62,195
Staff Dev - Registration	15,210	13,898	(1,312)	1,388	12,510
Dues & Fees	12,422	12,422	-	3,200	9,222
Furniture	10,500	10,500	-	-	10,500
Supplies & Materials	13,200	9,600	(3,600)	600	9,000
Computer Equipment	9,000	9,000	-	-	9,000
Rental/Lease	7,862	7,862	-	1,700	6,162
Mileage	6,136	6,136	-	686	5,450
Binding/Copying/Printing	4,400	4,400	-	-	4,400
Subsistence	3,150	3,150	-	1,100	2,050
Staff Dev - Travel	3,230	2,950	(280)	220	2,730
Telephone/Fax/Cellular	1,800	1,800	-	400	1,400
Advertising/Public Relations	1,000	1,000	-	-	1,000
Staff Dev - Subsistence	800	600	(200)	-	600
Travel	450	450	-	-	450
Publications & Subscriptions	300	-	(300)	-	-
Cost Recoveries	(1,375)	(1,375)	-	-	(1,375)
	<u>560,234</u>	<u>629,370</u>	<u>69,136</u>	<u>493,876</u>	<u>135,494</u>
	<u>2,472,591</u>	<u>2,528,482</u>	<u>55,891</u>	<u>782,074</u>	<u>1,746,408</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Staffing (FTE)	2019-20 Budget	2019-20 Fall	Change	Treasurer	Financial Services
Classified	<u>17.00</u>	<u>17.00</u>	<u>-</u>	<u>2.00</u>	<u>15.00</u>

Notes

- Block allocations were increased to offset a corresponding increase in insurance costs.
- Reduction in Reserve Spending and corresponding reduction in contracted services expense to cover Division funding shortfall.

FACILITY SERVICES					
Budget	2019-20 Budget	2019-20 Fall	Change	Facilities	IMR
Revenue/Allocations					
Block Revenue Allocations	\$ 665,127	\$ 2,029,421	\$ 1,364,294	\$ 2,029,421	\$ -
Reserve Spending	189,586	215,031	25,445	215,031	-
Supplemental Revenue	100,957	100,957	-	100,957	-
Targeted Funding	17,294,067	16,448,684	(845,383)	13,974,368	2,474,316
	<u>18,249,737</u>	<u>18,794,093</u>	<u>544,356</u>	<u>16,319,777</u>	<u>2,474,316</u>
Expenses					
<i>Salaries and benefits</i>					
Classified	3,258,894	3,265,796	6,902	3,265,796	-
<i>Services, Contracts and Supplies</i>					
Contracted Custodial Services	4,059,476	4,056,900	(2,576)	4,056,900	-
Repairs & Maintenance	3,447,146	2,594,316	(852,830)	120,000	2,474,316
Electricity	1,945,000	2,057,000	112,000	2,057,000	-
Insurance	676,623	2,043,517	1,366,894	2,043,517	-
Contracted Services	1,233,404	1,351,424	118,020	1,351,424	-
Rental/Lease	1,216,228	1,213,481	(2,747)	1,213,481	-
Natural Gas/Propane	1,144,000	1,043,250	(100,750)	1,043,250	-
Supplies - Custodial	530,000	477,000	(53,000)	477,000	-
Supplies & Materials	293,893	283,892	(10,001)	283,892	-
Water & Sewer	274,400	274,385	(15)	274,385	-
Oil/Gas/Propane	75,000	75,000	-	75,000	-
Vehicle Repair/Maintenance	50,000	40,000	(10,000)	40,000	-
Amortization of Capital Assets	38,702	38,702	-	38,702	-
Staff Dev - Registration	25,000	25,000	-	25,000	-
Equipment	30,000	20,000	(10,000)	20,000	-
Telephone/Fax/Cellular	15,425	17,945	2,520	17,945	-
Postage/Courier	21,000	16,000	(5,000)	16,000	-
Software	12,000	10,000	(2,000)	10,000	-
Computer Equipment	10,000	10,000	-	10,000	-
Overhead Recoveries	-	10,000	10,000	10,000	-
Dues & Fees	9,000	9,000	-	9,000	-
Subsistence	7,500	8,000	500	8,000	-
Furniture	5,000	5,000	-	5,000	-
Uniforms/Protective	5,000	5,000	-	5,000	-
Binding/Copying/Printing	4,500	4,000	(500)	4,000	-
Staff Dev - Travel	2,500	2,500	-	2,500	-
Advertising/Public Relations	2,000	2,000	-	2,000	-
Staff Dev - Subsistence	1,500	1,500	-	1,500	-
Cost Recoveries	(143,454)	(166,515)	(23,061)	(166,515)	-
	<u>14,990,843</u>	<u>15,528,297</u>	<u>537,454</u>	<u>13,053,981</u>	<u>2,474,316</u>
	<u>18,249,737</u>	<u>18,794,093</u>	<u>544,356</u>	<u>16,319,777</u>	<u>2,474,316</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FACILITY SERVICES - continued					
Staffing (FTE)	2019-20 Budget	2019-20 Fall	Change	Facilities	IMR
Classified	34.00	34.00	-	34.00	-

Notes

- Block allocations were increased to support a corresponding increase in insurance costs.
- Reserve Spending increased as Division reserves were allocated to support modular relocation. This increase was offset by a reduction in the department carryforward to cover Division shortfall.
- Decrease in Targeted Funding relates to the a higher portion of Infrastructure, Maintenance, and Renewal funding being used for capital expenditures.

INFORMATION TECHNOLOGIES

Budget	2019-20 Budget	2019-20 Fall	Change
Revenue/Allocations			
Block Revenue Allocations	\$ 4,960,188	\$ 4,912,188	\$ (48,000)
Reserve Spending	699	-	(699)
Targeted Funding	393,600	393,600	-
Transfers To/From Other Sites	-	23,622	23,622
	<u>5,354,487</u>	<u>5,329,410</u>	<u>(25,077)</u>
Expenses			
<i>Salaries and benefits</i>			
Certificated	285,651	285,651	-
Classified	2,519,857	2,530,286	10,429
	<u>2,805,508</u>	<u>2,815,937</u>	<u>10,429</u>
<i>Services, Contracts and Supplies</i>			
Software	1,237,256	1,251,094	13,838
Internet	561,228	549,788	(11,440)
Telephone/Fax/Cellular	332,009	347,809	15,800
Contracted Services	204,420	125,655	(78,765)
Computer Equipment	65,000	95,000	30,000
Mileage	49,010	49,010	-
Equipment	31,935	32,000	65
Staff Dev - Registration	15,000	15,000	-
Supplies & Materials	13,629	13,629	-
Furniture	12,000	7,396	(4,604)
Staff Dev - Travel	7,000	7,000	-
Subsistence	6,720	6,720	-
Repairs & Maintenance	5,000	5,000	-
Rental/Lease	3,132	3,132	-
Dues & Fees	2,000	2,000	-
Staff Dev - Subsistence	1,500	1,500	-
Travel	640	640	-
Binding/Copying/Printing	500	500	-
Insurance	500	500	-
Postage/Courier	500	100	(400)
	<u>2,548,979</u>	<u>2,513,473</u>	<u>(35,506)</u>
	<u>5,354,487</u>	<u>5,329,410</u>	<u>(25,077)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INFORMATION TECHNOLOGIES - continued

Staffing (FTE)	2019-20 Budget	2019-20 Fall	Change
Certificated	2.00	2.00	-
Classified	23.00	23.00	-
	<u>25.00</u>	<u>25.00</u>	-

Notes

- Block Allocations have decreased due to certain records management projects approved in the spring that were subsequently cancelled. A corresponding decrease is found in contracted services. The allocations added in 2019-20 which relate to scanning work and server battery replacement are considered one-time allocations, whereas the allocation related to cloud computing has been given on an on-going basis as storage services transition from servers to the cloud.

STUDENT TRANSPORTATION

Budget	2019-20 Budget	2019-20 Fall	Change
Revenue/Allocations			
Block Revenue Allocations	\$ -	\$ -	\$ -
Reserve Spending	299,743	345,231	45,488
Supplemental Revenue	1,217,720	1,231,720	14,000
Targeted Funding	9,653,309	9,653,309	-
Transfers To/From Other Sites	(44,615)	(44,615)	-
	<u>11,126,157</u>	<u>11,185,645</u>	<u>59,488</u>
Expenses			
<i>Salaries and Benefits</i>			
Classified	1,138,883	1,147,603	8,720
<i>Services, Contracts and Supplies</i>			
Contracted Transportation	9,295,724	9,389,641	93,917
Insurance	209,101	209,101	-
Telephone/Fax/Cellular	106,500	106,500	-
Supplies & Materials	63,399	63,399	-
Equipment	65,000	59,351	(5,649)
Contracted Services	90,000	50,000	(40,000)
Miscellaneous Bank Charges	28,000	28,000	-
Subsistence	25,000	25,000	-
Binding/Copying/Printing	25,000	25,000	-
Rental/Lease	24,000	24,000	-
Postage/Courier	15,700	15,700	-
Staff Dev - Registration	15,000	15,000	-
Staff Dev - Travel	7,500	7,500	-
Computer Equipment	2,500	5,000	2,500
Oil/Gas/Propane	3,500	3,500	-
Furniture	2,500	2,500	-
Mileage	2,000	2,000	-
Repairs & Maintenance	2,000	2,000	-
Dues & Fees	2,000	2,000	-
Advertising/Public Relations	1,500	1,500	-
Staff Dev - Subsistence	1,000	1,000	-
Publications & Subscriptions	350	350	-
	<u>9,987,274</u>	<u>10,038,042</u>	<u>50,768</u>
	<u>11,126,157</u>	<u>11,185,645</u>	<u>59,488</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STUDENT TRANSPORTATION - continued			
Staffing (FTE)	2019-20 Budget	2019-20 Fall	Change
Classified	9.00	9.00	-
Notes			

- Contracted Transportation has increased due to three additional bus routes being added.

NEXT STEP CONTINUING EDUCATION - NON-CREDIT			
Budget	2019-20 Budget	2019-20 Fall	Change
Revenue			
Reserve Spending	\$ 8,598	\$ 14,900	\$ 6,302
Supplemental Revenue	422,445	407,547	(14,898)
	431,043	422,447	(8,596)
Expenses			
<i>Salaries and Benefits</i>			
Certificated	36,563	36,563	-
Classified	165,526	165,526	-
	202,089	202,089	-
<i>Services, Contracts and Supplies</i>			
Contracted Services	80,680	72,084	(8,596)
Cost Recoveries	44,825	44,825	-
Supplies & Materials	26,259	26,259	-
Contracted Custodial Services	23,500	23,500	-
Binding/Copying/Printing	16,000	16,000	-
Postage/Courier	13,500	13,500	-
Advertising/Public Relations	11,600	11,600	-
Miscellaneous Bank Charges	9,590	9,590	-
Rental/Lease	1,500	1,500	-
Mileage	1,000	1,000	-
Subsistence	500	500	-
	228,954	220,358	(8,596)
	431,043	422,447	(8,596)
	\$ -	\$ -	\$ -

Staffing (FTE)	2019-20 Budget	2019-20 Fall	Change
Certificated	0.25	0.25	-
Classified	1.82	1.82	-
	2.07	2.07	-
	2.07	2.07	-

FISCAL SERVICES					
Budget	2019-20 Budget	2019-20 Fall	Change	Capital and Debt Services	Teacher Pensions/ Insurance
Revenue/Allocations					
Block Revenue Allocation	\$ 1,231,430	\$ 1,240,322	\$ 8,892	\$ 1,130,808	\$ 109,514
Division Year End Carryforward	(400,000)	-	400,000	-	-
Targeted Funding	6,032,881	6,087,186	54,305	5,614,386	472,800
	<u>6,864,311</u>	<u>7,327,508</u>	463,197	<u>6,745,194</u>	<u>582,314</u>
Expenses					
<i>Salaries and benefits</i>					
Teacher Pensions - Central	472,800	472,800	-	-	472,800
<i>Services, Contracts and Supplies</i>					
Amortization of Capital	7,110,734	7,064,417	(46,317)	7,064,417	-
Interest on Capital Debt	-	-	-	-	-
Rental / Lease	(19,223)	(19,223)	-	(19,223)	-
Insurance	-	109,514	109,514	-	109,514
Equipment Buyouts	(300,000)	(300,000)	-	(300,000)	-
Division Year End Carryforward	(400,000)	-	400,000	-	-
	<u>6,391,511</u>	<u>6,854,708</u>	463,197	<u>6,745,194</u>	<u>109,514</u>
	<u>6,864,311</u>	<u>7,327,508</u>	463,197	<u>6,745,194</u>	<u>582,314</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes

- Targeted funding includes supported amortization and teacher pension allocations.
- Division year end carryforward adjustment was removed for 2019-20 as departments are expected to fully spend their allocations.

2195 Elk Island Public Schools Regional Division No. 14

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET: Page 1

	Fall 2019 Update to the Budget 2019/2020	Spring 2019 Budget Report 2019/2020	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$175,456,242	\$183,658,716	(\$8,202,474)	-4.5%
Alberta Infrastructure	\$0	\$0	\$0	0.0%
Other - Government of Alberta	\$5,781,726	\$1,690,029	\$4,091,697	242.1%
Federal Government and First Nations	\$0	\$0	\$0	0.0%
Other Alberta school authorities	\$155,684	\$155,684	\$0	0.0%
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	\$4,834,636	\$5,185,443	(\$350,807)	-6.8%
Other sales and services	\$2,995,861	\$2,745,196	\$250,665	9.1%
Investment income	\$359,148	\$327,698	\$31,450	9.6%
Gifts and donation	\$1,167,977	\$1,119,903	\$48,074	4.3%
Rental of facilities	\$237,458	\$240,857	(\$3,399)	-1.4%
Fundraising	\$384,183	\$434,400	(\$50,217)	-11.6%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$0	\$0	\$0	0.0%
Total revenues	\$191,372,915	\$195,557,926	(\$4,185,011)	-2.1%
Expenses By Program				
Instruction - Early Childhood Services	\$10,734,929	\$10,399,855	\$335,074	3.2%
Instruction - Grades 1 - 12	\$145,214,361	\$144,283,223	\$931,138	0.6%
Plant operations and maintenance	\$24,734,991	\$23,999,514	\$735,477	3.1%
Transportation	\$11,251,918	\$11,050,285	\$201,633	1.8%
Board & system administration	\$6,588,628	\$6,548,850	\$39,778	0.6%
External services	\$805,672	\$809,067	(\$3,395)	-0.4%
Total Expenses	\$199,330,499	\$197,090,794	\$2,239,705	1.1%
Annual Surplus (Deficit)	(\$7,957,584)	(\$1,532,868)	(\$6,424,716)	-419.1%
Expenses by Object				
Certificated salaries & wages	\$90,393,465	\$89,605,871	\$787,594	0.9%
Certificated benefits	\$19,521,631	\$19,825,410	(\$303,779)	-1.5%
Non-certificated salaries & wages	\$30,481,705	\$29,752,886	\$728,819	2.4%
Non-certificated benefits	\$8,121,996	\$8,257,204	(\$135,208)	-1.6%
Services, contracts and supplies	\$43,650,928	\$42,442,332	\$1,208,596	2.8%
Amortization expense - supported	\$5,614,385	\$5,560,081	\$54,304	1.0%
Amortization expense - unsupported	\$1,546,389	\$1,647,010	(\$100,621)	-6.1%
Interest on capital debt - supported	\$0	\$0	\$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	\$199,330,499	\$197,090,794	\$2,239,705	1.1%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2019	\$12,584,725	\$8,951,394	\$3,633,331	40.6%
Accumulated Surplus from Operations - August 31, 2020	\$4,334,891	\$8,019,404	(\$3,684,513)	-45.9%
Capital Reserves - August 31, 2019	\$894,957	\$783,912	\$111,045	14.2%
Capital Reserves - August 31, 2020	\$727,317	\$367,195	\$360,122	98.1%
Certificated Staff FTE's				
School based	865.7	876.8	(11.1)	-1.3%
Non-school based	24.6	24.6	0.0	0.0%
Total Certificated Staff FTE's	890.3	901.4	(11.1)	-1.2%
Non-Certificated Staff FTE's				
Instructional	408.2	385.1	23.1	6.0%
Plant operations & maintenance	34.2	34.0	0.2	0.6%
Transportation	9.0	9.0	-	0.0%
Other non-instructional	42.1	42.4	(0.3)	-0.7%
Total Non-Certificated Staff FTE's	493.5	470.5	23.0	4.9%

Attestation of Secretary-Treasurer/Treasurer:

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

November 28, 2019

**Please complete the attached Comment Sheet to provide information regarding any material (>5% for revenues, expenses, fees, reserves, and surpluses, or >3% for staffing & enrolment) changes from the Spring Budget to the Fall forecast as identified in yellow above as well as any other pertinent information.

2195 Elk Island Public Schools Regional Division No. 14

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET: Page 2

	Fall 2019 Update to the Budget 2019/2020	Spring 2019 Budget Report 2019/2020	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$1,103,000	\$1,089,000	\$14,000	1.3%
Basic instruction supplies	\$0	\$0	\$0	0.0%
Lunchroom Supervision & Activity Fees	\$659,806	\$682,141	(\$22,335)	-3.3%
Technology user-fees	\$0	\$0	\$0	0.0%
Alternative program fees	\$0	\$0	\$0	0.0%
Fees for optional courses	\$750,366	\$890,653	(\$140,287)	-15.8%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Activity fees	\$1,486,181	\$1,532,417	(\$46,236)	-3.0%
Other fees to enhance education	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$783,828	\$827,953	(\$44,125)	-5.3%
Non-curricular supplies, materials, and services	\$51,455	\$163,279	(\$111,824)	-68.5%
Non-curricular travel	\$0	\$0	\$0	0.0%
Other fees	\$0	\$0	\$0	0.0%
Total fees	\$4,834,636	\$5,185,443	(\$350,807)	-6.8%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$787,574	\$831,841	(\$44,267)	-5.3%
Special events	\$582,192	\$494,402	\$87,790	17.8%
Sales or rentals of other supplies / services	\$260,029	\$220,150	\$39,879	18.1%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$35,274	\$35,274	\$0	0.0%
Adult education revenue	\$30,000	\$30,000	\$0	0.0%
Preschool	\$0	\$0	\$0	0.0%
Child care & before and after school care	\$97,862	\$87,715	\$10,147	11.6%
Lost item replacement fees	\$36,186	\$40,578	(\$4,392)	-10.8%
Bulk Supply Sales	\$0	\$0	\$0	0.0%
0	\$0	\$0	\$0	0.0%
0	\$0	\$0	\$0	0.0%
0	\$0	\$0	\$0	0.0%
0	\$0	\$0	\$0	0.0%
0	\$0	\$0	\$0	0.0%
Total other sales	\$1,829,117	\$1,739,960	\$89,157	5.1%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	11,933.0	11,936.0	(3.0)	0.0%
Eligible funded students - Grades 10 to 12	4,177.0	4,138.0	39.0	0.9%
Other students	3.0	2.0	1.0	50.0%
Home ed and blended program students	20.0	31.0	(11.0)	-35.5%
Total Enrolled Students, Grades 1-12	16,133.0	16,107.0	26.0	0.2%
Early Childhood Services (ECS)				
Eligible funded children - ECS	1,433.0	1,362.0	71.0	5.2%
Other children	-	-	-	0.0%
Program hours	475.0	475.0	-	0.0%
ECS FTE's Enrolled	716.5	681.0	35.5	5.2%

Attestation of Secretary-Treasurer/Treasurer:

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

November 28, 2019

****Please complete the attached Comment Sheet to provide information regarding any material (>5% for revenues, expenses, fees, reserves, and surpluses, or >3% for staffing & enrolment) changes from the Spring Budget to the Fall forecast as identified in yellow above as well as any other pertinent information.**

2195 Elk Island Public Schools Regional Division No. 14

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET

Changes in Revenues

Other Government of Alberta revenues increased 242.1% (\$4,092,000) due to increased Alberta Infrastructure supported amortization as most capital projects were transferred from Alberta Education to Alberta Infrastructure.

Other Sales & Services revenue increased 9.1% (\$251,000) due to updating the Fall Budget to 2018-19 actuals, Spring Budget was based on 2017-18 actuals.

Investment Income revenue increased 9.6% (\$31,000) as a net result of reserve balances projected to decrease based on School, Department, and Division projected use of funds for 2019-20 programs and projects. There is a projected increase in income (\$57,000) earned on School Generated Funds.

Fundraising revenue decreased 11.6% (\$50,000) due to updating School Generated Funds Revenue in the Fall Budget to 2018-19 actuals, Spring Budget was based on 2017-18 actuals.

Changes in Expenses by Object

Amortization Expense - unsupported decreased 6.1% (\$101,000) due to reduction of capital purchases from capital and operating reserves due to the budget shortfall.

Changes in projected Accumulated Surplus from Operations

Accumulated Surplus from Operations as at August 31, 2019 increased 40.6% (\$3,633,000) due to actuals being greater than projected in the spring primarily as a result of: reduced spending by schools and departments, two projects were not completed in 2018-19 but will be in 2019-20; these were offset by a Standard Cost deficit.

Accumulated Surplus from Operations as at August 31, 2020 decreased 45.9% (\$3,685,000) due to the increased draw to support the Fall Budget and continue operations with little impact on students. In prior years the Division forecasted surpluses for Schools and Departments as historically they would end the year with a surplus. This change is due to all Department carryforwards and a portion of the School carryforwards being transferred to the Division to help offset the budget shortfall.

Capital Reserves as at August 31, 2019 increased by 14.2% (\$111,000) due to less than anticipated spending.

Capital Reserves as at August 31, 2020 increased by 98.1% (\$360,000) as a result of deferring capital purchases due to the budget shortfall.

Change in Non-Certificated Staff FTE's

Non-certificated Instructional staff increased 6% (23.1 FTEs) due to increased non-certificated support in the schools.

Changes in Fees & Sales to Parents & Students

Fees revenue decreased 6.8% (\$351,000) primarily due to lower projections of School Generated Funds fees for programs, based on actual fees in the prior year. Spring Budget was based on 2017-18 actuals, the Fall Budget is updated for 2018-19 actuals.

Other Sales to Parents & Students increased 5.1% (\$89,000) as sales budgeted in the spring were based on 2017-18 actuals. For the Fall Update sales are budgeted based on 2018-19 actual results.

Changes in Enrolment

ECS FTE's Enrolled increased 5.2% (35.5 FTEs) due to enrolment growth higher at September 30, 2019 than projected in the spring.

Attestation of Secretary-Treasurer/Treasurer:

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

November 28, 2019