



Your Future **in MIND**

ELK ISLAND PUBLIC SCHOOLS REGIONAL DIVISION NO. 14

**Budget
Report**

2020-21

**Report to the
Board of Trustees**

May 28, 2020

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Budget Summary

The 2020-21 Budget has a planned operating deficit of \$4.72 million, which is offset by operating reserves. Revenue increased by \$0.02 million to \$191.39 million while expenses decreased by \$3.22 million to \$196.11 million from the 2019-20 Fall Budget.

Accumulated Surplus is projected to be \$10.82 million at August 31, 2021 and is comprised of:

- \$4.66 million in operating reserves:
 - School generated funds are projected to be \$0.82 million;
 - Division Allocated Operating Reserves are projected to be \$0;
 - Division Unallocated Operating Reserve is projected to be \$3.84 million (1.92%);
 - Ideal balance is a minimum level of 2.0% of budget (approximately \$4.0 million).
- \$0.10 million in Capital Reserves.
- \$6.06 million in Investment in Tangible Capital Assets.

Capital items to be funded from Capital Reserves include: \$0.11 million for vehicle replacement, and \$0.54 million for making wireless improvements.

Student enrolment is projected to be 17,470 at September 30, 2020.

- An increase of 70 students (0.4%) from what was in the 2019–20 Fall Budget.

Staff decreased to 1,296.35 FTE

(CERTIFICATED 841.01 FTE, CLASSIFIED 455.34 FTE)

- A decrease of 87.50 FTE (6.3%) from the 2019-20 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 77.5% of the total budget and 79.6% when capital is excluded, which equates to \$9,018 per student.

System administration spending is \$4.82 million (2.5% of total expenses), which is within the \$6.297 million grant provided by Alberta Education (AE). The additional funds have been distributed for other Divisional uses, as allowed in the *Funding Manual for 2020-21*.

Budget Process, Assumptions and Implications

Budget Process

On April 23, 2020, the Board of Trustees approved assumptions and allocations used to build the 2020-21 budget. The consolidated budget in this report is based on the best information available at the time the school and department budgets were prepared.

The provincial government introduced Bill 5 which results in school divisions requiring ministerial approval to access operating reserves. This includes school generated funds (SGF), all reserves at schools and departments (including Student Transportation) and Division Allocated and Unallocated Reserves. We cannot access any of our operating reserves beyond what is submitted in this 2020-21 Spring Budget and approved by the Minister. It will be very important to ensure Elk Island Public Schools (EIPS) budgets the correct amount of reserve usage.

In early March, schools and departments prepared their forecasts using February actuals. These projections indicated no areas of concerns. Unfortunately, these projections are no longer valid as the COVID-19 pandemic resulted in schools being closed effective March 15. When the Board saw the **Budget Assumptions and Allocations Reports** on April 23 there were no projected reserve balances for schools and departments, other than School Generated Funds (SGF), as of August 31, 2020.

Since the time projections were completed, the provincial government requested funding of \$2.36 million be returned from Base Instruction and \$1.25 million from Student Transportation.

Due to Bill 5 and the restriction on use of Operating Reserves:

- Given the reductions in the 2019-20 budget made by the Province in response to COVID-19 and resulting uncertainty in operations, schools completed their budgets without any carryforward surplus. To allow schools and departments to be able to use up to 1% of their reserve carryforward in the fall (if they have one) the following two measures were taken:
 - EIPS estimated (on a consolidated basis) 1% of reserve carryforward for schools. Schools will only receive the surplus they truly end with (up to 1%) but we estimated 1% for all. We are budgeting that 100% (\$1.19 million) will be spent in 2020-21; details on page 11.
 - Departments re-did their projections in April, based on March actuals and on post-COVID-19 implications, and entered their surplus (up to 1%) when they completed their budgets, and they will be held to that 1% carryforward. (If the actual surplus comes in above the 1%, they will only get 1% and if the actual surplus is below the estimate, they will get the actual amount.) We are budgeting that 100% (\$1.37 million) will be spent in 2020-21; details on page 11.
 - Any additional savings above 1% carryforward in schools and departments will go into Division Unallocated Operating Reserves to offset any unforeseen costs in 2020-21.

Budget Process, Assumptions and Implications - continued

- EIPS estimated 50% of the School Generated Fund (SGF) reserve to be used to ensure schools have the flexibility to draw down their SGF beyond their opening balance (\$0.82 million – page 11).
- Set aside \$1.0 million of Division Unallocated Reserves as “Emergent Funds”. This amount has been split \$500,000 to Schools (TBA), and \$500,000 to Central (Fiscal). Administration would seek Board approval to access. This is primarily due to:
 - Estimates that may have been subsequently impacted given the uncertainty and instability created by the external environment. On May 15, 2020 we heard that insurance underwriters are now revising estimated insurance premium increases from 40% to between 50% and 100%. A preliminary insurance estimate was anticipated on May 25, 2020 and will not be finalized until the fall and could increase even more if there are additional catastrophes (floods in Alberta, COVID-19) this summer.
 - Offset potential negative impacts of the budget.

New for 2020-21, Alberta Education (AE) no longer requires an updated fall budget to be submitted as AE funding for 2020-21 will not be adjusted regardless of any changes in enrolment. However, for internal purposes, the Budget will be updated in the fall for: actual enrolment, changes to estimates like insurance premium increases, timing or new approvals for reserve spending and actual reserve carryforwards.

Budget Assumptions

EIPS established assumptions that are the building blocks of the 2020-21 budget. Changes in key assumptions such as reserve usage, enrolment and standard cost have the potential to significantly affect the budget. This budget has been developed with the following assumptions:

- Although the Ministry has confirmed that schools will remain closed for the remainder of the school year, it is unknown what the impact of COVID-19 will be on the 2020-21 school year. There are many reiterations of how COVID-19 will influence classroom operations, student transportation, insurance premiums, etc.; therefore, ***this budget has been developed under the assumption that operations will be ‘normal’***. No adjustments have been made for potential costs due to COVID-19.
- A related assumption is that funding will be received in full, i.e. not reduced due to the government’s recent response to the COVID-19 pandemic. It was unknown at the time the budget was developed whether the reductions announced on March 28 will continue into the 2020-21 school year. Should the 2020-21 funding to the Division be reduced between now and the announcement of any future reductions, adjustments will be made at that time.
- That 100% of the requested operating reserves usage will be approved by the Minister.
- Lease funding from AE for Strathcona Christian Secondary and Strathcona Christian Elementary has been included in the budget. AE Capital Planning Department will be able to confirm in June if the \$651,746 of lease support will be provided.

Budget Process, Assumptions and Implications - continued

- As Administration has not received confirmation that these grants will continue, funding for both the Alberta Health Services (AHS) grant of \$292,973 for speech language pathologists and Mental Health Capacity Building (MHCB) grant of \$225,061 have been removed from the budget to be fiscally prudent.
- In 2019-20, EIPS experienced a tremendous insurance premium increase of 271%. Several school boards are exploring alternate arrangements, and initially, increases ranging from five to 40% over 2019-20 rates were suggested. Since that time, there have been floods in northern Alberta and COVID-19. Insurance is now estimated at anywhere between a 50% to 100% increase. Therefore, to be conservative, the budget has been built with a 100% overall increase to all insurance premiums for 2020-21. If the insurance increase comes in lower than 100%, then these funds will be used for instructional needs. If the insurance increase is higher than 100%, we will request access to the \$1.0 million Emergent Fund reserves.
- Operations for Continuing Education – Non-Credit and Home Education have been discontinued. We have very few home education students. Continuing Education – Non-Credit is not our core work and brought very little profit to the Division.
- Carbon tax costs will continue to be factored into the budget. The federal rate is to increase from \$30/tonne to \$40/tonne effective April 1, 2021 and to \$50/tonne April 1, 2022. On Feb. 24, 2020, the Alberta Court of Appeal found the Federal Carbon Tax unconstitutional and is going back to the Supreme Court of Canada. There is no way to predict if and when the federal government would have to remove the Carbon Tax from Albertans, should the Alberta government succeed.
- Fee collection rates next year will be similar to this year.
- The Program Unit Funding students will be able to be assessed by the deadlines imposed by AE.

Compensation

- No economic increase has been projected (all staff salaries have a 0% increase).
- Inflationary salary costs are related to grid movement and benefit costs.
- Staffing at the schools is occurring at the same time as budget development; therefore, substantial estimates relating to salary standard costs have been made. These will be updated in the fall once staffing at the schools has been completed.

Budget Process, Assumptions and Implications - continued

Enrolment

- Enrolment has increased from 17,400 in 2019-20 to 17,470 in 2020-21.
- Alberta Education (AE) has changed how enrolment is calculated and funded in the new *Funding Manual*. The methodology being used now is a formula called Weighted Moving Average (WMA), which consists of 2018-19 actual enrolment (20%), plus 2019-20 estimated enrolment (30%), plus 2020-21 projected enrolment (50%). Should the projected enrolment for 2020-21 be overstated, AE will claw back the associated excess funding, in full, in the following year. Although EIPS' projected growth is minimal, it will not be fully funded in 2020-21. Enrolment is factored into most of the new grants.
- EIPS' WMA for 2020-21 is 16,677.65. The primary variance between enrolment and WMA is because an ECS student is counted at a 0.5 FTE in WMA. Rural school enrolment is included in the total WMA, however it is excluded from the grant calculations for Basic Instruction.

Department Estimates and Assumptions

- Information Technology has reduced internet administration expenses due to savings realized in 2019-20 for the shared SHAW data centre agreement which continue into 2020-21; however, reduced somewhat by the need for direct connect capabilities. Telecommunication expenses have also decreased based on the decommissioning of phone and fax lines not in use as well as the anticipated savings which may be achieved with the signing of a new VOIP services contract. These savings are offset by net increases to internet bandwidth costs for schools and reduced bandwidth for central services and increases to contracted services for various projects. Additional offsets are increases to software licensing due to annual percentage increases, US dollar increases, and increases to the number of licences.
- Facility Services is taking over responsibility for the Facility Rental Program from Next Step Continuing Education – Non-Credit and is assuming that all facilities will be available to rent by September 1, 2020. Facility Services has recently increased facility rental rates for gyms and before and after school care leases, and is anticipating all but one lessee will return (WYE Annex). Revenue assumptions are based on the impact of the COVID-19 pandemic subsiding. The pandemic's effect on custodial supplies expense for 2020-21 is unknown, current projections for 2019-20 are within budget with three- and one-half months of COVID-19 related expenses. Snow removal and utility costs are based on a four-year average as snowfall and temperatures can fluctuate dramatically each year; except for snow removal which was increased slightly, budget amounts have not been changed.
- Student Transportation is implementing a two-tiered fee structure where all students riding the bus pay fees, the increase in revenue is to cover increased contracted transportation costs as well as anticipated insurance costs. AE is conducting a review of the transportation funding formula and has increased the transportation grant by 5% as an interim measure. Expenses for contracted transportation have increased due to additional routes that have been added to accommodate capacity increases; these increases are offset by a reduction in the budgeted fuel rate from \$1.30/litre (2019-20 and 2018-19) down to \$1.20/litre to reflect the current and trending oil prices.

Budget Process, Assumptions and Implications - continued

- Human Resources has changed from using a three-year average to a four-year average for budgeting sick leaves and maternity costs. These amounts vary from year-to-year and an average is a more realistic amount to budget. Alberta Education's new secondment postings will not be known until June and all current secondees' contracts expire August 2020, except one, as such the amount required for Secondment revenue and corresponding expense is unknown. Another unknown is whether any CTS Bridge funds will be required, this will depend upon if any bridging students will be employed by the Division.
- Initial indications from the insurance industry were that premium rates could increase anywhere from a low of 5% to a high of 40%. On May 15, during an industry update, the percentage increase was increased to 50% to 100%; therefore, we have taken a conservative approach and budgeted for 100%. Departments that have had their insurance budgets increased (over 2019-20 rates) are: Facility Services (\$2.25M), Student Transportation (\$0.25M), and Secretary-Treasurer (\$0.37M). Final premium increases will not be known until the fall.
- Carbon tax for 2020-21 has been estimated to remain at \$198,000 for utilities (same as 2019-20) and increase to \$93,500 for diesel (2.21 cents/litre) related to Student Transportation, for a total of \$291,500; it was \$284,000 for the prior year. Facility Services has signed a new contract reducing the rate/GJ from \$3.99 to \$2.56 (which could have a potential savings of \$200,000 based on 2018-19 consumption volumes – Transmission and Distribution rates are anticipated to continue rising). This will be reviewed for the Fall budget.
- The Canadian dollar continues to struggle increasing year-over-year. The exchange rate has been an average of \$1.34 since the beginning of September. The current projections into next year have the exchange rate increasing slightly to an average of \$1.41 from \$1.37 at the time the 2019-20 Fall Budget was prepared.

Budget Implications

Comments made by individual school administrators and departments directors have identified the following budget implications:

Schools

- Increased class sizes,
- Reduction of option variety and sections to align with available teacher time (FTE) and skillsets,
- Reduction of activities and program opportunities,
- Less opportunity for teachers and educational assistants to work in small groups to support learning,
- Impact on provincial survey results and district parent surveys,
- Elimination of literacy and numeracy leads – elimination of dedicated intervention/specialized support,
- Reduction in library support,
- Universal approach to teaching rather than a personalized/individual approach for diverse learners,
- School spirit and activities that keep students engaged will be decreased due to staffing and lack of resources, i.e. yearbook, sports activities, drama, band, etc.,
- Expectation for parent groups to fundraise to supplement additional school activities,

Budget Process, Assumptions and Implications – continued

- Change to how Ukrainian bilingual is delivered with students combined among English program for part of the day,
- Loss of Family School Liaison Worker services, no music specialist, reduced athletics/extracurricular activities/opportunities,
- Special needs students are integrated in larger combined classrooms,
- Loss of counselling services, and
- Reductions to Early Learning and Play And Learn at Schools (PALS).

Early Learning

- Funding revenues for Early Learning (pre-kindergarten and kindergarten) are significantly decreased – approximately \$2.7 million, and
- Program Unit Funding (PUF) grant funding has changed to only include children who are enrolled in pre-kindergarten programming and are older than two years and eight months of age, and less than four years and eight months of age, on September 1. All children who are older than four years and eight months prior to September 1, are to be enrolled in kindergarten, without exception; no longer can children have a third year of PUF.

Pre-kindergarten (PUF)

- Grant funding has been reduced by \$10,000 to \$15,000 per student,
- Programming will continue to be offered at the same schools as last year, unless child enrolment numbers necessitate changes, and
- Expenditures have been reduced to match reduced funding.

Kindergarten

- Although funding revenues from AE in Specialized Learning Support have increased, both kindergarten supports and Regional Collaborative Service Delivery (RCSD) supports are no longer funded separately and now fall under the umbrella of Specialized Supports; thus, the actual total dollars have decreased. EIPS has committed two million dollars of the Specialized Supports budget to support kindergarten.

Inclusive Learning

- Unlike in prior years, all available Early Learning monies are being pushed out to the schools in the Spring Budget apart from approximately \$560K for PUF as it is dependent upon Minister approval. There is a very small contingency being held for the fall to address new students to the Division. Budgeting in this manner enables principals to make the best decisions for staffing and equipping their schools now for the start of the new school year.

Specialized Supports

- For Specialized Supports (grades 1 – 12), EIPS increased block allocations to continue with similar allocations to schools. The students at Level 3 and Level 4 received support dollars consistent with last year to assist with classroom teachers. As class sizes get larger teachers will need these supports. There are also three new specialized education programs added in 2020-21.

Budget Process, Assumptions and Implications - continued

Departments

- Examined operations for efficiencies and opportunities to change processes to reduce costs,
- Reduced block allocations for staffing and operating expenses,
- Continuing Education Next Step – Non-Credit will be closed, and
- Supports for Students is restructuring to redirect resources to the schools. Supports for Students – Central developed its budget based on driving more funds out to the schools for FNMI contracted services and supplies and materials, restructured Instructional Supports, reducing Speech Language Pathologists, and reduced contracted services in Specialized Supports – Schools.
- The table below summarizes the net reductions to Central Services. The reduction includes 16.32 FTE.

Central Services Expenditure Changes

2019-20 Fall Budget	\$ 58,155,536
Department Prescribed Reductions:	
Net reductions to Salaries and Benefits	(1,326,787)
Net reductions to Services, Contracts and Supplies	(410,518)
	<u>(1,737,305)</u>
<i>% of 2019-20 Fall Budget</i>	<i>(3.0%)</i>
Other Adjustments to Central Services:	
Enterprise Resource Planning (one-time expense)	335,392
Emergent Funds (one-time expense)	500,000
Infrastructure Maintenance & Renewal	1,074,712
Insurance Premiums	2,867,083
Teacher Pension	(188,200)
Modular Relocation (one-time expense prior year)	(215,031)
Next Step Continuing Education	(422,447)
Amortization & Buyouts	(585,041)
Secondments	(1,118,152)
	<u>2,248,316</u>
Total Change in Central Services	<u>511,011</u>
2020-21 Spring Budget	<u>\$ 58,666,547</u>

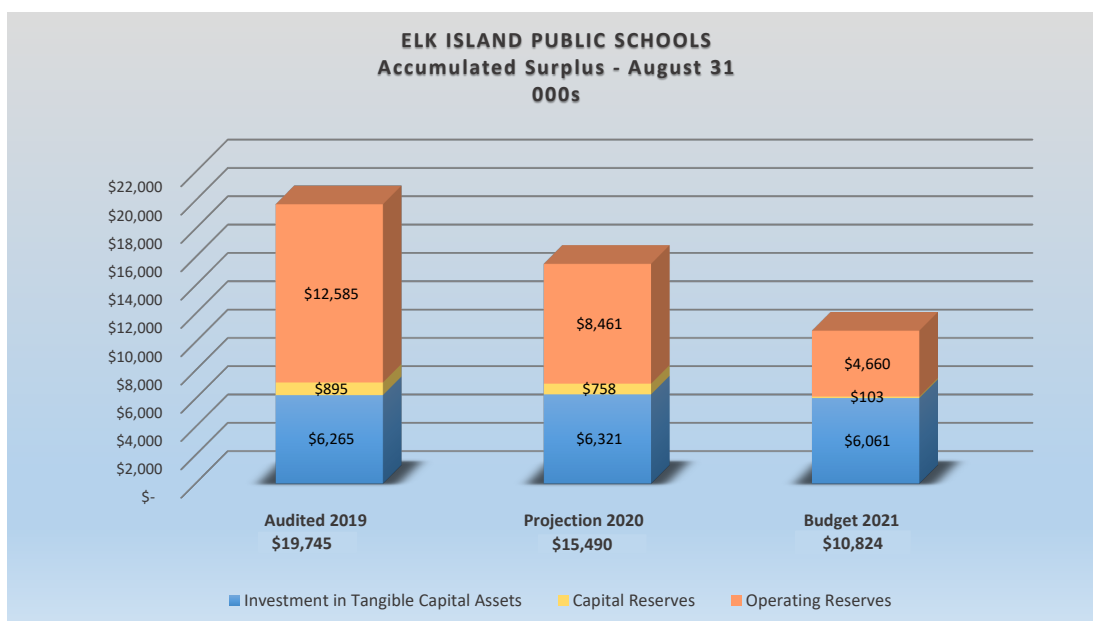
Summary

EIPS has been reducing centrally since 2015 in order to protect schools. Schools were reduced for the first time in 2019-20. Division reserves have been used substantially over the past few years to protect staffing. Future years will continue to be difficult given the changes in the funding formula and the anticipated elimination of bridge funding over the next two years.

ELK ISLAND PUBLIC SCHOOLS
2020-21 Spring Budget

Accumulated Surplus					
	A=B+C+D+E	B	C	D E 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)	(4,204,469)	-	(4,204,469)	-	-
Board Funded Capital Asset Additions	-	1,262,292	(296,366)	(828,926)	(137,000)
Net Amortization, Debt & Disposals	-	(1,206,366)	1,206,366	-	-
Net Reserve Transfers	-	-	3,294,469	(3,294,469)	-
Projection - August 31, 2020	\$ 15,540,557	\$ 6,321,270	\$ -	\$ 8,461,330	\$ 757,957
Surplus/(Deficit)	(4,716,353)	-	(4,716,353)	-	-
Board Funded Capital Asset Additions	-	965,759	(311,260)	-	(654,499)
Net Amortization, Debt & Disposals	-	(1,226,260)	1,226,260	-	-
Net Reserve Transfers	-	-	3,801,353	(3,801,353)	-
Budget - August 31, 2021	\$ 10,824,204	\$ 6,060,769	\$ -	\$ 4,659,977	\$ 103,458

- 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
- E. Capital reserves available for future unsupported capital purchases



Accumulated Surplus

Accumulated Surplus (pg. 9)

Accumulated surplus will decrease from 2019-20 to 2020-21 by \$4.72 million primarily due to the reduction of:

- Operating Reserves of \$3.8 million;
- Investments in Tangible Capital Assets of \$0.26 million (amortization and debt repayments exceeding unsupported capital asset purchases); and
- Capital Reserves of \$0.66 million.

Accumulated surplus is projected to be \$10.82 million at August 31, 2021 comprised of:

- \$4.66 million in Operating Reserves (pg. 11):
 - School Generated Funds reserves are projected to be \$0.82 million;
 - EIPS Division Allocated Operating reserve is projected to be nil;
 - EIPS Division Unallocated Operating reserve is projected to be \$3.84 million (1.92%);
 - Ideal level is 2.0% of budget (approximately \$4 million).
- \$0.10 million in Capital Reserves (pg. 11).
- \$6.06 million in Investment in Tangible Capital Assets.
- Schools' and Central departments' estimated 2019-20 year-end surpluses have been included in the allocations. Central departments provided projections with estimated year-end surpluses in April. For schools, year-end surpluses were estimated at 1% of their individual budgets.

ELK ISLAND PUBLIC SCHOOLS
2020-21 Spring Budget

Reserves									
	A	B	C	D	E = A+B+C+D	F	G	H	I = E+F+G+H
	Audited 31-Aug-19	Contributions /(Use)	2019-20 Capital Effect	Transfers	Projected 31-Aug-20	Contributions /(Use)	2020-21 Capital Effect	Transfers	Budget 31-Aug-21
OPERATING RESERVES									
Central Services	\$ 1,089,200	\$ 1,237,465	\$ -	\$ (953,609)	\$ 1,373,056	\$ (1,373,056)	\$ -	\$ -	\$ -
Schools - Operations	1,677,816	\$ 871,061	-	(1,360,667)	1,188,210	(1,188,210)	-	-	-
School Generated Funds (SGF)	1,639,390	-	-	-	1,639,390	(819,695)	-	-	819,695
Central Services & Schools	4,406,406	2,108,526	-	(2,314,276)	4,200,656	(3,380,961)	-	-	819,695
Leveraging Student Achievement	418,697	(72,233)	-	(346,464)	-	-	-	-	-
Election	90,486	(90,486)	-	-	-	-	-	-	-
School Building	457,098	(377,098)	-	(80,000)	-	-	-	-	-
Enterprise Resource Planning	1,202,250	(37,932)	(828,926)	-	335,392	(335,392)	-	-	-
Central Projects	641,480	(268,638)	-	(372,842)	-	-	-	-	-
EIPS Division Allocated	2,810,011	(846,387)	(828,926)	(799,306)	335,392	(335,392)	-	-	-
EIPS Division Unallocated	5,368,308	(5,466,608)	910,000	3,113,582	3,925,282	(1,000,000)	915,000	-	3,840,282
	\$ 12,584,725	\$ (4,204,469)	\$ 81,074	\$ -	\$ 8,461,330	\$ (4,716,353)	\$ 915,000	\$ -	\$ 4,659,977

- B. Projected deficits are 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 and projected transfers between the EIPS Division Allocated/Unallocated reserve and the projected transfer from schools/departments for surplus in excess of limits in Administrative Procedure 501 - Financial Management
- F. Budgeted deficits are supported by school, department and division reserves
- G. The net effect of unsupported capital transactions
- H. There are no budgeted transfer from EIPS Division Unallocated reserves

	A	B	C	D	E = A+B+C+D	F	G	H	I = E+F+G+H
	Audited 31-Aug-19	Contributions /(Use)	2019-20 Capital Effect	Transfers	Projected 31-Aug-20	Contributions /(Use)	2020-21 Capital Effect	Transfers	Budget 31-Aug-21
CAPITAL RESERVES									
Facility Services	\$ 114,378	-	\$ -	\$ -	\$ 114,378	\$ -	\$ (114,378)	\$ -	\$ -
Aging Equipment at Schools	197,957	-	-	-	197,957	-	-	(197,957)	-
Tentative Land Purchase	-	-	(137,000)	137,000	-	-	-	-	-
Wireless Improvements	342,164	-	-	-	342,164	-	(540,121)	197,957	-
EIPS Division Allocated	540,121	-	(137,000)	137,000	540,121	-	(540,121)	-	-
EIPS Division Unallocated	240,458	-	-	(137,000)	103,458	-	-	-	103,458
	\$ 894,957	\$ -	\$ (137,000)	\$ -	\$ 757,957	\$ -	\$ (654,499)	\$ -	\$ 103,458

- B. Proceeds on disposal of unsupported assets year to date
- C. Use of reserves for the Tentative Land Purchase (estimate)
- D. Budgeted transfer from the EIPS Division Unallocated capital reserve for Tentative Land Purchase
- G. Use of reserves for Facilities vehicles and Wireless Improvement work
- H. Budgeted transfer from Aging Equipment to Wireless Improvement work

Operating Reserves - Four Year Projection													
	A	B	C	D	E = A + B + C + D	F	G	H	I = E + F + G + H	J	K = I + J	L	M = K + L
	Audited	2019-20			Projected	2020-21			Budget	2021-22	Estimate	2022-23	Estimate
	31-Aug-19	Contributions / (Use)	Capital Effect	Transfer	31-Aug-20	Contributions / (Use)	Capital Effect	Transfer	31-Aug-21	Estimate	31-Aug-22	Estimate	31-Aug-23
Central Services & Schools	\$ 4,406,406	\$ 2,108,526	\$ -	\$ (2,314,276)	\$ 4,200,656	\$ (3,380,961)	\$ -	\$ -	\$ 819,695	\$ -	\$ 819,695	\$ -	\$ 819,695
Leveraging Student Achievement	418,697	(72,233)	-	(346,464)	-	-	-	-	-	-	-	-	-
Election	90,486	(90,486)	-	-	-	-	-	-	-	-	-	-	-
Davidson Creek Elementary	30,944	(30,944)	-	-	-	-	-	-	-	-	-	-	-
Ardrossan Elementary Replacement	10,437	(10,437)	-	-	-	-	-	-	-	-	-	-	-
Planning	80,000	-	-	(80,000)	-	-	-	-	-	-	-	-	-
Heritage Hills Elementary	335,717	(335,717)	-	-	-	-	-	-	-	-	-	-	-
School Building	457,098	(377,098)	-	(80,000)	-	-	-	-	-	-	-	-	-
Enterprise Resource Planning	1,202,250	(37,932)	(828,926)	-	335,392	(335,392)	-	-	-	-	-	-	-
Central Projects	1,202,250	(37,932)	(828,926)	-	335,392	(335,392)	-	-	-	-	-	-	-
Off To a Good Start	148,655	-	-	(148,655)	-	-	-	-	-	-	-	-	-
Mechanical Cooling for Modulars	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	2,810,011	(846,387)	(828,926)	(799,306)	335,392	(335,392)	-	-	-	-	-	-	-
Capital Effect - Purchases from Operating Budgets	-	-	(296,366)	-	(296,366)	-	(311,260)	-	(607,626)	(200,341)	(807,967)	(198,801)	(1,006,768)
Capital Effect - Annual Amortization	-	-	1,206,366	-	1,206,366	-	1,226,260	-	2,432,626	1,125,341	3,557,967	1,058,801	4,616,768
Funding Shortfall	(5,457,094)	-	-	1,783,801	(3,673,293)	(1,000,000)	-	-	(4,673,293)	-	(4,673,293)	-	(4,673,293)
Net Savings Due to COVID Reductions	-	-	-	755,000	755,000	-	-	-	755,000	-	755,000	-	755,000
Central Services Transfer (Attachment 5)	-	-	-	574,781	574,781	-	-	-	574,781	-	574,781	-	574,781
Election Accrual	-	(9,514)	-	-	(9,514)	-	-	-	(9,514)	-	(9,514)	-	(9,514)
EIPS District Reserve	5,368,308	-	-	-	5,368,308	-	-	-	5,368,308	-	5,368,308	-	5,368,308
EIPS Division Unallocated Reserve	5,368,308	(5,466,608)	910,000	3,113,582	3,925,282	(1,000,000)	915,000	-	3,840,282	925,000	4,765,282	860,000	5,625,282
Total EIPS Division Reserves	8,178,319	(6,312,995)	81,074	2,314,276	4,260,674	(1,335,392)	915,000	-	3,840,282	925,000	4,765,282	860,000	5,625,282
Total Operating Reserves	\$ 12,584,725	\$ (4,204,469)	\$ 81,074	\$ -	\$ 8,461,330	\$ (4,716,353)	\$ 915,000	\$ -	\$ 4,659,977	\$ 925,000	\$ 5,584,977	\$ 860,000	\$ 6,444,977
Unallocated Reserve (P)													
As a percentage of operating expenses (2019-20)	2.69%				1.97%				1.92%		2.39%		2.82%
Dollars above (below) 2% of operating expenses (2019-20)	\$ 1,370,004				\$ (67,402)			\$	\$ (152,402)	\$	\$ 772,598	\$	\$ 1,632,598
As a percentage of operating expenses (2020-21)					2.05%								
Dollars above (below) 2% of operating expenses (2020-21)					\$ 91,866								

Reserves

Reserves for Operating Expenditures (pg. 11)

- Reserve balances for Schools and Departments are updated for estimated usage. EIPS is estimating 100% usage of Central Services and Schools Operations. We are estimating 50% usage for School Generated Funds.
- EIPS Division Allocated Reserve is being accessed for \$0.34 million for Central Projects (Enterprise Resource Planning System).
- EIPS Division Unallocated Reserve is being accessed for \$1 million to fund Emergent Items, upon Board approval, that may occur next year.

Capital Reserves (pg. 11)

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 a plan for the purchase of capital items of:

- Capital Reserve spending for the purchase of new Facility Services' vehicles of \$0.11 million
- Capital Reserve spending for Wireless Improvements of \$0.54 million
- Transfer of \$0.20 million from Aging Equipment at Schools to Wireless Improvements

Four-Year Operating Reserves Projection (pg. 12)

Reserve estimates include estimated and projected balances for schools and departments. The budget allocations include use of the Division Operating Reserves as outlined below.

The Board maintains two types of division operating reserves:

1. Division Allocated Operating Reserve (row O)

The Division Allocated Operating Reserve is used to fund specific expenses identified by the Board. Proposed changes for 2020-21 have been identified as well as estimates for 2021-22 and 2022-23 to outline future needs (columns J and L respectively). Alberta Education (AE) requires a projection of the use of Accumulated Surplus and Reserves for 2021-22 and 2022-23 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 \$0.34 million (column F) for Enterprise Resource Planning.

Reserves – continued

2. Division Unallocated Operating Reserve (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. As per EIPS' budget assumptions, the Division Unallocated Operating Reserve ideal balance is a minimum of 2% of EIPS budgeted operating expenses or approximately \$4 million.

As per the 2019-20 projections previously presented to the Board, the Division Unallocated Reserve will be \$67,400 (bottom of column E) below the 2% target at August 31, 2020. Additional projections for 2020-21 decrease the reserve to \$152,400 (bottom of column I) below the 2% target at August 31, 2021.

Capital asset purchases of \$311,000 and amortization of \$1.22 million have been included in the 2020-21 projection as capital assets purchased from current year funding are offset by amortization from prior year purchases, creating a surplus in the reserve.

Division Unallocated Reserves will be accessed for \$1 million to fund Emergent items that may occur next year, upon Board approval.

STATEMENT OF REVENUES AND EXPENSES				
	2019-20	2020-21		%
	Fall	Budget	Change	Change
REVENUES				
Government of Alberta				
Alberta Education (<i>Page 18</i>)	\$ 175,456,242	\$ 176,829,977	\$ 1,373,735	0.8%
Other Government of Alberta	5,781,726	4,835,882	(945,844)	(16.4%)
	<u>181,237,968</u>	<u>181,665,859</u>	<u>427,891</u>	<u>0.2%</u>
Other Alberta School Authorities	155,684	108,522	(47,162)	(30.3%)
Fees	4,834,636	4,968,636	134,000	2.8%
Other Sales and Services	2,995,861	2,657,573	(338,288)	(11.3%)
Investment Income	359,148	220,148	(139,000)	(38.7%)
Gifts and Donations	1,167,977	1,155,853	(12,124)	(1.0%)
Rental of Facilities	237,458	233,974	(3,484)	(1.5%)
Fundraising	384,183	384,183	-	0.0%
	<u>191,372,915</u>	<u>191,394,748</u>	<u>21,833</u>	<u>0.0%</u>
EXPENSES				
Instruction				
Schools	135,916,699	132,974,683	(2,942,016)	(2.2%)
Central Services	20,032,591	18,983,081	(1,049,510)	(5.2%)
	<u>155,949,290</u>	<u>151,957,764</u>	<u>(3,991,526)</u>	<u>(2.6%)</u>
Operations & Maintenance	24,734,991	27,271,650	2,536,659	10.3%
Transportation	11,251,918	11,767,336	515,418	4.6%
System Administration	6,588,628	4,824,619	(1,764,009)	(26.8%)
External Services	805,672	289,732	(515,940)	(64.0%)
	<u>199,330,499</u>	<u>196,111,101</u>	<u>(3,219,398)</u>	<u>(1.6%)</u>
OPERATING DEFICIT	\$ (7,957,584)	\$ (4,716,353)	\$ 3,241,231	(40.7%)

STAFFING - FULL TIME EQUIVALENT (FTE)				
	2019-20	2020-21		%
	Fall	Budget	Change	Change
SCHOOLS				
Certificated (<i>Page 25</i>)	865.69	821.37	(44.32)	(5.1%)
Classified (<i>Page 25</i>)	375.95	349.09	(26.86)	(7.1%)
	<u>1,241.64</u>	<u>1,170.46</u>	<u>(71.18)</u>	<u>(5.7%)</u>
CENTRAL SERVICES				
Certificated (<i>Page 38</i>)	24.64	19.64	(5.00)	(20.3%)
Classified (<i>Page 38</i>)	117.57	106.25	(11.32)	(9.6%)
	<u>142.21</u>	<u>125.89</u>	<u>(16.32)</u>	<u>(11.5%)</u>
TOTAL STAFFING				
Certificated	890.33	841.01	(49.32)	(5.5%)
Classified	493.52	455.34	(38.18)	(7.7%)
	<u>1,383.85</u>	<u>1,296.35</u>	<u>(87.50)</u>	<u>(6.3%)</u>

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

Revenue

The changes in revenue from Alberta Education are detailed on page 18.

The decrease in Other Government of Alberta revenue is due to the removal of funding for the Mental Health Capacity Building (MHCB) grant and Alberta Health Services (AHS) grant totaling \$518K. The remainder is a result of decreased Alberta Infrastructure supported amortization resulting primarily from assets completing their final year of amortization. The biggest contributors are the furniture and equipment purchase from 2015-16 for Fultonvale Elementary Junior High, modernization expenses from 1995 for Fort Saskatchewan High and the building costs from 1980-81 for Bev Facey Community High.

The decrease in other sales and services results from the removal of the material and registration fees for the discontinued continuing education, night school programs and international tuition \$306K. In addition, there was a reduction in transportation external recovery for spare bus insurance and pass replacement of \$32K.

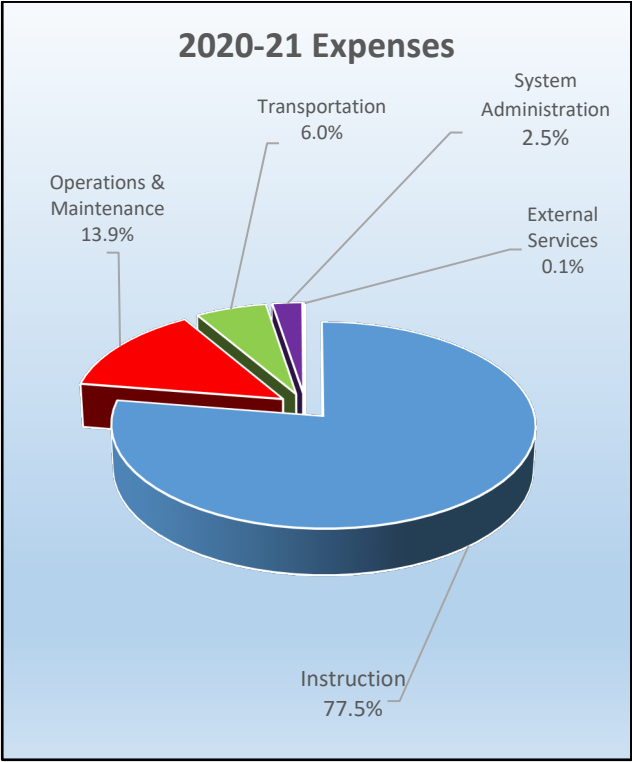
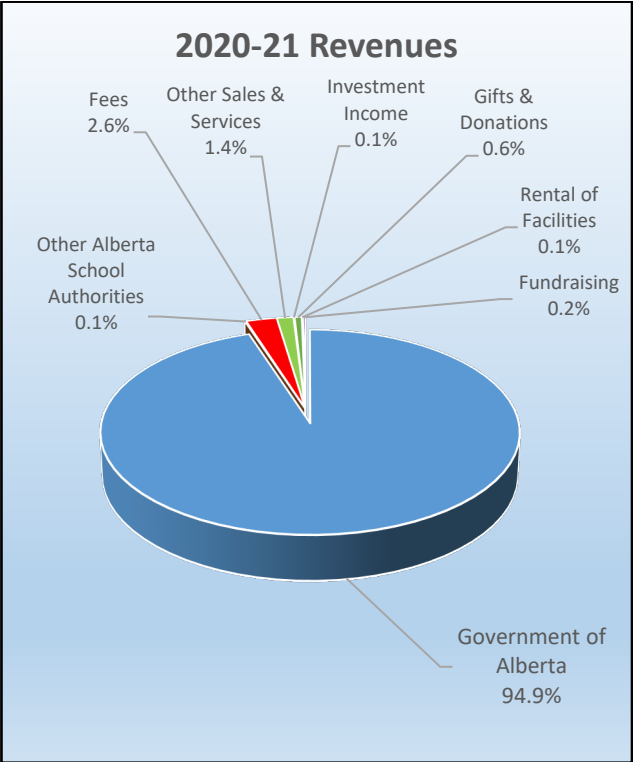
Investment income decreased as reserve balances continue to be drawn down, less funds are available to be invested in Guaranteed Investment Certificates, and low interest rates are both contributing factors in the reduced returns.

Expense

Due to the significant restructuring of Alberta Education's *Funding Manual* for 2020-21 it is difficult to do a line-by-line comparative of the expenditures. The Funding Model added both the System Administration and Operations and Maintenance as targeted grants. The System Administration grant replaced the 3.6% cap on Administration expense guideline EIPS followed in prior years. The 2020-21 expenditures have been recategorized under these new guidelines and align with the *Alberta Education Budget Report* submission template. The information for detailed expenses related to specific schools or departments can be found on pages 24 and 38 respectively.

Overall expenses have been reduced significantly with the primary reason being a reduction in the FTE complement by 87.50 FTE's and \$6.83 million in salary changes. There were also reductions made in Service, Contract and Supplies of \$0.33 million. However, these reductions were offset by a significant insurance increase of \$2.87 million and Infrastructure Renewal and Maintenance increase of \$1.07 million.

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



ALBERTA EDUCATION REVENUE				
	2019-20	2020-21		%
	Fall	Budget	Change	Change
Base Instruction				
Early Childhood Services (ECS)	\$ 4,786,076	\$ 4,243,890	\$ (542,186)	(11.3%)
Grades 1-9	79,709,934	70,722,411	(8,987,523)	(11.3%)
High Schools	28,946,396	26,163,097	(2,783,299)	(9.6%)
Distance Education	-	50,000	50,000	100.0%
Home Education	33,416	-	(33,416)	(100.0%)
Hutterite Colony Funding	23,083	50,000	26,917	116.6%
Outreach Programs	188,918	150,000	(38,918)	(20.6%)
Rural Small Schools	-	2,630,000	2,630,000	100.0%
Small School by Necessity	172,928	-	(172,928)	(100.0%)
One-Time Transition Funding	3,369,800	-	(3,369,800)	(100.0%)
System Administration Reduction	(800,236)	-	800,236	(100.0%)
	<u>116,430,315</u>	<u>104,009,398</u>	<u>(12,420,917)</u>	<u>(10.7%)</u>
Services & Supports				
Specialized Learning Support (Inclusive Education)	10,261,631	12,689,636	2,428,005	23.7%
ECS Pre-K Program Unit Funding (PUF)	3,782,701	1,601,400	(2,181,301)	(57.7%)
ECS Kindergarten Program Unit Funding (PUF)	1,189,920	-	(1,189,920)	(100.0%)
First Nations, Métis and Inuit Education	1,242,896	1,584,131	341,235	27.5%
English as a Second Language	385,828	397,206	11,378	2.9%
Refugee Students	-	13,200	13,200	100.0%
Institutional Programs	365,565	362,858	(2,707)	(0.7%)
	<u>17,228,541</u>	<u>16,648,431</u>	<u>(580,110)</u>	<u>(3.4%)</u>
School - System Needs				
Operations & Maintenance	13,322,622	16,193,943	2,871,321	21.6%
SuperNet	393,600	393,600	-	0.0%
Transportation	9,653,309	10,295,381	642,072	6.7%
Infrastructure Maintenance and Renewal	2,474,316	3,549,028	1,074,712	43.4%
	<u>25,843,847</u>	<u>30,431,952</u>	<u>4,588,105</u>	<u>17.8%</u>
Community				
Socio-Economic Status	1,374,189	1,086,109	(288,080)	(21.0%)
Geographic (Equity of Opportunity)	1,914,203	1,489,824	(424,379)	(22.2%)
School Nutrition Program	166,000	150,000	(16,000)	(9.6%)
	<u>3,454,392</u>	<u>2,725,933</u>	<u>(728,459)</u>	<u>(21.1%)</u>
Jurisdictions				
System Administration	-	6,297,328	6,297,328	100.0%
Additional				
Regional Collaborative Service Delivery	1,073,531	-	(1,073,531)	(100.0%)
LAPP Adjustment	(416,784)	-	416,784	(100.0%)
Bridge Funding for New Framework	-	6,104,477	6,104,477	100.0%
	<u>656,747</u>	<u>6,104,477</u>	<u>5,447,730</u>	<u>829.5%</u>
Other				
Lease Support	651,746	651,746	-	0.0%
Secondments	1,118,152	-	(1,118,152)	(100.0%)
French Language Funding	126,895	113,800	(13,095)	(10.3%)
CTS Bridge To Certification	34,251	-	(34,251)	(100.0%)
Odyssey Languages Assistant Program	25,000	-	(25,000)	(100.0%)
Dual Credit Programming	52,035	50,000	(2,035)	(3.9%)
	<u>2,008,079</u>	<u>815,546</u>	<u>(1,192,533)</u>	<u>(59.4%)</u>
Supported Amortization	334,321	393,912	59,591	17.8%
Teacher Pensions	9,500,000	9,403,000	(97,000)	(1.0%)
	<u>\$ 175,456,242</u>	<u>\$ 176,829,977</u>	<u>\$ 1,373,735</u>	<u>0.8%</u>

Alberta Education Revenue Notes

Due to the significant restructuring of Alberta Education’s funding model for 2020-21 it is difficult to do a line-by-line comparative. Some grants have been eliminated while others introduced. Even if some of the grants have the same or similar names they are not calculated in the same fashion. The revenue is broken into five major funding envelopes.

1. Base Instruction
2. Services & Supports
3. School – System Needs
4. Community
5. Jurisdiction

For comparison purpose prior year’s funding lines were broken into those five categories.

Summary of Changes to Alberta Education Revenue (in \$000s):	
Basic Instruction	\$ (12,421)
Services & Supports	(580)
School – System Needs	4,588
Community	(728)
Jurisdictions	6,297
Additional	5,448
Other	(1,193)
Supported Amortization	60
Teacher Pensions	(97)
Total Change in Alberta Education Revenue	<u>\$ 1,374</u>

Base Instruction funding experienced a significant decrease in the year over year comparison. A couple explanations for this decrease is first the System and Administration grant became targeted in 2020-21 which in prior years this funding was not a separate funding source. It was pulled from base instruction. Secondly 2019-20 included a one-time transition funding amount.

Service & Supports changes are primarily the result of a decrease in Pre-K Program Unit Funding (PUF). There have been reductions to the per child funding rates and changes in eligibility requirements and enrolment determination which resulted in a lower number of children eligible for support. In Spring 2020-21, the eligible enrolment for Pre-K Program Unit Funding is 162 compared to 167 in Fall 2019-20.

School – System Needs funding increased however due to both the operations & maintenance and transportation funding being targeted the increase stayed within those departments and could not be used to offset any other funding shortfalls.

In addition, the Infrastructure Maintenance and Renewal (IMR) requirements are that a minimum of thirty percent of IMR funding to be designated to support capital projects. For 2020-21, 30% of IMR funding is estimated to be capitalized, as compared to 68% in 2019-20. Due to school closures, maintenance and renewal work is anticipated to be fully completed for 2019-20 resulting in no carryforward.

Alberta Education Revenue Notes

(\$000s)	2019-20 Fall	2020-21 Budget	Variance
IMR Funding	\$ 5,095	\$ 5,070	\$ (25)
Prior Year Carryforward	857	-	(857)
IMR Capitalized	(3,478)	(1,521)	1,957
IMR Revenue Total	\$ 2,474	\$ 3,549	\$ 1,075

Community changes are the result of decreases from the geographical funding and socio-economic status.

Jurisdiction is a new category and the funding source is system administration which is targeted.

Additional funding changes were from Regional Collaborative Service Delivery (RCSD) and Bridge Funding for New Framework.

The RCSD operated as a cross-ministry program, and all funding was provided by Alberta Education. To achieve the goals of the 2020-21 funding framework, RCSD funding was redirected to school authorities through allocations to the “pool” of dollars received. There was not a separate funding line for this item.

This Bridge funding is our portion of the funding remaining after the five envelopes were calculated and Alberta Education allocated it to school divisions in a lump sum. These dollars will be reallocated to divisions with growth over the next two years. With stable enrolment, EIPS will likely see this cut in half for 2021-22 and be fully eliminated in 2022-23.

The biggest change in the **Other** section is related to the reduction of secondment funding. This does not have a significant impact as there is an equal offset to the salary expenditure.

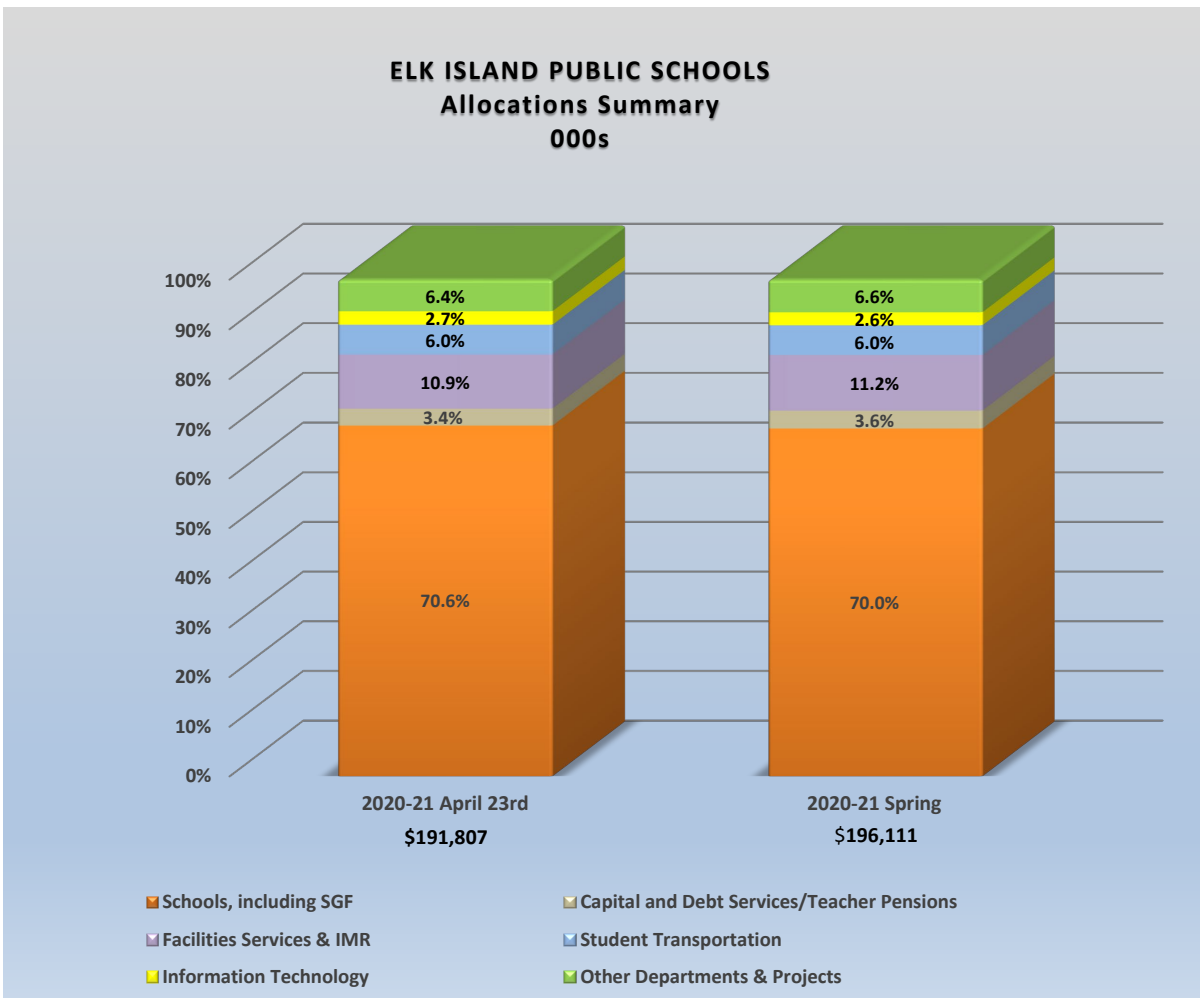
Supported Amortization amount is increasing due to the expected capitalization of the 2020-21 IMR.

Teacher Pensions have decreased slightly due to reduced certificated full-time employees offset by the increase in certificated standard costs.

Alberta Education Funding Letter Reconciliation	
Alberta Education Funding per April 2020’s letter	\$ 167,774,888
Adjustments:	
Student Transportation Adjustment	3,144
Home Education Funding	(39,500)
IMR Adjustment for Capitalized Portion	(1,521,013)
Items not on Letter:	
Lease Support	651,746
French Language Funding	113,800
Dual Credit Programming	50,000
Supported Amortization	393,912
Teacher Pension	9,403,000
(Page 18)	\$ 176,829,977

ELK ISLAND PUBLIC SCHOOLS
2020-21 Spring Budget

ALLOCATION RECONCILIATION				
	April 23rd Report	Spring 2020-21	Change	% Change
Schools, including SGF	\$ 131,970,841	\$ 132,974,683	\$ 1,003,842	0.8%
Supports for Students - Schools	3,450,016	4,469,871	1,019,855	29.6%
	135,420,857	137,444,554	2,023,697	1.5%
Capital and Debt Services/Teacher Pensions	6,548,003	7,033,976	485,973	7.4%
Facility Services	17,298,481	18,406,308	1,107,827	6.4%
Infrastructure Maintenance and Renewal (IMR)	3,554,600	3,549,028	(5,572)	(0.2%)
Information Technologies	5,097,388	5,122,075	24,687	0.5%
Student Transportation	11,527,101	11,675,337	148,236	1.3%
Other Departments	12,360,964	12,879,823	518,859	4.2%
	56,386,537	58,666,547	2,280,010	4.0%
	\$ 191,807,394	\$ 196,111,101	\$ 4,303,707	2.2%



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

On April 23, 2020, the Board of Trustees approved the assumptions and allocations used to build the 2020-21 budget. Below is a reconciliation of the changes that have taken place since that approval.

Schools and Supports for Students-Schools	2020-21	2020-21		%
(\$000s)	April 23rd	Budget	Variance	Change
Allocations to Schools	\$ 113,849	\$ 112,967	\$ (882)	(0.8%)
Supports for Students – Schools	3,450	4,470	1,020	11.6%
School Generated Funds	8,318	8,318	-	0.0%
Division Year End Carryforward	-	1,188	1,188	100.0%
To Be Allocated	777	954	177	22.7%
Emergent Funding	-	500	500	100.0%
Teacher Pensions	9,027	9,048	21	0.2%
School Allocations	\$ 135,421	\$ 137,445	\$ 2,024	1.5%

Changes made to School allocations include the following:

- Allocations to Schools has reduced due to \$582K transfer to Supports for Students - Schools and a \$300K transfer To Be Allocated related to enrollment changes, closure of junior high at Andrew School and other small adjustments.
- Support for Students – Schools’ allocation increased primarily from \$582K in transfers from Allocation to Schools, \$620K for division year end carryforward (of which \$509K relates to PUF) and \$52K for PUF Transportation Transfer. This is offset by \$225K for the Mental Health Capacity Building grant and \$9K varying other minor changes.
- Division Year End Carryforward have been estimated at 1% for all schools in the amount of \$1,188K.
- To Be Allocated increased primarily from changes to Alberta Education funding that was released on April 20, 2020 in the amount of \$1,242K and a \$300K transfer from Allocations to Schools. This is offset by \$1,276K for insurance and \$89K for Central Allocation changes. It is anticipated that these funds will be allocated out to the schools in the fall budget.
- Emergent funding was pulled from Division Unallocated Reserves. This \$500,000 would not be used unless Administration came to the Board with a request.

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

Central Allocations	2020-21	2020-21		%
(\$000s)	April 23rd	Budget	Variance	Change
Capital and Debt Services/Teacher Pension	\$ 6,548	\$ 6,534	\$ (14)	(0.2%)
Facilities Services	17,298	18,384	1,086	6.3%
Infrastructure and Maintenance and Renewal	3,555	3,549	(6)	(0.2%)
Information Technologies	5,097	5,097	-	0.0%
Student Transportation	11,527	11,543	16	0.1%
Other Departments	12,361	12,306	(55)	(0.4%)
Division Year End Carryforward	-	753	753	100%
Emergent Funding	-	500	500	100%
School Allocations	<u>\$ 56,386</u>	<u>\$ 58,666</u>	<u>\$ 2,280</u>	<u>4.0%</u>

Changes made to Department allocations include the following:

- Facilities allocation increased primarily due to insurance increase of \$1,069K and \$20K for the Alberta Infrastructure funding for the Trillium Lease offset by \$3K for facility rental decreases.
- Division Year End carryforward has been updated based on actual projections for departments up to 1% including internally restricted reserves.
- Emergency funding was pulled from Division Unallocated Reserves. This \$500,000 would not be used unless Administration came to the Board with a request.

Schools Summary

Enrolment	2019-20 Fall	2020-21 Budget	Change	% Change	Note
Sector 1 - Sherwood Park <i>(Page 26)</i>	9,942	9,999	57	0.6%	
Sector 2 - Strathcona County <i>(Page 27)</i>	2,125	2,086	(39)	(1.8%)	
Sector 3 - Fort Saskatchewan <i>(Page 28)</i>	3,273	3,303	30	0.9%	
Sector 4 - Lamont County <i>(Page 29)</i>	968	931	(37)	(3.8%)	
Sector 5 - County of Minburn <i>(Page 30)</i>	705	694	(11)	(1.6%)	
	17,013	17,013	-	0.0%	
Elk Island Youth Ranch Learning Centre	10	7	(3)	(30.0%)	
Next Step Home Education/Centre for Education	24	-	(24)	(100.0%)	
Next Step Outreach	353	330	(23)	(6.5%)	
To Be Allocated	-	120	120	100.0%	A
<i>(Page 34)</i>	17,400	17,470	70	0.4%	

Expenses	2019-20 Fall	2020-21 Budget	Change	% Change	Note
Sector 1 - Sherwood Park <i>(Page 26)</i>	\$ 65,781,007	\$ 63,124,983	\$ (2,656,024)	(4.0%)	
Sector 2 - Strathcona County <i>(Page 27)</i>	13,085,359	12,511,655	(573,704)	(4.4%)	
Sector 3 - Fort Saskatchewan <i>(Page 28)</i>	22,670,472	21,713,073	(957,399)	(4.2%)	
Sector 4 - Lamont County <i>(Page 29)</i>	8,395,217	7,421,142	(974,075)	(11.6%)	
Sector 5 - County of Minburn <i>(Page 30)</i>	5,391,275	5,210,144	(181,131)	(3.4%)	
<i>(Page 36)</i>	115,323,330	109,980,997	(5,342,333)	(4.6%)	B
Elk Island Youth Ranch Learning Centre	340,807	353,389	12,582	3.7%	
Next Step Continuing Education - Credit	510,231	503,868	(6,363)	(1.2%)	
Next Step Home Education/Centre for Education	145,357	-	(145,357)	(100.0%)	C
Next Step Outreach	2,306,010	2,128,048	(177,962)	(7.7%)	
Supports for Students <i>(Page 31)</i>	5,258,264	4,469,871	(788,393)	(15.0%)	
Heritage Hills Elementary Replacement (Wye Elementary)	335,717	-	(335,717)	(100.0%)	D
Davidson Creek Elementary Start Up	30,944	-	(30,944)	(100.0%)	D
Ardrossan Elementary Replacement	10,437	-	(10,437)	(100.0%)	D
Capital Lease (Copier)	(311,424)	-	311,424	(100.0%)	E
Teacher Pensions	9,027,200	9,048,400	21,200	0.2%	
To Be Allocated	700,325	954,311	253,986	36.3%	A
Division Year End Carryforward	-	1,188,210	1,188,210	100.0%	F
Emergent Funding	-	500,000	500,000	100.0%	G
School Generated Funds	7,497,765	8,317,460	819,695	10.9%	H
	\$ 141,174,963	\$ 137,444,554	\$ (3,730,409)	(2.6%)	
		<i>(Page 21)</i>			

Schools Summary - continued

Staffing - Full Time Equivalent (FTE)	Certificated			Classified			Note
	2019-20 Fall	2020-21 Budget	Change	2019-20 Fall	2020-21 Budget	Change	
Sector 1 - Sherwood Park (Page 26)	483.34	453.97	(29.37)	161.24	143.73	(17.51)	
Sector 2 - Strathcona County (Page 27)	101.17	95.41	(5.76)	26.98	22.35	(4.63)	
Sector 3 - Fort Saskatchewan (Page 28)	158.11	154.11	(4.00)	68.87	56.43	(12.44)	
Sector 4 - Lamont County (Page 29)	56.87	49.69	(7.18)	28.74	21.97	(6.77)	
Sector 5 - County of Minburn (Page 30)	38.85	35.37	(3.48)	14.74	14.59	(0.15)	
(Page 37)	838.34	788.55	(49.79)	300.57	259.07	(41.50)	B
Elk Island Youth Ranch Learning Centre	3.40	3.40	-	-	-	-	
Next Step Continuing Education - Credit	0.85	0.70	(0.15)	1.66	0.76	(0.90)	
Next Step Home Education/Centre for Education	0.60	-	(0.60)	0.20	-	(0.20)	
Next Step Outreach	14.30	11.80	(2.50)	5.15	5.55	0.40	
Supports for Students (Page 31)	8.20	3.90	(4.30)	45.50	58.70	13.20	
To Be Allocated	-	4.11	4.11	2.14	1.35	(0.79)	A
Division Year End Carryforward	-	8.91	8.91	-	2.93	2.93	F
School Generated Funds	-	-	-	20.73	20.73	-	
	865.69	821.37	(44.32)	375.95	349.09	(26.86)	

Notes

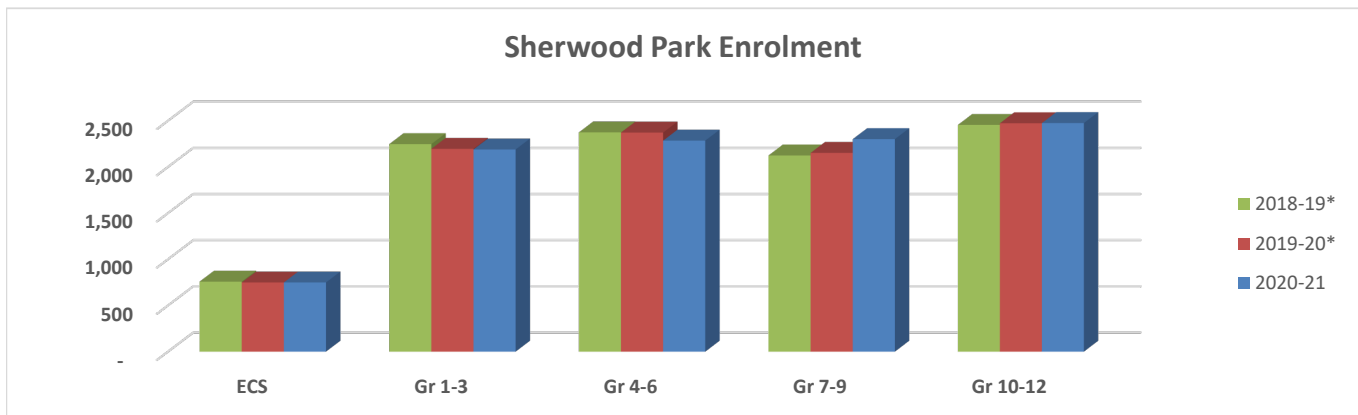
- A. To Be Allocated (TBA) enrolment, expenses, and staffing related to the spring budgeted enrolment projection will be allocated to schools based on a determined threshold after the September 30th enrolment is confirmed. Included in these dollars is \$274K related to enrolment changes. If enrolment does not increase at schools this amount will not be allocated out as it will be removed from 2020-21 funding. Also there is \$130K related to closing Andrew Junior High that will be clawed back in 2020-21 funding. So \$404K is not available to be used. This leaves \$550K to allocate to schools where possibly needed or for unforeseen costs.
- B. Funding cutbacks arising from the new Alberta Education Funding Model and decreased availability of Division reserves to balance the budget have resulted in significant reductions to school allocations. These reductions are reflected both in decreased expenditures and decreased FTE at the schools.

School Allocation Change (in \$000s):	
2019-20 Fall Budget	\$ 115,323
Basic Allocations	(2,954)
Reserves	(1,093)
Curriculum Allocation	(340)
Inclusive & Early Learning	(956)
Other	1
2020-21 Spring Budget	\$ 109,981

- C. Next Step Home Education/Centre for Educational Alternatives activities will cease after the 2019-20 school year.
- D. Expenses for replacement school opening costs are expected to be fully spent by the end of 2019-20.
- E. Capital Lease (copier) will be fully repaid in 2019-20.
- F. Division Year End Carryforward Adjustment has been calculated and applied as 1% of total aggregate 2019-20 Fall Budget for Schools. Schools have completed their budget calculations assuming zero year end carryforward on an individual basis. In the fall, each school will receive their actual year end surplus as a reserve carryforward allocation, to a maximum of 1% of the 2019-20 Fall budget for their individual school.
- G. Division unallocated reserves put aside for emergent needs.
- H. School Generated Funds have increased as an estimated 50% of the projected 2019-20 SGF reserve balance is expected to be utilized in 2020-21.

Sector 1 - Sherwood Park

Enrolment	2019-20 Fall*	2020-21 Budget	Change	% Change
ECS	749	749	-	0.0%
Grade 1-3	2,196	2,189	(7)	(0.3%)
Grade 4-6	2,372	2,285	(87)	(3.7%)
Grade 7-9	2,152	2,301	149	6.9%
Grade 10-12	2,473	2,475	2	0.1%
	9,942	9,999	57	0.6%



Expenses by Category	2019-20 Fall	2020-21 Budget	Change	% Change
Salaries & Benefits	\$ 62,721,801	\$ 60,167,601	\$ (2,554,200)	(4.1%)
Services, Contracts & Supplies	3,059,206	2,957,382	(101,824)	(3.3%)
	\$ 65,781,007	\$ 63,124,983	\$ (2,656,024)	(4.0%)

Salaries & Benefits as % of budget

95%

95%

Staffing (FTE)	2019-20 Fall	2020-21 Budget	Change	% Change
Certificated	483.34	453.97	(29.37)	(6.1%)
Classified	161.24	143.73	(17.51)	(10.9%)
	644.58	597.70	(46.88)	(7.3%)

Notes

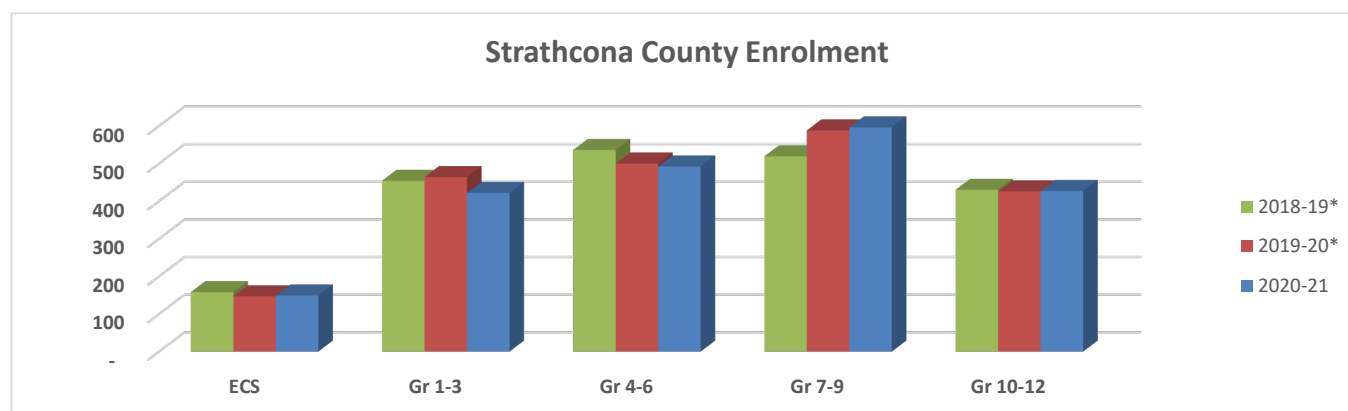
* Fall comparatives for Sector 1 has been adjusted to include Wye Elementary balances (moved from Sector 2) to provide a more accurate comparative for Spring budget. Spring includes Heritage Hills Elementary, opening in 2020-21, which former Wye Elementary students will be attending.

The increase in grade 7-9 enrolment is due to a larger grade 6 class moving into junior high next year than what is moving into grade 4. In addition, junior high enrolment has increased as the boundary has been closed for Ardrossan Junior Senior High (AJS), and junior high french immersion students from out of AJS boundaries have been directed back to their designated French Immersion school (Sherwood Heights Junior High).

For the Spring Budget, allocations to schools were determined based on projected 2020-21 enrolment. However, in order to deal with the funding shortfall arising from the new Alberta Education funding model, the per student allocation rate was decreased from the prior year rate. This decrease in allocations coupled with increased standard costs resulted in decreases in staffing levels for both certificated and classified employees.

Sector 2 - Strathcona County

Enrolment	2019-20 Fall*	2020-21 Budget	Change	% Change
ECS	147	149	2	1.4%
Grade 1-3	464	422	(42)	(9.1%)
Grade 4-6	500	492	(8)	(1.6%)
Grade 7-9	588	596	8	1.4%
Grade 10-12	426	427	1	0.2%
	2,125	2,086	(39)	(1.8%)



Expenses by Category	2019-20 Fall	2020-21 Budget	Change	% Change
Salaries & Benefits	\$ 12,581,683	\$ 12,058,428	\$ (523,255)	(4.2%)
Services, Contracts & Supplies	503,676	453,227	(50,449)	(10.0%)
	\$ 13,085,359	\$ 12,511,655	\$ (573,704)	(4.4%)

Salaries & Benefits as % of total budget

96%

96%

Staffing (FTE)	2019-20 Fall	2020-21 Budget	Change	% Change
Certificated	101.17	95.41	(5.76)	(5.7%)
Classified	26.98	22.35	(4.63)	(17.2%)
	128.15	117.76	(10.39)	(8.1%)

Notes

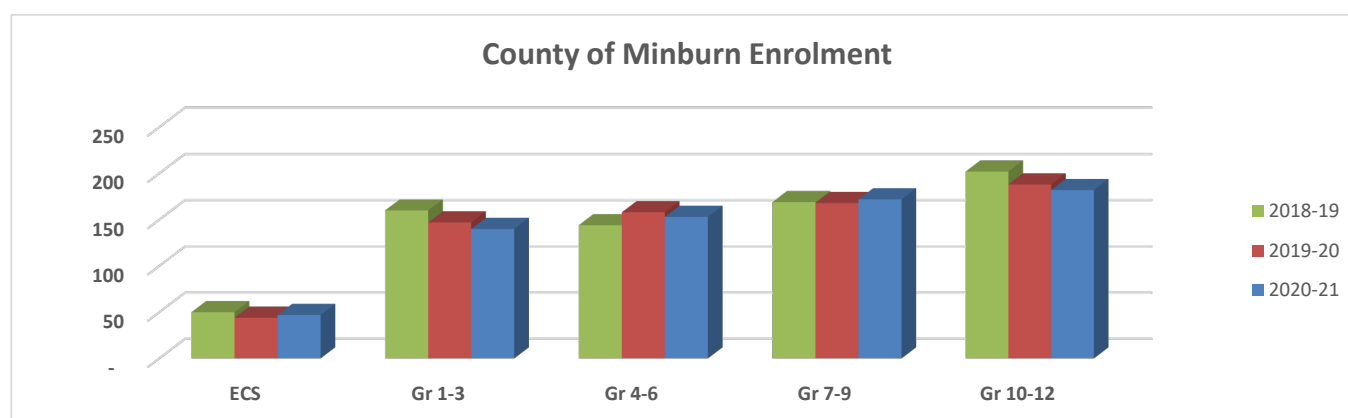
* Fall comparatives for Sector 2 has been adjusted to exclude Wye Elementary (moved to Sector 1) to provide a more accurate comparative for Spring budget balances. Students currently attending Wye Elementary in Strathcona County will be attending Heritage Hills Elementary in Sherwood Park starting in 2020-21.

Enrolment decreases in sector 2 are consistent with continued decline of rural populations across Alberta.

For the Spring Budget, allocations to schools were determined based on projected 2020-21 enrolment. However, in order to deal with the funding shortfall arising from the new Alberta Education funding model, the per student allocation rate was decreased from the prior year rate. This decrease in allocations coupled with increased standard costs resulted in decreases in staffing levels for both certificated and classified employees.

Sector 5 - County of Minburn

Enrolment	2019-20 Fall	2020-21 Budget	Change	% Change
ECS	44	47	3	6.8%
Grade 1-3	147	140	(7)	(4.8%)
Grade 4-6	158	153	(5)	(3.2%)
Grade 7-9	168	172	4	2.4%
Grade 10-12	188	182	(6)	(3.2%)
	705	694	(11)	(1.6%)



Expenses by Category	2019-20 Fall	2020-21 Budget	Change	% Change
Salaries & Benefits	\$ 5,119,938	\$ 4,940,070	\$ (179,868)	(3.5%)
Services, Contracts & Supplies	271,337	270,074	(1,263)	(0.5%)
	\$ 5,391,275	\$ 5,210,144	\$ (181,131)	(3.4%)

Salaries & Benefits as % of total budget

95%

95%

Staffing (FTE)	2019-20 Fall	2020-21 Budget	Change	% Change
Certificated	38.85	35.37	(3.48)	(9.0%)
Classified	14.74	14.59	(0.15)	(1.0%)
	53.59	49.96	(3.63)	(6.8%)

Notes

Decreases in enrolment in sector 5 are consistent with the continued decline of rural populations across Alberta.

For the Spring Budget, allocations to schools were determined based on projected 2020-21 enrolment. However, in order to deal with the funding shortfall arising from the new Alberta Education funding model, the per student allocation rate was decreased from the prior year rate. This decrease in allocations coupled with increased standard costs resulted in decreases in staffing levels for both certificated and classified employees.

Supports for Students - Schools						
Expenses by Category	2019-20	2020-21	Change	% Change	Salaries &	Services,
	Fall	Budget			Benefits	Contracts, & Supplies
Early Learning	\$ 3,321,296	\$ 1,901,196	\$ (1,420,100)	(42.8%)	\$ 1,781,341	\$ 119,855
Mental Health Capacity Building	225,061	-	(225,061)	(100.0%)	-	-
Regional Collaborative Service Delivery	1,015,214	-	(1,015,214)	(100.0%)	-	-
Specialized Supports - Schools	366,409	2,269,391	1,902,982	519.4%	2,071,383	198,008
School Nutrition Program	166,000	150,000	(16,000)	(9.6%)	79,046	70,954
Partners 4 Science	164,284	149,284	(15,000)	(9.1%)	76,566	72,718
	\$ 5,258,264	\$ 4,469,871	\$ (788,393)	(15.0%)	\$ 4,008,336	\$ 461,535

Staffing (FTE)	Certificated			Classified		
	2019-20	2020-21	Change	2019-20	2020-21	Change
	Fall	Budget		Fall	Budget	
Early Learning	3.83	2.00	(1.83)	32.96	21.38	(11.58)
Mental Health Capacity Building	-	-	-	2.62	-	(2.62)
Regional Collaborative Service Delivery	4.37	-	(4.37)	3.73	-	(3.73)
Specialized Supports - Schools	-	1.90	1.90	3.21	34.34	31.13
School Nutrition Program	-	-	-	1.56	1.56	-
Partners 4 Science	-	-	-	1.42	1.42	-
	8.20	3.90	(4.30)	45.50	58.70	13.20

Notes

Early Learning:

- Significant changes to the funding model for Program Unit Funding (PUF) resulted in the elimination of funding for ECS Kindergarten and reductions to per child funding rates for pre-kindergarten students. Changes were also made to eligibility requirements and enrolment determination which resulted in a lower number of children eligible for support. This decrease was partially offset by allocations from the Specialized Learning Support grant (formerly Inclusive Education) to support the students no longer covered by the PUF grant.

Mental Health Capacity Building:

- Funding for this program is not expected to be available for 2020-21.

Regional Collaborative Service Delivery (RCSD):

- RCSD funding has been redirected to school authorities through allocations to the "pool" of dollars received. Expenses and staffing associated with supporting EIPS students with complex needs has been moved to Specialized Supports - Schools.

Specialized Supports - Schools:

- Specialized Learning Support funding was increased under the new funding model. Certificated staff has increased as some consultants previously working in RCSD and Early Learning have been transferred to Specialized Supports to continue to work with students with complex needs.
- In the Spring, a contingency totaling \$1,350,646 is held centrally in order to have funding available to support additional students that are registered and identified as requiring specialized supports between Spring and Fall. Corresponding increases are made in expenses for staffing. In the fall, amounts will be allocated directly to schools based on September 30 enrolment and needs assessments.

Early Learning & Specialized Supports - Schools

	2019-20 Fall	2020-21 Budget	Change	% Change
Revenues				
Alberta Education Funding				
Early Learning	\$ 6,002,344	\$ 3,226,676	\$ (2,775,668)	(46.2%)
Specialized Supports	12,190,486	15,082,903	2,892,417	23.7%
	<u>18,192,830</u>	<u>18,309,579</u>	<u>116,749</u>	<u>0.6%</u>
Expenses				
Schools				
Early Learning	2,738,744	2,674,864	(63,880)	(2.3%)
Specialized Supports - Schools	16,078,741	15,208,470	(870,271)	(5.4%)
	<u>18,817,485</u>	<u>17,883,334</u>	<u>(934,151)</u>	<u>(5.0%)</u>
Central Services				
Early Learning	3,344,918	1,924,818	(1,420,100)	(42.5%)
Specialized Supports - Central	366,409	2,269,391	1,902,982	519.4%
	<u>3,711,327</u>	<u>4,194,209</u>	<u>482,882</u>	<u>13.0%</u>
	<u>22,528,812</u>	<u>22,077,543</u>	<u>(451,269)</u>	<u>(2.0%)</u>
Unfunded	<u>\$ (4,335,982)</u>	<u>\$ (3,767,964)</u>	<u>\$ 568,018</u>	<u>(13.1%)</u>

Notes

Early Learning is funded from Program Unit Funding (PUF), Base Instruction and Specialized Learning Supports funding as well as block allocations. Final PUF funding for 2019-20, approved in February 2020, was \$5,681,142. Total decrease in PUF funding for 2020-21 is \$4,079,742.

Specialized Supports - Schools is funded from Base Instruction, Specialized Learning Support, First Nations, Métis and Inuit, Socio-Economic Status, and English as a Second Language funding, as well as block allocations.

The number of students requiring specialized or intensified supports in an inclusive setting increased 22 students from Fall 2019-20.

Enrolment in Special Education Programs has increased 39 students from Fall 2019-20. Three program classrooms have been added to accommodate this increase.

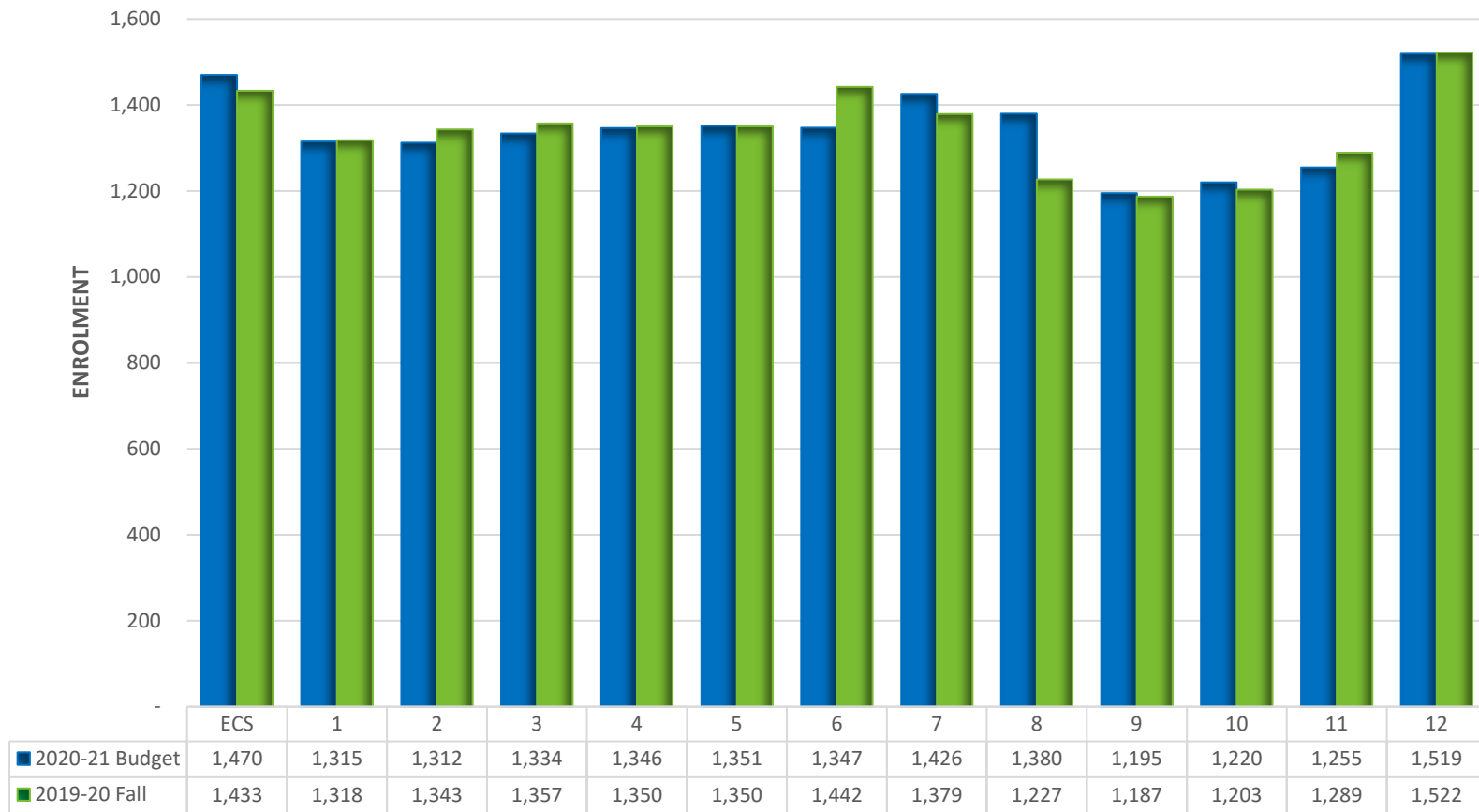
Enrolment Detail - by Sector				
	2019-20 Fall	2020-21 Budget	Change	% Change
Sector 1 - Sherwood Park				
Bev Facey Community High	1,022	1,019	(3)	(0.3%)
Brentwood Elementary	451	433	(18)	(4.0%)
Clover Bar Junior High	331	362	31	9.4%
Davidson Creek Elementary	596	612	16	2.7%
École Campbelltown	554	429	(125)	(22.6%)
F. R. Haythorne Junior High	646	652	6	0.9%
Glen Allan Elementary	385	357	(28)	(7.3%)
Heritage Hills Elementary (Wye Elementary)	352	482	130	36.9%
Lakeland Ridge	790	802	12	1.5%
Mills Haven Elementary	420	423	3	0.7%
Pine Street Elementary	366	346	(20)	(5.5%)
Salisbury Composite High	1,139	1,130	(9)	(0.8%)
Sherwood Heights Junior High	587	649	62	10.6%
Strathcona Christian Academy Elementary	584	587	3	0.5%
Strathcona Christian Academy Secondary	600	614	14	2.3%
Wes Hosford Elementary	438	415	(23)	(5.3%)
Westboro Elementary	362	357	(5)	(1.4%)
Woodbridge Farms Elementary	319	330	11	3.4%
	9,942	9,999	57	0.6%
Sector 2 -Strathcona County				
Ardrossan Elementary	551	544	(7)	(1.3%)
Ardrossan Junior Senior High	863	865	2	0.2%
Fultonvale Elementary Junior High	503	486	(17)	(3.4%)
Uncas Elementary	208	191	(17)	(8.2%)
	2,125	2,086	(39)	(1.8%)
Sector 3 - Fort Saskatchewan				
Castle (Scotford Colony)	25	24	(1)	(4.0%)
École Parc Élémentaire	314	327	13	4.1%
Fort Saskatchewan Christian	410	420	10	2.4%
Fort Saskatchewan Elementary	312	289	(23)	(7.4%)
Fort Saskatchewan High	439	400	(39)	(8.9%)
James Mowat Elementary	382	384	2	0.5%
Rudolph Hennig Junior High	471	482	11	2.3%
SouthPointe School	492	554	62	12.6%
Win Ferguson Elementary	428	423	(5)	(1.2%)
	3,273	3,303	30	0.9%
Sector 4 - Lamont County				
Andrew School	76	64	(12)	(15.8%)
Bruderheim School	131	132	1	0.8%
Lamont Elementary	305	305	-	0.0%
Lamont High	303	285	(18)	(5.9%)
Mundare School	153	145	(8)	(5.2%)
	968	931	(37)	(3.8%)


Enrolment Detail - by Sector - continued


	2019-20 Fall	2020-21 Budget	Change	% Change
Sector 5 - County of Minburn				
A. L. Horton Elementary	340	327	(13)	(3.8%)
Pleasant Ridge Colony	9	13	4	44.4%
Vegreville Composite High	356	354	(2)	(0.6%)
	705	694	(11)	(1.6%)
Total Enrolment in Sectors	17,013	17,013	-	0.0%
Elk Island Youth Ranch Learning Centre	10	7	(3)	(30.0%)
Next Step Home Education/Centre for Education	24	-	(24)	(100.0%)
Next Step Outreach	353	330	(23)	(6.5%)
To Be Allocated	-	120	120	100.0%
Total Enrolment	17,400	17,470	70	0.4%
Enrolment by Grade *				
ECS	1,433	1,470	37	2.6%
Grade 1-3	4,012	3,961	(51)	(1.3%)
Grade 4-6	4,134	4,044	(90)	(2.2%)
Grade 7-9	3,754	3,999	245	6.5%
Grade 10-12	3,680	3,659	(21)	(0.6%)
	17,013	17,133	120	0.7%
Elk Island Youth Ranch Learning Centre	10	7	(3)	(30.0%)
Next Step Home Education/Centre for Education	24	-	(24)	(100.0%)
Next Step Outreach	353	330	(23)	(6.5%)
Total Enrolment	17,400	17,470	70	0.4%

* Includes To Be Allocated Students

ELK ISLAND PUBLIC SCHOOLS 2020-21 Budget Enrolment Comparative by Grade



2020-21 Spring Enrolment

17,470
 Includes TBA enrolment of 120

2019-20 Fall Enrolment

17,400

**ELK ISLAND PUBLIC SCHOOLS
2020-21 BUDGET**

Schools Expenses - Detail by Sector by Category

	2019-20 Fall	2020-21 Budget	Change	Salaries & Benefits	Services, Contracts & Supplies	Total Salaries* as % of Total Budget
Sector 1 - Sherwood Park						
Bev Facey Community High	\$ 7,420,302	\$ 6,804,693	\$ (615,609)	\$ 6,327,061	\$ 477,632	93%
Brentwood Elementary	3,165,169	3,003,257	(161,912)	2,912,566	90,691	97%
Clover Bar Junior High	2,479,338	2,794,105	314,767	2,712,662	81,443	97%
Davidson Creek Elementary	3,443,921	3,505,343	61,422	3,335,598	169,745	95%
École Campbelltown	3,218,563	2,441,561	(777,002)	2,344,163	97,398	96%
F.R. Haythorne Junior High	4,263,115	4,121,963	(141,152)	3,918,218	203,745	95%
Glen Allan Elementary	2,536,882	2,280,539	(256,343)	2,154,922	125,617	94%
Heritage Hills Elementary (Wye Elementary)	2,358,364	2,791,621	433,257	2,646,976	144,645	95%
Lakeland Ridge	4,577,957	4,388,594	(189,363)	4,208,640	179,954	96%
Mills Haven Elementary	3,004,910	2,764,822	(240,088)	2,633,469	131,353	95%
Pine Street Elementary	2,872,531	2,512,676	(359,855)	2,343,401	169,275	93%
Salisbury Composite High	7,179,071	6,877,354	(301,717)	6,555,997	321,357	95%
Sherwood Heights Junior High	3,637,827	3,770,269	132,442	3,565,785	204,484	95%
Strathcona Christian Academy Elementary	3,557,449	3,349,677	(207,772)	3,207,872	141,805	96%
Strathcona Christian Academy Secondary	3,831,937	3,583,017	(248,920)	3,429,688	153,329	96%
Wes Hosford Elementary	2,880,030	2,548,398	(331,632)	2,477,247	71,151	97%
Westboro Elementary	2,913,952	2,800,412	(113,540)	2,709,943	90,469	97%
Woodbridge Farms Elementary	2,439,689	2,786,682	346,993	2,683,393	103,289	96%
	<u>65,781,007</u>	<u>63,124,983</u>	<u>(2,656,024)</u>	<u>60,167,601</u>	<u>2,957,382</u>	<u>95%</u>
Sector 2 - Strathcona County						
Ardrossan Elementary	3,391,758	3,216,864	(174,894)	3,072,486	144,378	96%
Ardrossan Junior Senior High	5,053,867	4,813,152	(240,715)	4,686,090	127,062	97%
Fultonvale Elementary Junior High	3,166,970	2,978,844	(188,126)	2,898,256	80,588	97%
Uncas Elementary	1,472,764	1,502,795	30,031	1,401,596	101,199	93%
	<u>13,085,359</u>	<u>12,511,655</u>	<u>(573,704)</u>	<u>12,058,428</u>	<u>453,227</u>	<u>96%</u>
Sector 3 - Fort Saskatchewan						
Castle (Scotford Colony)	207,225	198,315	(8,910)	178,851	19,464	90%
École Parc Élémentaire	2,292,892	2,167,033	(125,859)	2,072,439	94,594	96%
Fort Saskatchewan Christian	2,792,899	2,613,552	(179,347)	2,542,264	71,288	97%
Fort Saskatchewan Elementary	2,494,855	2,271,544	(223,311)	2,200,092	71,452	97%
Fort Saskatchewan High	3,178,690	2,822,062	(356,628)	2,716,642	105,420	96%
James Mowat Elementary	2,482,051	2,391,242	(90,809)	2,302,655	88,587	96%
Rudolph Hennig Junior High	3,087,449	3,005,056	(82,393)	2,872,745	132,311	96%
SouthPointe School	3,287,602	3,435,795	148,193	3,334,100	101,695	97%
Win Ferguson Elementary	2,846,809	2,808,474	(38,335)	2,694,922	113,552	96%
	<u>22,670,472</u>	<u>21,713,073</u>	<u>(957,399)</u>	<u>20,914,710</u>	<u>798,363</u>	<u>96%</u>
Sector 4 - Lamont County						
Andrew School	961,553	649,736	(311,817)	619,597	30,139	95%
Bruderheim School	1,198,722	1,137,749	(60,973)	1,093,260	44,489	96%
Lamont Elementary	2,450,064	2,290,027	(160,037)	2,181,019	109,008	95%
Lamont High	2,304,306	2,157,948	(146,358)	2,061,195	96,753	96%
Mundare School	1,480,572	1,185,682	(294,890)	1,128,600	57,082	95%
	<u>8,395,217</u>	<u>7,421,142</u>	<u>(974,075)</u>	<u>7,083,671</u>	<u>337,471</u>	<u>95%</u>
Sector 5 - County of Minburn						
A.L. Horton Elementary	2,420,963	2,494,024	73,061	2,369,611	124,413	95%
Pleasant Ridge Colony	95,003	99,443	4,440	94,085	5,358	95%
Vegreville Composite High	2,875,309	2,616,677	(258,632)	2,476,374	140,303	95%
	<u>5,391,275</u>	<u>5,210,144</u>	<u>(181,131)</u>	<u>4,940,070</u>	<u>270,074</u>	<u>95%</u>
	<u>\$ 115,323,330</u>	<u>\$ 109,980,997</u>	<u>\$ (5,342,333)</u>	<u>\$ 105,164,480</u>	<u>\$ 4,816,517</u>	<u>96%</u>

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

Schools Staffing by Sector - Full Time Equivalent (FTE)

	Certificated			Classified ¹			Total Change
	2019-20	2020-21	Change	2019-20	2020-21	Change	
	Fall	Budget		Fall	Budget		
Sector 1 - Sherwood Park							
Bev Facey Community High	52.28	46.63	(5.65)	19.91	17.41	(2.50)	(8.15)
Brentwood Elementary	23.56	22.50	(1.06)	7.29	6.16	(1.13)	(2.19)
Clover Bar Junior High	18.08	19.59	1.51	6.39	7.87	1.48	2.99
Davidson Creek Elementary	24.56	25.31	0.75	10.05	7.84	(2.21)	(1.46)
École Campbelltown	26.40	19.40	(7.00)	3.75	2.83	(0.92)	(7.92)
F.R. Haythorne Junior High	32.36	29.06	(3.30)	8.90	9.27	0.37	(2.93)
Glen Allan Elementary	19.23	14.77	(4.46)	5.30	7.08	1.78	(2.68)
Heritage Hills Elementary (Wye Elementary)	17.84	21.14	3.30	4.57	4.46	(0.11)	3.19
Lakeland Ridge	35.27	32.85	(2.42)	8.36	8.81	0.45	(1.97)
Mills Haven Elementary	20.14	18.89	(1.25)	10.76	7.57	(3.19)	(4.44)
Pine Street Elementary	18.44	15.08	(3.36)	10.80	8.92	(1.88)	(5.24)
Salisbury Composite High	54.29	52.53	(1.76)	16.95	11.77	(5.18)	(6.94)
Sherwood Heights Junior High	28.66	28.50	(0.16)	6.04	6.51	0.47	0.31
Strathcona Christian Academy Elementary	25.53	23.79	(1.74)	10.06	7.75	(2.31)	(4.05)
Strathcona Christian Academy Secondary	29.35	27.79	(1.56)	7.32	5.23	(2.09)	(3.65)
Wes Hosford Elementary	22.24	19.04	(3.20)	6.32	5.62	(0.70)	(3.90)
Westboro Elementary	19.11	18.50	(0.61)	10.35	9.62	(0.73)	(1.34)
Woodbridge Farms Elementary	16.00	18.60	2.60	8.12	9.01	0.89	3.49
	483.34	453.97	(29.37)	161.24	143.73	(17.51)	(46.88)
Sector 2 - Strathcona County							
Ardrossan Elementary	25.76	23.85	(1.91)	7.93	6.22	(1.71)	(3.62)
Ardrossan Junior Senior High	40.71	38.55	(2.16)	7.71	6.43	(1.28)	(3.44)
Fultonvale Elementary Junior High	24.39	22.94	(1.45)	7.32	5.68	(1.64)	(3.09)
Uncas Elementary	10.31	10.07	(0.24)	4.02	4.02	-	(0.24)
	101.17	95.41	(5.76)	26.98	22.35	(4.63)	(10.39)
Sector 3 - Fort Saskatchewan							
Castle (Scotford Colony)	1.10	1.10	-	1.08	0.81	(0.27)	(0.27)
École Parc Élementaire	16.40	15.20	(1.20)	6.90	5.83	(1.07)	(2.27)
Fort Saskatchewan Christian	20.75	19.75	(1.00)	7.84	5.47	(2.37)	(3.37)
Fort Saskatchewan Elementary	17.08	16.09	(0.99)	8.09	6.25	(1.84)	(2.83)
Fort Saskatchewan High	21.57	20.79	(0.78)	9.57	6.56	(3.01)	(3.79)
James Mowat Elementary	17.68	16.80	(0.88)	6.72	6.39	(0.33)	(1.21)
Rudolph Hennig Junior High	23.33	22.37	(0.96)	6.65	5.43	(1.22)	(2.18)
SouthPointe School	21.88	24.21	2.33	11.21	9.75	(1.46)	0.87
Win Ferguson Elementary	18.32	17.80	(0.52)	10.81	9.94	(0.87)	(1.39)
	158.11	154.11	(4.00)	68.87	56.43	(12.44)	(16.44)
Sector 4 - Lamont County							
Andrew School	6.83	4.40	(2.43)	2.62	1.54	(1.08)	(3.51)
Bruderheim School	8.14	7.16	(0.98)	4.11	4.27	0.16	(0.82)
Lamont Elementary	16.00	14.91	(1.09)	9.82	7.83	(1.99)	(3.08)
Lamont High	16.17	15.70	(0.47)	7.09	4.70	(2.39)	(2.86)
Mundare School	9.73	7.52	(2.21)	5.10	3.63	(1.47)	(3.68)
	56.87	49.69	(7.18)	28.74	21.97	(6.77)	(13.95)
Sector 5 - County of Minburn							
A.L. Horton Elementary	17.79	17.28	(0.51)	5.26	6.54	1.28	0.77
Pleasant Ridge Colony	1.00	1.00	-	0.03	0.05	0.02	0.02
Vegreville Composite High	20.06	17.09	(2.97)	9.45	8.00	(1.45)	(4.42)
	38.85	35.37	(3.48)	14.74	14.59	(0.15)	(3.63)
	838.34	788.55	(49.79)	300.57	259.07	(41.50)	(91.29)

¹ Classified FTE is based on a 12 month year

CENTRAL SERVICES

Expenses by Department	2019-20 Fall	2020-21 Budget	Change	% Change
Governance (Page 39)				
Board of Trustees	\$ 539,964	\$ 539,964	\$ -	-
Education Executive (Page 40)				
Superintendent	769,461	730,021	(39,440)	(5.1%)
Election	-	50,000	50,000	100.0%
Communications	544,902	532,720	(12,182)	(2.2%)
	1,314,363	1,312,741	(1,622)	(0.1%)
Supports For Students - Central (Page 41)				
Associate Superintendent	1,185,214	827,472	(357,742)	(30.2%)
Instructional Supports	1,917,942	1,426,080	(491,862)	(25.6%)
Specialized Supports	1,502,041	956,863	(545,178)	(36.3%)
	4,605,197	3,210,415	(1,394,782)	(30.3%)
Human Resources (Page 43)				
Associate Superintendent	2,501,784	1,636,317	(865,467)	(34.6%)
Staff Relations & Training	820,421	699,257	(121,164)	(14.8%)
Recruitment & Staffing	2,786,222	2,738,101	(48,121)	(1.7%)
	6,108,427	5,073,675	(1,034,752)	(16.9%)
Business Services (Page 45)				
Secretary-Treasurer	782,074	1,149,941	367,867	47.0%
Financial Services	1,746,408	1,593,087	(153,321)	(8.8%)
	2,528,482	2,743,028	214,546	8.5%
Facility Services (Page 46)				
Facilities	16,319,777	18,406,308	2,086,531	12.8%
Infrastructure Maintenance and Renewal	2,474,316	3,549,028	1,074,712	43.4%
	18,794,093	21,955,336	3,161,243	16.8%
Information Technologies (Page 48)	5,329,410	5,122,075	(207,335)	(3.9%)
Student Transportation (Page 50)	11,185,645	11,675,337	489,692	4.4%
Next Step Continuing Education - Non-Credit (Page 52)	422,447	-	(422,447)	(100.0%)
Fiscal Services (Page 53)				
Capital and Debt Services	6,745,194	6,179,376	(565,818)	(8.4%)
Teacher Pensions and Insurance	582,314	854,600	272,286	46.8%
	7,327,508	7,033,976	(293,532)	(4.0%)
	\$ 58,155,536	\$ 58,666,547	\$ 511,011	0.9%

(Page 16)

Staffing - Full Time Equivalent (FTE)	2019-20 Fall	2020-21 Budget	FTE Change	% Change
Certificated	24.64	19.64	(5.00)	(20.3%)
Classified	117.57	106.25	(11.32)	(9.6%)
	142.21	125.89	(16.32)	(11.5%)

GOVERNANCE

Budget	2019-20 Fall	2020-21 Budget	Change
Revenue/Allocations			
Block Revenue Allocations	\$ 539,964	\$ 539,964	\$ -
Reserve Spending	-	-	-
	<u>539,964</u>	<u>539,964</u>	-
Expenses			
<i>Salaries and benefits</i>			
Classified	<u>393,579</u>	<u>393,579</u>	-
<i>Services, Contracts and Supplies</i>			
Dues & Fees	85,040	81,100	(3,940)
Staff Dev - Registration	31,930	30,930	(1,000)
Advertising/Public Relations	6,869	8,861	1,992
Contracted Services	8,000	6,000	(2,000)
Computer Equipment	-	6,000	6,000
Subsistence	3,900	5,024	1,124
Travel	5,600	2,600	(3,000)
Binding/Copying/Printing	1,500	2,000	500
Telephone/Fax/Cellular	1,270	1,270	-
Rental/Lease	1,226	1,000	(226)
Supplies & Materials	500	1,000	500
Mileage	350	400	50
Postage/Courier	200	200	-
	<u>146,385</u>	<u>146,385</u>	-
	<u>539,964</u>	<u>539,964</u>	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EDUCATION EXECUTIVE						
Budget	2019-20 Fall	2020-21 Budget	Change	Superintendent	Communications	Election
Revenue/Allocations						
Block Revenue Allocations	\$ 1,279,821	\$ 1,281,490	\$ 1,669	\$ 704,219	\$ 527,271	\$ 50,000
Reserve Spending	34,542	31,251	(3,291)	25,802	5,449	-
	<u>1,314,363</u>	<u>1,312,741</u>	<u>(1,622)</u>	<u>730,021</u>	<u>532,720</u>	<u>50,000</u>
Expenses						
<i>Salaries and Benefits</i>						
Certificated	437,668	433,903	(3,765)	433,903	-	-
Classified	696,136	698,853	2,717	190,685	508,168	-
	<u>1,133,804</u>	<u>1,132,756</u>	<u>(1,048)</u>	<u>624,588</u>	<u>508,168</u>	<u>-</u>
<i>Services, Contracts and Supplies</i>						
Contracted Services	53,153	87,802	34,649	36,802	1,000	50,000
Supplies & Materials	26,550	26,094	(456)	20,992	5,102	-
Subsistence	22,572	15,572	(7,000)	14,922	650	-
Advertising/Public Relations	14,400	12,300	(2,100)	300	12,000	-
Dues & Fees	6,605	7,250	645	6,250	1,000	-
Binding/Copying/Printing	5,685	5,685	-	4,385	1,300	-
Staff Dev - Registration	14,619	5,648	(8,971)	4,648	1,000	-
Mileage	5,650	5,268	(382)	3,768	1,500	-
Staff Dev - Travel	11,500	3,916	(7,584)	3,416	500	-
Rental/Lease	5,000	3,000	(2,000)	2,500	500	-
Telephone/Fax/Cellular	3,600	3,000	(600)	2,250	750	-
Staff Dev - Subsistence	6,825	2,850	(3,975)	2,850	-	-
Travel	1,350	1,300	(50)	1,250	50	-
Furniture	2,500	1,000	(1,500)	1,000	-	-
Publications & Subscriptions	200	200	-	-	200	-
Postage/Courier	100	100	-	100	-	-
Computer Equipment	1,250	-	(1,250)	-	-	-
Cost Recoveries	(1,000)	(1,000)	-	-	(1,000)	-
	<u>180,559</u>	<u>179,985</u>	<u>(574)</u>	<u>105,433</u>	<u>24,552</u>	<u>50,000</u>
	<u>1,314,363</u>	<u>1,312,741</u>	<u>(1,622)</u>	<u>730,021</u>	<u>532,720</u>	<u>50,000</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Staffing (FTE)	2019-20 Fall	2020-21 Budget	Change	Superintendent	Communications	Election
Certificated	2.00	2.00	-	2.00	-	-
Classified	6.90	6.68	(0.22)	2.00	4.68	-
	<u>8.90</u>	<u>8.68</u>	<u>(0.22)</u>	<u>4.00</u>	<u>4.68</u>	<u>-</u>

Notes

- Block allocations were reduced by \$48,331, offsetting specific department expense reductions made to cover funding shortfall. This reduction is offset by \$50,000 allocation for future election expenses.
- Increase in contracted services is due to accrual of election expenses, offset by reductions related to leadership workshops, as facilitators and presenters will be selected internally in effort to build capacity.

SUPPORTS FOR STUDENTS - CENTRAL						
Budget	2019-20 Fall	2020-21 Budget	Change	Associate Super- intendent	Instructional Supports*	Specialized Supports
Revenue/Allocations						
Block Revenue Allocations	\$ 3,513,749	\$ 2,569,580	\$ (944,169)	\$ 379,611	\$ 1,241,264	\$ 948,705
Reserve Spending	417,555	488,594	71,039	374,621	105,815	8,158
Supplemental Revenue	364,602	29,001	(335,601)	-	29,001	-
Targeted Funding	1,294,930	1,634,131	339,201	1,584,131	50,000	-
Transfers To/From Other Sites	(985,639)	(1,510,891)	(525,252)	(1,510,891)	-	-
	<u>4,605,197</u>	<u>3,210,415</u>	<u>(1,394,782)</u>	<u>827,472</u>	<u>1,426,080</u>	<u>956,863</u>
Expenses						
<i>Salaries and Benefits</i>						
Certificated	2,641,873	1,945,451	(696,422)	383,902	1,080,548	481,001
Classified	987,619	768,361	(219,258)	295,628	69,461	403,272
	<u>3,629,492</u>	<u>2,713,812</u>	<u>(915,680)</u>	<u>679,530</u>	<u>1,150,009</u>	<u>884,273</u>
<i>Services, Contracts, and Supplies</i>						
Contracted Services	471,552	157,741	(313,811)	36,730	91,011	30,000
Supplies & Materials	162,271	62,247	(100,024)	27,612	28,592	6,043
Equipment	58,175	58,118	(57)	-	58,118	-
Staff Dev - Registration	53,900	47,547	(6,353)	20,000	15,000	12,547
Mileage	70,409	41,500	(28,909)	9,000	20,000	12,500
Publications & Subscriptions	20,226	23,500	3,274	16,000	7,500	-
Dues & Fees	24,500	18,500	(6,000)	8,500	10,000	-
Software	21,000	16,000	(5,000)	-	16,000	-
Telephone/Fax/Cellular	14,600	15,000	400	2,500	4,000	8,500
Computer Equipment	33,300	11,500	(21,800)	5,000	6,500	-
Staff Dev - Travel	28,500	9,000	(19,500)	6,000	2,000	1,000
Rental/Lease	18,584	8,500	(10,084)	5,500	3,000	-
Subsistence	21,790	8,000	(13,790)	4,500	3,500	-
Staff Dev - Subsistence	21,500	6,500	(15,000)	3,500	2,000	1,000
Binding/Copying/Printing	7,630	6,350	(1,280)	2,350	3,000	1,000
Furniture	7,000	2,500	(4,500)	-	2,500	-
Media Materials - Books Only	2,000	2,000	-	-	2,000	-
Travel	1,100	1,000	(100)	-	1,000	-
Postage/Courier	900	900	-	750	150	-
Advertising/Public Relations	200	200	-	-	200	-
Internet	-	-	-	-	-	-
Insurance	250	-	(250)	-	-	-
Repairs & Maintenance	1,500	-	(1,500)	-	-	-
Cost Recoveries	(29,857)	-	29,857	-	-	-
Internal Department Charges	(35,325)	-	35,325	-	-	-
	<u>975,705</u>	<u>496,603</u>	<u>(479,102)</u>	<u>147,942</u>	<u>276,071</u>	<u>72,590</u>
	<u>4,605,197</u>	<u>3,210,415</u>	<u>(1,394,782)</u>	<u>827,472</u>	<u>1,426,080</u>	<u>956,863</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Instructional Supports includes what was formerly Elementary Education and Secondary Education

SUPPORTS FOR STUDENTS - CENTRAL - continued

Staffing (FTE)	2019-20 Fall	2020-21 Budget	Change	Associate Super- intendent	Instructional Supports	Specialized Supports
Certificated	18.39	13.64	(4.75)	2.40	7.64	3.60
Classified	10.95	7.44	(3.51)	2.84	1.00	3.60
	<u>29.34</u>	<u>21.08</u>	<u>(8.26)</u>	<u>5.24</u>	<u>8.64</u>	<u>7.20</u>

Notes

- Block allocations have decreased related to specific department reductions required as a result of government funding cutbacks. Elementary Education and Secondary Education have been combined into Instructional Supports, reducing 1.00 director FTE and 2.04 consultant FTE. Specialized Supports has reduced director FTE to 0.50 (director position will be shared with Early Learning), as well as reducing consultant FTE by 0.40.
- Increase in reserve funding due to increased surplus carryforward from First Nations, Métis and Inuit funding as well as specific carryforward exceptions made to support activities originally budgeted for 2019-20 that have been delayed until 2020-21 due to COVID restrictions.
- Supplemental revenue has decreased as grant funding from Alberta Health Services supporting Speech Language Pathologists is not expected in 2020-21.
- Increase in targeted funding due to increase in First Nations, Métis and Inuit funding resulting from higher self-declared enrolment.
- Transfers of First Nations, Métis and Inuit funding to schools and Specialized Supports - Schools have been increased as funding is driven out to schools. First Nations, Metis, and Inuit consultant FTE in Supports for Students has been reduced by 0.8 FTE.
- Transfers in prior year included one-time curriculum support allocations to schools (\$340K).
- Contracted services and supplies and materials have decreased due to the decreased First Nations, Métis and Inuit funding being held centrally. Costs will be borne by schools using the additional funding transfers that have been made.
- Contracted services and supplies and materials expenses related to Young Scientists Conference, Young Authors Conference, and Shoebox Theatre have been removed, as these programs will be discontinued for 2020-21.

HUMAN RESOURCES						
Budget	2019-20 Fall	2020-21 Budget	Change	Associate Superintendent	Staff Relations & Training	Recruitment & Staffing
Revenue/Allocations						
Block Revenue Allocations	\$ 4,868,215	\$ 4,648,654	\$ (219,561)	\$ 1,221,660	\$ 693,711	\$ 2,733,283
Reserve Spending	26,239	371,851	345,612	361,487	5,546	4,818
Supplemental Revenue	1,179,722	53,170	(1,126,552)	53,170	-	-
Targeted Funding	34,251	-	(34,251)	-	-	-
	<u>6,108,427</u>	<u>5,073,675</u>	<u>(1,034,752)</u>	<u>1,636,317</u>	<u>699,257</u>	<u>2,738,101</u>
Expenses						
<i>Salaries and benefits</i>						
Certificated	345,148	346,909	1,761	196,028	150,881	-
Classified	1,357,753	1,244,734	(113,019)	510,229	311,784	422,721
	<u>1,702,901</u>	<u>1,591,643</u>	<u>(111,258)</u>	<u>706,257</u>	<u>462,665</u>	<u>422,721</u>
Staffing - Certificated *	2,188,498	2,156,054	(32,444)	165,145	6,011	1,984,898
Staffing - Classified *	469,251	452,803	(16,448)	51,218	90,212	311,373
	<u>2,657,749</u>	<u>2,608,857</u>	<u>(48,892)</u>	<u>216,363</u>	<u>96,223</u>	<u>2,296,271</u>
Secondments - Certificated	1,171,322	53,170	(1,118,152)	53,170	-	-
	<u>5,531,972</u>	<u>4,253,670</u>	<u>(1,278,302)</u>	<u>975,790</u>	<u>558,888</u>	<u>2,718,992</u>
<i>Services, Contracts and Supplies</i>						
Contracted Services	124,168	403,892	279,724	365,892	38,000	-
Staff Dev - Registration	303,500	295,782	(7,718)	221,500	70,782	3,500
Supplies & Materials	66,052	40,305	(25,747)	21,418	16,000	2,887
Subsistence	31,453	30,659	(794)	26,909	1,800	1,950
Mileage	10,178	9,968	(210)	4,000	2,296	3,672
Staff Dev - Travel	8,000	8,991	991	2,000	4,991	2,000
Dues & Fees	4,750	6,308	1,558	3,308	1,500	1,500
Rental/Lease	5,600	5,600	-	3,100	2,500	-
Telephone/Fax/Cellular	1,600	4,600	3,000	4,000	-	600
Binding/Copying/Printing	3,200	3,000	(200)	3,000	-	-
Advertising/Public Relations	4,750	3,000	(1,750)	500	500	2,000
Staff Dev - Subsistence	2,500	2,000	(500)	-	1,000	1,000
Computer Equipment	1,000	1,300	300	1,300	-	-
Furniture	-	1,200	1,200	1,200	-	-
Equipment	5,149	1,000	(4,149)	-	1,000	-
Publications & Subscriptions	1,200	900	(300)	900	-	-
Cost Recoveries	800	800	-	800	-	-
Repairs & Maintenance	500	500	-	500	-	-
Postage/Courier	500	200	(300)	200	-	-
Software	1,555	-	(1,555)	-	-	-
	<u>576,455</u>	<u>820,005</u>	<u>243,550</u>	<u>660,527</u>	<u>140,369</u>	<u>19,109</u>
	<u>6,108,427</u>	<u>5,073,675</u>	<u>(1,034,752)</u>	<u>1,636,317</u>	<u>699,257</u>	<u>2,738,101</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 Fall	2020-21 Budget	Change	Associate Superintendent	Staff Relations & Training	Recruitment & Staffing
Certificated	2.00	2.00	-	1.00	1.00	-
Classified	14.90	13.98	(0.92)	6.00	4.00	3.98
	<u>16.90</u>	<u>15.98</u>	<u>(0.92)</u>	<u>7.00</u>	<u>5.00</u>	<u>3.98</u>

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

Notes

- Block allocations have decreased due to specific department reductions required as a result of government funding cutbacks.
- Division reserves have been allocated to the Enterprise Resource Planning (ERP) system implementation project.
- Supplemental revenues have decreased due to reduced secondment revenue expected from Alberta Education.
- Classified salaries and benefits have decreased due to department reductions required as a result of government funding cutbacks. A corresponding reduction is seen in Classified FTE.
- Contracted services have increased due to expenses related to the ERP system implementation, partially offset by reductions made as a result of government funding cutbacks.

BUSINESS SERVICES					
Budget	2019-20 Fall	2020-21 Budget	Change	Secretary- Treasurer	Financial Services
Revenue/Allocations					
Block Revenue Allocations	\$ 2,465,665	\$ 2,725,033	\$ 259,368	\$ 1,149,410	\$ 1,575,623
Reserve Spending	-	17,995	17,995	531	17,464
Supplemental Revenue	62,817	-	(62,817)	-	-
	<u>2,528,482</u>	<u>2,743,028</u>	<u>214,546</u>	<u>1,149,941</u>	<u>1,593,087</u>
Expenses					
<i>Salaries and Benefits</i>					
Classified	<u>1,899,112</u>	<u>1,742,780</u>	<u>(156,332)</u>	<u>288,611</u>	<u>1,454,169</u>
<i>Services, Contracts and Supplies</i>					
Insurance	355,149	722,485	367,336	722,285	200
Contracted Services	191,828	195,751	3,923	129,633	66,118
Staff Dev - Registration	13,898	16,946	3,048	1,996	14,950
Dues & Fees	12,422	11,510	(912)	2,660	8,850
Supplies & Materials	9,600	9,600	-	600	9,000
Rental/Lease	7,862	7,700	(162)	1,700	6,000
Furniture	10,500	8,000	(2,500)	-	8,000
Computer Equipment	9,000	8,000	(1,000)	-	8,000
Subsistence	3,150	5,100	1,950	1,100	4,000
Mileage	6,136	4,686	(1,450)	686	4,000
Binding/Copying/Printing	4,400	4,400	-	-	4,400
Telephone/Fax/Cellular	1,800	2,300	500	400	1,900
Advertising/Public Relations	1,000	1,000	-	-	1,000
Travel	450	450	-	-	450
Staff Dev - Travel	2,950	1,920	(1,030)	220	1,700
Publications & Subscriptions	-	50	50	50	-
Staff Dev - Subsistence	600	350	(250)	-	350
Cost Recoveries	(1,375)	-	1,375	-	-
	<u>629,370</u>	<u>1,000,248</u>	<u>370,878</u>	<u>861,330</u>	<u>138,918</u>
	<u>2,528,482</u>	<u>2,743,028</u>	<u>214,546</u>	<u>1,149,941</u>	<u>1,593,087</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Staffing (FTE)	2019-20 Fall	2020-21 Budget	Change	Treasurer	Financial Services
Classified	<u>17.00</u>	<u>15.15</u>	<u>(1.85)</u>	<u>2.00</u>	<u>13.15</u>

Notes

- Block allocations were increased to support a corresponding increase in insurance costs. This increase was partially offset by decreases from specific department spending reductions as a result of government funding cutbacks.
- Supplemental revenue related to fees received from RCSD as the banker board have been eliminated.
- Classified salaries and benefits have decreased due to staff reductions required as a result of government funding cutbacks.
- Rising insurance premiums across Alberta have resulted in increased insurance costs division-wide.

FACILITY SERVICES					
Budget	2019-20 Fall	2020-21 Budget	Change	Facilities	IMR
Revenue/Allocations					
Block Revenue Allocations	\$ 2,029,421	\$ 1,284,727	\$ (744,694)	\$ 1,284,727	\$ -
Reserve Spending	215,031	21,918	(193,113)	21,918	-
Supplemental Revenue	100,957	253,974	153,017	253,974	-
Targeted Funding	16,448,684	20,394,717	3,946,033	16,845,689	3,549,028
	<u>18,794,093</u>	<u>21,955,336</u>	<u>3,161,243</u>	<u>18,406,308</u>	<u>3,549,028</u>
Expenses					
<i>Salaries and benefits</i>					
Classified	3,265,796	3,144,071	(121,725)	3,144,071	-
<i>Services, Contracts and Supplies</i>					
Contracted Custodial Services	4,056,900	4,076,300	19,400	4,076,300	-
Repairs & Maintenance	2,594,316	3,664,028	1,069,712	115,000	3,549,028
Insurance	2,043,517	4,403,643	2,360,126	4,403,643	-
Electricity	2,057,000	2,057,000	-	2,057,000	-
Rental/Lease	1,213,481	1,192,481	(21,000)	1,192,481	-
Contracted Services	1,351,424	1,147,000	(204,424)	1,147,000	-
Natural Gas/Propane	1,043,250	947,000	(96,250)	947,000	-
Supplies - Custodial	477,000	423,000	(54,000)	423,000	-
Water & Sewer	274,385	274,385	-	274,385	-
Supplies & Materials	283,892	273,315	(10,577)	273,315	-
Amortization of Capital Assets	38,702	222,413	183,711	222,413	-
Oil/Gas/Propane	75,000	75,000	-	75,000	-
Vehicle Repair/Maintenance	40,000	40,000	-	40,000	-
Staff Dev - Registration	25,000	25,000	-	25,000	-
Telephone/Fax/Cellular	17,945	22,945	5,000	22,945	-
Equipment	20,000	20,000	-	20,000	-
Software	10,000	10,000	-	10,000	-
Postage/Courier	16,000	16,000	-	16,000	-
Dues & Fees	9,000	9,000	-	9,000	-
Subsistence	8,000	7,000	(1,000)	7,000	-
Furniture	5,000	5,000	-	5,000	-
Uniforms/Protective	5,000	5,000	-	5,000	-
Computer Equipment	10,000	5,000	(5,000)	5,000	-
Miscellaneous Bank Charges	-	4,800	4,800	4,800	-
Binding/Copying/Printing	4,000	4,000	-	4,000	-
Overhead Recoveries	10,000	3,000	(7,000)	3,000	-
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	(166,515)	(127,045)	39,470	(127,045)	-
	<u>15,528,297</u>	<u>18,811,265</u>	<u>3,282,968</u>	<u>15,262,237</u>	<u>3,549,028</u>
	<u>18,794,093</u>	<u>21,955,336</u>	<u>3,161,243</u>	<u>18,406,308</u>	<u>3,549,028</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FACILITY SERVICES - continued					
Staffing (FTE)	2019-20 Fall	2020-21 Budget	Change	Facilities	IMR
Classified	34.00	32.00	(2.00)	32.00	-

Notes

- As a result of the Operations and Maintenance grant becoming targeted, Facility Services' budget is now funded primarily through targeted allocations in lieu of block allocations.
- Increase in targeted funding relates to the increase in Operations and Maintenance grant funding and a higher portion of Infrastructure, Maintenance, and Renewal (IMR) funding being used for repairs and maintenance expenditures, as opposed to capital expenditures. For 2020-21, 30% of IMR funding is expected to be capitalized, compared to 68% in 2019-20.
- Increase in supplemental revenue as facility rental activities have been transferred from Next Step Continuing Education - Non-Credit.
- Decreases in classified salaries and benefits are due to approved reduction in staffing levels (3.00 FTE), offset by the transfer of 1.00 FTE from Next Step Continuing Education - Non-Credit for facility rental administration.
- Rising insurance premiums in Alberta have resulted in increased insurance costs division-wide.
- Repairs and maintenance expenses have increased as increased IMR funding is has been made available for operational expenditures.
- Contracted services have decreased as 2019-20 had one-time modular relocation expenses of \$215K.
- Amortization expenses have increased due to vehicle purchases approved for 2020-21.

INFORMATION TECHNOLOGIES

Budget	2019-20 Fall	2020-21 Budget	Change
Revenue/Allocations			
Block Revenue Allocations	\$ 4,912,188	\$ 4,680,166	\$ (232,022)
Reserve Spending	-	24,687	24,687
Targeted Funding	393,600	393,600	-
Transfers To/From Other Sites	23,622	23,622	-
	<u>5,329,410</u>	<u>5,122,075</u>	<u>(207,335)</u>
Expenses			
<i>Salaries and benefits</i>			
Certificated	285,651	287,107	1,456
Classified	2,530,286	2,461,145	(69,141)
	<u>2,815,937</u>	<u>2,748,252</u>	<u>(67,685)</u>
<i>Services, Contracts and Supplies</i>			
Software	1,251,094	1,235,683	(15,411)
Internet	549,788	558,564	8,776
Telephone/Fax/Cellular	347,809	312,261	(35,548)
Contracted Services	125,655	130,422	4,767
Mileage	49,010	49,000	(10)
Computer Equipment	95,000	39,000	(56,000)
Staff Dev - Registration	15,000	15,000	-
Supplies & Materials	13,629	13,129	(500)
Staff Dev - Travel	7,000	7,000	-
Repairs & Maintenance	5,000	5,000	-
Subsistence	6,720	4,000	(2,720)
Dues & Fees	2,000	2,000	-
Staff Dev - Subsistence	1,500	1,500	-
Binding/Copying/Printing	500	500	-
Insurance	500	500	-
Rental/Lease	3,132	164	(2,968)
Postage/Courier	100	100	-
Equipment	32,000	-	(32,000)
Furniture	7,396	-	(7,396)
Travel	640	-	(640)
	<u>2,513,473</u>	<u>2,373,823</u>	<u>(139,650)</u>
	<u>5,329,410</u>	<u>5,122,075</u>	<u>(207,335)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INFORMATION TECHNOLOGIES - continued

Staffing (FTE)	2019-20 Fall	2020-21 Budget	Change
Certificated	2.00	2.00	-
Classified	23.00	22.00	(1.00)
	25.00	24.00	(1.00)

Notes

- Block allocations have decreased relating to specific department reductions required as a result of government funding cutbacks.
- Reductions to staffing levels, telephone, computer equipment, and equipment have been made to offset the decrease in block allocations.

STUDENT TRANSPORTATION

Budget	2019-20 Fall	2020-21 Budget	Change
Revenue/Allocations			
Reserve Spending	\$ 345,231	\$ 131,856	\$ (213,375)
Supplemental Revenue	1,231,720	1,300,500	68,780
Targeted Funding	9,653,309	10,295,381	642,072
Transfers To/From Other Sites	(44,615)	(52,400)	(7,785)
	<u>11,185,645</u>	<u>11,675,337</u>	<u>489,692</u>
Expenses			
<i>Salaries and Benefits</i>			
Classified	<u>1,147,603</u>	<u>1,173,436</u>	<u>25,833</u>
<i>Services, Contracts and Supplies</i>			
Contracted Transportation	9,389,641	9,618,850	229,209
Insurance	209,101	458,236	249,135
Telephone/Fax/Cellular	106,500	124,900	18,400
Supplies & Materials	63,399	61,490	(1,909)
Equipment	59,351	25,000	(34,351)
Contracted Services	50,000	50,000	-
Miscellaneous Bank Charges	28,000	34,000	6,000
Rental/Lease	24,000	24,000	-
Cost Recoveries	-	20,000	20,000
Postage/Courier	15,700	17,000	1,300
Subsistence	25,000	15,000	(10,000)
Binding/Copying/Printing	25,000	14,000	(11,000)
Staff Dev - Registration	15,000	8,000	(7,000)
Staff Dev - Travel	7,500	8,000	500
Oil/Gas/Propane	3,500	7,000	3,500
Computer Equipment	5,000	5,000	-
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	-
Software	-	75	75
	<u>10,038,042</u>	<u>10,501,901</u>	<u>463,859</u>
	<u>11,185,645</u>	<u>11,675,337</u>	<u>489,692</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STUDENT TRANSPORTATION - continued

Staffing (FTE)	2019-20 Fall	2020-21 Budget	Change
Classified	9.00	9.00	-

Notes

- Reserve spending has decreased as lower carryforwards are expected due to government funding claw backs in the spring of 2020.
- Contracted Transportation has increased as additional bus routes are being planned, offset by a reduction in expected fuel charges.
- Rising insurance premiums across Alberta have resulted in increased insurance costs division-wide.
- Targeted funding increased by 5% from the final 2019-20 grant funding submitted in November 2019.

NEXT STEP CONTINUING EDUCATION - NON-CREDIT

Budget	2019-20 Fall	2020-21 Budget	Change
Revenue			
Reserve Spending	\$ 14,900	\$ -	\$ (14,900)
Supplemental Revenue	407,547	-	(407,547)
	<u>422,447</u>	<u>-</u>	<u>(422,447)</u>
Expenses			
<i>Salaries and Benefits</i>			
Certificated	36,563	-	(36,563)
Classified	165,526	-	(165,526)
	<u>202,089</u>	<u>-</u>	<u>(202,089)</u>
<i>Services, Contracts and Supplies</i>			
Contracted Services	72,084	-	(72,084)
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)
	<u>220,358</u>	<u>-</u>	<u>(220,358)</u>
	<u>422,447</u>	<u>-</u>	<u>(422,447)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Staffing (FTE)	2019-20 Fall	2020-21 Budget	Change
Certificated	0.25	-	(0.25)
Classified	1.82	-	(1.82)
	<u>2.07</u>	<u>-</u>	<u>(2.07)</u>

Notes

- Next Step Continuing Education - Non-Credit will cease operations after 2019-20.
- Facility rentals will transfer to Facility Services.

FISCAL SERVICES					
Budget	2019-20 Fall	2020-21 Budget	Change	Capital and Debt Services	Teacher Pensions/ Other
Revenue/Allocations					
Block Revenue Allocation	\$ 1,240,322	\$ 944,845	\$ (295,477)	\$ 944,845	\$ -
Reserve Spending	-	500,000	500,000	-	500,000
Targeted Funding	6,087,186	5,589,131	(498,055)	5,234,531	354,600
	<u>7,327,508</u>	<u>7,033,976</u>	<u>(293,532)</u>	<u>6,179,376</u>	<u>854,600</u>
Expenses					
<i>Salaries and benefits</i>					
Teacher Pensions - Central	472,800	354,600	(118,200)	-	354,600
<i>Services, Contracts and Supplies</i>					
Amortization of Capital	7,064,417	6,379,376	(685,041)	6,379,376	-
Interest on Capital Debt	-	-	-	-	-
Rental / Lease	(19,223)	-	19,223	-	-
Insurance	109,514	-	(109,514)	-	-
Supplies & Materials (<i>Emergent Fund</i>)	-	500,000	500,000	-	500,000
Equipment Buyouts	(300,000)	(200,000)	100,000	(200,000)	-
Division Year End Carryforward	-	-	-	-	-
	<u>6,854,708</u>	<u>6,679,376</u>	<u>(175,332)</u>	<u>6,179,376</u>	<u>500,000</u>
	<u>7,327,508</u>	<u>7,033,976</u>	<u>(293,532)</u>	<u>6,179,376</u>	<u>854,600</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes

- Block allocations in 2019-20 included \$110K allocation for insurance costs, transferred to Facility Services after the budget was finalized last year. Additional decrease in block allocations is due to decreased unsupported amortization costs.
- Targeted funding has decreased due to reductions in supported amortization and teacher pension allocations.
- Decrease in Teacher Pensions - Central due to decreased certificated staffing in central departments.
- \$500,000 has been allocated to Supplies & Materials to cover any emergent needs as approved by the Board.

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2021**

[Education Act, Sections 139(2)(b) and 244]

2195 The Elk Island School Division

Legal Name of School Jurisdiction

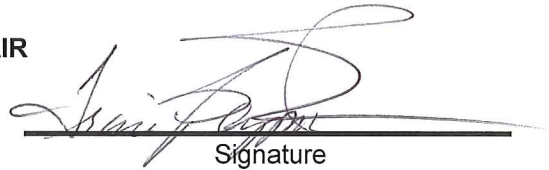
683 Wye Road Sherwood Park AB T8B 1N2; 780-417-8111; candace.cole@eips.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Trina Boymook

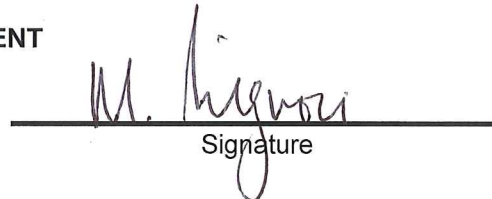
Name


Signature

SUPERINTENDENT

Mr. Mark Liguori

Name


Signature

SECRETARY TREASURER or TREASURER

Candace Cole

Name


Signature

Certified as an accurate summary of the year's budget as approved by the Board

of Trustees at its meeting held on

May 28, 2020

Date

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
Phone: (780) 427-3855
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15	Color coded cells:		
16	blue cells: require the input of data/descriptors wherever applicable.		grey cells: data not applicable - protected
17			white cells: within text boxes REQUIRE the input of points and data.
18	green cells: populated based on information previously submitted		yellow cells: to be completed when yellow only.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2020/2021 BUDGET REPORT

The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

Budget Highlights, Plans & Assumptions:

The 2020-21 budget allows schools to provide quality education and departments to maintain essential services and supports the Mission, Values and Division priorities.

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*

Reserve Use

Division Operating Reserves will be used totaling \$4.72 million (see page 8).
 Capital reserves will be used to fund \$0.65 million:
 - Facility Services' vehicles and Wireless improvements

Revenue (changes from the 2019-20 Budget)
 Revenue increased \$0.02 million to \$191.39 million.
 Alberta Education funding increased by \$1.37 million.
 Other Government of Alberta revenue decreased \$0.95M due to removal of funding for the Mental Health Capacity Building (MHCB) and Alberta Health Services (AHS) grants (\$0.52M), the remainder is a result of decreased Alberta Infrastructure supported amortization resulting primarily from assets completing their final year of amortization.
 Investment Income decreased as reserve balances continue to be drawn down, less funds are available to be invested in Guaranteed Investment Certificates, resulting in reduced returns.

Significant Business and Financial Risks:

EIPS' business and financial risks are that our assumptions do not hold true. Our assumptions are as follows:

- EIPS has built a conservative budget based on the primary assumption that operations will be 'normal', i.e. no adjustments have been made for potential costs due to the COVID-19 pandemic;
- The funding as per the *Funding Envelope* will not be reduced in the fall by the Province in response to extended pandemic;
- Due to Bill 5, EIPS must now receive Ministerial approval to access operating reserves, if approval is not received there will be significant negative impacts on the Division's operations - not only outside the classroom, but also in the classroom;
- Based on signals by industry, insurance premiums are anticipated to increase between 50% - 100%, to be conservative 100% has been used. If costs are higher, Administration will have to re-examine allocations;
- The lease funding from the Capital Planning Department will be provided for two schools, not receiving these funds would have an impact of \$0.65 million;
- Program Unit Funding students will be able to be assessed by the deadlines imposed by Alberta Education, otherwise EIPS will not access specific funding available;
- No economic increase for compensation has been included in the budget;
- Staffing at the schools is occurring at the same time as budget development; therefore, substantial estimates relating to salary standard costs have been made;
- Snow removal and utility costs can fluctuate dramatically each year due to snowfall and temperatures, so a four-year average has been used;
- Sick leaves and maternity expenses vary from year-to-year, our best estimate has been included;
- It is difficult to predict the cost of diesel fuel with complete certainty. Budgets are prepared using forecasts from outside sources and are conservative in that current predictions are for diesel fuel to decline slightly from 2019-20 rate of \$1.30/litre to \$1.20/litre;
- The Canadian dollar continues to struggle. The exchange rate has been an average of \$1.34 since the beginning of September. The current projections into next year have the exchange rate increasing to \$1.41;
- Fee collection rates will be similar this year as they were for 2019-20;
- The removal of the MHCB and AHS grants impacts the support services that the Division is able to provide to vulnerable students by imposing staffing reductions; and
- Reduced quality experience in the classroom due to: increased class size, and the elimination of dedicated intervention/specialized supports.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual Audited 2018/2019
REVENUES			
Government of Alberta	\$ 181,774,381	\$181,393,652	\$188,675,232
Federal Government and First Nations	\$ -	\$0	\$0
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 4,968,636	\$4,834,636	\$4,956,626
Other sales and services	\$ 2,657,573	\$2,995,861	\$3,040,025
Investment income	\$ 220,148	\$359,148	\$515,188
Gifts and donations	\$ 1,155,853	\$1,167,977	\$1,069,171
Rental of facilities	\$ 233,974	\$237,458	\$362,973
Fundraising	\$ 384,183	\$384,183	\$384,183
Gains on disposal of capital assets	\$ -	\$0	\$34,412
Other revenue	\$ -	\$0	\$0
TOTAL REVENUES	\$191,394,748	\$191,372,915	\$199,037,810
EXPENSES			
Instruction - Pre K	\$ 2,665,718	\$ -	\$ -
Instruction - K to Grade 12	\$ 149,292,047	\$155,949,290	\$157,889,144
Operations & maintenance	\$ 27,271,650	\$24,734,991	\$23,271,638
Transportation	\$ 11,767,336	\$11,251,918	\$10,623,295
System Administration	\$ 4,824,618	\$6,588,628	\$6,902,389
External Services	\$ 289,732	\$805,672	\$1,228,709
TOTAL EXPENSES	\$196,111,101	\$199,330,499	\$199,915,175
ANNUAL SURPLUS (DEFICIT)	(\$4,716,353)	(\$7,957,584)	(\$877,365)

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)
for the Year Ending August 31

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual Audited 2018/2019
EXPENSES			
Certificated salaries	\$ 86,115,934	\$90,393,465	\$92,984,743
Certificated benefits	\$ 19,869,237	\$19,521,631	\$20,177,907
Non-certificated salaries and wages	\$ 28,241,480	\$30,481,705	\$30,220,611
Non-certificated benefits	\$ 7,458,491	\$8,121,996	\$7,852,073
Services, contracts, and supplies	\$ 47,965,168	\$43,650,928	\$42,413,529
Capital and debt services			
Amortization of capital assets			
Supported	\$ 5,234,531	\$5,614,385	\$4,844,262
Unsupported	\$ 1,226,260	\$1,546,389	\$1,420,570
Interest on capital debt			
Supported	\$ -	\$0	\$328
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$1,152
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$196,111,101	\$199,330,499	\$199,915,175

**BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31**

REVENUES	Approved Budget 2020/2021								Actual Audited 2018/19
	Instruction			Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	Pre K - PUF	Pre - K non PUF	K - Grade 12						
(1) Alberta Education	\$ 2,047,104	\$ 63,672	\$ 137,256,763	\$ 20,788,629	\$ 10,295,381	\$ 6,378,428	\$ -	\$ 176,829,977	\$ 182,154,232
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,513,413
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 4,815,882	\$ -	\$ -	\$ 20,000	\$ 4,835,882	\$ 854,763
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 48,522	\$ 108,522	\$ 152,824
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ 3,731,636	\$ -	\$ 1,237,000	\$ -	\$ -	\$ 4,968,636	\$ 4,956,626
(10) Other sales and services	\$ -	\$ -	\$ 2,644,073	\$ -	\$ -	\$ -	\$ 13,500	\$ 2,657,573	\$ 3,040,025
(11) Investment income	\$ -	\$ -	\$ 220,148	\$ -	\$ -	\$ -	\$ -	\$ 220,148	\$ 515,188
(12) Gifts and donations	\$ -	\$ -	\$ 1,155,853	\$ -	\$ -	\$ -	\$ -	\$ 1,155,853	\$ 1,069,171
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,974	\$ 233,974	\$ 362,973
(14) Fundraising	\$ -	\$ -	\$ 384,183	\$ -	\$ -	\$ -	\$ -	\$ 384,183	\$ 384,183
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,412
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) TOTAL REVENUES	\$ 2,047,104	\$ 63,672	\$ 145,392,656	\$ 25,604,511	\$ 11,592,381	\$ 6,378,428	\$ 315,996	\$ 191,394,748	\$ 199,037,810
EXPENSES									
(18) Certificated salaries	\$ 810,223	\$ 25,201	\$ 84,319,632	\$ -	\$ -	\$ 960,878	\$ -	\$ 86,115,934	\$ 92,984,743
(19) Certificated benefits	\$ 95,027	\$ 2,956	\$ 19,573,135	\$ -	\$ -	\$ 198,119	\$ -	\$ 19,869,237	\$ 20,177,907
(20) Non-certificated salaries and wages	\$ 1,287,280	\$ 40,039	\$ 21,757,596	\$ 2,612,460	\$ 949,870	\$ 1,428,347	\$ 165,888	\$ 28,241,480	\$ 30,220,611
(21) Non-certificated benefits	\$ 300,090	\$ 9,333	\$ 5,935,388	\$ 614,885	\$ 223,567	\$ 336,184	\$ 39,044	\$ 7,458,491	\$ 7,852,073
(22) SUB - TOTAL	\$ 2,492,620	\$ 77,529	\$ 131,585,751	\$ 3,227,345	\$ 1,173,437	\$ 2,923,528	\$ 204,932	\$ 141,685,142	\$ 151,235,334
(23) Services, contracts and supplies	\$ 92,686	\$ 2,883	\$ 16,673,904	\$ 18,741,159	\$ 10,574,936	\$ 1,794,800	\$ 84,800	\$ 47,965,168	\$ 42,413,529
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 24,737	\$ 5,209,794	\$ -	\$ -	\$ -	\$ 5,234,531	\$ 4,844,262
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 1,007,655	\$ 93,352	\$ 18,963	\$ 106,290	\$ -	\$ 1,226,260	\$ 1,420,570
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,152
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) TOTAL EXPENSES	\$ 2,585,306	\$ 80,412	\$ 149,292,047	\$ 27,271,650	\$ 11,767,336	\$ 4,824,618	\$ 289,732	\$ 196,111,101	\$ 199,915,175
(32) OPERATING SURPLUS (DEFICIT)	\$ (538,202)	\$ (16,740)	\$ (3,899,391)	\$ (1,667,139)	\$ (174,955)	\$ 1,553,810	\$ 26,264	\$ (4,716,353)	\$ (877,365)

**BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31**

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual 2018/2019
FEEES			
TRANSPORTATION	\$1,237,000	\$1,103,000	\$1,117,217
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$659,806	\$659,806	\$659,806
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$105,008
Fees for optional courses	\$762,140	\$750,366	\$746,806
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$1,486,181	\$1,486,181	\$1,492,505
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$741,401	\$783,828	\$783,829
Non-curricular goods and services	\$82,108	\$51,455	\$51,455
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$4,968,636	\$4,834,636	\$4,956,626

PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual 2018/2019
Cafeteria sales, hot lunch, milk programs	\$780,491	\$787,574	\$787,574
Special events	\$716,646	\$582,192	\$582,192
Sales or rentals of other supplies/services	\$329,897	\$260,029	\$260,029
International and out of province student revenue	\$0	\$35,274	\$35,274
Adult education revenue	\$0	\$30,000	\$0
Preschool	\$2,470	\$0	\$0
Child care & before and after school care	\$97,862	\$97,862	\$97,862
Lost item replacement fees	\$36,195	\$36,186	\$36,186
Other (describe) Other	\$0	\$0	\$0
Other (describe) Other	\$0	\$0	\$0
Other (describe) Other	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	
Other (describe) 0	\$0	\$0	
TOTAL	\$1,963,562	\$1,829,117	\$1,799,117

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)
for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2019	\$19,745,026	\$6,265,344	\$0	\$12,584,725	\$0	\$12,584,725	\$894,957
2019/2020 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$4,204,469)			(\$4,204,469)	(\$4,204,469)		
Estimated board funded capital asset additions		\$1,262,292		(\$1,125,292)	(\$296,366)	(\$828,926)	(\$137,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$7,146,502)		\$7,146,502	\$7,146,502		
Estimated capital revenue recognized - Alberta Education		\$322,975		(\$322,975)	(\$322,975)		
Estimated capital revenue recognized - Alberta Infrastructure		\$4,937,811		(\$4,937,811)	(\$4,937,811)		
Estimated capital revenue recognized - Other GOA		\$323,966		(\$323,966)	(\$323,966)		
Estimated capital revenue recognized - Other sources		\$24,737		(\$24,737)	(\$24,737)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$330,647		(\$330,647)	(\$330,647)		
Estimated reserve transfers (net)				\$0	\$3,294,469	(\$3,294,469)	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2020	\$15,540,557	\$6,321,270	\$0	\$8,461,330	\$0	\$8,461,330	\$757,957
2020/21 Budget projections for:							
Budgeted surplus(deficit)	(\$4,716,353)			(\$4,716,353)	(\$4,716,353)		
Projected board funded capital asset additions		\$965,759		(\$311,260)	(\$311,260)	\$0	(\$654,499)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$6,460,791)		\$6,460,791	\$6,460,791		
Budgeted capital revenue recognized - Alberta Education		\$393,911		(\$393,911)	(\$393,911)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$4,815,883		(\$4,815,883)	(\$4,815,883)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$24,737		(\$24,737)	(\$24,737)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$3,801,353	(\$3,801,353)	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2021	\$10,824,204	\$6,060,769	\$0	\$4,659,977	\$0	\$4,659,977	\$103,458

SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES
for the Year Ending August 31

	Unrestricted Surplus Usage			Operating Reserves Usage			Year Ended		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2021	31-Aug-2022	31-Aug-2023	31-Aug-2021	31-Aug-2022	31-Aug-2023	31-Aug-2021	31-Aug-2022	31-Aug-2023
Projected opening balance	\$0	\$0	\$0	\$8,461,330	\$4,659,977	\$5,584,977	\$757,957	\$103,458	\$103,458
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$6,460,791	\$6,273,819	\$5,839,054		\$0	\$0			
Budgeted capital revenue recognized	(\$5,234,531)	(\$5,148,477)	(\$4,780,253)		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	\$3,801,353	(\$925,000)	(\$860,000)	(\$3,801,353)	\$925,000	\$860,000	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	(\$819,695)	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	(\$1,188,210)	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	(\$1,108,890)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	(\$335,392)	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	(\$131,856)	\$0	\$0		\$0	\$0			
Operations & maintenance	(\$21,918)	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	(\$85,705)	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	(\$24,687)	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	(\$540,121)	\$0	\$0
Capital costs - Vehicle & transportation	(\$110,622)	\$0	\$0	\$0	\$0	\$0	(\$114,378)	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	(\$200,638)	(\$200,342)	(\$198,801)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other		Emergent Needs			\$0	\$0		\$0	\$0
	(\$1,000,000)	\$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
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$4,659,977	\$5,584,977	\$6,444,977	\$103,458	\$103,458	\$103,458

Total surplus as a percentage of 2020 Expenses	2.43%	2.90%	3.34%
ASO as a percentage of 2020 Expenses	2.38%	2.85%	3.29%

**PROJECTED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS (ASO)
for the Year Ending August 31**

	Amount	Detailed explanation to the Minister for the purpose of using ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2021	\$ (4,716,353)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(4,716,353)	
Estimated Operating Deficit Due to:		
Expected use of School Generated Funds	\$819,695	Expected use of School Generated Funds as schools access fundraising, sales, donation revenue from prior years.
Expected use of decentralized School Reserves	\$1,188,210	Expected use of decentralized School Reserves from prior year primarily on non-recurring staffing, services, equipment and supplies.
One-time supports for students	\$1,108,890	Includes spending on one-time and transition support for early learning, specialized supports, curriculum and instruction supports (staffing).
Expected use of decentralized Department Reserves	\$264,166	Includes transportation (\$132,000), plant operations and maintenance, human resources, educational executive, and business services.
Division software upgrade and implementation	\$335,392	One-time upgrade of Division software to support enterprise resource planning.
Emergent needs	\$1,000,000	Unknown emergent needs to support student learning and potential increases to insurance and other costs beyond estimated.
Subtotal, access of operating reserves to cover operating deficit	4,716,353	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	311,260	Facility vehicle purchases (\$111,000) and furniture and equipment purchases at the school level.
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(1,226,260)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
Total projected amount to access ASO in 2020/21	\$ 3,801,353	

Total amount approved by the Minister

**PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Budgeted 2020/2021 (Note 2)	Actual 2019/2020	Actual 2018/2019	Notes
Kindergarten, and Grades 1 to 12				
Eligible Funded Students:				
Kindergarten	1,308	1,433	1,422	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	654	717	711	0.5 times Head Count
Grades 1 to 9	12,006	11,933	11,777	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	3,659	4,177	4,122	Head count
Grades 10 to 12 - 4th year	275	-	-	Head count
Grades 10 to 12 - 4th year FTE	138	-	-	0.5 times Head Count
Grades 10 to 12 - 5th year	60	-	-	Head count
Grades 10 to 12 - 5th year FTE	15	-	-	0.25 times Head Count
Total FTE	16,472	16,827	16,610	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-2.1%	1.3%		
Other Students:				
Total	-	3	7	Note 3
Total Net Enrolled Students	16,472	16,830	16,617	
Home Ed Students	-	20	34	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	16,472	16,850	16,651	
Percentage Change	-2.2%	1.2%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	452	395	395	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1,130	1,060	1,032	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

Pre - Kindergarten (Pre - K)

Eligible Funded Children	162	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	-	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	162	-	-	
Program Hours	400	-	-	Minimum: 400 Hours
FTE Ratio	0.500	-	-	Actual hours divided by 800
FTE's Enrolled, Pre - K	81	-	-	
Percentage Change	0.0%	0.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	71	274	229	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	11	210	109	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2020/2021 budget report preparation.
- Other K to Grade 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students.

**PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Budgeted 2020/2021	Actual 2019/2020	Actual 2018/2019	Notes
CERTIFICATED STAFF				
School Based	821.4	865.7	912.1	Teacher certification required for performing functions at the school level.
Non-School Based	19.6	24.6	26.9	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	841.0	890.3	939.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-5.5%	-5.2%	-11.7%	
If an average standard cost is used, please disclose rate:	\$ 105,170	\$ 101,170	\$ 100,100	
Student F.T.E. per certificated Staff	19.7	18.9	17.7	
	-	-		
Enrolment Change	-	-		
Other Factors	(49.3)	(48.7)		Descriptor (required): 2020-21: Budget Restraint; 2019-20: Budget restraint, removal of Classroom Improvement Fund and TEBA Settlement cost
Total Change	(49.3)	(48.7)		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:				
Continuous contracts terminated	-	(1.0)		FTEs
Non-permanent contracts not being renewed	(29.3)	(30.4)		FTEs
Other (retirement, attrition, etc.)	(20.0)	(17.3)		Descriptor (required): Retirements
Total Negative Change in Certificated FTEs	(49.3)	(48.7)		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>				
Certificated Number of Teachers				
Permanent - Full time	766.0	749.0	757.0	
Permanent - Part time	100.0	101.0	107.0	
Probationary - Full time	-	10.0	37.0	
Probationary - Part time	-	11.0	18.0	
Temporary - Full time	11.0	35.0	34.0	
Temporary - Part time	13.0	29.0	40.0	
NON-CERTIFICATED STAFF				
Instructional - Education Assistants	218.2	221.0	211.3	Personnel support students as part of a multidisciplinary team with teachers and other other support
Instructional - Other non-certificated instruction	157.7	187.2	202.3	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	32.0	34.2	33.7	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	9.0	9.0	8.8	Other personnel providing direct support to the transportation of students to and from school other tha
Other	38.4	42.1	42.3	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	455.3	493.5	498.4	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-7.7%	-1.0%	-8.6%	
Explanation of Changes:				
Budget restraints				
Additional Information				
Are non-certificated staff subject to a collective agreement? <input type="text" value="No"/>				
Please provide terms of contract for 2020/21 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.				