



# RECOMMENDATION REPORT

**DATE:** April 22, 2021

**TO:** Board of Trustees

**FROM:** Mark Liguori, Superintendent

**SUBJECT:** 2021-22 Allocations and Use of Reserves

**ORIGINATOR:** Candace Cole, Secretary-Treasurer

**RESOURCE STAFF:** Carmine von Tettenborn, Director, Financial Services  
Christine Gillis, Senior Accountant, Financial Services

**REFERENCE:** Board Policy 2: Role of the Board

**EIPS PRIORITY:** Enhance high-quality learning and working environments.

**EIPS GOAL:** Quality infrastructure for all.

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

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## RECOMMENDATION:

**That the Board of Trustees approve a transfer from Division Unallocated Operating Reserves to Division Allocated Reserves of \$5,759,935 (Attachment 2, Page 3 – Column H, Row P).**

**That the Board of Trustees approve 2021-22 funding in the amount of \$4,661,935 from the Division Allocated Operating Reserves for COVID costs, Focus on Learning, and other projects (Attachment 2, Page 3 - Column F, Row O).**

**That the Board of Trustees approve a transfer from Division Unallocated Capital Reserves to Division Allocated Capital Reserves of \$500,000 (Attachment 2, Page 2 – Column H).**

**That the Board of Trustees approve the use of capital reserves for aging equipment at schools for \$100,000 and Information Technology equipment for \$300,000 (Attachment 2, Page 2 - Column G).**

**That the Board of Trustees approve the use of reserves and allocations for 2021-22.**

## BACKGROUND:

Board Policy 2: Role of the Board, section 8.2 Fiscal Accountability establishes that the Board of Trustees approve the budget allocation of resources.

EIPS establishes assumptions and allocations that are the building blocks of the 2021-22 budget.



The proposed use of reserves and allocation of funds allows schools and departments to maintain/restore essential services, and supports the Division's mission, values, and priorities.

The 2021-22 funding announcement was a pleasant surprise in that EIPS' Alberta Education funding is staying relatively intact. In addition, the reduction of insurance costs from the 2020-21 Spring Budget has reduced costs to the Division by over \$4 million. While those savings were recognized in the fall, they were put aside to help mitigate for unforeseen costs (COVID-19 illness for example). These factors, along with other smaller changes, have allowed EIPS to maintain much of its operations in the Division. There will not be any federal funds for COVID in 2021-22, so funding those costs next year will come from reserves. Finally, the projected financial position to the end of August 31, 2021 is showing an increase to reserves. This will allow the Division to provide some one-time special initiatives for its students in the upcoming years including \$0.5 million for schools to focus on learning loss, \$0.5 million for social emotional supports for students, and \$2.12 million for continued COVID costs (cleaning, disinfecting, PPE) to keep students and staff safe as possible in the upcoming year.

## Use of Reserves (Attachment 1)

The provincial government introduced Bill 5 in 2020, 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. It will be very important to ensure EIPS budgets the correct amount of reserve usage for schools and departments.

There is **no restriction** on the balance of operating reserve balances for Aug. 31, 2021. The restriction on operating reserves comes into effect on operating reserves that exclude SGF on Aug. 31, 2023 as per below:

- *The requirement for ministerial approval of spending or transferring operating reserves is a two-year temporary measure. Commencing with the 2022/23 school year, a cap on the amount of operating reserves will be implemented as per the new Education funding model.*
- Per Alberta Education, the CAP is calculated at 3.15% of operating expenditures and does not apply to SGF reserves.

### Two-Year plan for Division Unallocated Reserves

The Division Unallocated Operating Reserve is to cover potential emergent issues and price fluctuations, and to stabilize funding in future years. The Board endeavors to maintain the Division Unallocated Reserve at a minimum of 2% of EIPS budgeted operating expenses, or approximately \$4 million.

Given that the Board is planning for the use of Division Unallocated Reserves over the next two years, a change in methodology when building projections was made this year to be conservative. The projected transfers to Division Unallocated Reserves from schools and departments for operating surpluses >1% have **not** been included as schools and departments may still have unanticipated costs from March to August that will reduce their surplus. At the end of February, projected surpluses >1% were \$0.27 million at schools, \$0.36 million at



Supports for Students - Schools and \$0.36 million at departments for a total of \$0.99 million. This has **not** been included in Division Unallocated Reserves.

The two-year plan has been built into the allocations and is shown on Attachment 1.

## 1. 2021-22 Use of Division Unallocated Reserves

The funds for the following items will be transferred from Division Unallocated Reserves to Division Allocated Reserves (transfer shown on Attachment 2, page 3).

COVID costs: As the majority of students will not be immunized by the fall of 2021, costs have been incorporated to provide the same level of safety as the current year. If the pandemic ends during the year, and it is safe to do so, these costs will be reduced.

Focus on Learning Loss - Year 1 (Pandemic Recovery): Funds will be used to help approximately 3,000 students close academic gaps that have been created or increased due to COVID. There would be some funds for every school. Funds would be used for focused and intentional purposes. This work will continue into 2022-23. Funds will be allocated based on student learning gaps.

Social Emotional Supports: Funds will be allocated to schools and school submitted plans will outline the supports schools feel will help students most in this area.

Mechanical Cooling for Modulars: The project was cancelled after year two due to a reduction in funding in the fall of 2019 (Nov. 28, 2019 Fall Budget Report). The remaining 23 modulars will be evaluated over the next six months to determine if they reach high temperatures and to ensure usage is for instruction. There are 23 units remaining: 2 at MHV, 3 at UNC, 2 at WBO, 4 at CBN, 7 at SPS, 2 from CBN to SPS (if approved), 2 from PNE to SPS (if approved and 1 from CBN to AJS (if approved).

New Curriculum: Although EIPS is not piloting the new curriculum, the Division will need to ensure staff are ready to implement the new curriculum in September 2022.

Consultants: Increase for three additional consultants (numeracy, assessment and early learning).

Career Pathways: Consultant to develop a grades 7-12 broad picture framework regarding beyond high school, and also to expose students to multiple careers, work with community and post-secondary, develop apprenticeship projects, review Career and Technology Foundations (CTF) programming/ curriculum, facility audits (needs of each facility for Career and Technology Studies (CTS)/CTF), and understand students' programming interests in Fort High School and other schools.

Professional Development to Enhance Use of Division Software: Consultant to work with staff for one year to continue building capacity in Brightspace and to move elementary reporting to PowerSchool using PowerTeacher Pro.



# RECOMMENDATION REPORT

Home Education: The Division is offering home education in 2021-22 for those students who are unable to attend class in person. The amount represents the cost for one teacher and supplies. This will be adjusted in the fall once true enrolment is known.

Readers/Writers Workshop (Lucy Calkins): Deferred for the past two years due to COVID as the online option is not as effective. Plan to do in-person in the 2021-22 year.

Post COVID Mental Health Initiative - Staff [Pandemic Recovery]: Establish site Health and Wellness champions to promote and model health and wellness, engage staff and support the implementation of health and wellness strategies (book clubs, webinars, fitness challenges, running groups, gardening groups, etc.).

Digitization of Student Records: Work to get all student records at schools digitized (three people for four months).

Professional Development (OTAGS) and Leadership Development: Provide professional development to staff and leadership

OH&S Items – Emergency Notification: Using strobe lights (visual notification) as a method of emergency notification for students who are in noisy CTS areas that would not hear an emergency announcement. (\$8,500 will be covered in the current year).

IT - Battery Replacement: Power supply to prevent loss of data.

Junior High Honours: To ensure this program is aligned across the Division.

Certificate of Recognition (COR): WCB audit will last three years.

## 2. 2022-23 One-time

Focus on Learning Loss - Year 2 (Pandemic recovery): This will continue and be adjusted based on Year 1 results.

Career Pathways: Consultant to develop a grade 7-12 broad picture framework regarding beyond high school, and also to expose students to multiple careers, working with community and post-secondary, develop apprenticeship projects, review CTF programming/curriculum, facility audits (needs of each facility for CTS/CTF), understand understand students' programming interests in Fort High School and other schools

Consultants: increase for three additional consultants (numeracy, assessment and early learning).

Professional Development (OTAGS) and Leadership Development: provide professional development to staff and leadership



## Use of School Generated Funds (SGF)

It is difficult to determine how much schools will decrease their reserve balance in 2021-22. Administration has estimated a total of \$436,476 (25% of current reserves). Last year 50% of SGF was used as an estimate, but we are currently seeing that estimate was too high.

## Use of Capital Reserves

Capital Reserves can be used for the purchase of future capital assets and can be accessed with Board approval. Every year, capital items are purchased from the operating budget in schools and departments (\$100,000 to \$500,000 per year). These items could be designated to be paid from capital reserves in any given year by the Board. To access capital reserves for operating expenses, the Division would have to obtain permission from the Minister.

EIPS Division Unallocated Capital Reserve – The estimated available balance at Aug. 31, 2022 is \$687,946.

## Equipment costs for schools

- If the cost is >\$5,000 and lasts longer than one year it could be covered by capital reserves.
- The internal cap that has been placed on schools (1% of operations) can prohibit schools from saving for those bigger capital items they might need in their CTS areas, for example.
- Some schools have significant SGF that can be used to facilitate the purchase (unrestricted – earned using CTS equipment such as cafeteria sales).
- For those schools that do not have the operational savings or the unrestricted SGF, an option would be to set aside an amount of capital reserves.
- In the last few years there were various items replaced at schools. It would be prudent to put aside \$200,000 of capital reserves overall and only replenish this once used. Capital expenditures would be subject to Superintendent review and approved if a school has no unrestricted SGF and no operating budget to support the purchase.

## Information Technology

Below is seven years of a 10-year plan for technology capital. This is based on current technology. It illustrates the fluctuations up and down.

2021-22 Year 1	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5	2026-27 Year 6	2027-28 Year 7
\$250,000 Switch replacement (5-yr life) & \$38,000 VOIP hardware	\$0	\$0	\$76,000 Switch replacement	\$350,000 Server replacement (5-yr life)	\$330,000 Switch replacement	\$186,205 VOIP, data centre, access points

Technology changes rapidly and useful life is also relatively short. EIPS has expended funds to catch up to where we need to be, and now a plan is in place for funding future capital expenditures. This plan will be reviewed again when the Division Technology Plan is updated this fall. From the costs above, EIPS should have \$300,000 allocated for Information Technology in 2021-22 and, once the above plan is reviewed, can be updated in future years.

Emergent items would be subject to Board approval but will not require Ministerial approval. One item of concern is the parking lot at Central Services. Infrastructure Maintenance and Renewal (IMR) dollars cannot be used to fund repairs or capital items at Central Services. The surface of the lot is continuously deteriorating. While Facility Services has been exploring options, the decision was made to first deal with drainage of the parking lot and once rectified, address the surface. It will also be helpful to see the Alberta government's transportation study. One area of the parking lot may or may not need additional underground re-enforcement depending on the amount of bus usage.

## Allocations (Attachment 2)

### Accumulated Surplus (pg. 1)

As per above, the budget allocations include the use of Operating Reserves.

Accumulated surplus is projected to be \$14.00 million at Aug. 31, 2022 comprised of:

- \$7.53 million in operating reserves (pg. 2):
  - Schools and Central Services operating reserves are projected to be \$0.68 million;
  - Division Allocated Operating reserve is projected to be \$1.1 million; and
  - Division Unallocated Operating reserve is projected to be \$5.75 million (2.85%);
    - Minimum level is 2.0% of budget (approximately \$4.0 million).
- \$0.69 million in capital reserves.
- \$5.78 million in Investment in Tangible Capital Assets.

### Reserves for Operating Expenditures (pg. 2)

- Operating Reserves – Central Services & Schools is being accessed for \$2.19 million.
- Division Allocated Reserve will be funded and then be accessed for \$4.66 million for Division projects.
- Division Unallocated Reserve will fund Division Unallocated Reserves by \$5.76 million for Division projections (refer to page 3 for list)
- A capital effect of \$854,000 has been included in the 2021-22 estimates as capital assets purchased in the current year are offset by amortization from prior year purchases creating a surplus in the reserve. The capital effect has been split into two components – the annual amortization less the assets being purchased from operating budgets (\$1,353,692-\$499,692) on page 3.



## Operating Reserves – Four Year Projection (pg. 3)

In addition to the proposed changes for 2021-22, estimates have also been completed for 2022-23 and 2023-24 to outline estimated future needs. Alberta Education (AE) typically requires a projection of the use of Accumulated Surplus and Reserves for 2022-23 and 2023-24 as part of the Budget Report submitted to them. Each year, Administration will bring to the Board for approval the use of Division reserves.

## Revenue and Reserve Summary (pgs. 4 & 5)

Revenue has been adjusted for:

- Alberta Education (AE) excluding small grant amounts in the ‘other’ category (pg. 5)
- Other Government of Alberta
- Other Sales and Services
- Investment Income
- Gifts and Donations

The total funding envelope received from the province was relatively similar to last year after adjusting for the change in IMR and CMR funding. This was what AE indicated would happen. In the Basic Instruction category, funding changes that occurred were due to year-over-year changes to enrolment and the impact to the WMA on the formulas used to calculate each grant. Under Services and Supports, there were two new grants created: a Moderate Language Delay grant for both pre-kindergarten PUF and kindergarten PUF; and the PUF grant has been extended to kindergarten students this year. The Operations and Maintenance grant and the Specialized Learning Supports grants were both decreased so that the above new grants could be funded.

The table below has the summary of the funding profile from last year to this year:

Grant Type/ Year	2020-21	2021-22	Difference
Base Instruction	\$104,048,898	\$103,420,486	\$(628,412)
Services & Supports	16,648,431	17,742,967	1,094,536
Schools	31,949,820	27,885,920	(4,063,900)
Community	2,725,933	2,730,849	\$4,916
Jurisdiction	6,297,328	6,297,328	0
Bridge Funding	6,104,477	6,894,527	790,050
<b>Total</b>	<b>\$167,774,887</b>	<b>\$164,972,077</b>	<b>\$(2,802,810)</b>
Adjustment for CMR/IMR	(5,070,040)	(2,265,617)	2,804,423
<b>Adjusted total</b>	<b>\$162,704,847</b>	<b>\$162,706,460</b>	<b>\$1,613</b>

When looking at AE Revenue, there is a significant difference from the fall of 2020-21 to spring of 2021-22 because we are dealing with adjustments to each revenue line for recalculations in the weighted moving average. In addition, there are AE Revenues included under “other” that are not included in the Funding Profile.



# RECOMMENDATION REPORT

Reconciliation of Funding Profile to AE revenue:

<b>Amount per Funding Profile</b>	<b>\$164,972,077</b>
Less Deferred Revenue for 2022-23*	(966,625)
Plus Items not on Funding Envelope (Other)	997,120
Supported Amortization	678,806
Teachers Pensions	9,170,000
<b>Total Updated Alberta Education Revenue</b>	<b>\$174,851,378</b>

\*\$312K of this is in the Supports and Services area primarily as the funding that was given to EIPS for PUF Kindergarten, and PUF funding did not align to EIPS numbers and had to be recalculated.

[Allocations Summary \(pg. 9\)](#)

A comparison for 2020-21 spring was also included in this report for information purposes.

[Schools \(pg. 10\)](#)

To hold schools harmless for the increases in standard costs for the 2021-22 school year, the standard cost impact for all schools was calculated using the schools' fall budgets. This calculation was done including the \$2.96 million additional allocation to schools.

The increase to Standard Cost	(\$1,991,790)
Change in Allocations to Schools (per student grant)	2,051,886
Increase Allocation to Early Learning and Supports for Students Schools*	\$503,000
<b>Net Impacts to Schools</b>	<b>\$563,096</b>

\* Reasoning is that these two areas allocate out the dollars to schools for staffing. To mitigate the reductions for standard cost, allocations were increased based on 2020-21 allocations.

For those rural schools and Outreach (block funded), a review of staffing determined the standard cost impact. A separate allocation was also provided to those schools as well.

Below are the basic allocation increases:

	2020-21 Allocation Rate (per Student)	2021-22 Allocation Rate (per Student)	\$ Increase (from Prior Year)	% Increase (from Prior Year)
Kindergarten	\$2,453	\$2,510	\$57	2.34
Grades 1 – 6 combined	\$4,913	\$5,028	\$115	2.34
Grades 7 – 9	\$4,487	\$4,592	\$105	2.34
Grades 10 - 12	\$5,280	\$5,404	\$124	2.34





# RECOMMENDATION REPORT

In the fall, schools received a one-time Fall School Allocation that will not be provided in 2021-22. These funds were provided in the fall as a result of one-time funding received from the Federal government for COVID costs.

## Supports for Students Allocations

Last year, with the reductions in the Program Unit Funding (PUF) for pre-kindergarten and the elimination of PUF for Kindergarten students, increased funding from the Specialized Learning and Support (SLS) grant was allocated to support ECS programming. This year, AE adjusted the funding in this area. There is now funding for PUF kindergarten severe and funding for both moderate kindergarten PUF and pre-kindergarten PUF as well. To achieve this realignment, the K-12 regular SLS grant was reduced, in combination with a reduction to Operations and Maintenance funding. The overall effect has been an increase to PUF (both pre-kindergarten and kindergarten) with SLS regular grant slightly decreasing.

Due to reductions in the Specialized Supports School Grant K-12, the students at Level 3 and Level 4 received support dollars consistent with last year to assist with classroom teachers. Even with the increase to block for the grid movement, this could not be increased. For the Special Education Programs, there is no change in the number of programs, and the allocations to schools included the standard cost impact.

## Central Services (pg. 13)

To minimize the impact of benefit costs on departments, an increase to the block was made for a total of \$187,000.

Summary of the net decrease to Central Services:

	<b>\$ In millions</b>
Capital and Debt Services	0.29
Increase in Block Allocations	0.67
Reserves Change	3.11
Supplemental Revenue	(1.61)
Transfers and Targeted Funding Change	(5.93)
<b>TOTAL</b>	<b><u><u>\$ (3.47)</u></u></b>

### COMMUNICATION PLAN:

Once approved, the budget allocations will be incorporated into the 2021-22 budget which will be presented to the Board on May 20, 2021 for feedback.

### ATTACHMENT(S):

1. Use of Reserves
2. Budget Allocations Report

# Elk Island Public Schools

Attachment 1

## Costs to be Funded from Division Unallocated Reserves

**2021-22**

Description	Amount	
Covid Costs		
Transportation Cleaning	245,000	
School Custodial Costs	820,000	
PPE, cleaning supplies, hand sanitizer	600,000	
Illness	400,000	
Overtime	55,500	
	2,120,500	
Focus on Learning Loss - Year 1	500,000	
Social Emotional Supports	500,000	
Mechanical Cooling for Modulars	250,000	
New Curriculum	175,000	
Consultants (Assessment, Numeracy, Early Learning)	393,000	
Career Pathways	130,000	
Professional Development to Enhance Use of Division Software	130,000	
Home Education	116,935	
Readers/Writers Workshop	60,000	
Post Covid Mental Health for Staff	50,000	
Digitization of Student Records at Schools	50,000	
Professional Development (OTAGS) and Leadership Development	75,000	
Occupational Health & Safety - Emergency Notification System	41,500	
IT Battery Replacement	33,000	
Junior High Honours	20,000	
Certificate of Recognition Audit	17,000	
<b>Estimated Amount of Reserves to Be Used</b>	<b>4,661,935</b>	<b>A</b>

**2022-23**

Description	Amount	
Focus on Learning Loss - Year 2	500,000	
Career Pathways	130,000	
Consultants (Assessment, Numeracy, Early Learning)	393,000	
Professional Development (OTAGS) and Leadership Development	75,000	
	<b>1,098,000</b>	<b>B</b>
 New Curriculum	 <i>TBD</i>	
 Total amount from Reserves	<b>5,759,935</b>	<b>= A + B</b>



Your Future **in MIND** 

***ELK ISLAND PUBLIC SCHOOLS***

**Budget  
Allocation  
Report**

**2021-22**

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This document includes the Budget Allocations  
for The Board of Trustees of Elk Island Public Schools  
for the 2021-22 school year.

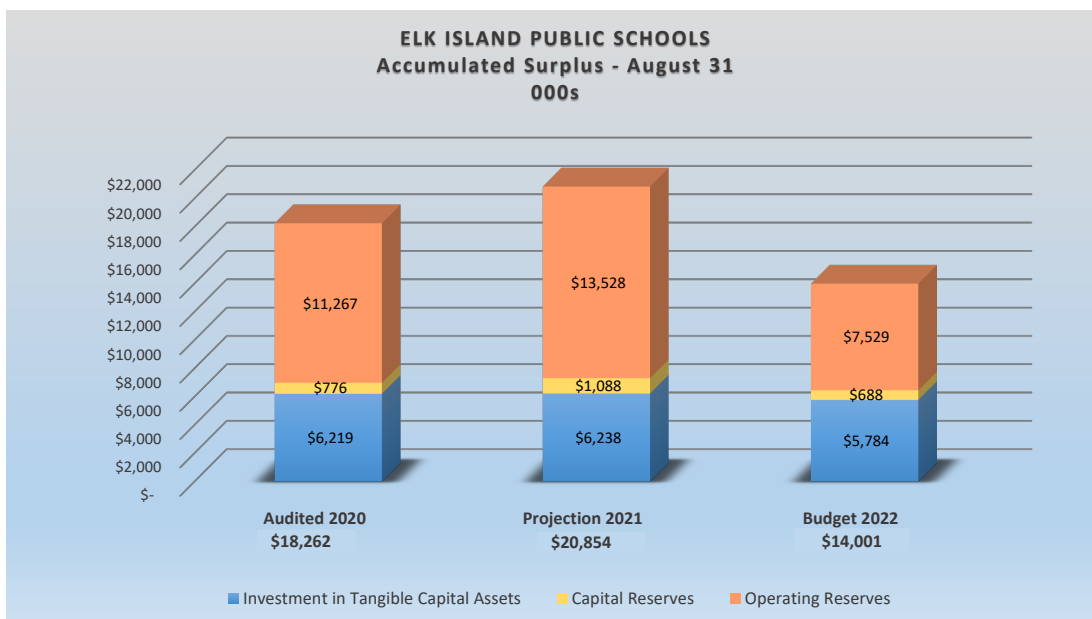
**Report to  
Board of  
Trustees**

April 22, 2021

**ELK ISLAND PUBLIC SCHOOLS  
2021-22 Budget Allocations**

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
<b>Audited - August 31, 2020</b>	<b>\$ 18,261,749</b>	<b>\$ 6,218,566</b>	<b>\$ -</b>	<b>\$ 11,267,216</b>	<b>\$ 775,967</b>
Surplus/(Deficit)	2,591,505	-	2,591,505	-	-
Board Funded Capital Asset Additions	-	1,466,923	(732,424)	-	(734,499)
Net Amortization, Debt & Disposals	-	(1,447,902)	1,401,424	-	46,478
Net Reserve Transfers	-	-	(3,260,505)	2,260,505	1,000,000
<b>Projection - August 31, 2021</b>	<b>\$ 20,853,254</b>	<b>\$ 6,237,587</b>	<b>\$ -</b>	<b>\$ 13,527,721</b>	<b>\$ 1,087,946</b>
Surplus/(Deficit)	(6,852,282)	-	(6,852,282)	-	-
Board Funded Capital Asset Additions	-	899,692	(499,692)	-	(400,000)
Net Amortization, Debt & Disposals	-	(1,353,692)	1,353,692	-	-
Net Reserve Transfers	-	-	5,998,282	(5,998,282)	-
<b>Budget - August 31, 2022</b>	<b>\$ 14,000,972</b>	<b>\$ 5,783,587</b>	<b>\$ -</b>	<b>\$ 7,529,439</b>	<b>\$ 687,946</b>

- 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



**ELK ISLAND PUBLIC SCHOOLS  
2021 -22 Budget Allocations**

Reserves											
	A	B	C		D	E = A+B+C+D	F	G		H	I = E+F+G+H
	Audited 31-Aug-20	Contributions /(Use)	Capital Effect	Transfers	Projected 31-Aug-21	Contributions /(Use)	Capital Effect	Transfers	Budget 31-Aug-22		
<b>OPERATING RESERVES</b>											
Central Services	\$ 839,871	\$ 204,785	\$ -	\$ (622,163)	\$ 422,493	\$ (422,493)	\$ -	\$ -	\$ -	\$ -	
Schools - Operations	1,003,827	(1,147,114)	-	1,474,665	1,331,378	(1,331,378)	-	-	-	-	
School Generated Funds (SGF)	1,939,433	(819,695)	-	-	1,119,738	(436,476)	-	-	-	683,262	
Central Services & Schools	3,783,131	(1,762,024)	-	852,502	2,873,609	(2,190,347)	-	-	-	683,262	
Leveraging Student Achievement	-	(80,000)	-	80,000	-	-	-	-	-	-	
Covid Costs	-	-	-	-	-	(2,120,500)	-	2,120,500	-	-	
Focus on Learning Loss	-	-	-	-	-	(500,000)	-	1,000,000	-	500,000	
Social Emotional Supports	-	-	-	-	-	(500,000)	-	500,000	-	-	
School Building	27,497	(27,497)	-	-	-	-	-	-	-	-	
Projects	22,622	(102,622)	-	80,000	-	(1,541,435)	-	2,139,435	-	598,000	
Enterprise Resource Planning	363,505	(363,505)	-	-	-	-	-	-	-	-	
EIPS Division Allocated	413,624	(573,624)	-	160,000	-	(4,661,935)	-	5,759,935	-	1,098,000	
EIPS Division Unallocated	7,070,461	4,927,153	669,000	(2,012,502)	10,654,112	-	854,000	(5,759,935)	-	5,748,177	
	<b>\$ 11,267,216</b>	<b>\$ 2,591,505</b>	<b>\$ 669,000</b>	<b>\$ (1,000,000)</b>	<b>\$ 13,527,721</b>	<b>\$ (6,852,282)</b>	<b>\$ 854,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,529,439</b>	

- B. Projected deficits are supported by school, department and division reserves
- C. Use of Reserves for the net effect of unsupported capital transactions
- D. Budgeted and projected transfers between the EIPS Division Allocated/Unallocated reserve and the projected transfer from departments for surplus related to hold harmless and internally restricted reserves
- 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

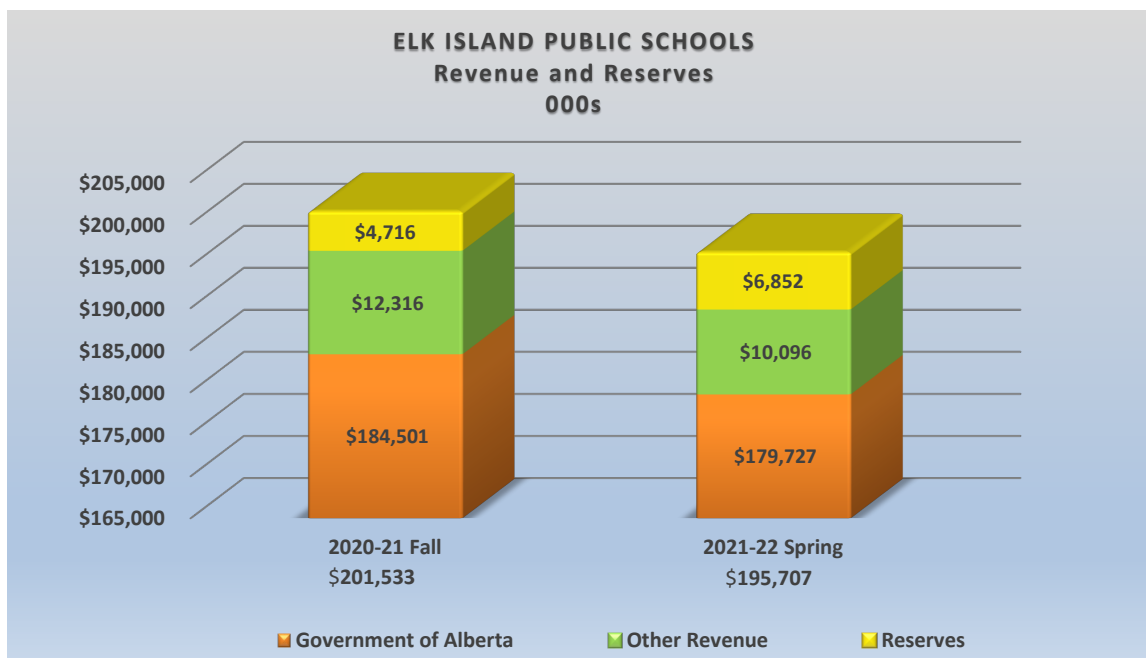
Reserves											
	A	B	C		D	E = A+B+C+D	F	G		H	I = E+F+G+H
	Audited 31-Aug-20	Contributions /(Use)	Capital Effect	Transfers	Projected 31-Aug-21	Contributions /(Use)	Capital Effect	Transfers	Budget 31-Aug-22		
<b>CAPITAL RESERVES</b>											
Facility Services	\$ 114,378	17,228	\$ (114,378)	\$ -	\$ 17,228	\$ -	\$ -	\$ -	\$ -	\$ 17,228	
Aging Equipment at Schools	197,957	-	-	(197,957)	-	-	(100,000)	200,000	-	100,000	
Information Technology	-	-	-	-	-	-	(300,000)	300,000	-	-	
Tentative Connecting Links	-	-	(80,000)	80,000	-	-	-	-	-	-	
Wireless Improvements	342,164	-	(540,121)	197,957	-	-	-	-	-	-	
EIPS Division Allocated	540,121	-	(620,121)	80,000	-	-	(400,000)	500,000	-	100,000	
EIPS Division Unallocated	121,468	29,250	-	920,000	1,070,718	-	-	(500,000)	-	570,718	
	<b>\$ 775,967</b>	<b>\$ 46,478</b>	<b>\$ (734,499)</b>	<b>\$ 1,000,000</b>	<b>\$ 1,087,946</b>	<b>\$ -</b>	<b>\$ (400,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 687,946</b>	

- B. Proceeds on disposal of unsupported assets year to date
- C. Use of reserves for the vehicles, tentative connecting links and wireless improvements.
- D. Budgeted transfer from the EIPS Division Unallocated capital reserves (includes tentative transfer for connecting links)
- G. Use of reserves for Aging Equipment at schools and Information Technology Capital
- H. Budgeted transfer for Aging Equipment at Schools and Information Technology Capital

ELK ISLAND PUBLIC SCHOOLS  
2020-21 Projected Financial Position  
ELK ISLAND PUBLIC SCHOOLS  
2021 -22 Budget Allocations

Operating Reserves - Four Year Projection																			
	A Audited	B 2020-21			C 2021-22			D 2022-23			E = A + B + C + D 2021-22			F 2023-24			G 2024-25		
		Contributions		Capital Effect	Transfer	Contributions		Capital Effect	Transfer	Budget		Estimated		Estimate		Estimated		Estimate	
		31-Aug-20	/(Use)			31-Aug-21	/(Use)			31-Aug-22	Contr. / (Use)	31-Aug-23	Contr. / (Use)	31-Aug-24					
<b>Central Services &amp; Schools</b>	N	\$ 3,783,131	\$ (1,762,024)	\$ -	\$ 852,502	\$ 2,873,609	\$ (2,190,347)	\$ -	\$ -	\$ 683,262	\$ -	\$ 683,262	\$ -	\$ 683,262					
<b>Leveraging Student Achievement</b>		-	(80,000)	-	80,000	-	-	-	-	-	-	-	-	-					
<b>COVID Costs</b>		-	-	-	-	(2,120,500)	-	2,120,500	-	-	-	-	-	-					
<b>Focus on Learning Loss</b>		-	-	-	-	(500,000)	-	1,000,000	500,000	(500,000)	-	-	-	-					
<b>Social Emotional Supports</b>		-	-	-	-	(500,000)	-	500,000	-	-	-	-	-	-					
Mechanical Cooling for Modulars		-	-	-	-	(250,000)	-	250,000	-	-	-	-	-	-					
Consultants: Assessment, Numeracy, Early Learning		-	-	-	-	(393,000)	-	786,000	393,000	(393,000)	-	-	-	-					
New Curriculum	22,622	(22,622)	-	-	-	(175,000)	-	175,000	-	-	-	-	-	-					
Career Pathways	-	-	-	-	-	(130,000)	-	260,000	130,000	(130,000)	-	-	-	-					
Enhance Use of Division Software	-	-	-	-	-	(130,000)	-	130,000	-	-	-	-	-	-					
Home Education	-	-	-	-	-	(116,935)	-	116,935	-	-	-	-	-	-					
Readers/Writers Workshop	-	-	-	-	-	(60,000)	-	60,000	-	-	-	-	-	-					
Post COVID Mental Health Staff	-	-	-	-	-	(50,000)	-	50,000	-	-	-	-	-	-					
Digitization of Student Records	-	-	-	-	-	(50,000)	-	50,000	-	-	-	-	-	-					
OH&S Items	-	-	-	-	-	(41,500)	-	41,500	-	-	-	-	-	-					
IT - Battery Replacement	-	-	-	-	-	(33,000)	-	33,000	-	-	-	-	-	-					
Junior High Honours	-	-	-	-	-	(20,000)	-	20,000	-	-	-	-	-	-					
Certificate of Recognition	-	-	-	-	-	(17,000)	-	17,000	-	-	-	-	-	-					
Professional Development (OTAGS) and Leadership	-	(80,000)	-	80,000	-	(75,000)	-	150,000	75,000	(75,000)	-	-	-	-					
<b>Projects</b>		22,622	(102,622)	-	80,000	-	(1,541,435)	-	2,139,435	598,000	(598,000)	-	-	-					
<b>Heritage Hills Elementary</b>		27,497	(27,497)	-	-	-	-	-	-	-	-	-	-	-					
<b>Enterprise Resource Planning</b>		363,505	(363,505)	-	-	-	-	-	-	-	-	-	-	-					
<b>EIPS Division Allocated Reserves</b>	o	413,624	(573,624)	-	160,000	-	(4,661,935)	-	5,759,935	1,098,000	(1,098,000)	-	-	-					
Capital Effect - Purchases from Operating Budgets		-	-	(732,424)	-	(732,424)	-	(499,692)	-	(1,232,116)	(300,000)	(1,532,116)	(300,000)	(1,832,116)					
Capital Effect - Annual Amortization		-	-	1,401,424	-	1,401,424	-	1,353,692	-	2,755,116	1,307,000	4,062,116	1,275,000	5,337,116					
Budgeted Transfer to Central Services & School Reserves		-	-	-	(1,639,336)	(1,639,336)	-	-	-	(1,639,336)	-	(1,639,336)	-	(1,639,336)					
Projected Surpluses Return to Unallocated Reserves		-	4,927,153	-	626,834	5,553,987	-	-	-	5,553,987	-	5,553,987	-	5,553,987					
Transfer to Capital Reserve		-	-	-	(1,000,000)	(1,000,000)	-	-	-	(1,000,000)	-	(1,000,000)	-	(1,000,000)					
Transfer to Allocated Reserves		-	-	-	-	-	-	(5,759,935)	(5,759,935)	(5,759,935)	-	(5,759,935)	-	(5,759,935)					
EIPS District Reserve		7,070,461	-	-	7,070,461	-	-	-	7,070,461	-	7,070,461	-	7,070,461						
<b>EIPS Division Unallocated Reserve</b>	p	7,070,461	4,927,153	669,000	(2,012,502)	10,654,112	-	854,000	(5,759,935)	5,748,177	1,007,000	6,755,177	975,000	7,730,177					
<b>Total EIPS Division Reserves</b>	q = o + p	7,484,085	4,353,529	669,000	(1,852,502)	10,654,112	(4,661,935)	854,000	-	6,846,177	(91,000)	6,755,177	975,000	7,730,177					
<b>Total Operating Reserves</b>	r = n + q	\$ 11,267,216	\$ 2,591,505	\$ 669,000	\$ (1,000,000)	\$ 13,527,721	\$ (6,852,282)	\$ 854,000	\$ -	\$ 7,529,439	\$ (91,000)	\$ 7,438,439	\$ 975,000	\$ 8,413,439					
<b>Unallocated Reserve (P)</b>																			
As a percentage of operating expenses		3.78%				5.29%				2.85%		3.35%		3.84%					
Dollars above (below) 2% of operating expenses		\$ 3,332,408				\$ 6,623,454				\$ 1,717,519		\$ 2,724,519		\$ 3,699,519					
As a percentage of operating expenses (2021-22)						5.29%													
Dollars above (below) 2% of operating expenses (2021-22)						\$ 6,623,454													
<sup>1</sup> Capital Effect relates to assets purchased from current year funding, offset by the annual amortization. As the current purchases are less than the amortization of prior year purchases a surplus is created. The effect is non-cash but the surplus created is available for use.																			
<b>Calculator of 3.15% CAP amount</b>						6,348,286				6,348,286		6,348,286		6,348,286					
<b>Estimated Maximum 1% of school &amp; department reserves</b>						1,753,871				1,753,871		1,753,871		1,753,871					
<b>Total Division Allocated and Unallocated</b>						10,654,112				6,846,177		6,755,177		7,730,177					
						12,407,983				8,600,048		8,509,048		9,484,048					
<b>Amount in Excess of the CAP</b>						6,059,697				2,251,762		2,160,762		3,135,762					

REVENUE AND RESERVE SUMMARY				
	2020-21 Fall	2021-22 Budget	Change	% Change
<b>Revenue</b>				
Government of Alberta				
Alberta Education (Page 5)	\$ 178,347,063	\$ 174,851,378	\$ (3,495,685)	(2.0%)
Other Government of Alberta	6,153,496	4,876,101	(1,277,395)	(20.8%) A
	<u>184,500,559</u>	<u>179,727,479</u>	<u>(4,773,080)</u>	<u>(2.6%)</u>
Federal Government	6,114,500	-	(6,114,500)	(100.0%) B
Other Alberta School Authorities	562,611	430,522	(132,089)	(23.5%) C
Fees	2,911,000	5,064,000	2,153,000	74.0% D
Other Sales and Services	1,210,605	2,732,882	1,522,277	125.7% D
Investment Income	231,000	195,000	(36,000)	(15.6%) E
Gifts and Donations	936,880	1,287,632	350,752	37.4% D
Rental of Facilities	109,387	1,722	(107,665)	(98.4%) F
Fundraising	240,000	384,000	144,000	60.0% D
	<u>196,816,542</u>	<u>189,823,237</u>	<u>(6,993,305)</u>	<u>(3.6%)</u>
<b>Reserves</b>				
Central Services	844,542	422,493	(422,049)	(50.0%)
Schools, including SGF	3,298,187	1,767,854	(1,530,333)	(46.4%)
	<u>4,142,729</u>	<u>2,190,347</u>	<u>(1,952,382)</u>	<u>(47.1%)</u>
EIPS Division Allocated	573,624	4,661,935	4,088,311	712.7%
EIPS Division Unallocated	-	-	-	-
	<u>573,624</u>	<u>4,661,935</u>	<u>4,088,311</u>	<u>712.7%</u>
	<u>4,716,353</u>	<u>6,852,282</u>	<u>2,135,929</u>	<u>45.3% G</u>
<b>Total to Allocate</b>	<u>\$ 201,532,895</u>	<u>\$ 196,675,519</u>	<u>\$ (4,857,376)</u>	<u>(2.4%)</u>



ALBERTA EDUCATION REVENUE

	2020-21 Fall	2021-22 Budget	Change	% Change
<b>Base Instruction</b>				
Early Childhood Services (ECS)	\$ 4,165,058	\$ 4,189,618	\$ 24,560	0.6%
Grades 1-9	69,579,347	69,939,144	359,797	0.5%
High Schools	26,163,097	26,084,465	(78,632)	(0.3%)
Distance Education	50,000	-	(50,000)	(100.0%)
Hutterite Colony Funding	50,000	50,000	-	0.0%
Outreach Programs	150,000	150,000	-	0.0%
Rural Small Schools	2,420,000	2,420,000	-	0.0%
	102,577,502	102,833,227	255,725	0.2%
<b>Services &amp; Supports</b>				
Specialized Learning Support	12,554,931	11,118,185	(1,436,746)	(11.4%)
Special Learning Supports (SLS) - Kindergarten	-	1,468,020	1,468,020	100.0%
Moderate Language Delay	-	412,000	412,000	100.0%
ECS Pre-K Program Unit Funding (PUF)	1,404,150	1,920,900	516,750	36.8%
First Nations, Métis and Inuit Education	1,584,131	1,766,563	182,432	11.5%
English as a Second Language	377,760	330,600	(47,160)	(12.5%)
Refugee Students	4,950	3,300	(1,650)	(33.3%)
Institutional Programs	362,858	362,858	-	0.0%
	16,288,780	17,382,426	1,093,646	6.7% <b>H</b>
<b>School - System Needs</b>				
Operations & Maintenance	16,134,752	14,926,167	(1,208,585)	(7.5%) <b>I</b>
SuperNet	393,600	393,600	-	0.0%
Transportation	10,295,381	10,292,236	(3,145)	(0.0%) <b>J</b>
Infrastructure Maintenance and Renewal	6,288,770	2,265,617	(4,023,153)	(64.0%) <b>K</b>
	33,112,503	27,877,620	(5,234,883)	(15.8%)
<b>Community</b>				
Socio-Economic Status	1,070,890	1,085,202	14,312	1.3%
Geographic	1,476,766	1,485,122	8,356	0.6%
School Nutrition Program	150,000	150,000	-	0.0%
	2,697,656	2,720,324	22,668	0.8%
<b>Jurisdictions</b>				
System Administration	6,209,690	6,297,328	87,638	1.4%
<b>Additional</b>				
Bridge Funding for New Framework	6,104,477	6,894,527	790,050	12.9% <b>L</b>
	6,104,477	6,894,527	790,050	12.9%
<b>Other</b>				
Dual Credit Programming	50,000	-	(50,000)	(100.0%) <b>M</b>
French Language Funding	176,610	120,000	(56,610)	(32.1%)
Lease Support	651,746	651,746	-	0.0%
Odyssey Languages Assistant Program	75,000	-	(75,000)	(100.0%) <b>M</b>
Donation of Personal Protective Equipment	122,930	-	(122,930)	(100.0%)
Secondments	606,741	225,374	(381,367)	(62.9%) <b>N</b>
	1,683,027	997,120	(685,907)	(40.8%)
Supported Amortization	503,428	678,806	175,378	34.8% <b>O</b>
Teacher Pensions	9,170,000	9,170,000	-	0.0% <b>P</b>
	<u>\$ 178,347,063</u>	<u>\$ 174,851,378</u>	<u>\$ (3,495,685)</u>	<u>(2.0%)</u>



ELK ISLAND PUBLIC SCHOOLS  
2021-22 Budget Allocations

**Revenue & Reserve Notes**

**A. Other Government of Alberta** *\$1,277K decrease (20.8%)*

The Wye Elementary School demolition and abatement grant was included in the 2020-21 amount and this makes up \$1,131K which is most of the decrease.

**B. Federal Government** *\$6,115K decrease (100.0%)*

In 2020-21, EIPS received a federal grant to use towards COVID Mitigation costs. It is not anticipated that this grant will be received for 2021-22.

**C. Other Alberta School Authorities** *\$132K decrease (23.5%)*

EIPS is operating a low incidence team (in place of Regional Collaborative Service Delivery). The amounts anticipated to be charged to other divisions this year will be lower. The costs will be adjusted accordingly.

**D. Fees, Other Sales and Services, Gifts & Donations, Fundraising: \$4,170K increase**

In the fall of 2020-21, much many of the above revenues from School Generated Funds (SGF) were reduced as many of the SGF programs were either cancelled or reduced significantly – approximately \$4M decrease over all four categories. For 2021-22, EIPS is using the 2018-19 SGF activity and assuming that all programs and activities will be at near normal.

**E. Investment Income** *\$36K decrease (15.6%)*

EIPS has less funds available to invest into Guaranteed Investment Certificates and as they mature, they are currently not being reinvested. Lower interest rates and more cash fluctuations are also factoring into this decrease of investment income.

**F. Facility Rentals** *\$108K decrease (98.4%)*

At the time of allocations, facility rentals for the fall were uncertain. Subsequently, it has been determined that this will occur. This revenue has no impact on allocations (revenue = expense) and will be incorporated into the spring budget.

**G. Reserves** *\$2,136K increase (45.3%)*

Schools and departments are expected to use their 1% carryforward, and it is estimated 25% of the school generated funds (SGF) will be used in 2021-22. The Division Allocated Reserves will be used as outlined on the 3-year reserve plan (page 3)

ELK ISLAND PUBLIC SCHOOLS  
2021-22 Budget Allocations

**Alberta Education Revenue Notes**

**H. Services and Supports** *\$1,094K increase (6.7%)*

Two new grants were created in 2021: 1) Moderate Language Delay for both PUF kindergarten and PUF pre-kindergarten, and 2) PUF kindergarten support severe. The Specialized Learning Supports Grant K-12 (excluding PUF) has had the funding rates decreased and this partially covers the new grants. ECS pre-kindergarten has more students estimated than last year.

**I. Operations and Maintenance Grant** *\$1,209K decrease (7.5%)*

This amount is no longer targeted. Facility Service will receive a similar block allocation to last year (less the decrease in insurance) and the remaining funds will be used to support schools. The decrease is primarily due to a decrease in funding rates. This was anticipated as the Minister indicated Operations and Maintenance funding would decrease to support the Services & Supports grants.

**J. Transportation** *\$3K decrease (0%)*

Funding is equal to 2020-21. The Transportation Funding Model has not been finalized for 2021-22.

**K. Infrastructure Maintenance and Renewal (IMR)** *\$4,023K decrease (64.0%)*

Infrastructure Maintenance & Renewal (IMR) funding has now been split into two grants IMR and CMR (capital maintenance and renewal). CMR is capital and thus is excluded from operational revenue and expenses. In 2020-21, Alberta Education required a minimum of thirty percent of IMR funding to be designated to support capital projects. For 2021-22, this requirement is no longer in place and IMR will not be budgeted to be capitalized. We are assuming that Facility Services will be able to spend 100% of the 2020-21 IMR funding this year. 2020-21 IMR will be updated in the fall budget for actual results.

(\$000s)	2020-21 Fall	2021-22 Budget	Variance
IMR Funding	\$ 5,070	\$ 2,266	\$(2,804)
Prior Year Carry Forward	2,740	-	(2,740)
IMR Capitalized	(1,521)	-	1,521
<b>IMR Revenue Total</b>	<b>\$ 6,289</b>	<b>\$ 2,266</b>	<b>\$ (4,023)</b>

ELK ISLAND PUBLIC SCHOOLS  
2021-22 Budget Allocations

**Alberta Education Revenue Notes**

**L. Bridge Funding for New Framework** *\$790K increase (12.9%)*

This funding is what was remaining after the five envelopes were calculated and Alberta Education allocated it to school divisions in lump sum. The funds were increased this year to ensure our funding envelope is the same balance as in the prior year. Last year, Alberta Education indicated these dollars will be reallocated to divisions with growth over the next two years. Therefore, for EIPS with fairly stable enrolment, will likely see this cut in half for 2021-22 and be fully depleted by 2022-23.

**M. Small Grants** *\$125K decrease*

The Odyssey Languages Assistant Program and Dual Credit Programming grants will be updated at budget. This has no impact on allocations.

**N. Secondments** *\$381K decrease (62.9%)*

This has been reduced to \$225K for 2021-22. This amount is used to offset the seconded salaries in Human Resources and thus has no impact on allocations.

**O. Supported Amortization** *\$175K increase (34.8%)*

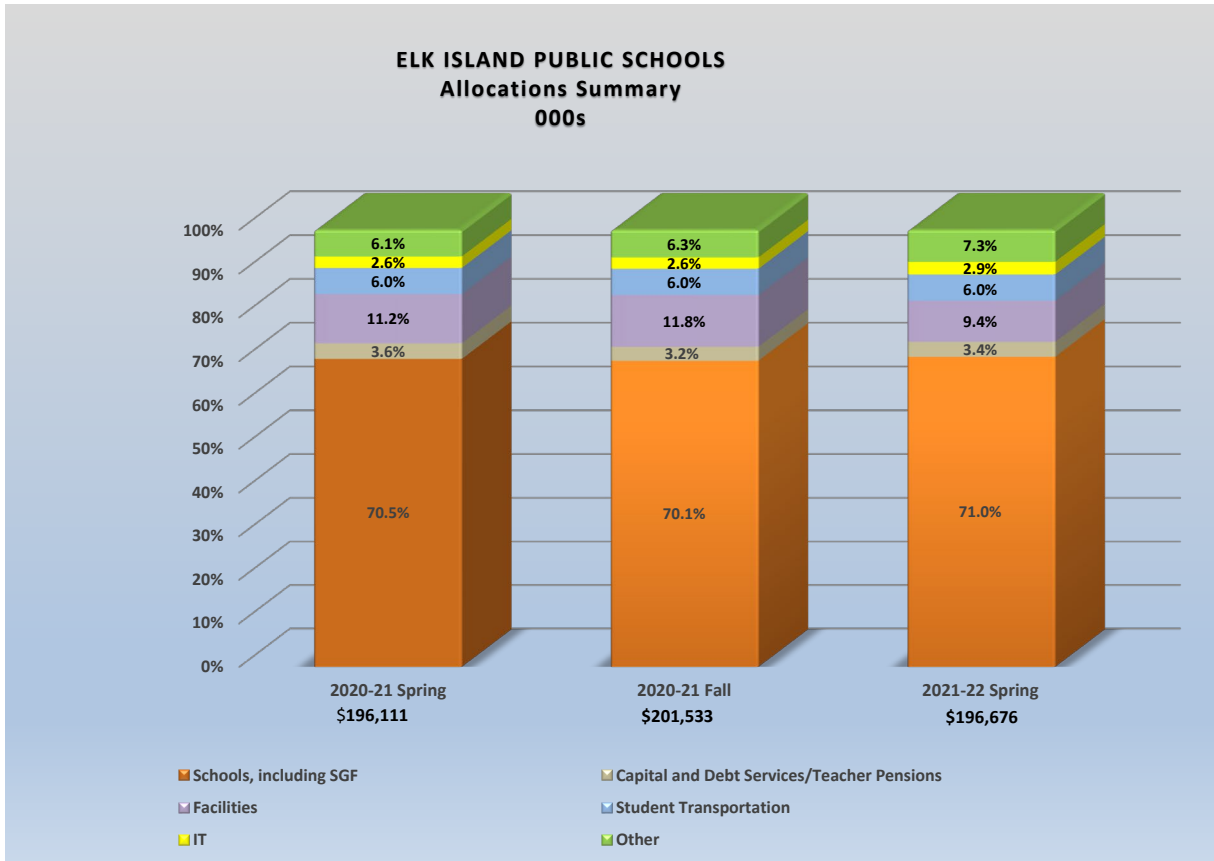
This amount is increasing due to the expected capitalization of the 2021-22 CMR.

**P. Teacher Pension** *\$0K change (0.0%)*

The teacher pension has remained at 2020-21 budget amount for now. This will be updated when the budget is submitted to the Board in May. This has no impact on allocations.

**ELK ISLAND PUBLIC SCHOOLS  
2021-22 Budget Allocations**

SUMMARY					
	Spring 2020-21	Fall 2020-21	Spring 2021-22	\$ Change	% Change
Schools, including SGF	\$ 132,974,683	\$ 134,590,415	\$ 133,894,495	\$ (695,920)	(0.5%)
Supports for Students - Schools	4,469,871	6,694,878	6,010,464	(684,414)	(10.2%)
<b>(Page 10)</b>	<b>137,444,554</b>	<b>141,285,293</b>	<b>139,904,959</b>	<b>(1,380,334)</b>	<b>(1.0%)</b>
Capital and Debt Services/Teacher Pensions	7,033,976	6,436,261	6,728,997	292,736	4.5%
Facility Services	18,406,308	17,547,471	16,257,955	(1,289,516)	(7.3%)
Infrastructure Maintenance and Renewal (IMR)	3,549,028	6,288,770	2,265,617	(4,023,153)	(64.0%)
Information Technologies	5,122,075	5,291,917	5,730,014	438,097	8.3%
Student Transportation	11,675,337	11,903,097	11,835,631	(67,466)	(0.6%)
Other Departments	12,879,823	12,780,086	13,952,346	1,172,260	9.2%
<b>(Page 13)</b>	<b>58,666,547</b>	<b>60,247,602</b>	<b>56,770,560</b>	<b>(3,477,042)</b>	<b>(5.8%)</b>
	<b>\$ 196,111,101</b>	<b>\$ 201,532,895</b>	<b>\$ 196,675,519</b>	<b>\$ (4,857,376)</b>	<b>(2.4%)</b>



**ELK ISLAND PUBLIC SCHOOLS**  
**2021-22 Budget Allocations**

<b>Schools</b>				
	<b>Fall</b>	<b>Spring</b>	<b>\$</b>	<b>%</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>Change</b>	<b>Change</b>
<b>Schools</b>				
Basic Allocations				
Early Childhood Services Regular	\$ 3,098,139	\$ 3,107,999	\$ 9,860	0.3%
Elementary - Grades 1 to 6	36,635,792	37,215,963	580,171	1.6%
Junior High - Grades 7-9	16,877,428	17,982,892	1,105,464	6.5%
Senior High - Grade 10-12	18,705,931	18,992,402	286,471	1.5%
School Fixed Rate Allocations	15,340,218	15,186,933	(153,285)	(1.0%)
	90,657,508	92,486,189	1,828,681	2.0% <b>A</b>
School Programs (Language, IB, AP, FNMI)	1,816,691	1,607,903	(208,788)	(11.5%)
Early Learning & Specialized Supports	18,100,621	17,955,589	(145,032)	(0.8%)
Administrative Allowances	1,630,840	1,636,855	6,015	0.4%
Other	3,670,444	701,440	(2,969,004)	80.9% <b>B</b>
Contingency	2,784,318	655,162	(2,129,156)	(76.5%) <b>C</b>
	118,660,422	115,043,138	(3,617,284)	(3.0%)
Division Unallocated Reserve	107,497	516,935	409,438	380.9% <b>D</b>
Year End Carryforward	2,572,501	1,377,646	(1,194,855)	(46.4%) <b>E</b>
Teacher Pensions	8,953,300	8,953,300	-	0.0%
School Generated Funds (SGF) inc. reserve	4,296,695	8,003,476	3,706,781	86.3% <b>F</b>
<b>Schools</b>	<b>134,590,415</b>	<b>133,894,495</b>	<b>(695,920)</b>	<b>(0.5%)</b>
<b>Supports for Students - Schools</b>				
Early Learning				
Basic Allocations	509,376	454,800	(54,576)	(10.7%)
Targeted Allocations	2,664,900	3,686,920	1,022,020	38.4%
Block Allocation	764,817	861,309	96,492	12.6%
Transfers	(2,542,632)	(2,494,031)	48,601	1.9%
Year End Carryforward	389	94,696	94,307	24243.4%
	1,396,850	2,603,694	1,206,844	86.4% <b>G</b>
School Nutrition Program				
Targeted Allocations	150,000	150,000	-	0.0%
Mental Health Capacity Building				
Targeted Allocations	225,061	225,061	-	0.0%
Out of School Learning				
COVID 19 Allocation	1,510,455	-	(1,510,455)	(100.0%)
Transfers	1,191,353	-	(1,191,353)	(100.0%)
	2,701,808	-	(2,701,808)	(100.0%) <b>H</b>
Specialized Supports - Schools				
Block Allocation	2,818,766	2,817,567	(1,199)	(0.0%)
Targeted Allocations	11,626,136	11,232,185	(393,951)	(3.4%)
Block Allocation	2,334,747	2,767,301	432,554	18.5%
Transfers	(15,375,135)	(14,429,427)	945,708	6.2%
Supplemental Revenue	454,089	322,000	(132,089)	(29.1%)
Year End Carryforward	58,629	28,190	(30,439)	(51.9%)
	1,917,232	2,737,816	820,584	42.8% <b>I</b>
Partners 4 Science				
Block Allocation	100,762	100,762	-	0.0%
Year End Carryforward	11,643	1,609	(10,034)	(86.2%)
Supplemental Revenue	191,522	191,522	-	0.0%
	303,927	293,893	(10,034)	(3.3%)
<b>Supports for Students - Schools</b>	<b>6,694,878</b>	<b>6,010,464</b>	<b>(684,414)</b>	<b>(10.2%)</b>
<b>TOTAL</b>	<b>\$ 141,285,293</b>	<b>\$ 139,904,959</b>	<b>\$ (1,380,334)</b>	<b>(1.0%)</b>

ELK ISLAND PUBLIC SCHOOLS  
2021-22 Budget Allocations

*Schools Notes*

**A. Basic Allocations** *\$1,829K increase (2.0%)*

To offset the impacts of the increase in standard cost of 1.7% (\$1,765), EIPS allocation rates to schools were increased by 2.34% and allocated out to schools based on their spring enrolment estimates.

**B. Other** *\$2,969K decrease (80.9%)*

In 2020-21 Fall Budget, \$3,172K (including Next Step Outreach) was allocated out to schools as a one-time initiative to support additional costs and needs for COVID. This relates to funds that came from the Federal "Safe Return to Class" grant. As this grant is not continuing for 2021-22, this allocation was removed in the 2021-22 Spring Budget. This was slightly offset by a one-time allocation schools to fund the initiative called Focus on Learning Loss in the amount of \$500K.

**C. Contingency** *\$2,129K decrease (76.5%)*

The change to Contingency is primarily related to the Division holding funds in the 2020-21 Fall Budget for COVID related items such as illness for staffing. Given that all adults over the age of 18 are anticipated to be immunized by the end of June, these amounts have been reduced significantly, and the COVID illness amounts are being funded from Division Unallocated Reserves in 2021-22. The Spring Budget Contingency funds are being held for enrolment changes at this time, and any other unforeseen costs (e.g. changes in estimates) at the time of developing allocations. TBA is estimated to be \$655K.

**D. Division Unallocated Reserves** *\$409K increase (380.9%)*

This is comprised of the \$400K of illness related COVID costs and the allocation for Home Education \$116K.

**E. Year-End Carryforward** *\$1,195K decrease (46.4%)*

2020-21 Fall Budget reflected the August 31, 2020 actual surplus up to 1% reported at the schools, and the reserves were used to assist with the costs related to COVID items. This year, the year-end carryforward is the estimated 1% carryforward only for schools.

ELK ISLAND PUBLIC SCHOOLS  
2021-22 Budget Allocations

*Schools Notes*

**F. School Generated Funds** *\$3,707K increase (86.3%)*

Due to the impact that COVID had on the 2019-20 school year and the significant amount of refunds given, the SGF budgeted in the fall of 2020-21 was approximately 50% of 2018-19, as it was known that many SGF activities were either cancelled or scaled down. Based on the assumption that 2021-22 will see a return to near normal operations, the 2021-22 Spring Budget includes School Generated Revenue resuming to 100% of 2018-19 actuals (last normal year of SGF).

**G. Early Learning** *\$1,207K increase (86.4%)*

Early Learning was given some additional Alberta Education funding for 2021-22, which includes \$412K for the new Moderate Language Delay Grant. This grant is being held centrally at this time until they can code the students and determine the needs at each school.

The remaining \$795K in funding being held is for kindergarten and pre-kindergarten students, and this will be allocated to schools in the upcoming months to address emerging needs and additional confirmed enrolment numbers. It is prudent not to allocate these dollars and staff until we know these students are arriving for certain.

**H. Out of School Learning** *\$2,702K decrease (100.0%)*

EIPS will not be offering Out-of-School Learning for 2021-22 so this has been removed.

**I. Specialized Supports - Schools** *\$821K increase (42.8%)*

Like last spring, there are still allocations remaining to be made. Dollars are held for new students that may arrive from now until the end of 2021-22. There is \$320K remaining to be allocated for specialized supports and there is \$500K to be allocated to schools for Social and Emotional Support.

**ELK ISLAND PUBLIC SCHOOLS  
2021-22 Budget Allocations**

<b>Central Services</b>				
	<b>Fall 2020-21</b>	<b>Spring 2021-22</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Capital and Debt Services</b>	<b>\$ 6,436,261</b>	<b>\$ 6,728,997</b>	<b>292,736</b>	<b>4.5%</b> <b>A</b>
Block Allocation	13,997,745	13,779,270	(218,475)	(1.6%)
Year End Carryforward	107,664	12,552	(95,112)	(88.3%)
Division Unallocated Reserve	-	1,685,000	1,685,000	100.0%
COVID 19 Allocation	1,406,975	-	(1,406,975)	(100.0%)
Supplemental Revenue	1,260,411	129,387	(1,131,024)	(89.7%)
Targeted Funding	774,676	651,746	(122,930)	(15.9%)
<b>Facility Services</b>	<b>17,547,471</b>	<b>16,257,955</b>	<b>(1,289,516)</b>	<b>(7.3%)</b> <b>B</b>
<b>Infrastructure Maintenance and Renewal - Targeted</b>	<b>6,288,770</b>	<b>2,265,617</b>	<b>(4,023,153)</b>	<b>(64.0%)</b> <b>C</b>
Block Allocation	4,745,166	5,221,936	476,770	10.0%
Year End Carryforward	35,200	13,208	(21,992)	(62.5%)
Division Unallocated Reserve	-	83,000	83,000	100.0%
COVID 19 Allocation	99,681	-	(99,681)	(100.0%)
Targeted Funding	393,600	393,600	-	0.0%
Transfers	18,270	18,270	-	0.0%
<b>Information Technologies</b>	<b>5,291,917</b>	<b>5,730,014</b>	<b>438,097</b>	<b>8.3%</b> <b>D</b>
Year End Carryforward	114,616	50,295	(64,321)	(56.1%)
Division Unallocated Reserve	-	245,000	245,000	100.0%
COVID 19 Allocation	245,000	-	(245,000)	(100.0%)
Supplemental Revenue	1,300,500	1,300,500	-	0.0%
Targeted Funding	10,295,381	10,292,236	(3,145)	(0.0%)
Transfers	(52,400)	(52,400)	-	0.0%
<b>Student Transportation</b>	<b>11,903,097</b>	<b>11,835,631</b>	<b>(67,466)</b>	<b>(0.6%)</b>
Board of Trustees				
Block Allocation	539,964	539,964	-	0.0%
Year End Carryforward	2,224	39,525	37,301	1677.2%
	542,188	579,489	37,301	6.9%
Election				
Block Allocation	50,000	50,000	-	0.0%
Education Executive				
Block Allocation	1,231,490	1,250,311	18,821	1.5%
Year End Carryforward	31,251	7,258	(23,993)	(76.8%)
Division Unallocated Reserve	-	7,500	7,500	100.0%
COVID 19 Allocation	15,000	-	(15,000)	(100.0%)
In Year Allocations - One Time	20,000	-	(20,000)	(100.0%)
	1,297,741	1,265,069	(32,672)	(2.5%)
Supports for Students				
Block Allocation	2,543,871	2,538,929	(4,942)	(0.2%)
Year End Carryforward	504,085	95,793	(408,292)	(81.0%)
Division Unallocated Reserve	22,622	1,908,000	1,885,378	8334.3%
Supplemental Revenue	172,815	92,302	(80,513)	(46.6%)
Targeted Funding	1,634,131	1,872,391	238,260	14.6%
Transfers	(2,212,967)	(2,301,425)	(88,458)	(4.0%)
	2,664,557	4,205,990	1,541,433	57.8%
Human Resources				
Block Allocation	4,648,654	4,554,936	(93,718)	(2.0%)
Year End Carryforward	29,064	10,885	(18,179)	(62.5%)
Division Unallocated Reserve	443,505	216,500	(227,005)	(51.2%)
COVID 19 Allocation	142,898	-	(142,898)	(100.0%)
Supplemental Revenue	663,802	282,830	(380,972)	(57.4%)
	5,927,923	5,065,151	(862,772)	(14.6%)
Business Services				
Block Allocation	2,277,239	2,764,433	487,194	21.4%
Year End Carryforward	-	22,214	22,214	100.0%
Supplemental Revenue	20,438	-	(20,438)	(100.0%)
	2,297,677	2,786,647	488,970	21.3%
<b>Other Departments</b>	<b>12,780,086</b>	<b>13,952,346</b>	<b>1,172,260</b>	<b>9.2%</b>
<b>TOTAL</b>	<b>\$ 60,247,602</b>	<b>\$ 56,770,560</b>	<b>\$ (3,477,042)</b>	<b>(5.8%)</b>

Capital and Debt Services	6,436,261	6,728,997	292,736	4.5%
Block Allocation	30,034,129	30,699,779	665,650	2.2%
Year End Carryforward	824,104	251,730	(572,374)	(69.5%)
Division Unallocated Reserve	466,127	4,145,000	3,678,873	789.2%
COVID 19 Allocation	1,909,554	-	(1,909,554)	(100.0%)
Supplemental Revenue	3,417,966	1,805,019	(1,612,947)	(47.2%)
Targeted Funding	19,386,558	15,475,590	(3,910,968)	(20.2%)
Transfers	(2,247,097)	(2,335,555)	(88,458)	3.9%
In Year Allocations - One Time	20,000	-	(20,000)	(100.0%)
	<b>\$ 60,247,602</b>	<b>\$ 56,770,560</b>	<b>\$ (3,477,042)</b>	<b>(5.8%)</b>



ELK ISLAND PUBLIC SCHOOLS  
2021-22 Budget Allocations

**Central Services Notes**

**A. Capital and Debt Services** *\$293K increase (4.5%)*

The increase relates to amortization of the photocopier lease and increases in amortization due to additional capital purchases during the year.

**B. Facility Services** *\$1,290K decrease (7.3%)*

Facilities Services has a net decrease in their block allocation of \$218K, due to the reduction of \$260K in property insurance premiums. This is offset by an increase in block for increased benefit rates of \$42K.

There is a projected decrease in reserves carryforward of \$95K.

Funding from Division Unallocated Reserves is for COVID costs of \$1,435K (an increase of \$29K over the prior year) and \$250K for mechanical cooling for remaining modulars.

Supplemental revenue has decreased as last year this contained the grant related to the demolition and abatement of the old Wye School (\$1,130K).

The decrease in targeted funding is due to the removal of \$122K donated PPE from the province.

**C. Infrastructure Maintenance and Renewal** *\$4,023K decrease (64%)*

Infrastructure Maintenance & Renewal (IMR) funding has now been split into two grants - IMR and CMR (Capital Maintenance and Renewal). CMR is capital and thus is excluded from operational revenue and expenses. In 2020-21, AE required a minimum of thirty percent of IMR funding to be designated to support capital projects. For 2021-22, this requirement is no longer in place and IMR will not be budgeted to be capitalized. We are assuming that Facility Services will be able to spend 100% of the 2020-21 IMR funding in the current year. 2020-21 IMR will be updated in the Fall Budget for actual results.

(\$000s)	2020-21 Fall	2021-22 Budget	Variance
IMR Funding	\$ 5,070	\$ 2,266	\$(2,804)
Prior Year Carryforward	2,740	-	(2,740)
IMR Capitalized	(1,521)	-	1,521
<b>IMR Revenue Total</b>	<b>\$ 6,289</b>	<b>\$ 2,266</b>	<b>\$ (4,023)</b>

The amount of CMR funds to be received for 2021-22 totals \$2,457K and combined with IMR totals \$4,722K, which is \$348K lower than 2020-21 (\$5,070K).

**Central Services Notes**

**D. Information Technologies** *\$438K increase (8.3%)*

Most of the block allocation increase of \$476K is due to: increases in software expenditures of \$331K, other increases are:

- Records Management Coordinator - \$20K
- Transfer of \$14K from SFS block for software
- Data Centre Licensing and Bandwidth increase - \$74k
- Increase to block of \$37K for benefit cost increases

Division Unallocated Reserves will be funding \$33K for battery replacement and \$50K for digitization of student records.

The COVID allocation last year for \$100K related to the learning management system, Brightspace, and this has been funded through an increase to software (see above).

There is an estimated decrease to reserves of \$22K.

**E. Supports for Students- Central** *\$1,541K increase (57.8%)*

SFS' block allocations have increased a net \$5K reduction as follows: increase for benefit increases of \$17K, offset by reductions for transferring \$14K to Information Technologies for software and removal of future funding for School Resource Officer \$7.5K.

Decrease in reserves carryforward of \$408K.

Division Unallocated Reserves are funding:

- \$130K for Educational IT consultant
- \$130K for Career Pathways
- \$393K for 3 consultants (assessment, numeracy, early learning)
- \$60K Lucy Calkins Readers Readers/Writers workshop
- \$175K for work on new curriculum
- \$20K Junior High Honours
- \$500K Focus on Learning Loss (this amount is transferred to SFS-Schools in a separate line called Transfers)
- \$500K Social Emotional Supports (this amount is transferred to SFS-Schools in a separate line called Transfers)

Supplemental revenue has decreased due to Odyssey Grant and Dual Credit Grant not being included (\$125K).

Targeted allocations have increased \$238K due to increased funding received to support First Nations, Métis, and Inuit students.

ELK ISLAND PUBLIC SCHOOLS  
2021-22 Budget Allocations

**Central Services Notes**

Transfers include the \$500K for Focus on Learning Loss and the \$500K Social Emotional Supports to Supports for Students-Schools.

**F. Human Resources**

*\$863K decrease (14.6%)*

Block allocations have a net decrease due to the block funding for Payroll being transferred to Finance (\$284K), offsetting by the following increases:

- Benefit increases of \$32K
- OH&S Support, and Software - \$80K
- Transition of FTE for ERP support from ERP Budget to HR Block - \$17K
- Division Professional Development Tracking - \$57K
- other - \$5K

Division Unallocated Reserves in 2020-21 is comprised of OTAGS of \$80K and ERP project of \$364K. This year it is comprised of \$75K funding for Professional Development (OTAGS) and leadership development, post-Covid mental health initiative for staff \$50K, emergency notification system \$41.5K, certificate of recognition audit \$17K, overtime for COVID \$33K.

Supplemental revenue has decreased \$381K due to expected reductions in secondments to Alberta Education.

**G. Business Services**

*\$489K increase (21.3%)*

Block allocations have increased mostly due the transfer of Payroll to Finance in the amount of \$284k, other items are:

- Insurance - \$8K
- Increase to block for benefit cost increases of \$25K
- Senior Buyer (0.75 FTE) - \$87K
- Payroll – maintain existing staff - \$83K