



Your Future **in MIND** 

***ELK ISLAND PUBLIC SCHOOLS REGIONAL DIVISION NO. 14***

**Budget  
Report**

**2021-22**

**Report to the  
Board of Trustees**

May 26, 2021

## Table of Contents

<b>Budget Summary</b>	<b>1</b>
<b>Budget Process</b>	<b>2</b>
<b>Budget Assumptions</b>	<b>3</b>
<b>Accumulated Surplus</b>	<b>8</b>
<b>Reserves</b>	<b>10</b>
<b>Statement of Revenues and Expenses &amp; Staffing Summary</b>	<b>15</b>
<b>Alberta Education Revenue</b>	<b>18</b>
<b>Allocation Reconciliation</b>	<b>20</b>
<b>Schools:</b>	
Summary	<b>23</b>
Sector 1 – Sherwood Park	<b>25</b>
Sector 2 – Strathcona County	<b>26</b>
Sector 3 – Fort Saskatchewan	<b>27</b>
Sector 4 – Lamont County	<b>28</b>
Sector 5 – County of Minburn	<b>29</b>
Supports for Students – Schools	<b>30</b>
Early Learning & Specialized Supports - Schools	<b>31</b>
Schools Details by Sector:	
Enrolment Detail by Sector	<b>32</b>
Enrolment Comparative by Grade	<b>34</b>
Schools Expenses – Detail by Sector by Category	<b>35</b>
Schools Staffing by Sector	<b>36</b>
<b>Central Services:</b>	
Summary	<b>37</b>
Governance	<b>38</b>
Education Executive	<b>39</b>
Supports for Students – Central	<b>40</b>
Human Resources	<b>42</b>
Business Services	<b>44</b>
Facility Services	<b>45</b>
Information Technologies	<b>47</b>
Student Transportation	<b>49</b>
Fiscal Services	<b>51</b>

## Budget Summary

The 2021-22 Budget has a planned operating deficit of \$6.85 million, which is offset by operating reserves. Revenue decreased by \$6.49 million to \$190.32 million while expenses decreased by \$4.36 million to \$197.18 million from the 2020-21 Fall Budget.

### **Accumulated Surplus is projected to be \$14.00 million at August 31, 2022 and is comprised of:**

- \$7.53 million in operating reserves:
  - School generated funds are projected to be \$0.68 million;
  - Division Allocated Operating Reserves are projected to be \$1.1 million;
  - Division Unallocated Operating Reserve is projected to be \$5.75 million (2.85%);
    - Ideal balance is a minimum level of 2.0% of budget (approximately \$4.0 million).
- \$0.69 million in Capital Reserves.
- \$5.78 million in Investment in Tangible Capital Assets.

Capital items to be funded from Capital Reserves include: \$0.10 million for aging equipment at schools, and \$0.30 million for technology improvements. Emergent capital items would be subject to Board approval but will not require Ministerial approval.

### **Student enrolment is projected to be 17,204 at September 30, 2021.**

- An increase of 235 students (1.4%) from the 2020-21 Fall Budget.

### **Staff decreased to 1,319.57 FTE**

(CERTIFICATED 851.96 FTE, CLASSIFIED 467.61 FTE)

- A decrease of 2.73 FTE (0.2%) from the 2020-21 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 79.0% of the total budget and 81.2% when capital is excluded, which equates to \$9,370 per student.

System administration spending is \$4.45 million (2.3% of total expenses), which is within the \$6.30 million grant provided by Alberta Education (AE). The additional funds have been distributed for other Divisional uses, as allowed in the *Funding Manual for School Authorities 2021-22 School Year (Funding Manual)*.

---

## Budget Process and Assumptions

---

### Budget Process

In April 2021, the Board of Trustees approved assumptions and allocations used to build the 2021-22 budget. The consolidated budget in this report is based on the best information available at the time the school and department budgets were prepared.

In early March, schools and departments prepared their forecasts using February actuals.

The provincial government introduced *Bill 5 Fiscal Measures and Taxation Act* 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. Elk Island Public Schools (EIPS) cannot access any of its operating reserves beyond what is submitted in this 2021-22 Spring Budget and approved by the Minister. Because of these reserve restrictions, it is important to ensure EIPS budgets the correct amount of reserve usage.

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

- *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.

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

- Given that the Board has planned 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 \$0.33 million at departments for a total of \$0.96 million. This has **not** been included in Division Unallocated Reserves.
- Schools and departments completed their budgets with their projected 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:
  - Although EIPS estimated (on a consolidated basis) 1% of reserve carryforward for schools, each school will only receive their actual 2020-21 year-end surplus (up to 1%). We are budgeting that 100% (\$1.33 million) will be spent in 2021-22; details on page 10. With the exceptions of Student Transportation and Board Governance reserve, departments entered their surplus (up to 1%) when they completed their budgets. Departments will only receive their actual 2020-21 year-end surplus (up to 1%). We are budgeting that 100% (\$0.42 million) will be spent in 2021-22; details on page 10.

## Budget Process and Assumptions – continued

- Any surplus above 1% carryforward in schools and departments will go into Division Unallocated Operating Reserves.
- EIPS estimated 25% 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 (\$0.44 million – page 10).
- Transfer \$5.76 million from Division Unallocated to Division Allocated to carry out the planned spending on continued COVID costs, Focus on Learning initiative, Social and Emotional Supports, and various projects detailed on the Operating Reserves – Four Year Projection (page 11). Some of these initiatives and projects will continue into 2022-23.

Alberta Education (AE) no longer requires an updated Fall Budget to be submitted (changed for 2020-21) as funding is no longer adjusted due to changes in enrolment. For internal purposes, the Budget will be updated in the fall for: actual enrolment, changes to estimates, timing or new approvals for reserve spending and actual reserve carryforwards.

### Budget Assumptions

EIPS established assumptions that are the building blocks of the 2021-22 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:

#### General:

- EIPS' operations will align closely to the 2020-21 Spring Budget, except with additions for relevant COVID costs. COVID costs have been estimated and built into this budget based on current experience to date, and the current COVID situation. COVID has had a major impact on the Division in 2020-21 and the impacts on the Division's students will be felt for several years to come. EIPS fundamentally believes that it is best for students to be physically present in school and, as such, EIPS has decided there will be no out-of-school learning for K-12, unless mandated by the province.

#### Funding:

- The 2021-22 funding envelope from AE is based on enrolment of 17,350. As current projected 2021-22 enrolment is less than 17,350 students, deferred revenue has been established for the 2021-22 year. More information on this is included in the enrolment section of this report. For some specific grants that rely on targeted enrolment counts such as First Nation Metis Inuit, current projected enrolment may be higher than AE's enrolment calculation. However, EIPS has taken the position to not book any receivables (potential increases in funding) related to Weighted Moving Average (WMA) from AE. This is a conservative approach as final enrolment will not be known until Sept. 30, 2021, and whether AE will change the funding manual (including funding rates) for the 2022-23 year; we need to be cautious of that. Any reductions in enrolment have been set up as deferred revenue. Final deferred revenue will be calculated in the fall.
- The school nutrition program will continue at Lamont Elementary and Bruderheim School.
- \$6.11 million in federal funding for "Safe Return to Class" received in 2020-21 will not be received for 2021-22.

## Budget Process and Assumptions - continued

- The Minister will approve 100% of our operating reserve expenditure requests for 2021-22. There is no indication if there is a reserve cap across the province (last year the reserve cap was \$100 million).
- Lease funding from Alberta Education (AE) for Strathcona Christian Secondary and Strathcona Christian Elementary has been included in the budget. Confirmation of this lease support (\$652,000) will not come until much later (last year confirmation was received late Aug. 2020).
- Funding for Mental Health Capacity Building (MHCB) grant of \$225,000 will remain for 2021-22. EIPS' contract is in place until Aug. 31, 2022. Supports for Students (SFS) has confirmed with its MHCB lead.
- French Funding has been included in the Spring Budget in the amount of \$120,000. This is a conservative estimate and will be updated in the fall.
- Odyssey grant has been removed from the Spring Budget as at this time it is not known if support will continue and for what amount.
- Dual Credit has been included in the Spring Budget in the amount of \$64,000 as this has been confirmed.
- School Generated Funds (SGF) are anticipated to return to normal activity levels and have been included in the Spring Budget for 100% of 2018-19 actuals.
- Fee collection rates next year will be similar to 2018-19 (over 90%) which was the last normal year of operations.
- The Program Unit Funding students will be able to be assessed by the deadlines imposed by AE.

### Expenses:

- There are savings from Next Step Outreach as two of the leases have been cancelled (Vegreville and Sherwood Park). The Outreach schools will be moving into Vegreville Composite High School and Salisbury Composite High School, respectively.

### Compensation

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

### Enrolment

The usage of WMA has continued in the *Funding Manual*. The majority of funding (50%) is based on the number of students enrolled as of Sept. 30, 2021, so it is important that enrolment projections are developed carefully. An over-estimate would result in a risk to EIPS as the funding received in the current year will be clawed back in the subsequent year. Underestimating enrolment numbers would result in reduced funding that would not be collected until the following year.

## **Budget Process and Assumptions - continued**

- Enrolment has increased from 16,969 in 2020-21 to 17,204 in 2021-22. Currently, there are 28 Home Education students included for 2021-22 across all grades; they are not factored into the WMA calculation. Revenue for Home Education students will be included in the Fall Budget once final enrolment is determined (revenue is based on Sept. 30 enrolment for Home Education).
- EIPS' WMA for 2021-22 is 16,545.10 students (AE calculation). The primary variance between enrolment and WMA is because an ECS student is counted at a 0.5 FTE in WMA. Enrolment for EIPS' rural small schools is included in the total WMA; however, it is excluded from the grant calculations for Basic Instruction. There is a separate *Rural Small Schools Grant* provided for Andrew School, Bruderheim School, and Mundare School. There are seven levels of funding and the specific grant is dependent upon each schools' enrolment and which threshold group they fall.
- There is still some uncertainty regarding enrolment. With an unstable economy in response to COVID, there is the potential for the number of returning Grade 12 students to increase, and with the Alberta economy contracting more than other provinces, there is also the risk enrolment could decrease as families move out of province. Enrolment will continue to be adjusted to actual enrolment from now until the fall. EIPS has set aside some dollars in To Be Allocated for potential enrolment reductions.

### **Department Estimates and Assumptions**

Departments will provide additional support to schools through the increased resource allocations – whether they be one-time or ongoing.

#### **Facility Services**

- Previously the methodology used for budgeting Snow Removal and Utilities was to base the budget on a four-year average. As two of the last three years were impacted by COVID, it was felt that using a five-year average would provide for a more accurate budget. The new methodology for budgeting electricity is using consumption averages of pre-COVID times and overall rate (commodity and delivery charges) of all years (including COVID). The new methodology for budgeting snow removal is a five-year average of actual costs. The new methodology for budgeting water and sewer costs is also using a five-year average of actual costs. Lastly, the new methodology for budgeting natural gas is using consumption averages of pre-COVID times and overall rate (commodity and delivery charges) of all years (including COVID).
- Facility Services is planning that activities will resume to normal, and this includes facility rentals for gyms, before and after school care, etc.

#### **Student Transportation Services**

- In 2020-21, Student Transportation Services (STS) implemented a two-tiered fee structure where all students riding the bus pay fees, and the increase in revenue was to cover increased contracted transportation costs as well as anticipated insurance costs. Along with assuming that families are now in acceptance of the fee for bussing, STS is anticipating increased ridership for the 2021-22 school year.

## Budget Process and Assumptions - continued

- Although diesel fuel saw a decreased price in 2020-21, STS is anticipating that costs will increase due to inflation and the carbon tax increase on April 1, 2022. STS's fuel escalator is being calculated at \$1.30/litre.

### Human Resources

- Human Resources continued to calculate a four-year average for budgeting various staffing leaves, adjusted for impacts of COVID. These budgets will be held at the 2020-21 Fall Budget amount and any overages will come out of COVID contingency.

### Financial Services

- Payroll staff were moved to Financial Services from Human Resources to allow for better alignment of duties. A senior buyer position has also been added to support Facility Services with tendering its many contracts (this work was previously completed by project managers in Facility Services).

### Other

- In 2020-21, EIPS changed insurance providers due to the 271% liability insurance premium increase in 2019-20 under its former insurance provider. EIPS has experienced a significant decrease in insurance premiums for 2020-21. As the insurance market continues to be a "hard" market, EIPS has been provided a range of increases from 10% to 15% for liability and property coverage and 20% to 25% for contracted bus operators – assuming no large losses within the program or even within the province. If these happen, there could be a further negative impact on next year's rates. To be conservative, the budget has been built with higher percentages for each category of insurance premiums for 2021-22, based on the assumption that there are no large losses within the program or the province.
- Carbon tax costs will continue to be factored into the budget. The federal rate is to increase from \$40/tonne to \$50/tonne effective April 1, 2022. On March 25, 2021, the Supreme Court of Canada ruled that the federal carbon pricing law is constitutional. This ended Alberta's challenge of this law and the removal of the Carbon Tax from Albertans. The expenditure for 2021-22 has been estimated to increase by \$59,000 for utilities and \$9,500 for diesel (2.68 cents/litre increase) related to Student Transportation for a total cumulative estimated spend of \$360,000; it was \$291,500 the prior year.
- The Canadian dollar has stabilized year-over-year. The exchange rate has been an average of \$1.33 since the beginning of September; it was \$1.34 for 2019-20. The current projections into next year have the exchange rate decreasing to an average of \$1.15; rates will be revisited in the fall.



## Budget Process and Assumptions - continued

### Summary

Schools have been able to increase staffing levels slightly higher than 2020-21 Spring Budget levels. The temporary staffing that was added with the \$2.96 million “Safe Return to Class” Fall Funding as well as the Out-of-School funding of \$1.73 million have been removed.

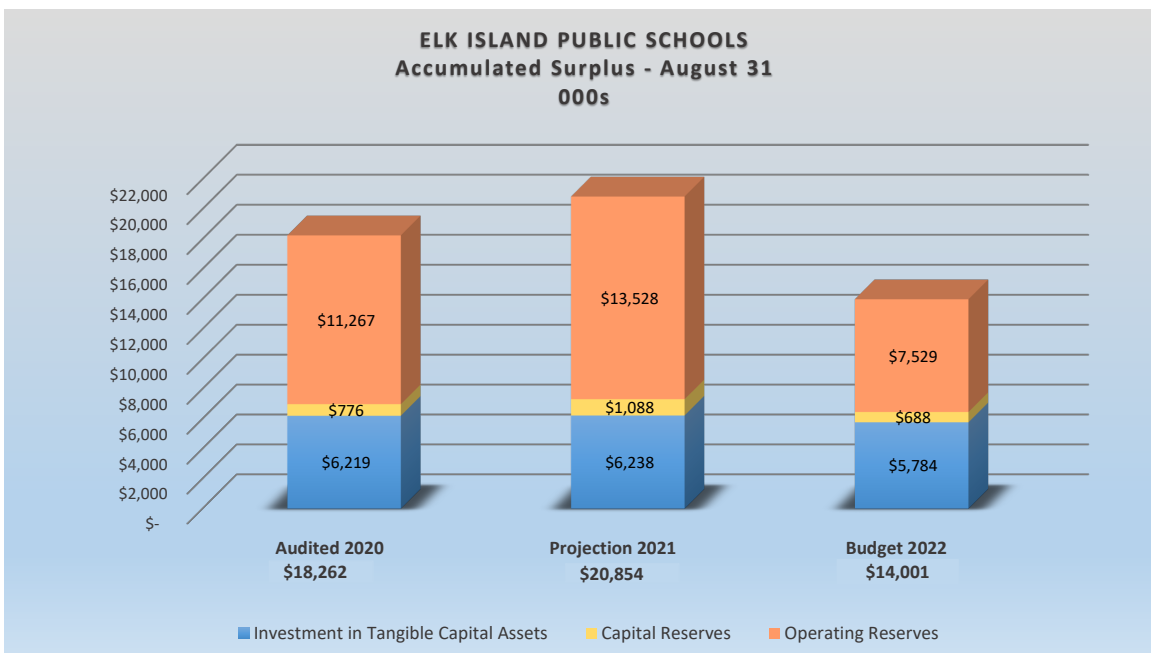
STAFFING - FULL TIME EQUIVALENT (FTE)					
	2020-21 Spring	2020-21 Fall	2021-22 Spring	Spring over Spring Change	% Change
<b>SCHOOLS</b>					
Certificated	821.37	859.55	828.22	6.85	0.8%
Classified	349.09	336.36	355.15	6.06	1.7%
	<u>1,170.46</u>	<u>1,195.91</u>	<u>1,183.37</u>	<u>12.91</u>	<u>1.1%</u>
<b>CENTRAL SERVICES</b>					
Certificated	19.64	14.14	23.74	4.10	20.9%
Classified	106.25	112.25	112.46	6.21	5.8%
	<u>125.89</u>	<u>126.39</u>	<u>136.20</u>	<u>10.31</u>	<u>8.2%</u>
<b>TOTAL STAFFING</b>					
Certificated	841.01	873.69	851.96	10.95	1.3%
Classified	455.34	448.61	467.61	12.27	2.7%
	<u>1,296.35</u>	<u>1,322.30</u>	<u>1,319.57</u>	<u>23.22</u>	<u>1.8%</u>

Although 2020-21 presented significant challenges as EIPS responded to the COVID pandemic that began in 2019-20, many lessons were learned and applied to budgeting for the upcoming school year. Estimates have been made with more accurate information based on experience. Alberta Education has held school divisions “harmless” for 2021-22 in that the Educational Funding Envelope remained relatively the same as last year and funding reductions were not made due to the impact of 2020-21 reduced enrolment. As the province deals with the significant financial impact of the pandemic, it is anticipated that in future years school divisions will not be held harmless and changes to the funding formula(s), bridge funding, etc., will occur.

The impacts of the COVID pandemic will continue into 2021-22 and 2022-23 and this budget allows EIPS to target resources on items such as COVID costs, focus on learning loss (two-year support) and social emotional supports (one-year support) to ensure student success not only in their educational experience, but also in their after-school lives.

Accumulated Surplus					
	A=B+C+D+E	B	C	D Internally Restricted	
	Accumulated Surplus	Investment in Tangible Capital Assets	Unrestricted Surplus	Operating Reserves	Capital Reserves
<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



## Accumulated Surplus

### Accumulated Surplus (pg. 8)

Accumulated surplus will decrease from 2020-21 to 2021-22 by \$6.85 million primarily due to the reduction of:

- Operating Reserves of \$6.00 million;
- Investments in Tangible Capital Assets of \$0.45 million (amortization and debt repayments exceeding unsupported capital asset purchases); and
- Capital Reserves of \$0.40 million.

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

- \$7.53 million in operating reserves (pg. 10):
  - 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%) (pg. 11);
    - Minimum level is 2.0% of budget (approximately \$4.0 million).
- \$0.69 million in capital reserves (pg. 10).
- \$5.78 million in Investment in Tangible Capital Assets.
- Schools' and Central departments' estimated 2020-21 year-end surpluses have been included in the allocations.

**ELK ISLAND PUBLIC SCHOOLS  
2021-22 BUDGET**

<b>Reserves</b>											
	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>\$ 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

	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>\$ 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

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 + K	L	M = K + L	2021-22							
														2020-21		2021-22		2022-23		2023-24	
														Audited	Contributions	Capital Effect	Transfer	Projected	Contributions	Capital Effect	Transfer
31-Aug-20	/(Use)			31-Aug-21	/(Use)			31-Aug-22	Contr. / (Use)	31-Aug-23	Contr. / (Use)	31-Aug-24									
Central Services & Schools	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)	-	-	-	-	-	-	-	-	-	-	-							
EIPS Division Allocated Reserves	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)								
EIPS District Reserve		7,070,461	-	-	-	7,070,461	-	7,070,461	7,070,461	-	7,070,461	-	7,070,461								
EIPS Division Unallocated Reserve	P	7,070,461	4,927,153	669,000	(2,012,502)	10,654,112	-	854,000	5,748,177	1,007,000	6,755,177	975,000	7,730,177								
<b>Total EIPS Division Reserves</b>	Q = O + P	<b>7,484,085</b>	<b>4,353,529</b>	<b>669,000</b>	<b>(1,852,502)</b>	<b>10,654,112</b>	<b>(4,661,935)</b>	<b>854,000</b>	<b>6,846,177</b>	<b>(91,000)</b>	<b>6,755,177</b>	<b>975,000</b>	<b>7,730,177</b>								
<b>Total Operating Reserves</b>	R = N + Q	<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>\$ 7,529,439</b>	<b>\$ (91,000)</b>	<b>\$ 7,438,439</b>	<b>\$ 975,000</b>	<b>\$ 8,413,439</b>								
<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.																					
Calculation of 3.15% CAP amount						6,348,286			6,348,286		6,348,286		6,348,286								
Estimated Maximum 1% of school & department reserves						1,753,871			1,753,871		1,753,871		1,753,871								
Total Division Allocated and Unallocated						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>						<b>6,059,697</b>			<b>2,251,762</b>		<b>2,160,762</b>		<b>3,135,762</b>								

## Reserves

### Reserves for Operating Expenditures (pg. 10)

- Reserve balances for schools and departments are updated for estimated usage. EIPS is estimating 100% usage of Central Services and Schools Operations, and 25% usage (\$436,000) for School Generated Funds.
- EIPS Division Allocated Reserve is being accessed for a total of \$4.66 million as follows (column F):
  - \$2.12 million for continued COVID costs as it is unknown how many students will be immunized by the fall of 2021 and it will be prudent to maintain the same level of safety as the current year,
  - \$500,000 for Focus on Learning Loss to close the academic gaps that have been created or increased due to COVID. These funds will be provided to each school based on learning gaps and will be used for focused and intentional purposes; this work will continue into 2022-23,
  - \$500,000 for Social Emotional Supports which the schools feel will help students the most in this area; and
  - \$1.54 million for Projects (pg. 11).

### Capital Reserves (pg. 10)

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.

The budget includes a plan for the purchase of the following capital items:

- Capital Reserve spending for Aging Equipment at Schools of \$100,000, and
- Capital Reserve spending for Information Technology of \$300,000.

### Four-Year Operating Reserves Projection (pg. 11)

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 2021-22 have been identified as well as estimates for 2022-23 and 2023-24 to outline future needs (columns J and L respectively). Alberta Education (AE) requires a projection of the use of Accumulated Surplus and Reserves for 2022-23 and 2023-24 as part of the submitted Budget Report. Each year, Administration will bring to the Board for approval the use of Division Reserves.

## Reserves – continued

- For 2021-22 School Year, Division Allocated reserves will be used totaling \$4.66 million (column F) for previously mentioned COVID costs, Focus on Learning Loss, Social Emotional Supports, as well as the following projects:
  - \$250,000 for 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 to determine if they reach high temperatures and to ensure their usage is for instruction,
  - \$393,000 to increase consultants by three (numeracy, assessment, and early learning),
  - \$175,000 to support staff to prepare for the implementation of the new curriculum in 2022-23,
  - \$130,000 for Career Pathways Consultant to develop a grades 7-12 broad picture framework regarding beyond high school, 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,
  - \$130,000 for increasing capacity of staff using Division software – in particular Brightspace, PowerSchool and PowerTeacher Pro,
  - \$117,000 to support the offering of Home Education 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,
  - \$60,000 for Readers/Writers Workshop,
  - \$50,000 for Post COVID Mental Health support for staff to establish site champions to promote Health and Wellness,
  - \$50,000 for Digitization of Student Records,
  - \$41,500 for Occupational Health & Support items such as 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,
  - \$33,000 for Information Technology - Battery Replacement,
  - \$20,000 for Junior High Honours program to ensure alignment across the Division,
  - \$17,000 for Certificate of Recognition WCB audit, and
  - \$75,000 for Professional Development (OTAGS) and Leadership.
  
- For 2022-23 School Year, Division Allocated reserves will be used totaling \$1.10 million (column J) to continue efforts from 2021-22 for the following items:
  - \$500,000 on Focus on Learning Loss,
  - \$393,000 for Consultants working on numeracy, assessment, and early learning,
  - \$130,000 for Career Pathways, and
  - \$75,000 for Professional Development (OTAGS) and Leadership.

**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 2020-21 projections previously presented to the Board, the Division Unallocated Reserve will be \$6.62 million (bottom of column E) above the 2% target at August 31, 2021. Additional projections for 2021-22 decrease the reserve to \$1.72 million (bottom of column I) above the 2% target at August 31, 2022.

Capital asset purchases of \$500,000 and amortization of \$1.35 million have been included in the 2021-22 projection as capital assets purchased from current year funding are offset by amortization from prior year purchases, creating a surplus in the reserve.



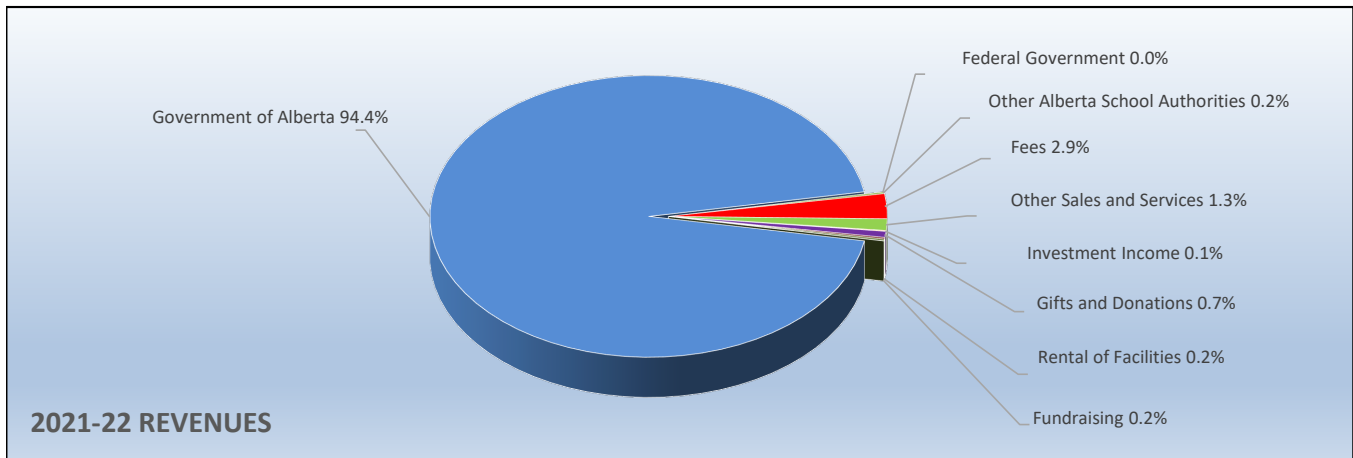
STATEMENT OF REVENUES AND EXPENSES				
	2020-21	2021-22		%
	Fall	Spring	Change	Change
<b>REVENUES</b>				
Government of Alberta				
Alberta Education ( <i>Page 18</i> )	\$ 178,347,063	\$ 174,833,479	\$ (3,513,584)	(2.0%)
Other Government of Alberta	6,153,496	4,882,262	(1,271,234)	(20.7%)
	<u>184,500,559</u>	<u>179,715,741</u>	<u>(4,784,818)</u>	<u>(2.6%)</u>
Federal Government	6,114,500	-	(6,114,500)	100.0%
Other Alberta School Authorities	562,611	402,635	(159,976)	(28.4%)
Fees	2,911,000	5,433,525	2,522,525	86.7%
Other Sales and Services	1,210,605	2,525,217	1,314,612	108.6%
Investment Income	231,000	195,000	(36,000)	(15.6%)
Gifts and Donations	936,880	1,310,067	373,187	39.8%
Rental of Facilities	109,387	357,387	248,000	226.7%
Fundraising	240,000	384,000	144,000	60.0%
	<u>196,816,542</u>	<u>190,323,572</u>	<u>(6,492,970)</u>	<u>(3.3%)</u>
<b>EXPENSES</b>				
Instruction				
Schools	134,269,115	133,938,662	(330,453)	(0.2%)
Central Services	21,235,314	21,905,369	670,055	3.2%
	<u>155,504,429</u>	<u>155,844,031</u>	<u>339,602</u>	<u>0.2%</u>
Operations & Maintenance	29,352,471	24,287,497	(5,064,974)	(17.3%)
Transportation	11,995,095	12,301,397	306,302	2.6%
System Administration	4,477,830	4,453,394	(24,436)	(0.5%)
External Services	203,070	289,535	86,465	42.6%
	<u>201,532,895</u>	<u>197,175,854</u>	<u>(4,357,041)</u>	<u>(2.2%)</u>
<b>OPERATING DEFICIT</b>	<b>\$ (4,716,353)</b>	<b>\$ (6,852,282)</b>	<b>\$ (2,135,929)</b>	<b>45.3%</b>

STAFFING - FULL TIME EQUIVALENT (FTE)				
	2020-21	2021-22		%
	Fall	Spring	Change	Change
<b>SCHOOLS</b>				
Certificated ( <i>Page 24</i> )	859.55	828.22	(31.33) *	(3.6%)
Classified ( <i>Page 24</i> )	336.36	355.15	18.79	5.6%
	<u>1,195.91</u>	<u>1,183.37</u>	<u>(12.54)</u>	<u>(1.0%)</u>
<b>CENTRAL SERVICES</b>				
Certificated ( <i>Page 37</i> )	14.14	23.74	9.60	67.9%
Classified ( <i>Page 37</i> )	112.25	112.46	0.21	0.2%
	<u>126.39</u>	<u>136.20</u>	<u>9.81</u>	<u>7.8%</u>
<b>TOTAL STAFFING</b>				
Certificated	873.69	851.96	(21.73)	(2.5%)
Classified	448.61	467.61	19.00	4.2%
	<u>1,322.30</u>	<u>1,319.57</u>	<u>(2.73)</u>	<u>(0.2%)</u>

\* 29.61 certificated FTE were budgeted in Out-of-School Learning last year.

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

The variances identified in the Statement of Revenue and Expenses may be the aggregate of a number of different changes, both positive and negative. The explanations provided below are intended to highlight the primary contributors to the identified variance, and may not add up to the total change.



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

The decrease in **Other Government of Alberta** revenue is primarily due to the Wye Elementary School demolition and abatement grant totaling \$1.13 million in 2020-21; work was completed in 2020-21.

In 2020-21, the **Federal Government** announced the "Safe Return to Class" grant to be allocated to all school divisions. EIPS received \$6.11 million in funding; it is not anticipated this grant will be received for 2021-22.

**Other Alberta School Authorities** revenue decrease is due to lower amounts being charged to other divisions for the Eastern Edge Low Incidence Team (in place of Regional Collaborative Service Delivery). The costs will be adjusted accordingly.

In the fall of 2020-21, many of the **Fees** and **Other Sales and Services** from School Generated Funds (SGF) were reduced as many of the SGF programs were either cancelled or reduced significantly – approximately \$3.5 million decrease. Additionally, for 2021-22, EIPS is using the 2018-19 SGF activity and assuming that all programs and activities will be at near normal. Additionally, Student Transportation is anticipating fees will increase \$307,000 due to increased ridership.

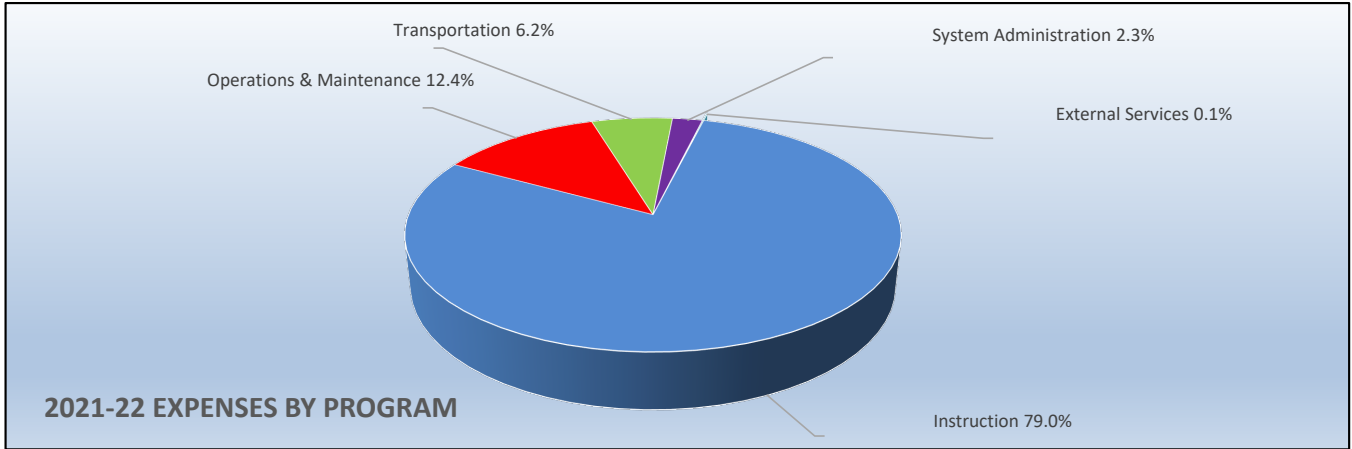
**Gifts & Donations** are expected to increase \$373,000 related to SGF gifts, donations, sponsorships and grants. These increases are assuming that all programs and activities will be returning to normal for 2021-22.

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

Revenue from **Rental of Facilities** has been increased as rental bookings are expected to return to normal after the pandemic.

**Fundraising** revenue is mainly generated through SGF programming and has increased by \$144,000 as a result of SGF activities being expected to return to normal.

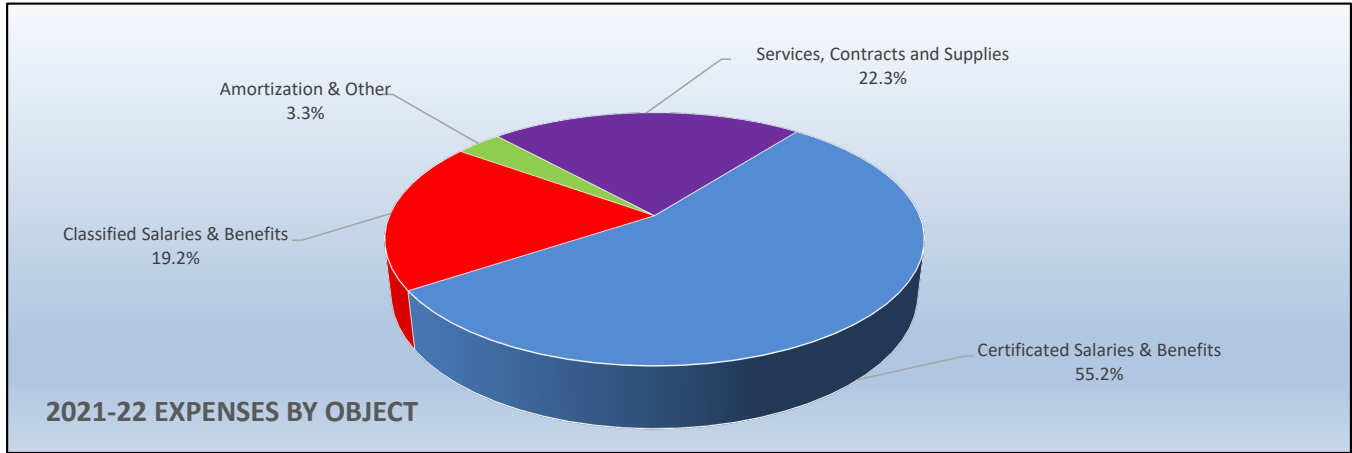
Revenue and Expense Notes (for variances greater than \$75,000 and 5%) - continued



The decrease in **Operations & Maintenance** expenses are due to the completion of demolition and abatement costs related to the Wye Elementary site which has reduced expenditures by \$1.13 million. The other big expense reduction is related to IMR spending which was reduced by \$4.02 million as a result of less funding, some being reclassified to CMR, and reduced deferred revenue (pg. 19).

**External Services** expenses have increased as facility rentals are expected to resume to normal for 2021-22 as the pandemic had resulted in reduced contracted custodial and custodial supplies costs.

Below is a comparative chart that illustrates where EIPS is expending resources by Object type.



**ALBERTA EDUCATION REVENUE**

	2020-21	2021-22		%
	Fall	Spring	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%
	<u>102,577,502</u>	<u>102,833,227</u>	<u>255,725</u>	<u>0.2%</u>
<b>Services &amp; Supports</b>				
Moderate Language Delay	-	412,000	412,000	100.0%
Specialized Learning Support	12,554,931	11,232,185	(1,322,746)	(10.5%)
Specialized Learning Support Kindergarten	-	1,354,020	1,354,020	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%
	<u>16,288,780</u>	<u>17,382,426</u>	<u>1,093,646</u>	<u>6.7%</u>
<b>School - System Needs</b>				
Operations & Maintenance	16,134,752	14,926,167	(1,208,585)	(7.5%)
SuperNet	393,600	393,600	-	0.0%
Transportation	10,295,381	10,292,236	(3,145)	(0.0%)
Infrastructure Maintenance and Renewal	6,288,770	2,265,617	(4,023,153)	(64.0%)
	<u>33,112,503</u>	<u>27,877,620</u>	<u>(5,234,883)</u>	<u>(15.8%)</u>
<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%
	<u>2,697,656</u>	<u>2,720,324</u>	<u>22,668</u>	<u>0.8%</u>
<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%
	<u>6,104,477</u>	<u>6,894,527</u>	<u>790,050</u>	<u>12.9%</u>
<b>Other</b>				
Dual Credit Programming	50,000	64,172	14,172	28.3%
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%
Donation of Personal Protective Equipment	122,930	-	(122,930)	100.0%
Secondments	606,741	243,303	(363,438)	(59.9%)
	<u>1,683,027</u>	<u>1,079,221</u>	<u>(603,806)</u>	<u>(35.9%)</u>
Supported Amortization	503,428	678,806	175,378	34.8%
Teacher Pensions	9,170,000	9,070,000	(100,000)	(1.1%)
	<u>\$ 178,347,063</u>	<u>\$ 174,833,479</u>	<u>\$ (3,513,584)</u>	<u>(2.0%)</u>

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

**Services and Supports** revenue increased by \$1.09 million. Both the ECS Pre-K Program Unit Funding and the First Nations, Métis and Inuit Education grants were increased in 2021-22 funding framework. In addition, there is a new grant called the Moderate Language Delay. The Specialized Learning Support grant from 2020-21 was split in two for 2021-22 which created the new grant called Specialized Learning Support - Kindergarten, however total revenue remained comparable.

There was a significant decrease of \$1.21 million to the **Operations and Maintenance** Grant. As this amount is no longer targeted, Facility Services 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 new Services and Supports grants.

**Infrastructure Maintenance and Renewal (IMR)** funding has now been split into two grants IMR and CMR (Capital Maintenance and Renewal) leading to a decrease of \$4.02 million. CMR is capital and thus is excluded from operational revenue and expenses. In 2020-21, Alberta Education (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. It is assumed 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	2021-22	Change
	Fall	Spring	
IMR Funding	\$ 5,070	\$ 2,266	\$ (2,804)
Prior Year Carry Forward	2,740	-	\$ (2,740)
IMR Capitalized (30%)	(1,521)	-	\$ 1,521
<b>IMR Revenue Total</b>	<b>\$ 6,289</b>	<b>\$ 2,266</b>	<b>\$ (4,023)</b>

The **Bridge Funding for New Framework** grant was increased by \$790,000. AE calculated the funding for the five grant envelopes and then allocated the remaining Education funding to school divisions in a lump sum. The funds were increased this year to ensure EIPS' funding envelope is the same balance as in the prior year. Last year, AE indicated these dollars will be reallocated to divisions with growth over the next two years. It is now uncertain what will happen in 2022-23 to the Bridge funding.

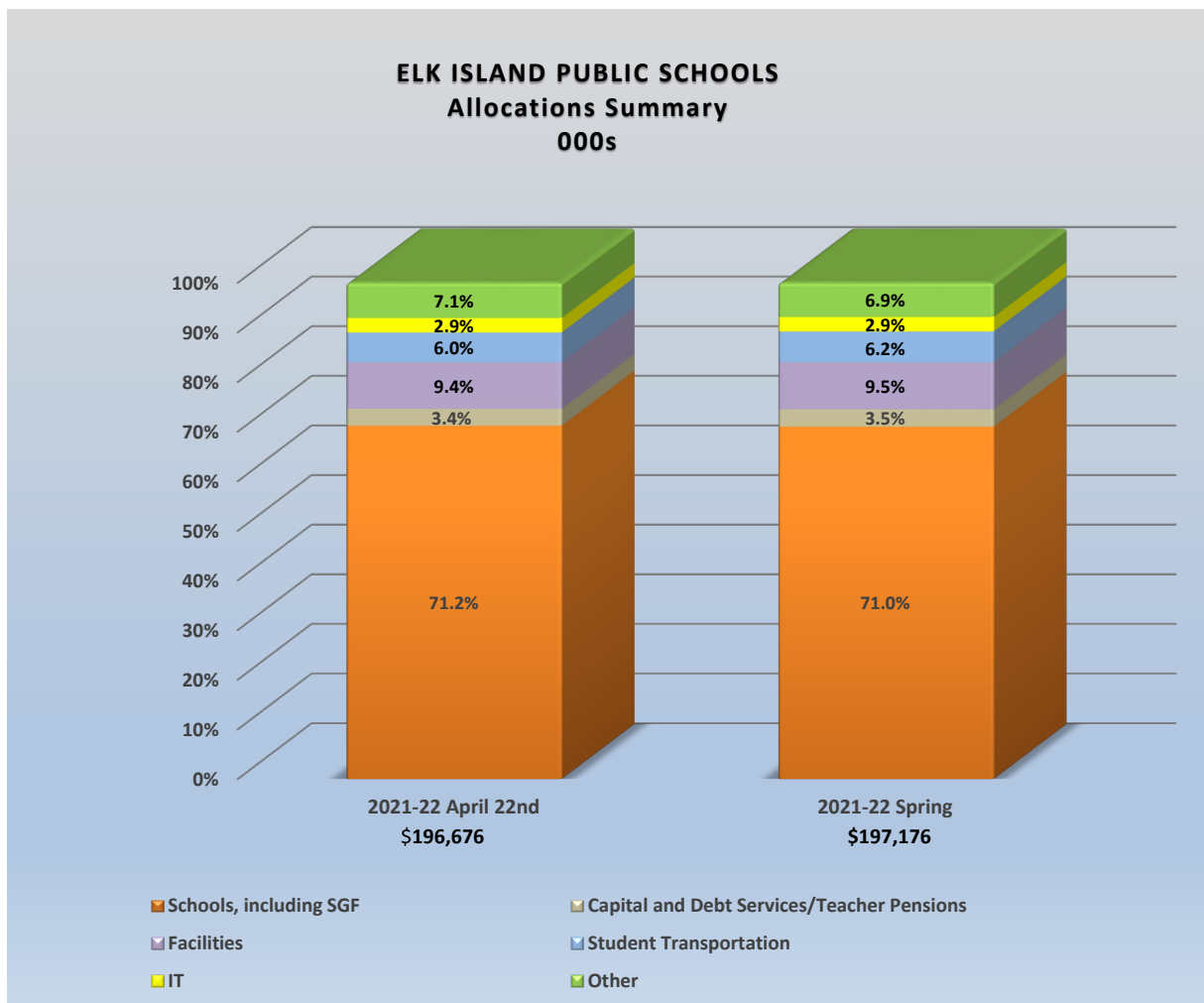
Funding for the **Odyssey Languages Assistant Program** is unknown and will be updated for the Fall Budget.

**Secondment** contracts are now in place and total \$243,000. This revenue has an equal offsetting salary expense.

**Supported Amortization** increased by \$175,000 due to the expected capitalization of the 2021-22 CMR.

**Teacher Pensions** have decreased by \$100,000 due to the Alberta Teacher Retirement Fund contribution rates for employers decreasing from 11.29% to 10.87% starting in September 2021 as well as the decrease in FTEs from the Fall Budget.

Allocation Reconciliation				
	April 22nd Report	Spring 2021-22	\$ Change	% Change
Schools, including SGF	\$ 133,894,495	\$ 133,938,662	\$ 44,167	0.0%
Supports for Students - Schools	6,010,464	5,982,278	(28,186)	(0.5%)
<i>(Page 23)</i>	<b>139,904,959</b>	<b>139,920,940</b>	<b>15,981</b>	<b>0.0%</b>
Capital and Debt Services/Teacher Pensions	6,728,997	6,953,032	224,035	3.3%
Facility Services	16,257,955	16,414,116	156,161	1.0%
Infrastructure Maintenance and Renewal (IMR)	2,265,617	2,265,617	-	0.0%
Information Technologies	5,730,014	5,753,641	23,627	0.4%
Student Transportation	11,835,631	12,192,861	357,230	3.0%
Other Departments	13,952,346	13,675,647	(276,699)	(2.0%)
<i>(Page 37)</i>	<b>56,770,560</b>	<b>57,254,914</b>	<b>484,354</b>	<b>0.9%</b>
	<b>\$ 196,675,519</b>	<b>\$ 197,175,854</b>	<b>\$ 500,335</b>	<b>0.3%</b>



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

In April 2021, the Board of Trustees approved the assumptions and allocations used to build the 2021-22 budget. Below is a reconciliation of the changes that have taken place since that approval.

<b>School Allocations (\$000s)</b>	<b>2021-22 April 22nd</b>	<b>2021-22 Budget</b>	<b>Variance</b>	<b>% Change</b>
Allocations to Schools	\$ 115,044	\$ 115,483	\$ 439	0.4%
Supports for Students – Schools	6,010	5,982	(28)	(0.5%)
School Generated Funds	8,003	8,003	-	0.0%
Division Unallocated Reserves	517	517	-	0.0%
Year End Carryforward	1,378	1,207	(171)	(12.4%)
Teacher Pensions	8,953	8,729	(224)	(2.5%)
<b>School Allocations</b>	<u>\$ 139,905</u>	<u>\$ 139,921</u>	<u>\$ 16</u>	<u>0.01%</u>

Allocations to Schools changes:

- Increased schools allocations by \$500,000 for the Social Emotional Supports.
- Inclusive Learning allocations to schools were reduced by \$73,000 due to change in enrolment.
- Increased allocations by \$12,000 for other small changes.

Supports for Students – Schools changes:

- Decreased school allocations by \$500,000 for the Social Emotional Supports.
- Increased by \$369,000 for a transfer from Supports for Students – Central for the Speech Language Pathologists and Occupational Therapists which work in schools.
- Increased by \$73,000 as some Inclusive Learning allocations to schools were returned due to changing enrolment.
- Increased the Low Incidence Team revenue by \$33,000.
- Reduced allocations by \$3,000 for other small changes.

Year End Carryforward changes:

- Transferred the year end carryforward amount of \$171,000 that related to departments to the Fiscal Services department.

Teacher Pension changes:

- Decreased the Teacher Pension by \$124,000 as some of the Out-Of-School Learning consultants transferred back to the Instructional Supports department. The remaining impact is due to changes in the number of certificated FTE and the reduction in government rate.

**Allocation Reconciliation Notes - continued**

Central Allocations (\$000s)	2021-22 April 22nd	2021-22 Budget	Variance	% Change
Capital and Debt Services/Teacher Pension	\$ 6,729	\$ 6,953	\$ 224	3.3%
Facilities Services	16,258	16,414	\$ 156	1.0%
Infrastructure Maintenance and Renewal	2,266	2,266	\$ (0)	0.0%
Information Technologies	5,730	5,754	\$ 24	0.4%
Student Transportation	11,836	12,193	\$ 357	3.0%
Other Departments	13,952	13,676	\$ (276)	-2.0%
<b>School Allocations</b>	<u>\$ 56,771</u>	<u>\$ 57,255</u>	<u>\$ 484</u>	<u>0.9%</u>

Capital and Debt Services/Teacher Pension changes:

- Increased due to a transfer of \$171,000 as it was originally recorded in the Schools' total.
- Increased the Teacher Pension by \$124,000 as Out-Of-School Learning consultants transferred back to Instructional Supports department.
- Decreased due to a transfer of \$21,000 of carryforward to Information Technologies and \$50,000 to Student Transportation.

Facilities Services changes:

- Increased revenue from Facilities Rentals and Leases.

Student Transportation changes:

- Increased carryforward amount by \$50,000.
- Increased Supplemental Revenue for fees by \$307,000.

Other Departments' changes:

- Decreased by \$369,000 for a transfer from Supports for Students – Schools.
- Increased revenue for Dual Credit Grant and Secondments amounting to \$82,000.
- Increased allocations by \$11,000 for other small changes.



**Schools Summary**

Enrolment	2020-21	2021-22	Change	% Change	Note
	Fall	Budget			
Sector 1 - Sherwood Park <i>(Page 25)</i>	9,862	<b>9,915</b>	53	0.5%	
Sector 2 - Strathcona County <i>(Page 26)</i>	2,027	<b>2,052</b>	25	1.2%	
Sector 3 - Fort Saskatchewan <i>(Page 27)</i>	3,242	<b>3,345</b>	103	3.2%	
Sector 4 - Lamont County <i>(Page 28)</i>	875	<b>891</b>	16	1.8%	
Sector 5 - County of Minburn <i>(Page 29)</i>	691	<b>685</b>	(6)	(0.9%)	
	<u>16,697</u>	<u><b>16,888</b></u>	<u>191</u>	<u>1.1%</u>	
Elk Island Youth Ranch Learning Centre	5	<b>7</b>	2	40.0%	
Next Step Home Education	-	<b>28</b>	28	100.0%	
Next Step Outreach	267	<b>267</b>	-	0.0%	
To Be Allocated	-	<b>14</b>	14	100.0%	
<i>(Page 33)</i>	<u>16,969</u>	<u><b>17,204</b></u>	<u>235</u>	<u>1.4%</u>	

Expenses	2020-21	2021-22	Change	% Change	Note
	Fall	Budget			
Sector 1 - Sherwood Park <i>(Page 25)</i>	\$ 65,293,832	\$ <b>64,938,956</b>	\$ (354,876)	(0.5%)	
Sector 2 - Strathcona County <i>(Page 26)</i>	12,828,724	<b>12,811,012</b>	(17,712)	(0.1%)	
Sector 3 - Fort Saskatchewan <i>(Page 27)</i>	22,432,819	<b>22,494,827</b>	62,008	0.3%	
Sector 4 - Lamont County <i>(Page 28)</i>	7,680,126	<b>7,613,229</b>	(66,897)	(0.9%)	
Sector 5 - County of Minburn <i>(Page 29)</i>	5,317,971	<b>5,286,381</b>	(31,590)	(0.6%)	
<i>(Page 35)</i>	<u>113,553,472</u>	<u><b>113,144,405</b></u>	<u>(409,067)</u>	<u>(0.4%)</u>	A
Elk Island Youth Ranch Learning Centre	355,584	<b>341,270</b>	(14,314)	(4.0%)	
Next Step Continuing Education - Summer	503,868	<b>508,525</b>	4,657	0.9%	
Next Step Home Education	-	<b>116,935</b>	116,935	100.0%	B
Next Step Outreach	2,400,530	<b>1,950,126</b>	(450,404)	(18.8%)	C
Out-of-School Learning - Kindergarten to Grade 9	2,701,808	-	(2,701,808)	(100.0%)	D
Supports for Students <i>(Page 30)</i>	3,993,071	<b>5,982,278</b>	1,989,207	49.8%	
Heritage Hills Elementary Replacement (Wye Elementary)	27,497	-	(27,497)	(100.0%)	
Leveraging Student Achievement	80,000	-	(80,000)	(100.0%)	E
Capital Lease (Photocopiers)	-	<b>(181,397)</b>	(181,397)	100.0%	F
Teacher Pensions	8,953,300	<b>8,729,000</b>	(224,300)	(2.5%)	
To Be Allocated	523,469	<b>659,246</b>	135,777	25.9%	G
Division Year End Carryforward	-	<b>267,076</b>	267,076	100.0%	H
Medical Illness Contingency	3,896,000	<b>400,000</b>	(3,496,000)	(89.7%)	I
School Generated Funds	4,296,695	<b>8,003,476</b>	3,706,781	86.3%	J
	<u>\$ 141,285,294</u>	<u>\$ <b>139,920,940</b></u>	<u>\$ (1,364,354)</u>	<u>(1.0%)</u>	
		<i>(Page 20)</i>			

**Schools Summary - continued**

	Certificated			Classified			Note
	2020-21 Fall	2021-22 Budget	Change	2020-21 Fall	2021-22 Budget	Change	
<b>Staffing - Full Time Equivalent (FTE)</b>							
Sector 1 - Sherwood Park (Page 25)	465.83	<b>459.77</b>	<b>(6.06)</b>	156.24	<b>144.81</b>	(11.43)	
Sector 2 - Strathcona County (Page 26)	96.63	<b>95.12</b>	<b>(1.51)</b>	25.04	<b>23.34</b>	(1.70)	
Sector 3 - Fort Saskatchewan (Page 27)	156.18	<b>155.87</b>	<b>(0.31)</b>	62.24	<b>56.70</b>	(5.54)	
Sector 4 - Lamont County (Page 28)	50.17	<b>50.48</b>	<b>0.31</b>	25.83	<b>21.10</b>	(4.73)	
Sector 5 - County of Minburn (Page 29)	36.13	<b>34.96</b>	<b>(1.17)</b>	16.15	<b>14.96</b>	(1.19)	
(Page 36)	<b>804.94</b>	<b>796.20</b>	<b>(8.74)</b>	<b>285.50</b>	<b>260.91</b>	<b>(24.59)</b>	
Elk Island Youth Ranch Learning Centre	3.40	<b>3.10</b>	(0.30)	-	-	-	
Next Step Continuing Education - Summer	0.70	<b>0.70</b>	-	0.76	<b>0.76</b>	-	
Next Step Home Education	-	<b>1.00</b>	1.00	-	-	-	
Next Step Outreach	14.30	<b>11.65</b>	(2.65)	5.55	<b>5.39</b>	(0.16)	
Out-of-School Learning	27.21	-	(27.21)	0.75	-	(0.75)	
Supports for Students (Page 30)	5.20	<b>6.90</b>	1.70	30.26	<b>66.04</b>	35.78	
To Be Allocated	3.80	<b>4.84</b>	1.04	1.04	<b>1.61</b>	0.57	
Division Year End Carryforward	-	<b>1.96</b>	1.96	-	<b>0.65</b>	0.65	
Medical Illness Contingency	-	<b>1.87</b>	1.87	-	-	-	
School Generated Funds	-	-	-	12.50	<b>19.79</b>	7.29	
	<b>859.55</b>	<b>828.22</b>	<b>(31.33)</b>	<b>336.36</b>	<b>355.15</b>	<b>18.79</b>	

**Notes**

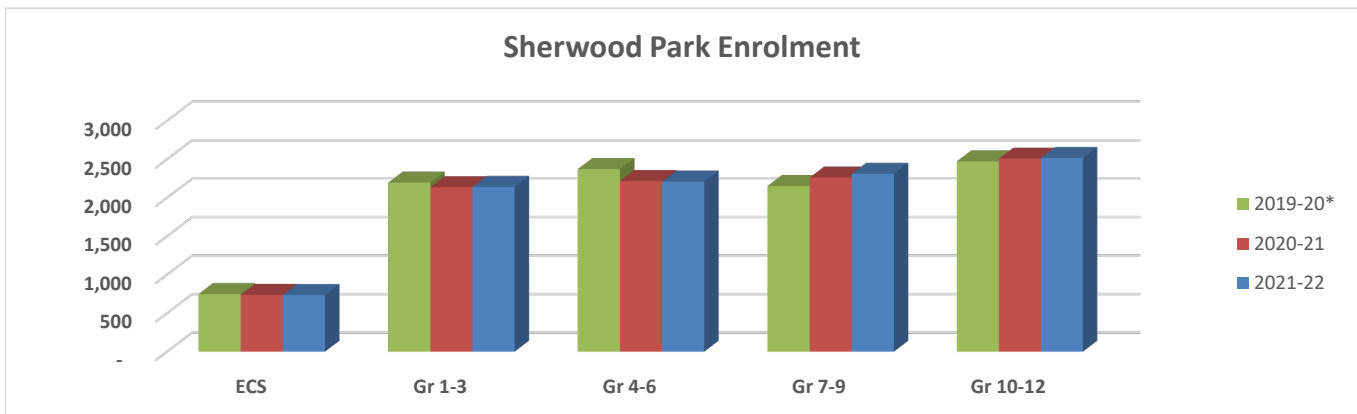
A. Funding has remained relatively consistent to 2020-21 levels resulting in allocations that are comparable to prior years' Fall Budgets.

<b>School Allocation Change (in \$000s):</b>	
<b>2020-21 Fall Budget</b>	<b>\$ 113,553</b>
Basic Allocations	1,878
School Programs	(207)
Inclusive & Early Learning	(200)
Fall Allocation - One Time	(2,922)
Focus On Learning Loss - One Time	500
Social Emotional Support - One Time	500
Other	42
<b>2021-22 Spring Budget</b>	<b>\$ 113,144</b>

- B. Next Step Home Education will be offered to support families who would like to keep students at home during the pandemic.
- C. Outreach expense decrease is due to a cost savings initiative that has eliminated third party leases for the Vegreville (\$46,000) and Sherwood Park (\$179,000) Outreach programs. These programs will continue but will reside within the High Schools in the respective areas. In addition, Fall Budget 2020-21 included a one-time allocation for online learning in the amount of \$250,000, which is not included in the Spring 2021-22 Budget. These reductions are slightly offset by an increase to the Block Allocations for Standard Cost increase.
- D. Out-of-School Learning is not continuing into 2021-22 School Year as it is felt that the best place for students is the classroom.
- E. Leveraging Student Achievement is not continuing into 2021-22 as the new Focus on Learning Loss program will be a better mechanism in that it provides the ability to be more responsive; all schools will develop detailed plans for students.
- F. The Division entered into a new Capital Lease for photocopiers, schools and departments will realize savings over the next five years. The previous lease was fully paid off in 2020-21.
- G. To Be Allocated are funds that are being held for enrolment changes that may arise in September and require budget updates in the fall.
- H. Division Year End Carryforward is the amount that is being held that equates to 1% of schools' operating budgets. Schools were allocated the amounts based on their projections and this amount is the difference being held to allocate once year end surpluses are confirmed.
- I. In 2020-21 the budget was built using illness assumptions based on experience-to-date in US daycares. This ended up not being the experience at EIPS. Moving into 2021-22, it is expected that most of the staff will be vaccinated, therefore the budget has been adjusted for reduced number of illness and quarantine days.
- J. School Generated Funds have been returned back to levels experienced prior to the impacts of the pandemic (2018-19 Actuals) and cancellation of extra-curricular activities.

**Sector 1 - Sherwood Park**

Enrolment	2020-21 Fall	2021-22 Budget	Change	% Change
ECS	738	<b>736</b>	(2)	(0.3%)
Grade 1-3	2,137	<b>2,141</b>	4	0.2%
Grade 4-6	2,217	<b>2,210</b>	(7)	(0.3%)
Grade 7-9	2,262	<b>2,311</b>	49	2.2%
Grade 10-12	2,508	<b>2,517</b>	9	0.4%
	<b>9,862</b>	<b>9,915</b>	53	0.5%



Expenses by Category	2020-21 Fall	2021-22 Budget	Change	% Change
Salaries & Benefits	\$ 61,886,135	\$ <b>62,082,280</b>	\$ 196,145	0.3%
Services, Contracts & Supplies	3,407,697	<b>2,856,676</b>	(551,021)	(16.2%)
	<b>\$ 65,293,832</b>	<b>\$ 64,938,956</b>	\$ (354,876)	(0.5%)

Salaries & Benefits as % of budget

95%

96%

Staffing (FTE)	2020-21 Fall	2021-22 Budget	Change	% Change
Certificated	465.83	<b>459.77</b>	(6.06)	(1.3%)
Classified	156.24	<b>144.81</b>	(11.43)	(7.3%)
	<b>622.07</b>	<b>604.58</b>	(17.49)	(2.8%)

**Notes**

\* Includes Wye Elementary balances (moved from Sector 2).

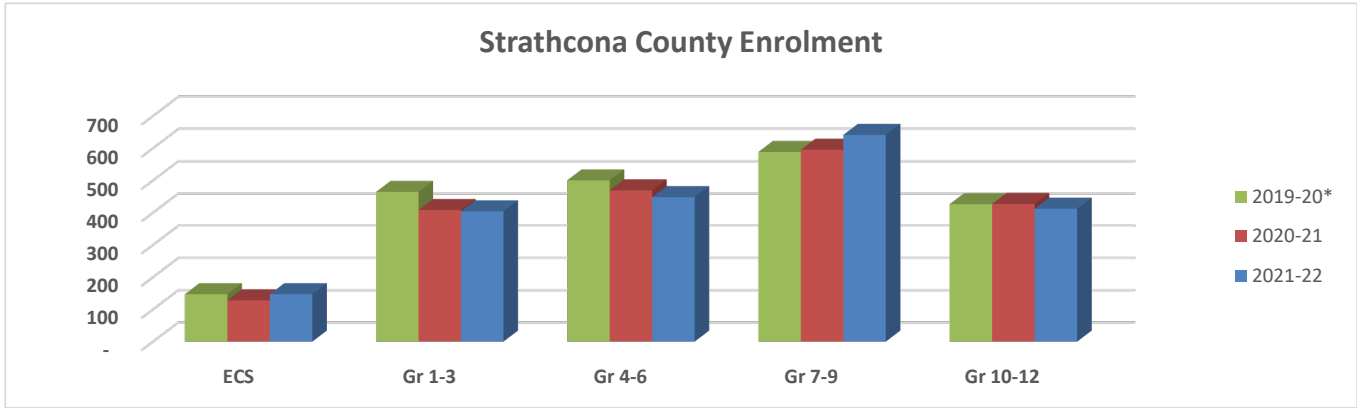
The increase in grade 7-9 enrolment is due to a larger Grade 7 class moving into Junior High next year than what is moving into Grade 10.

For the Spring Budget, the per student rate for allocation increased to cover the impact of the standard cost increase.

In the Fall Budget 2020-21, the Sector 1 schools were provided a one-time allocation to address the impacts of COVID which amounted to a combined total of \$1.71 million. This additional one-time funding allowed the Sector 1 schools to hire approximately 20.0 FTE. This allocation has been removed from the Spring Budget and resulted in some FTE reductions that can be seen above.

**Sector 2 - Strathcona County**

<b>Enrolment</b>	<b>2020-21 Fall</b>	<b>2021-22 Budget</b>	<b>Change</b>	<b>% Change</b>
ECS	128	<b>147</b>	19	14.8%
Grade 1-3	408	<b>404</b>	(4)	(1.0%)
Grade 4-6	469	<b>448</b>	(21)	(4.5%)
Grade 7-9	595	<b>641</b>	46	7.7%
Grade 10-12	427	<b>412</b>	(15)	(3.5%)
	<u>2,027</u>	<u><b>2,052</b></u>	<u>25</u>	<u>1.2%</u>



<b>Expenses by Category</b>	<b>2020-21 Fall</b>	<b>2021-22 Budget</b>	<b>Change</b>	<b>% Change</b>
Salaries & Benefits	\$ 12,318,480	\$ <b>12,355,413</b>	\$ 36,933	0.3%
Services, Contracts & Supplies	510,244	<b>455,599</b>	(54,645)	(10.7%)
	<u>\$ 12,828,724</u>	<u>\$ <b>12,811,012</b></u>	<u>\$ (17,712)</u>	<u>(0.1%)</u>

*Salaries & Benefits as % of total budget*    96%    96%

<b>Staffing (FTE)</b>	<b>2020-21 Fall</b>	<b>2021-22 Budget</b>	<b>Change</b>	<b>% Change</b>
Certificated	96.63	<b>95.12</b>	(1.51)	(1.6%)
Classified	25.04	<b>23.34</b>	(1.70)	(6.8%)
	<u>121.67</u>	<u><b>118.46</b></u>	<u>(3.21)</u>	<u>(2.6%)</u>

**Notes**

\* Includes Wye Elementary balances (moved to Sector 1).

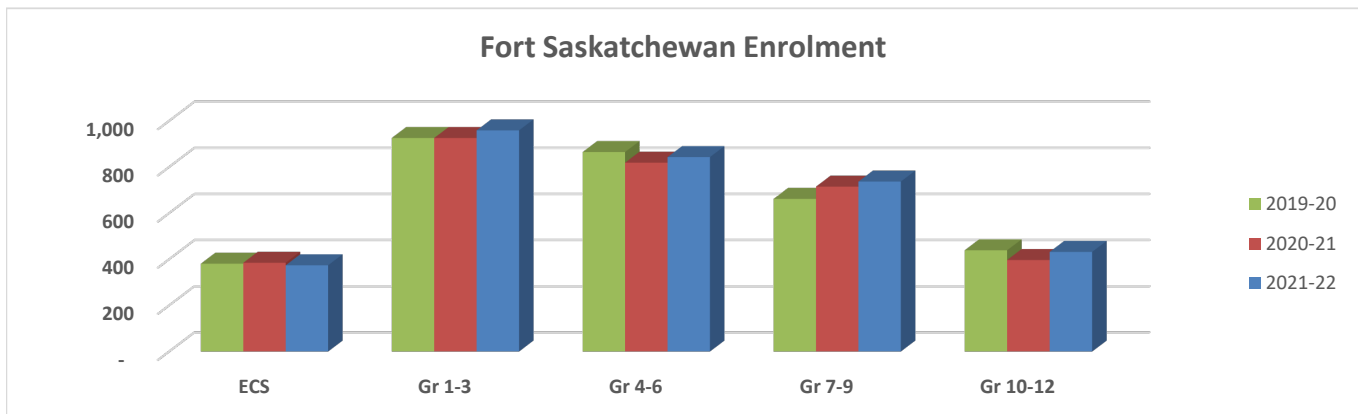
The increase in grade 7-9 enrolment is due to a larger Grade 7 class moving into Junior High next year than what is moving into Grade 10.

For the Spring Budget, the per student rate for allocation increased to cover the impact of the standard cost increase.

In the Fall Budget 2020-21, the Sector 2 schools were provided a one-time allocation to address the impacts of COVID which amounted to a combined total of \$369,000. This additional one-time funding allowed the Sector 2 schools to hire approximately 4.7 FTE. This allocation has been removed from the Spring Budget and resulted in some FTE reductions that can be seen above.

## Sector 3 - Fort Saskatchewan

Enrolment	2020-21 Fall	2021-22 Budget	Change	% Change
ECS	385	<b>374</b>	(11)	(2.9%)
Grade 1-3	926	<b>959</b>	33	3.6%
Grade 4-6	819	<b>843</b>	24	2.9%
Grade 7-9	715	<b>737</b>	22	3.1%
Grade 10-12	397	<b>432</b>	35	8.8%
	<b>3,242</b>	<b>3,345</b>	103	3.2%



Expenses by Category	2020-21 Fall	2021-22 Budget	Change	% Change
Salaries & Benefits	\$ 21,396,661	\$ <b>21,566,848</b>	\$ 170,187	0.8%
Services, Contracts & Supplies	1,036,158	<b>927,979</b>	(108,179)	(10.4%)
	<b>\$ 22,432,819</b>	<b>\$ 22,494,827</b>	\$ 62,008	0.3%

Salaries & Benefits as % of total budget

95%

96%

Staffing (FTE)	2020-21 Fall	2021-22 Budget	Change	% Change
Certificated	156.18	<b>155.87</b>	(0.31)	(0.2%)
Classified	62.24	<b>56.70</b>	(5.54)	(8.9%)
	<b>218.42</b>	<b>212.57</b>	(5.85)	(2.7%)

## Notes

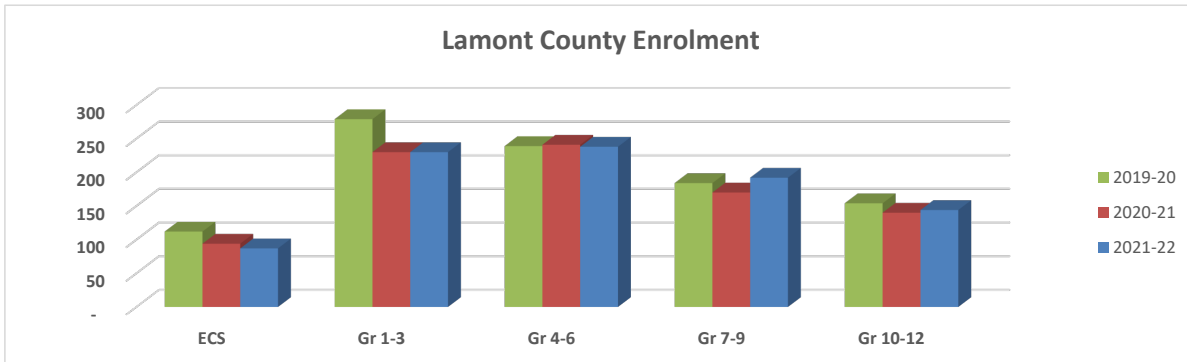
Overall enrolment in this sector is up, consistent with the continued population growth in Fort Saskatchewan.

For the Spring Budget, the per student rate for allocation increased to cover the impact of the standard cost increase.

In the Fall Budget 2020-21, the Sector 3 schools were provided a one-time allocation to address the impacts of COVID which amounted to a combined total of \$593,000. This additional one-time funding allowed the Sector 3 schools to hire approximately 7.7 FTE. This allocation has been removed from the Spring Budget and resulted in some FTE reductions that can be seen above.

**Sector 4 - Lamont County**

Enrolment	2020-21 Fall	2021-22 Budget	Change	% Change
ECS	94	87	(7)	(7.4%)
Grade 1-3	230	230	-	0.0%
Grade 4-6	241	238	(3)	(1.2%)
Grade 7-9	170	192	22	12.9%
Grade 10-12	140	144	4	2.9%
	<u>875</u>	<u>891</u>	<u>16</u>	<u>1.8%</u>



Expenses by Category	2020-21 Fall	2021-22 Budget	Change	% Change
Salaries & Benefits	\$ 7,312,590	\$ <b>7,283,973</b>	\$ (28,617)	(0.4%)
Services, Contracts & Supplies	367,536	<b>329,256</b>	(38,280)	(10.4%)
	<u>\$ 7,680,126</u>	<u>\$ <b>7,613,229</b></u>	<u>\$ (66,897)</u>	<u>(0.9%)</u>

<i>Salaries &amp; Benefits as % of total budget</i>	95%	96%
---	-----	-----

Staffing (FTE)	2020-21 Fall	2021-22 Budget	Change	% Change
Certificated	50.17	<b>50.48</b>	0.31	0.6%
Classified	25.83	<b>21.10</b>	(4.73)	(18.3%)
	<u>76.00</u>	<u><b>71.58</b></u>	<u>(4.42)</u>	<u>(5.8%)</u>

**Notes**

The increase in grade 7-9 enrolment is due to a larger Grade 7 class moving into Junior High next year than what is moving into Grade 10.

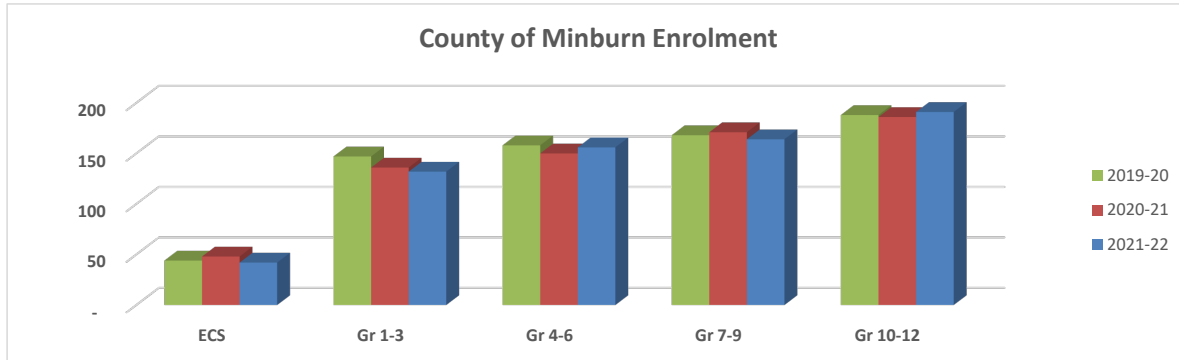
For the Spring Budget, the per student rate for allocation increased to cover the impact of the standard cost increase.

In the Fall Budget 2020-21, the Sector 4 schools were provided a one-time allocation to address the impacts of COVID which amounted to a combined total of \$150,000. This additional one-time funding allowed the Sector 4 schools to hire approximately 2.2 FTE. This allocation has been removed from the Spring Budget and resulted in some FTE reductions that can be seen above.

The Inclusive Learning and Early Learning allocations for the Sector 4 schools also impacted the number of Classified FTE that were budgeted for in 2021-22 Spring Budget. These schools had a combined reduction of \$159,000 primarily resulting from less Level 3 & 4 students confirmed in these schools. However, Supports for Students is holding a contingency and if more students are confirmed, or become assessed, these allocations will increase to accommodate those needs in the Fall Budget 2021-22.

**Sector 5 - County of Minburn**

Enrolment	2020-21	2021-22	Change	% Change
	Fall	Budget		
ECS	48	42	(6)	(12.5%)
Grade 1-3	136	132	(4)	(2.9%)
Grade 4-6	150	156	6	4.0%
Grade 7-9	171	164	(7)	(4.1%)
Grade 10-12	186	191	5	2.7%
	<b>691</b>	<b>685</b>	<b>(6)</b>	<b>(0.9%)</b>



Expenses by Category	2020-21	2021-22	Change	% Change
	Fall	Budget		
Salaries & Benefits	\$ 5,057,180	\$ 5,025,315	\$ (31,865)	(0.6%)
Services, Contracts & Supplies	260,791	261,066	275	0.1%
	<b>\$ 5,317,971</b>	<b>\$ 5,286,381</b>	<b>\$ (31,590)</b>	<b>(0.6%)</b>

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

Staffing (FTE)	2020-21	2021-22	Change	% Change
	Fall	Budget		
Certificated	36.13	34.96	(1.17)	(3.2%)
Classified	16.15	14.96	(1.19)	(7.4%)
	<b>52.28</b>	<b>49.92</b>	<b>(2.36)</b>	<b>(4.5%)</b>

**Notes**

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

For the Spring Budget, the per student rate for allocation increased to cover the impact of the standard cost increase. The exception to this is the rural schools of Andrew, Bruderheim and Mundare which are funded with a direct grant from Alberta Education; however, this year EIPS allocated additional funding to cover the standard cost impacts.

In the Fall Budget 2020-21, the Sector 5 schools were provided a one-time allocation to address the impacts of COVID which amounted to a combined total of \$101,000. This additional one-time funding allowed the Sector 5 schools to hire approximately 1.4 FTE. This allocation has been removed from the Spring Budget and resulted in some FTE reductions that can be seen above.

The Inclusive Learning and Early Learning allocations for the Sector 5 schools also impacted the number of Classified FTE that were budgeted for in 2021-22 Spring Budget. These schools had a combined reduction of \$54,000 resulting from less Level 3, 4 and PALS students confirmed in these schools. However, Supports for Students is holding a contingency and if more students are confirmed, or become assessed, these allocations will increase to accommodate those needs in the Fall Budget 2021-22.

Supports for Students - Schools						
Expenses by Category	2020-21	2021-22	Change	% Change	Salaries & Benefits	Services, Contracts, & Supplies
	Fall	Budget				
Early Learning	\$ 1,396,851	\$ 2,576,689	\$ 1,179,838	84.5%	\$ 2,420,463	\$ 156,226
Mental Health Capacity Building	225,061	225,061	-	0.0%	209,097	15,964
Specialized Supports - Schools	1,917,232	2,737,797	820,565	42.8%	2,364,638	373,159
School Nutrition Program	150,000	150,000	-	0.0%	80,747	69,253
Partners 4 Science	303,927	292,731	(11,196)	(3.7%)	77,647	215,084
	<b>\$ 3,993,071</b>	<b>\$ 5,982,278</b>	<b>\$ 1,989,207</b>	<b>49.8%</b>	<b>\$ 5,152,592</b>	<b>\$ 829,686</b>

Staffing (FTE)	Certificated			Classified		
	2020-21	2021-22	Change	2020-21	2021-22	Change
	Fall	Budget		Fall	Budget	
Early Learning	1.90	2.00	0.10	8.40	36.18	27.78
Mental Health Capacity Building	-	-	-	2.50	2.50	-
Specialized Supports - Schools	3.30	4.90	1.60	16.38	24.35	7.97
School Nutrition Program	-	-	-	1.56	1.59	0.03
Partners 4 Science	-	-	-	1.42	1.42	-
	5.20	6.90	1.70	30.26	66.04	35.78

**Notes**

Early Learning:

- Changes to the funding model included the addition of a Specialized Learning Supports Kindergarten Grant and the Moderate Language Delay Grant. The Moderate Language Delay Grant of \$412,000 is being held by Early Learning until codes can be applied to the students and allocation will then be provided to the schools directly. In addition, a contingency totaling \$812,000 is held centrally in order to have funding available to support additional students that are registered in the fall and any additional requests from schools. Corresponding increases are made in expenses for staffing.

Specialized Supports - Schools:

- In the spring, a contingency totaling \$718,000 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.
- A Block Allocation transfer of \$369,000 from Specialized Supports - Central increased the expenditures. This transfer allowed all the Speech Language Pathologists and Occupational Therapists to be budgeted for in the Specialized Supports - Schools budget, whereas in 2020-21 these FTEs were split to align with where the funding resided. This transfer allows for more consistent reporting.



<b>Early Learning &amp; Specialized Supports - Schools</b>				
	<b>2020-21</b>	<b>2021-22</b>		
	<b>Fall</b>	<b>Budget</b>	<b>Change</b>	<b>% Change</b>
<b>Revenues</b>				
Alberta Education Funding				
Early Learning	\$ 3,029,426	\$ 4,194,120	\$ 1,164,694	38.4%
Specialized Supports	14,948,198	14,547,752	(400,446)	(2.7%)
	<u>17,977,624</u>	<u>18,741,872</u>	<u>764,248</u>	<u>4.3%</u>
Eastern Edge Low Incidence (100%)				
Specialized Supports	454,089	355,275	(98,814)	(21.8%)
	<u>454,089</u>	<u>355,275</u>	<u>(98,814)</u>	<u>(21.8%)</u>
	<u>18,431,713</u>	<u>19,097,147</u>	<u>665,434</u>	<u>3.6%</u>
<b>Expenses</b>				
Schools				
Early Learning	2,576,762	2,552,862	(23,900)	(0.9%)
Specialized Supports - Schools	15,523,860	15,329,521	(194,339)	(1.3%)
	<u>18,100,622</u>	<u>17,882,383</u>	<u>(218,239)</u>	<u>(1.2%)</u>
Out-of-School Learning - Kindergarten to Grade 9	473,265	-	(473,265)	(100.0%)
Central Services				
Early Learning	1,415,120	2,597,263	1,182,143	83.5%
Specialized Supports - Central	1,933,244	2,737,797	804,553	41.6%
	<u>3,348,364</u>	<u>5,335,060</u>	<u>1,986,696</u>	<u>59.3%</u>
	<u>21,922,251</u>	<u>23,217,443</u>	<u>1,295,192</u>	<u>5.9%</u>
<b>Unfunded</b>	<u>\$ (3,490,538)</u>	<u>\$ (4,120,296)</u>	<u>\$ (629,758)</u>	<u>18.0%</u>

**Notes**

Early Learning is funded from Program Unit Funding (PUF), Base Instruction and Specialized Learning Supports Kindergarten funding, Moderate Language Delay Grant, as well as Block Allocations.

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 increase in Unfunded is a result of block increases for covering standard cost & benefit increases.

The number of students requiring specialized or intensified supports in an inclusive setting decreased by 12 students from Fall 2020-21.

Enrolment in Special Education Programs has increased six students from Fall 2020-21.

Enrolment Detail - by Sector				
	2020-21 Fall	2021-22 Budget	Change	% Change
<b>Sector 1 - Sherwood Park</b>				
Bev Facey Community High	1,030	987	(43)	(4.2%)
Brentwood Elementary	426	401	(25)	(5.9%)
Clover Bar Junior High	355	359	4	1.1%
Davidson Creek Elementary	610	633	23	3.8%
École Campbelltown	405	377	(28)	(6.9%)
F. R. Haythorne Junior High	639	657	18	2.8%
Glen Allan Elementary	362	340	(22)	(6.1%)
Heritage Hills Elementary	471	493	22	4.7%
Lakeland Ridge	795	788	(7)	(0.9%)
Mills Haven Elementary	412	418	6	1.5%
Pine Street Elementary	336	348	12	3.6%
Salisbury Composite High	1,170	1,207	37	3.2%
Sherwood Heights Junior High	639	659	20	3.1%
Strathcona Christian Academy Elementary	547	573	26	4.8%
Strathcona Christian Academy Secondary	594	607	13	2.2%
Wes Hosford Elementary	412	389	(23)	(5.6%)
Westboro Elementary	335	349	14	4.2%
Woodbridge Farms Elementary	324	330	6	1.9%
	9,862	9,915	53	0.5%
<b>Sector 2 -Strathcona County</b>				
Ardrossan Elementary	516	526	10	1.9%
Ardrossan Junior Senior High	866	870	4	0.5%
Fultonvale Elementary Junior High	456	470	14	3.1%
Uncas Elementary	189	186	(3)	(1.6%)
	2,027	2,052	25	1.2%
<b>Sector 3 - Fort Saskatchewan</b>				
Castle (Scotford Colony)	24	25	1	4.2%
École Parc Élémentaire	307	321	14	4.6%
Fort Saskatchewan Christian	400	405	5	1.3%
Fort Saskatchewan Elementary	268	270	2	0.7%
Fort Saskatchewan High	397	432	35	8.8%
James Mowat Elementary	399	416	17	4.3%
Rudolph Hennig Junior High	466	479	13	2.8%
SouthPointe School	553	575	22	4.0%
Win Ferguson Elementary	428	422	(6)	(1.4%)
	3,242	3,345	103	3.2%
<b>Sector 4 - Lamont County</b>				
Andrew School	64	60	(4)	(6.3%)
Bruderheim School	117	113	(4)	(3.4%)
Lamont Elementary	290	293	3	1.0%
Lamont High	284	316	32	11.3%
Mundare School	120	109	(11)	(9.2%)
	875	891	16	1.8%

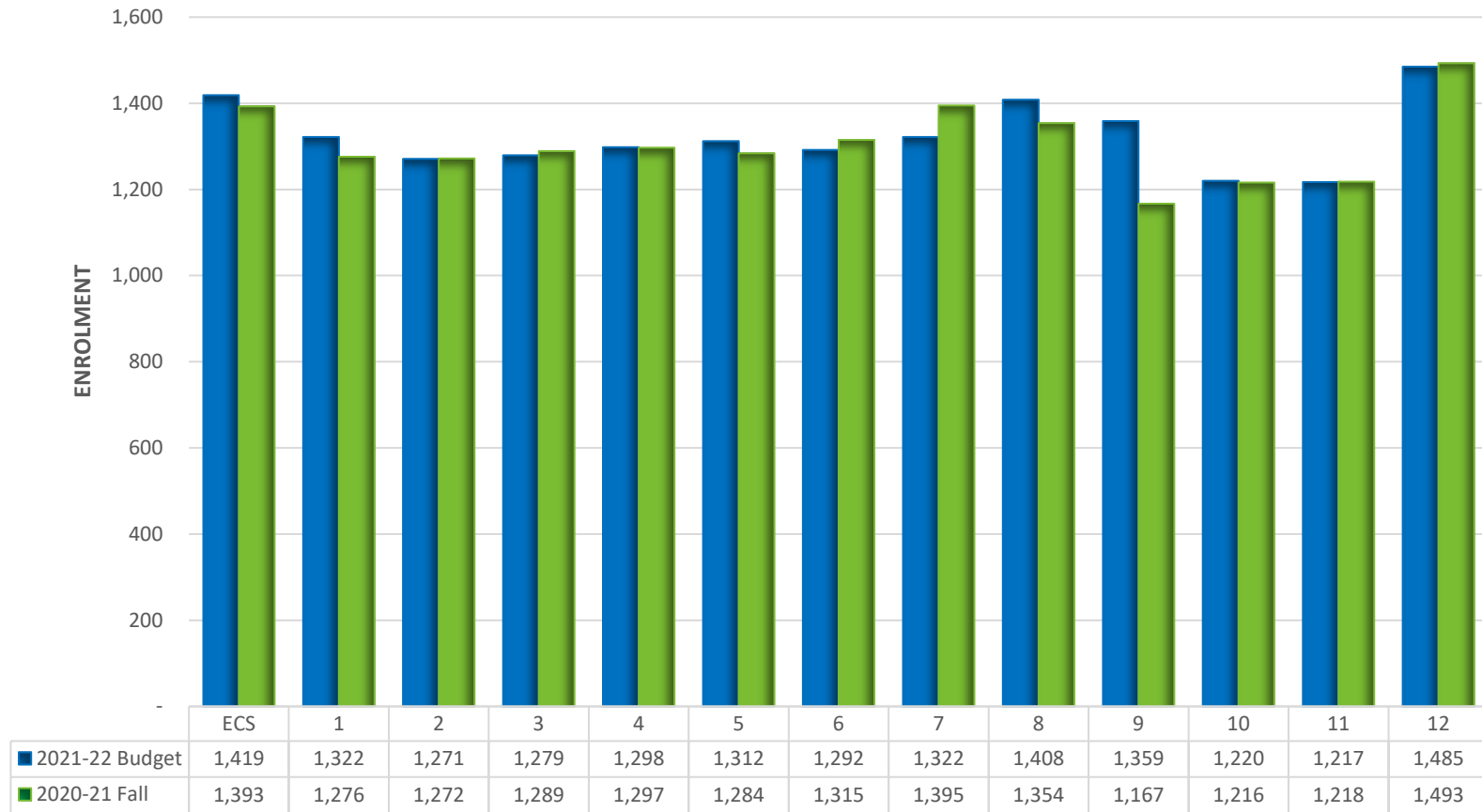
Enrolment Detail - by Sector - continued

	2020-21 Fall	2021-22 Budget	Change	% Change
<b>Sector 5 - County of Minburn</b>				
A. L. Horton Elementary	321	315	(6)	(1.9%)
Pleasant Ridge Colony	13	16	3	23.1%
Vegreville Composite High	357	354	(3)	(0.8%)
	691	685	(6)	(0.9%)
Total Enrolment in Sectors	16,697	16,888	191	1.1%
Elk Island Youth Ranch Learning Centre	5	7	2	40.0%
Next Step Home Education	-	28	28	100.0%
Next Step Outreach	267	267	-	0.0%
To Be Allocated	-	14	14	100.0%
<b>Total Enrolment</b>	<b>16,969</b>	<b>17,204</b>	<b>235</b>	<b>1.4%</b>
<b>Enrolment by Grade *</b>				
ECS	1,393	1,419	26	1.9%
Grade 1-3	3,837	3,862	25	0.7%
Grade 4-6	3,896	3,891	(5)	(0.1%)
Grade 7-9	3,913	4,078	165	4.2%
Grade 10-12	3,658	3,652	(6)	(0.2%)
	16,697	16,902	205	1.2%
Elk Island Youth Ranch Learning Centre	5	7	2	40.0%
Next Step Home Education	-	28	28	100.0%
Next Step Outreach	267	267	-	0.0%
<b>Total Enrolment</b>	<b>16,969</b>	<b>17,204</b>	<b>235</b>	<b>1.4%</b>

(Page 23)

\* Includes To Be Allocated Students

## ELK ISLAND PUBLIC SCHOOLS 2021-22 Budget Enrolment Comparative by Grade



**2021-22 Spring Enrolment**  
■  
17,204

**2020-21 Fall Enrolment**  
■  
16,969

Schools Expenses - Detail by Sector by Category

	2020-21 Fall	2021-22 Budget	Change	Salaries & Benefits	Services, Contracts & Supplies	Total Salaries* as % of Total Budget
<b>Sector 1 - Sherwood Park</b>						
Bev Facey Community High	\$ 6,965,445	\$ 6,841,283	\$ (124,162)	\$ 6,497,450	\$ 343,833	95%
Brentwood Elementary	3,115,423	2,965,263	(150,160)	2,853,558	111,705	96%
Clover Bar Junior High	2,820,869	2,704,763	(116,106)	2,635,094	69,669	97%
Davidson Creek Elementary	3,688,543	3,687,673	(870)	3,520,301	167,372	95%
École Campbelltown	2,487,388	2,300,294	(187,094)	2,200,369	99,925	96%
F.R. Haythorne Junior High	4,251,868	4,371,741	119,873	4,176,459	195,282	96%
Glen Allan Elementary	2,366,192	2,336,712	(29,480)	2,255,685	81,027	97%
Heritage Hills Elementary	2,929,304	2,935,081	5,777	2,798,939	136,142	95%
Lakeland Ridge	4,622,827	4,489,213	(133,614)	4,295,204	194,009	96%
Mills Haven Elementary	2,846,320	2,830,651	(15,669)	2,711,088	119,563	96%
Pine Street Elementary	2,639,746	2,470,651	(169,095)	2,348,943	121,708	95%
Salisbury Composite High	7,302,295	7,593,675	291,380	7,167,727	425,948	94%
Sherwood Heights Junior High	3,911,241	3,994,652	83,411	3,811,772	182,880	95%
Strathcona Christian Academy Elementary	3,379,480	3,360,443	(19,037)	3,223,234	137,209	96%
Strathcona Christian Academy Secondary	3,618,924	3,680,965	62,041	3,535,369	145,596	96%
Wes Hosford Elementary	2,645,346	2,521,936	(123,410)	2,433,527	88,409	96%
Westboro Elementary	2,870,575	2,926,740	56,165	2,801,785	124,955	96%
Woodbridge Farms Elementary	2,832,046	2,927,220	95,174	2,815,776	111,444	96%
	65,293,832	64,938,956	(354,876)	62,082,280	2,856,676	96%
<b>Sector 2 - Strathcona County</b>						
Ardrossan Elementary	3,282,289	3,250,499	(31,790)	3,143,291	107,208	97%
Ardrossan Junior Senior High	4,984,681	5,032,372	47,691	4,870,205	162,167	97%
Fultonvale Elementary Junior High	2,987,050	2,995,697	8,647	2,900,886	94,811	97%
Uncas Elementary	1,574,704	1,532,444	(42,260)	1,441,031	91,413	94%
	12,828,724	12,811,012	(17,712)	12,355,413	455,599	96%
<b>Sector 3 - Fort Saskatchewan</b>						
Castle (Scotford Colony)	200,253	206,686	6,433	194,103	12,583	94%
École Parc Élémentaire	2,177,895	2,228,106	50,211	2,164,852	63,254	97%
Fort Saskatchewan Christian	2,658,431	2,673,855	15,424	2,578,766	95,089	96%
Fort Saskatchewan Elementary	2,295,662	2,100,915	(194,747)	2,027,399	73,516	97%
Fort Saskatchewan High	2,959,006	3,066,410	107,404	2,880,140	186,270	94%
James Mowat Elementary	2,573,570	2,668,728	95,158	2,555,231	113,497	96%
Rudolph Hennig Junior High	3,065,769	3,112,227	46,458	2,961,515	150,712	95%
SouthPointe School	3,582,741	3,604,367	21,626	3,469,160	135,207	96%
Win Ferguson Elementary	2,919,492	2,833,533	(85,959)	2,735,682	97,851	97%
	22,432,819	22,494,827	62,008	21,566,848	927,979	96%
Andrew School	716,231	678,609	(37,622)	660,831	17,778	97%
Bruderheim School	1,197,337	1,182,799	(14,538)	1,121,226	61,573	95%
Lamont Elementary	2,394,185	2,209,881	(184,304)	2,119,071	90,810	96%
Lamont High	2,270,580	2,358,875	88,295	2,262,159	96,716	96%
Mundare School	1,101,793	1,183,065	81,272	1,120,686	62,379	95%
	7,680,126	7,613,229	(66,897)	7,283,973	329,256	96%
<b>Sector 5 - County of Minburn</b>						
A.L. Horton Elementary	2,552,561	2,430,577	(121,984)	2,326,944	103,633	96%
Pleasant Ridge Colony	100,369	129,111	28,742	121,337	7,774	94%
Vegreville Composite High	2,665,041	2,726,693	61,652	2,577,034	149,659	95%
	5,317,971	5,286,381	(31,590)	5,025,315	261,066	95%
	\$ 113,553,472	\$ 113,144,405	\$ (409,067)	\$ 108,313,829	\$ 4,830,576	96%

(Page 23)

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

Schools Staffing by Sector - Full Time Equivalent (FTE)

	Certificated			Classified <sup>1</sup>			Total Change
	2020-21	2021-22	Change	2020-21	2021-22	Change	
	Fall	Budget		Fall	Budget		
<b>Sector 1 - Sherwood Park</b>							
Bev Facey Community High	47.59	<b>47.24</b>	(0.35)	17.29	<b>17.13</b>	(0.16)	(0.51)
Brentwood Elementary	23.38	<b>21.92</b>	(1.46)	5.95	<b>5.57</b>	(0.38)	(1.84)
Clover Bar Junior High	19.29	<b>18.90</b>	(0.39)	7.80	<b>7.38</b>	(0.42)	(0.81)
Davidson Creek Elementary	26.21	<b>26.61</b>	0.40	8.95	<b>7.57</b>	(1.38)	(0.98)
École Campbelltown	19.69	<b>17.50</b>	(2.19)	3.05	<b>2.99</b>	(0.06)	(2.25)
F.R. Haythorne Junior High	29.88	<b>30.60</b>	0.72	10.31	<b>9.82</b>	(0.49)	0.23
Glen Allan Elementary	16.19	<b>16.08</b>	(0.11)	7.62	<b>6.22</b>	(1.40)	(1.51)
Heritage Hills Elementary	22.34	<b>22.28</b>	(0.06)	4.46	<b>4.30</b>	(0.16)	(0.22)
Lakeland Ridge	33.86	<b>32.96</b>	(0.90)	9.85	<b>8.12</b>	(1.73)	(2.63)
Mills Haven Elementary	19.36	<b>19.20</b>	(0.16)	8.66	<b>7.49</b>	(1.17)	(1.33)
Pine Street Elementary	15.02	<b>15.02</b>	-	12.99	<b>8.72</b>	(4.27)	(4.27)
Salisbury Composite High	55.02	<b>55.00</b>	(0.02)	12.93	<b>14.19</b>	1.26	1.24
Sherwood Heights Junior High	29.12	<b>29.30</b>	0.18	6.75	<b>7.48</b>	0.73	0.91
Strathcona Christian Academy Elementary	23.71	<b>24.33</b>	0.62	8.16	<b>6.25</b>	(1.91)	(1.29)
Strathcona Christian Academy Secondary	27.61	<b>27.76</b>	0.15	5.87	<b>5.98</b>	0.11	0.26
Wes Hosford Elementary	20.13	<b>18.07</b>	(2.06)	5.51	<b>5.63</b>	0.12	(1.94)
Westboro Elementary	18.50	<b>18.30</b>	(0.20)	10.87	<b>10.28</b>	(0.59)	(0.79)
Woodbridge Farms Elementary	18.93	<b>18.70</b>	(0.23)	9.22	<b>9.69</b>	0.47	0.24
	<b>465.83</b>	<b>459.77</b>	(6.06)	156.24	<b>144.81</b>	(11.43)	(17.49)
<b>Sector 2 - Strathcona County</b>							
Ardrossan Elementary	24.24	<b>23.48</b>	(0.76)	6.82	<b>6.55</b>	(0.27)	(1.03)
Ardrossan Junior Senior High	39.12	<b>38.99</b>	(0.13)	7.66	<b>7.19</b>	(0.47)	(0.60)
Fultonvale Elementary Junior High	22.77	<b>22.50</b>	(0.27)	5.79	<b>5.58</b>	(0.21)	(0.48)
Uncas Elementary	10.50	<b>10.15</b>	(0.35)	4.77	<b>4.02</b>	(0.75)	(1.10)
	<b>96.63</b>	<b>95.12</b>	(1.51)	25.04	<b>23.34</b>	(1.70)	(3.21)
<b>Sector 3 - Fort Saskatchewan</b>							
Castle (Scotford Colony)	1.10	<b>1.10</b>	-	0.81	<b>0.98</b>	0.17	0.17
École Parc Élementaire	14.90	<b>15.10</b>	0.20	6.68	<b>6.63</b>	(0.05)	0.15
Fort Saskatchewan Christian	19.69	<b>19.78</b>	0.09	6.41	<b>5.31</b>	(1.10)	(1.01)
Fort Saskatchewan Elementary	16.10	<b>13.48</b>	(2.62)	6.01	<b>6.50</b>	0.49	(2.13)
Fort Saskatchewan High	20.99	<b>21.42</b>	0.43	7.52	<b>6.95</b>	(0.57)	(0.14)
James Mowat Elementary	17.81	<b>18.69</b>	0.88	7.61	<b>6.45</b>	(1.16)	(0.28)
Rudolph Hennig Junior High	22.38	<b>22.36</b>	(0.02)	6.01	<b>5.97</b>	(0.04)	(0.06)
SouthPointe School	24.93	<b>25.78</b>	0.85	10.39	<b>8.30</b>	(2.09)	(1.24)
Win Ferguson Elementary	18.28	<b>18.16</b>	(0.12)	10.80	<b>9.61</b>	(1.19)	(1.31)
	<b>156.18</b>	<b>155.87</b>	(0.31)	62.24	<b>56.70</b>	(5.54)	(5.85)
<b>Sector 4 - Lamont County</b>							
Andrew School	4.53	<b>4.50</b>	(0.03)	2.79	<b>1.87</b>	(0.92)	(0.95)
Bruderheim School	7.37	<b>6.94</b>	(0.43)	4.95	<b>4.67</b>	(0.28)	(0.71)
Lamont Elementary	15.07	<b>14.49</b>	(0.58)	9.37	<b>6.54</b>	(2.83)	(3.41)
Lamont High	16.20	<b>17.05</b>	0.85	5.53	<b>4.61</b>	(0.92)	(0.07)
Mundare School	7.00	<b>7.50</b>	0.50	3.19	<b>3.41</b>	0.22	0.72
	<b>50.17</b>	<b>50.48</b>	0.31	25.83	<b>21.10</b>	(4.73)	(4.42)
<b>Sector 5 - County of Minburn</b>							
A.L. Horton Elementary	17.95	<b>16.56</b>	(1.39)	6.94	<b>6.55</b>	(0.39)	(1.78)
Pleasant Ridge Colony	1.00	<b>1.05</b>	0.05	0.05	<b>0.05</b>	-	0.05
Vegreville Composite High	17.18	<b>17.35</b>	0.17	9.16	<b>8.36</b>	(0.80)	(0.63)
	<b>36.13</b>	<b>34.96</b>	(1.17)	16.15	<b>14.96</b>	(1.19)	(2.36)
	<b>804.94</b>	<b>796.20</b>	<b>(8.74)</b>	<b>285.50</b>	<b>260.91</b>	<b>(24.59)</b>	<b>(33.33)</b>

(Page 24)

<sup>1</sup> Classified FTE is based on a 12-month year

Due to the changes in student composition including inclusive students and special education programs, as well as reserve carryforward, the change in allocations to individual schools cannot be directly correlated to the change in their staffing nor enrolment.

**CENTRAL SERVICES**

Expenses by Department	2020-21 Fall	2021-22 Budget	Change	% Change
<b>Governance (Page 38)</b>				
Board of Trustees	\$ 542,188	\$ 579,489	\$ 37,301	6.9%
<b>Education Executive (Page 39)</b>				
Superintendent	750,021	715,028	(34,993)	(4.7%)
Election	50,000	50,000	-	-
Communications	547,720	560,041	12,321	2.2%
	<u>1,347,741</u>	<u>1,325,069</u>	<u>(22,672)</u>	<u>(1.7%)</u>
<b>Supports For Students - Central (Page 40)</b>				
Associate Superintendent	931,325	1,001,511	70,186	7.5%
Instructional Supports	770,104	2,302,478	1,532,374	199.0%
Specialized Supports	963,128	597,373	(365,755)	(38.0%)
	<u>2,664,557</u>	<u>3,901,362</u>	<u>1,236,805</u>	<u>46.4%</u>
<b>Human Resources (Page 42)</b>				
Associate Superintendent	2,414,819	1,470,615	(944,204)	(39.1%)
Staff Relations & Training	779,258	774,711	(4,547)	(0.6%)
Recruitment & Staffing	2,733,846	2,837,754	103,908	3.8%
	<u>5,927,923</u>	<u>5,083,080</u>	<u>(844,843)</u>	<u>(14.3%)</u>
<b>Business Services (Page 44)</b>				
Secretary-Treasurer	704,590	714,381	9,791	1.4%
Financial Services	1,593,087	2,072,266	479,179	30.1%
	<u>2,297,677</u>	<u>2,786,647</u>	<u>488,970</u>	<u>21.3%</u>
<b>Facility Services (Page 45)</b>				
Facilities	17,547,471	16,414,116	(1,133,355)	(6.5%)
Infrastructure Maintenance and Renewal	6,288,770	2,265,617	(4,023,153)	(64.0%)
	<u>23,836,241</u>	<u>18,679,733</u>	<u>(5,156,508)</u>	<u>(21.6%)</u>
<b>Information Technologies (Page 47)</b>	5,291,917	5,753,641	461,724	8.7%
<b>Student Transportation (Page 49)</b>	11,903,097	12,192,861	289,764	2.4%
<b>Fiscal Services (Page 51)</b>				
Capital and Debt Services	6,219,561	6,512,297	292,736	4.7%
Teacher Pensions and Insurance	216,700	440,735	224,035	103.4%
	<u>6,436,261</u>	<u>6,953,032</u>	<u>516,771</u>	<u>8.0%</u>
	<u>\$ 60,247,602</u>	<u>\$ 57,254,914</u>	<u>\$ (2,992,688)</u>	<u>(5.0%)</u>

(Page 20)

Staffing - Full Time Equivalentents (FTE)	2020-21 Fall	2021-22 Budget	FTE Change	% Change
Certificated	14.14	23.74	9.60	67.9%
Classified	112.25	112.46	0.21	0.2%
	<u>126.39</u>	<u>136.20</u>	<u>9.81</u>	<u>7.8%</u>

**GOVERNANCE**

<b>Budget</b>	<b>2020-21 Fall</b>	<b>2021-22 Budget</b>	<b>Change</b>
<b>Revenue/Allocations</b>			
Block Revenue Allocations	\$ 539,964	\$ 539,964	\$ -
Reserve Spending	2,224	39,525	37,301
	<u>542,188</u>	<u>579,489</u>	<u>37,301</u>
<b>Expenses</b>			
<i>Salaries and benefits</i>			
Classified	393,579	394,447	868
<i>Services, Contracts and Supplies</i>			
Dues & Fees	81,100	81,100	-
Contracted Services	4,000	41,525	37,525
Staff Dev - Registration	32,930	30,930	(2,000)
Advertising/Public Relations	10,185	10,193	8
Subsistence	3,924	5,824	1,900
Travel	600	4,600	4,000
Computer Equipment	10,000	2,000	(8,000)
Rental/Lease	1,000	2,000	1,000
Binding/Copying/Printing	2,000	2,000	-
Furniture	-	2,000	2,000
Telephone/Fax/Cellular	1,270	1,270	-
Supplies & Materials	1,000	1,000	-
Mileage	400	400	-
Postage/Courier	200	200	-
	<u>148,609</u>	<u>185,042</u>	<u>36,433</u>
	<u>542,188</u>	<u>579,489</u>	<u>37,301</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



EDUCATION EXECUTIVE						
Budget	2020-21	2021-22	Change	Superintendent	Communications	Election
	Fall	Budget				
<b>Revenue/Allocations</b>						
Block Revenue Allocations	\$ 1,281,490	\$ 1,310,311	\$ 28,821	\$ 707,770	\$ 552,541	\$ 50,000
COVID Cost Allocation	15,000	-	\$ (15,000)	-	-	-
In-Year Funding	20,000	-	\$ (20,000)	-	-	-
Reserve Spending	31,251	14,758	(16,493)	7,258	7,500	-
	<u>1,347,741</u>	<u>1,325,069</u>	<u>(22,672)</u>	<u>715,028</u>	<u>560,041</u>	<u>50,000</u>
<b>Expenses</b>						
<i>Salaries and Benefits</i>						
Certificated	439,402	441,122	1,720	441,122	-	-
Classified	708,853	721,526	12,673	190,633	530,893	-
	<u>1,148,255</u>	<u>1,162,648</u>	<u>14,393</u>	<u>631,755</u>	<u>530,893</u>	<u>-</u>
<i>Services, Contracts and Supplies</i>						
Contracted Services	111,802	70,736	(41,066)	19,141	1,595	50,000
Supplies & Materials	25,395	26,146	751	20,293	5,853	-
Subsistence	15,572	15,572	-	14,922	650	-
Advertising/Public Relations	12,300	14,300	2,000	300	14,000	-
Dues & Fees	7,250	7,250	-	6,250	1,000	-
Binding/Copying/Printing	5,685	5,685	-	4,385	1,300	-
Mileage	5,268	5,268	-	3,768	1,500	-
Staff Dev - Registration	3,648	3,648	-	2,648	1,000	-
Rental/Lease	3,000	3,000	-	2,500	500	-
Telephone/Fax/Cellular	3,000	3,000	-	2,250	750	-
Staff Dev - Travel	2,716	2,966	250	2,216	750	-
Staff Dev - Subsistence	2,250	2,250	-	2,250	-	-
Travel	1,300	1,300	-	1,250	50	-
Computer Equipment	-	1,000	1,000	-	1,000	-
Furniture	1,000	1,000	-	1,000	-	-
Publications & Subscriptions	200	200	-	-	200	-
Postage/Courier	100	100	-	100	-	-
Cost Recoveries	(1,000)	(1,000)	-	-	(1,000)	-
	<u>199,486</u>	<u>162,421</u>	<u>(37,065)</u>	<u>83,273</u>	<u>29,148</u>	<u>50,000</u>
	<u>1,347,741</u>	<u>1,325,069</u>	<u>(22,672)</u>	<u>715,028</u>	<u>560,041</u>	<u>50,000</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Staffing (FTE)	2020-21	2021-22	Change	Superintendent	Communications	Election
	Fall	Budget				
Certificated	2.00	2.00	-	2.00	-	-
Classified	6.68	6.90	0.22	2.00	4.90	-
	<u>8.68</u>	<u>8.90</u>	<u>0.22</u>	<u>4.00</u>	<u>4.90</u>	<u>-</u>

**Notes**

- The Covid Cost Allocation and In-year Funding were removed for 2021-22.
- The Reserve Spending reduction relates to a carryforward that occurred in 2020-21 Fall Budget for the Superintendent's Planning program of \$18,000. This program is projected to be fully spent in 2021-22. This is offset by \$8,000 increase in Division Reserve for Communications COVID costs and changes in carryforward for the department's other programs.
- Salaries and Benefits have increased this year due to a significant premium increase from ASEBP and an increase in classified staff of 0.1 FTE. Block Allocations have been increased for this expense.
- The decrease in Contracted Services is related to the \$20,000 in-year funding received in 2020-21 for Assurance Model Surveys. This funding was one-time and this was the corresponding expenditure. In addition, the \$18,000 for the Planning program was fully budgeted in Contracted Services.

**SUPPORTS FOR STUDENTS - CENTRAL**

Budget	2020-21 Fall	2021-22 Budget	Change	Associate Super- intendent	Instructional Supports	Specialized Supports
<b>Revenue/Allocations</b>						
Block Revenue Allocations	\$ 2,543,871	\$ <b>2,170,129</b>	\$ (373,742)	\$ 349,090	\$ 1,230,850	\$ 590,189
Reserve Spending	526,707	<b>2,003,793</b>	1,477,086	1,079,954	916,655	7,184
Supplemental Revenue	172,815	<b>92,302</b>	(80,513)	1,501	90,801	-
Targeted Funding	1,634,131	<b>1,936,563</b>	302,432	1,872,391	64,172	-
Transfers To/From Other Sites	(2,212,967)	<b>(2,301,425)</b>	(88,458)	(2,301,425)	-	-
	<u>2,664,557</u>	<u><b>3,901,362</b></u>	<u>1,236,805</u>	<u>1,001,511</u>	<u>2,302,478</u>	<u>597,373</u>
<b>Expenses</b>						
<i>Salaries and Benefits</i>						
Certificated	1,229,569	<b>2,660,497</b>	1,430,928	439,304	1,916,572	304,621
Classified	867,712	<b>675,128</b>	(192,584)	378,432	88,371	208,325
	<u>2,097,281</u>	<u><b>3,335,625</b></u>	<u>1,238,344</u>	<u>817,736</u>	<u>2,004,943</u>	<u>512,946</u>
<i>Services, Contracts, and Supplies</i>						
Contracted Services	213,869	<b>202,458</b>	(11,411)	72,190	88,637	41,631
Supplies & Materials	76,542	<b>80,996</b>	4,454	37,775	34,472	8,749
Equipment	58,118	<b>50,776</b>	(7,342)	-	50,776	-
Mileage	39,250	<b>49,550</b>	10,300	9,750	27,300	12,500
Staff Dev - Registration	47,547	<b>47,047</b>	(500)	20,000	14,500	12,547
Publications & Subscriptions	25,000	<b>40,100</b>	15,100	15,100	25,000	-
Computer Equipment	9,500	<b>14,500</b>	5,000	3,000	6,500	5,000
Rental/Lease	8,500	<b>13,500</b>	5,000	5,500	8,000	-
Dues & Fees	28,500	<b>13,000</b>	(15,500)	-	13,000	-
Binding/Copying/Printing	6,350	<b>10,350</b>	4,000	2,350	6,000	2,000
Staff Dev - Travel	9,000	<b>9,000</b>	-	6,000	2,000	1,000
Subsistence	8,000	<b>8,000</b>	-	4,500	3,500	-
Telephone/Fax/Cellular	6,500	<b>7,840</b>	1,340	1,840	6,000	-
Staff Dev - Subsistence	6,500	<b>6,500</b>	-	3,500	2,000	1,000
Furniture	4,500	<b>4,500</b>	-	2,000	2,500	-
Software	16,000	<b>4,000</b>	(12,000)	-	4,000	-
Media Materials - Books Only	2,000	<b>2,000</b>	-	-	2,000	-
Travel	1,000	<b>1,000</b>	-	-	1,000	-
Postage/Courier	400	<b>420</b>	20	270	150	-
Advertising/Public Relations	200	<b>200</b>	-	-	200	-
	<u>567,276</u>	<u><b>565,737</b></u>	<u>(1,539)</u>	<u>183,775</u>	<u>297,535</u>	<u>84,427</u>
	<u>2,664,557</u>	<u><b>3,901,362</b></u>	<u>1,236,805</u>	<u>1,001,511</u>	<u>2,302,478</u>	<u>597,373</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SUPPORTS FOR STUDENTS - CENTRAL - continued**

<b>Staffing (FTE)</b>	<b>2020-21 Fall</b>	<b>2021-22 Budget</b>	<b>Change</b>	<b>Associate Super- intendent</b>	<b>Instructional Supports</b>	<b>Specialized Supports</b>
Certificated	8.14	<b>17.74</b>	9.60	2.80	12.84	2.10
Classified	10.44	<b>6.59</b>	(3.85)	3.84	1.00	1.75
	<u>18.58</u>	<u><b>24.33</b></u>	<u>5.75</u>	<u>6.64</u>	<u>13.84</u>	<u>3.85</u>

**Notes**

- Block Allocations have decreased, a portion of this is a permanent transfer of Block Allocations from Specialized Supports - Central to Specialized Supports - Schools in the amount of \$369,000. This transfer allowed all Speech Language Pathologists and Occupational Therapists to be budgeted for in the Specialized Supports - Schools' budget, where in 2020-21 these FTEs were split to align with where the funding resided. There was also a small permanent transfer of Block from Instructional Supports to Information Technologies (IT) for software.
- Increase in Reserve Spending is primarily due to Division Reserve usage. Instructional Supports was approved for \$653,000 in Consultants, \$175,000 for the new Curriculum, \$60,000 for the Readers/Writers and \$20,000 for Junior High Honours. In addition, Associate Superintendent was approved for \$1 million for Focus on Learning Loss and Social Emotional Support. This was offset by less carryforward in the First Nations, Métis and Inuit (FNMI) program by \$300,000 and other changes to the department carryforward amounts.
- Supplemental Revenue was decreased as it is unknown if the Odyssey Grant will continue for 2021-22; therefore it was budgeted at zero and will be adjusted in the fall if necessary. This is an expense-equals-revenue program so does not impact the bottom line.
- Targeted Funding has increased primarily from an increase in the Alberta Education FNMI Grant in 2021-22.
- For Salaries, there was an increase of 5.0 FTE for the consultants approved from the Use of Division Reserves. The balance is made up of a transfer of 5.9 FTE back from the Out-of-School Learning budget and a transfer of 4.7 FTE to the Specialized Supports - Schools, and some other restructuring of staffing.
- Salaries and Benefits have increased this year due to a significant premium increase from ASEBP. Block Allocations have been increased for this expense.
- Mileage increased as there are five additional consultants that will be supporting school initiatives.
- Publications & Subscriptions increased as \$15,000 of the new curriculum funding was allocated here.
- Dues & Fees decreased as in 2020-21 this included the expense for the Diplôme d'études en langue française (DELF) exams. Funding in 2021-22 was provided directly to the schools.
- Software decreased as ongoing expense for a software license was moved to IT's Block Allocation.

**HUMAN RESOURCES**

Budget	2020-21 Fall	2021-22 Budget	Change	Associate Superintendent	Staff Relations & Training	Recruitment & Staffing
<b>Revenue/Allocations</b>						
Block Revenue Allocations	\$ 4,648,654	\$ 4,554,936	\$ (93,718)	\$ 1,028,356	\$ 693,832	\$ 2,832,748
COVID Cost Allocation	142,898	-	(142,898)	\$ -	-	-
In-Year Funding	80,000	-	(80,000)	\$ -	-	-
Reserve Spending	392,569	227,385	(165,184)	\$ 141,500	80,879	5,006
Supplemental Revenue	663,802	300,759	(363,043)	\$ 300,759	-	-
Transfers To/From Other Sites	-	-	-	\$ -	-	-
	<u>5,927,923</u>	<u>5,083,080</u>	<u>(844,843)</u>	<u>1,470,615</u>	<u>774,711</u>	<u>2,837,754</u>
<b>Expenses</b>						
<i>Salaries and benefits</i>						
Certificated	346,909	348,319	1,410	196,825	151,494	-
Classified	1,383,136	1,125,624	(257,512)	336,707	289,361	499,556
	<u>1,730,045</u>	<u>1,473,943</u>	<u>(256,102)</u>	<u>533,532</u>	<u>440,855</u>	<u>499,556</u>
Staffing - Certificated *	2,152,914	2,197,511	44,597	162,003	36,537	1,998,971
Staffing - Classified *	452,803	454,236	1,433	51,376	90,212	312,648
	<u>2,605,717</u>	<u>2,651,747</u>	<u>46,030</u>	<u>213,379</u>	<u>126,749</u>	<u>2,311,619</u>
Secondments - Certificated	663,802	300,759	(363,043)	300,759	-	-
	<u>4,999,564</u>	<u>4,426,449</u>	<u>(573,115)</u>	<u>1,047,670</u>	<u>567,604</u>	<u>2,811,175</u>
<i>Services, Contracts and Supplies</i>						
Contracted Services	512,005	147,206	(364,799)	84,296	62,910	-
Staff Dev - Registration	295,782	306,089	10,307	222,307	78,282	5,500
Supplies & Materials	38,545	102,515	63,970	60,920	37,773	3,822
Subsistence	30,659	36,280	5,621	26,908	7,142	2,230
Mileage	9,469	11,177	1,708	3,500	4,000	3,677
Staff Dev - Travel	8,991	10,500	1,509	2,000	6,000	2,500
Computer Equipment	4,000	10,000	6,000	8,000	-	2,000
Dues & Fees	6,308	8,250	1,942	2,500	4,000	1,750
Telephone/Fax/Cellular	3,600	4,600	1,000	4,000	-	600
Advertising/Public Relations	3,000	4,250	1,250	250	2,000	2,000
Staff Dev - Subsistence	2,000	3,500	1,500	-	2,000	1,500
Binding/Copying/Printing	3,000	3,000	-	2,500	500	-
Furniture	1,000	2,514	1,514	1,514	-	1,000
Rental/Lease	5,600	2,350	(3,250)	850	1,500	-
Publications & Subscriptions	1,900	1,900	-	1,900	-	-
Equipment	1,000	1,000	-	-	1,000	-
Cost Recoveries	800	800	-	800	-	-
Repairs & Maintenance	500	500	-	500	-	-
Postage/Courier	200	200	-	200	-	-
Software	-	-	-	-	-	-
	<u>928,359</u>	<u>656,631</u>	<u>(271,728)</u>	<u>422,945</u>	<u>207,107</u>	<u>26,579</u>
	<u>5,927,923</u>	<u>5,083,080</u>	<u>(844,843)</u>	<u>1,470,615</u>	<u>774,711</u>	<u>2,837,754</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)	2020-21 Fall	2021-22 Budget	Change	Associate Superintendent	Staff Relations & Training	Recruitment & Staffing
Certificated	2.00	<b>2.00</b>	-	1.00	1.00	-
Classified	14.98	<b>12.00</b>	(2.98)	3.00	4.00	5.00
	<u>16.98</u>	<u><b>14.00</b></u>	<u>(2.98)</u>	<u>4.00</u>	<u>5.00</u>	<u>5.00</u>

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

**Notes**

- The reduction to the Block Allocation is a net effect of transferring Payroll to Financial Services, new FTE for OH&S, and other increases for PD Tracking, OH&S Software, and Collective Bargaining.
- The Covid Cost Allocation was a one-time item and was removed for 2021-22.
- Division Reserves has decreased. In 2020-21, \$364,000 in Division Reserve funding was used for the Enterprise Resource Planning (ERP) system implementation project which is now complete. This is partially offset by 2021-22's approved Division Reserve usages for: Certificate of Recognition (COR) audit and strobe lights for \$59,000, COVID expense for Occupational Health and Safety of \$33,000, Post COVID mental health supports \$50,000, Off To A Good Start \$60,000, leadership development \$15,000 and other department carryforward variances.
- Supplemental Revenues have decreased due to reduced secondment revenue expected from Alberta Education. Revenue has been recorded only for signed agreements in place at the time of Spring Budget preparation. The offsetting expense for this decrease is in the Secondment - Certificated line.
- Classified Salaries decrease is the result of the 4.0 FTE Payroll staff transferring to Financial Services. This was offset by a 0.18 FTE returning from the ERP project and a 0.84 FTE increase for the Sub Finder program. Also netted against these FTE changes is that Salaries and Benefits have increased this year due to a significant premium increase from ASEBP. Block Allocations have been increased for this expense.
- Contracted Services have decreased due to expenses related to the ERP system implementation that is now completed.
- Supplies and Materials have increased as most of the COR audit and strobe light expenses have been recorded in this line.

BUSINESS SERVICES					
Budget	2020-21 Fall	2021-22 Budget	Change	Secretary- Treasurer	Financial Services
<b>Revenue/Allocations</b>					
Block Revenue Allocations	\$ 2,277,239	\$ 2,764,433	\$ 487,194	\$ 712,014	\$ 2,052,419
Reserve Spending	20,438	22,214	1,776	2,367	19,847
	<u>2,297,677</u>	<u>2,786,647</u>	<u>488,970</u>	<u>714,381</u>	<u>2,072,266</u>
<b>Expenses</b>					
<i>Salaries and Benefits</i>					
Classified	1,742,780	2,210,176	467,396	291,010	1,919,166
<i>Services, Contracts and Supplies</i>					
Insurance	274,691	282,691	8,000	282,491	200
Contracted Services	195,751	207,633	11,882	129,633	78,000
Staff Dev - Registration	16,946	22,008	5,062	2,008	20,000
Dues & Fees	11,510	11,660	150	2,660	9,000
Supplies & Materials	12,043	13,000	957	3,000	10,000
Computer Equipment	8,000	9,123	1,123	1,123	8,000
Furniture	8,000	8,000	-	-	8,000
Subsistence	5,100	5,100	-	1,100	4,000
Mileage	4,686	4,686	-	686	4,000
Binding/Copying/Printing	4,400	4,400	-	-	4,400
Telephone/Fax/Cellular	2,300	2,300	-	400	1,900
Staff Dev - Travel	1,920	2,220	300	220	2,000
Rental/Lease	7,700	1,650	(6,050)	-	1,650
Advertising/Public Relations	1,000	1,000	-	-	1,000
Staff Dev - Subsistence	350	500	150	-	500
Travel	450	450	-	-	450
Publications & Subscriptions	50	50	-	50	-
	<u>554,897</u>	<u>576,471</u>	<u>21,574</u>	<u>423,371</u>	<u>153,100</u>
	<u>2,297,677</u>	<u>2,786,647</u>	<u>488,970</u>	<u>714,381</u>	<u>2,072,266</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Staffing (FTE)	2020-21 Fall	2021-22 Budget	Change	Treasurer	Financial Services
Classified	15.15	19.97	4.82	2.00	17.97

**Notes**

- The Block Allocation increase resulted from the transfer of Payroll from Human Resources and the reinstatement of all staffing for the Payroll program for a combined total of \$367,000. The Block was also increased for the new senior buyer position.
- Salaries and Benefits have increased this year due to the transfer from Human Resources of four classified staff and the new senior buyer. As well, a significant premium increase from ASEBP. Block Allocations have been increased for this expense.
- Savings from an internal restructuring have been redirected to Contracted Services for additional flexibility with workload related to internal audits, software enhancements, and other project work.
- Staff Development has increased as there are 4.82 new FTEs in this department; 4.0 FTEs for Payroll and a 0.8 FTE senior buyer.
- The savings in Rental and Leases is related to a new contract with Konica for photocopiers.

<b>FACILITY SERVICES</b>					
<b>Budget</b>	<b>2020-21 Fall</b>	<b>2021-22 Budget</b>	<b>Change</b>	<b>Facilities</b>	<b>IMR</b>
<b>Revenue/Allocations</b>					
Block Revenue Allocations	\$ 13,997,745	\$ 13,779,270	\$ (218,475)	\$ 13,779,270	\$ -
COVID Cost Allocation	1,406,975	-	(1,406,975)	-	-
Reserve Spending	107,664	1,697,552	1,589,888	1,697,552	-
Supplemental Revenue	1,260,411	285,548	(974,863)	285,548	-
Targeted Funding	7,063,446	2,917,363	(4,146,083)	651,746	2,265,617
Transfers To/From Other Sites	-	-	-	-	-
	<u>23,836,241</u>	<u>18,679,733</u>	<u>(5,156,508)</u>	<u>16,414,116</u>	<u>2,265,617</u>
<b>Expenses</b>					
<i>Salaries and benefits</i>					
Classified	<u>3,227,717</u>	<u>3,355,231</u>	<u>127,514</u>	<u>3,355,231</u>	<u>-</u>
<i>Services, Contracts and Supplies</i>					
Contracted Custodial Services	4,877,912	4,858,000	(19,912)	4,858,000	-
Repairs & Maintenance	6,363,770	2,265,617	(4,098,153)	-	2,265,617
Electricity	1,955,000	1,850,000	(105,000)	1,850,000	-
Contracted Services	2,426,568	1,537,972	(888,596)	1,537,972	-
Rental/Lease	1,192,481	1,193,796	1,315	1,193,796	-
Natural Gas/Propane	877,000	965,000	88,000	965,000	-
Supplies - Custodial	699,179	751,000	51,821	751,000	-
Insurance	910,995	663,541	(247,454)	663,541	-
Supplies & Materials	764,905	605,000	(159,905)	605,000	-
Equipment	127,500	304,000	176,500	304,000	-
Water & Sewer	275,000	240,000	(35,000)	240,000	-
Oil/Gas/Propane	75,000	55,000	(20,000)	55,000	-
Staff Dev - Registration	35,000	35,000	-	35,000	-
Vehicle Repair/Maintenance	50,000	30,000	(20,000)	30,000	-
Computer Equipment	20,000	20,000	-	20,000	-
Telephone/Fax/Cellular	22,945	17,945	(5,000)	17,945	-
Software	15,000	15,000	-	15,000	-
Postage/Courier	16,000	13,000	(3,000)	13,000	-
Dues & Fees	9,000	11,500	2,500	11,500	-
Furniture	10,000	10,000	-	10,000	-
Subsistence	7,000	7,000	-	7,000	-
Uniforms/Protective	5,000	5,000	-	5,000	-
Miscellaneous Bank Charges	1,000	4,800	3,800	4,800	-
Binding/Copying/Printing	4,000	4,000	-	4,000	-
Overhead Recoveries	3,000	3,000	-	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	(140,731)	(146,669)	(5,938)	(146,669)	-
	<u>20,608,524</u>	<u>15,324,502</u>	<u>(5,284,022)</u>	<u>13,058,885</u>	<u>2,265,617</u>
	<u>23,836,241</u>	<u>18,679,733</u>	<u>(5,156,508)</u>	<u>16,414,116</u>	<u>2,265,617</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FACILITY SERVICES - continued**

Staffing (FTE)	2020-21 Fall	2021-22 Budget	Change	Facilities	IMR
Classified	32.00	<b>33.00</b>	1.00	33.00	-

**Notes**

- The Block Allocations variance is primarily from insurance savings which is also reflected in that expenditure line.
- Reserve Spending has increased as Facilities was approved for funding from the Division Reserves for COVID PPE and Custodial amounting to \$1.44 million and modular cooling units for \$250,000 offset by the department carryforward changes.
- Supplemental Revenue has been reduced. In 2020-21 there was one-time funding for the Wye Abatement Grant (\$1.13 million) which is offset by adding back the Facility Rental and Lease Revenue of \$156,000.
- Targeted Funding reduction is the result of the restructuring of IMR and CMR funding. In 2020-21 the full funding was provided as IMR and the School Divisions were required to capitalize a minimum 30% of the grant and the balance would be IMR funding. In 2021-22 Alberta Education split this funding into CMR and IMR so this impacts how the funding is reported. This resulted in a variance in IMR in the amount of \$1.28 million. In addition, the Targeted Funding total for 2021-22 includes \$2.74 million from Deferred Revenue. This is also the explanation for the Repairs and Maintenance expense line variance (pg. 19).
- Salaries and Benefits have increased this year due to a significant premium increase from ASEBP and the addition of the facility services rental lease position. Block Allocations have been increased for this expense.
- Repairs and Maintenance decrease is due to a reduction of \$2.7 million prior year carryforward, decrease of IMR funding of \$2.8 million (\$2.46 million of which is CMR for 2021-20), both offset by capitalization of IMR in the amount of \$1.52 million no longer required.
- Contracted Services is a net decrease of restoring services such as high dusting, increased gym floor refinishing, tree and vegetation maintenance (all reduced in 2020-21 due to budgetary reductions) offset by the removal of the Wye Abatement Grant and expenses.
- Supplies and Materials has decreased primarily as a result of the COVID-19 PPE expense. 2020-21 had more budget in PPE and less in Custodial Supplies as it was based a lot on assumptions. 2021-22 Budget has been trued up and budgeted for based on current year actuals.
- Equipment includes the purchase of four vehicles.
- The FTE change of 1.0 is from adding back Facility Rentals for 2021-22 and the administration staff to manage them. This position was re-deployed to Human Resources last fall when the Facilities Rentals were cancelled due to COVID.



**INFORMATION TECHNOLOGIES**

<b>Budget</b>	<b>2020-21 Fall</b>	<b>2021-22 Budget</b>	<b>Change</b>
<b>Revenue/Allocations</b>			
Block Revenue Allocations	\$ 4,745,166	\$ 5,221,936	\$ 476,770
COVID Cost Allocation	99,681	-	(99,681)
Reserve Spending	35,200	117,531	82,331
Targeted Funding	393,600	393,600	-
Transfers To/From Other Sites	18,270	20,574	2,304
	<u>5,291,917</u>	<u>5,753,641</u>	<u>461,724</u>
<b>Expenses</b>			
<i>Salaries and benefits</i>			
Certificated	287,107	288,272	1,165
Classified	2,494,175	2,706,340	212,165
	<u>2,781,282</u>	<u>2,994,612</u>	<u>213,330</u>
<i>Services, Contracts and Supplies</i>			
Software	1,336,518	1,564,942	228,424
Internet	570,585	605,332	34,747
Telephone/Fax/Cellular	279,168	279,168	-
Contracted Services	160,691	102,723	(57,968)
Mileage	49,000	49,000	-
Computer Equipment	39,000	39,000	-
Amortization of Capital Assets	38,062	37,652	(410)
Equipment	-	33,000	33,000
Staff Dev - Registration	4,000	15,000	11,000
Furniture	10,000	10,000	-
Supplies & Materials	9,347	9,347	-
Repairs & Maintenance	5,000	5,000	-
Subsistence	4,000	4,000	-
Dues & Fees	2,000	2,000	-
Staff Dev - Subsistence	1,500	1,500	-
Staff Dev - Travel	500	500	-
Insurance	500	500	-
Rental/Lease	164	164	-
Binding/Copying/Printing	500	101	(399)
Postage/Courier	100	100	-
	<u>2,510,635</u>	<u>2,759,029</u>	<u>248,394</u>
	<u>5,291,917</u>	<u>5,753,641</u>	<u>461,724</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**INFORMATION TECHNOLOGIES - continued**

Staffing (FTE)	2020-21 Fall	2021-22 Budget	Change
Certificated	2.00	2.00	-
Classified	24.00	24.00	-
	<u>26.00</u>	<u><b>26.00</b></u>	-

**Notes**

- Block Allocations have increased primarily to support the contractual agreement increases for varying software as well as some new software amounting to \$330,000. There was also an increase for licensing and bandwidth of \$89,000 and other small changes amounting to \$57,000.
- Reserve spending is higher due to the use of Division Reserves for replacing aging uninterruptible power supply (UPS) equipment at schools (\$33,000) and digitalization of student records projects (\$50,000) amount to \$83,000.
- The increase in Classified Staffing Salary & Benefits is a result of restructuring of current FTEs. An Assistant Director position was reinstated and filled with an internal candidate, staffing increments for new staff, and in the 2020-21 Fall Budget there were delayed start dates for some positions. Contracted Services was reduced to account for a portion of these changes. Also netted against these FTE changes is that Salaries and Benefits have increased this year due to a significant premium increase from ASEBP. Block Allocations have been increased for this expense.
- The Software increase is related to the increase outlined in the first note. The amount is slightly lower as in 2020-21 the COVID funding was used for the Brightspace software and thus included in the software expense. However, in 2021-22 this is added to the block allocation as permanent funding source.
- The Internet increase is related to the planned bandwidth changes.
- The Professional Development increase is due to some training being postponed. Individuals will be doing online PowerSchool University, Connectivity, and other online courses as needed to provide the best support for schools and staff.

**STUDENT TRANSPORTATION**

Budget	2020-21 Fall	2021-22 Budget	Change
<b>Revenue/Allocations</b>			
COVID Cost Allocation	\$ 245,000	\$ -	(245,000)
Reserve Spending	114,616	<b>345,000</b>	\$ 230,384
Supplemental Revenue	1,300,500	<b>1,606,525</b>	306,025
Targeted Funding	10,295,381	<b>10,293,736</b>	(1,645)
Transfers To/From Other Sites	(52,400)	<b>(52,400)</b>	-
	11,903,097	<b>12,192,861</b>	289,764
<b>Expenses</b>			
<i>Salaries and Benefits</i>			
Certificated	-	<b>8,268</b>	8,268
Classified	1,173,436	<b>1,275,921</b>	102,485
	1,173,436	<b>1,284,189</b>	110,753
<i>Services, Contracts and Supplies</i>			
Contracted Transportation	9,846,609	<b>10,031,874</b>	185,265
Insurance	379,790	<b>377,949</b>	(1,841)
Telephone/Fax/Cellular	124,900	<b>126,000</b>	1,100
Supplies & Materials	100,714	<b>105,000</b>	4,286
Equipment	64,223	<b>65,000</b>	777
Contracted Services	50,000	<b>50,000</b>	-
Miscellaneous Bank Charges	34,000	<b>28,000</b>	(6,000)
Rental/Lease	24,000	<b>14,924</b>	(9,076)
Cost Recoveries	20,000	<b>20,000</b>	-
Postage/Courier	17,000	<b>17,500</b>	500
Subsistence	15,000	<b>15,000</b>	-
Binding/Copying/Printing	14,000	<b>18,000</b>	4,000
Staff Dev - Registration	8,000	<b>8,000</b>	-
Staff Dev - Travel	8,000	<b>8,000</b>	-
Oil/Gas/Propane	7,000	<b>7,000</b>	-
Computer Equipment	5,000	<b>5,000</b>	-
Furniture	2,500	<b>2,500</b>	-
Mileage	2,000	<b>2,000</b>	-
Repairs & Maintenance	2,000	<b>2,000</b>	-
Dues & Fees	2,000	<b>2,000</b>	-
Advertising/Public Relations	1,500	<b>1,500</b>	-
Staff Dev - Subsistence	1,000	<b>1,000</b>	-
Publications & Subscriptions	350	<b>350</b>	-
Software	75	<b>75</b>	-
	10,729,661	<b>10,908,672</b>	179,011
	11,903,097	<b>12,192,861</b>	289,764
	\$ -	\$ -	\$ -

**STUDENT TRANSPORTATION - continued**

<b>Staffing (FTE)</b>	<b>2020-21 Fall</b>	<b>2021-22 Budget</b>	<b>Change</b>
Classified	9.00	<b>10.00</b>	1.00

**Notes**

- The COVID allocation was a one-time item for the additional cleaning of buses. In 2021-22 this is being funded in the Reserve Spending line via the use of Division Reserves for \$245,000.
- Supplemental Revenue has increased as there is expected increased ridership for 2021-22 and families have accepted and understand the new fee structure that was implemented in 2020-21.
- Classified Salaries have increased as a result of 1.0 additional FTE for a Training & Safety Officer. Additional increase is that Salaries and Benefits have increased this year due to a significant premium increase from ASEBP. Block Allocations have been increased for this expense.
- Contracted Transportation has increased due to an estimated increase of fuel by \$0.10/litre resulting from inflation and increase to the carbon tax rate.

FISCAL SERVICES					
Budget	2020-21 Fall	2021-22 Budget	Change	Capital and Debt Services	Other
<b>Revenue/Allocations</b>					
Block Revenue Allocation	\$ 911,737	\$ 1,177,714	\$ 265,977	\$ 1,177,714	\$ -
Division Year End Carryforward	-	99,735	99,735	-	99,735
Targeted Funding	5,524,524	5,675,583	151,059	5,334,583	341,000
	<u>6,436,261</u>	<u>6,953,032</u>	516,771	<u>6,512,297</u>	<u>440,735</u>
<b>Expenses</b>					
<i>Salaries and benefits</i>					
Teacher Pensions - Central	216,700	341,000	124,300	-	341,000
<i>Services, Contracts and Supplies</i>					
Amortization of Capital	6,519,561	6,821,666	302,105	6,821,666	-
Rental / Lease	-	(9,369)	(9,369)	(9,369)	-
Equipment Buyouts	(300,000)	(300,000)	-	(300,000)	-
Division Year End Carryforward	-	99,735	99,735	-	99,735
	<u>6,219,561</u>	<u>6,612,032</u>	392,471	<u>6,512,297</u>	<u>99,735</u>
	<u>6,436,261</u>	<u>6,953,032</u>	516,771	<u>6,512,297</u>	<u>440,735</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Notes**

- Block Allocations have increased as result of increased amortization of unsupported capital assets. Significant assets purchased (or projected to be purchased) in 2020-21 include the Division photocopier fleet, Facility Services vehicles, and a Facility Services manlift and trailer. Additional capital assets are projected to be purchased in 2021-22, including additional Division vehicles, IT equipment, and equipment buyouts from school/department operating budgets.
- The Division Year End Carryforward is the adjustment to projected year-end results to ensure the Division is budgeted for a full 1% carryforward from all departments (to be conservative for Bill 5).
- The Teacher Pension amount included in Targeted Funding has increased as a result of the consultants transferring back from Out of School Learning to Instructional Supports. There is a offsetting decrease reported in the schools pension amount.

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2022**

[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 AB T8B 1N2; 780-417-8111; candace.cole@eips.ca

**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Trina Boymook

\_\_\_\_\_  
Name

**SUPERINTENDENT**

Mr. Mark Liguori

\_\_\_\_\_  
Name

**SECRETARY TREASURER or TREASURER**

Candace Cole

\_\_\_\_\_  
Name

**Certified as an accurate summary of the year's budget as approved by the Board  
of Trustees at its meeting held on May 26, 2021  
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  
E-MAIL: EDC.FRA@gov.ab.ca

	A	B	C	D	E	F	G	H	I	
1	School Jurisdiction Code:								2195	
3	<b>TABLE OF CONTENTS</b>									
5									<b>Page</b>	
6	<b>BUDGETED STATEMENT OF OPERATIONS &amp; ALLOCATION OF EXPENSES (BY OBJECT)</b>								<b>3</b>	
7	<b>BUDGETED SCHEDULE OF PROGRAM OPERATIONS</b>								<b>4</b>	
8	<b>BUDGETED SCHEDULE OF FEE REVENUE</b>								<b>5</b>	
9	<b>PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS</b>								<b>6</b>	
10	<b>SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES</b>								<b>7</b>	
11	<b>BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS</b>								<b>8</b>	
12	<b>PROJECTED STUDENT STATISTICS</b>								<b>9</b>	
13	<b>PROJECTED STAFFING STATISTICS</b>								<b>10</b>	
15	Color coded cells:									
16		blue cells: require the input of data/descriptors wherever applicable.					grey cells: data not applicable - protected			
17		green cells: populated based on information previously submitted					white cells: within text boxes REQUIRE the input of points and data.			
18							yellow cells: to be completed when yellow only.			
19										
20	<b>HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2021/2022 BUDGET REPORT</b>									
21	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									
22	consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the four-year									
23	Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will									
24	support the jurisdiction's plans.									
25	<b><u>Budget Highlights, Plans &amp; Assumptions:</u></b>									
26	The 2021-22 budget allows schools to provide quality education and departments to maintain essential services and supports the Mission, Values and Division									
27	priorities.									
28	<b>Division Priorities</b>									
29	<i>Promote growth and success for all students</i>									
30	<i>Enhance high-quality learning and working environments</i>									
31	<i>Enhance public education through effective engagement</i>									
32	<b>Reserve Use</b>									
33	Division Operating Reserves will be used totaling \$6.85 million (see page 8).									
34	Capital reserves will be used to fund \$0.40 million:									
35	- Aging Equipment at Schools and Information Technology improvements									
36	<b>Revenue (changes from the 2020-21 Budget)</b>									
37	Revenue decreased \$1.07 million to \$190.32 million.									
38	- Alberta Education funding decreased by \$2.0 million which is offset by \$0.05 million increase of Other Government of Alberta revenue.									
39	- Other Alberta School Authorities revenue increased by \$0.29 million.									
40	- Fees are expected to increase \$0.47 million due to programs and activities at schools resuming to near normal as well as Student Transportation Fees are anticipated to									
41	increase due to increased ridership.									
42	- Other Sales and Services and Investment Income are decreasing by a total of \$0.16 million.									
43	- Gifts & Donations and Rental of Facilities increases total \$0.28 million.									
44	<b><u>Significant Business and Financial Risks:</u></b>									
45	EIPS' business and financial risks are that our assumptions do not hold true. Our assumptions are as follows:									
46	- EIPS' operations will align closely to the 2020-21 Spring Budget, except with additions for relevant COVID costs;									
47	- The 2021-22 funding envelope from Alberta Education is based on enrolment of 17,350. As current projected 2021-22 enrolment is 17,176 students (28 Home									
48	Education students have been removed as they are not included in Weighted Moving Average calculations), deferred revenue has been established for the 2021-22									
49	year;									
50	- 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									
51	Division's operations - not only outside the classroom, but also in the classroom;									
52	- 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;									
53	- School Generated Funds are anticipated to return to normal pre-COVID activity levels and have been included in the Spring Budget for 100% of 2018-19 actuals.									
54	- 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;									
55	- No economic increase for compensation has been included in the budget;									
56	- Staffing at the schools is occurring at the same time as budget development; therefore, substantial estimates relating to salary standard costs have been made;									
57	- There is still some uncertainty regarding enrolment. With an unstable economy in response to COVID, there is the potential for the number of returning Grade 12									
58	students to increase, and with the Alberta economy contracting more than other provinces, there is also the risk enrolment could decrease as families move out of									
59	province;									
60	- Snow removal and utility costs can fluctuate dramatically each year due to snowfall and temperatures, so a five-year average has been used;									
61	- Sick leaves and maternity expenses vary from year-to-year, our best estimate has been included;									
62	- 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									
63	predictions are for diesel fuel to increase slightly from 2020-21 rate of \$1.20/litre to \$1.30/litre; and									
64	- Fee collection rates next year will be similar to 2018-19 (over 90%) which was the last normal year of operations.									
65										
66										
67										

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
<b>REVENUES</b>			
Government of Alberta	\$ 180,118,376	\$181,774,381	\$178,589,601
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	\$ 5,433,525	\$4,968,636	\$2,908,915
Sales of services and products	\$ 2,525,217	\$2,657,573	\$1,961,201
Investment income	\$ 195,000	\$220,148	\$450,004
Gifts and donations	\$ 1,310,067	\$1,155,853	\$900,585
Rental of facilities	\$ 357,387	\$233,974	\$279,079
Fundraising	\$ 384,000	\$384,183	\$311,511
Gains on disposal of capital assets	\$ -	\$0	\$18,481
Other revenue	\$ -	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$190,323,572</b>	<b>\$191,394,748</b>	<b>\$185,419,377</b>
<b>EXPENSES</b>			
Instruction - Pre K	\$ 2,484,831	\$2,665,718	\$4,031,940
Instruction - K to Grade 12	\$ 153,359,200	\$149,292,047	\$143,130,076
Operations & maintenance	\$ 24,287,497	\$27,271,650	\$22,562,781
Transportation	\$ 12,301,397	\$11,767,336	\$9,584,645
System Administration	\$ 4,453,394	\$4,824,618	\$6,575,069
External Services	\$ 289,535	\$289,732	\$1,018,143
<b>TOTAL EXPENSES</b>	<b>\$197,175,854</b>	<b>\$196,111,101</b>	<b>\$186,902,654</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$6,852,282)</b>	<b>(\$4,716,353)</b>	<b>(\$1,483,277)</b>

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
<b>EXPENSES</b>			
Certificated salaries	\$ 88,288,517	\$86,115,934	\$88,471,422
Certificated benefits	\$ 20,406,291	\$19,869,237	\$19,924,990
Non-certificated salaries and wages	\$ 29,577,580	\$28,241,480	\$27,296,214
Non-certificated benefits	\$ 8,352,677	\$7,458,491	\$7,246,977
Services, contracts, and supplies	\$ 43,671,748	\$47,965,168	\$36,948,562
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$ 5,334,584	\$5,234,531	\$5,472,459
Unsupported	\$ 1,544,457	\$1,226,260	\$1,536,288
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$5,742
Other expenses	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$197,175,854</b>	<b>\$196,111,101</b>	<b>\$186,902,654</b>



BUDGETED SCHEDULE OF PROGRAM OPERATIONS  
for the Year Ending August 31  
Approved Budget 2021/2022

	Actual Audited 2019/20									
	Instruction				Operations and		System	External	TOTAL	TOTAL
	Pre K	Third Year K- Severe	Moderate Language Delay (Code 48)	K - Grade 12	Maintenance	Transportation				
<b>REVENUES</b>										
(1) Alberta Education	\$ 2,375,700	\$ 510,727	\$ 412,000	\$ 136,397,836	\$ 18,522,336	\$ 10,239,852	\$ 6,375,028	\$ -	\$ 174,833,479	\$ 172,687,964
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 4,631,040	\$ -	\$ -	\$ -	\$ -	\$ 4,631,040
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 225,061	\$ -	\$ -	\$ -	\$ 26,161	\$ 251,222	\$ 880,111
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 402,635	\$ 402,635	\$ 107,620
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ -	\$ 3,827,000	\$ -	\$ 1,606,525	\$ -	\$ -	\$ 5,433,525	\$ 2,908,915
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 2,503,456	\$ -	\$ -	\$ -	\$ 21,761	\$ 2,525,217	\$ 1,961,201
(11) Investment income	\$ -	\$ -	\$ -	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ 195,000	\$ 450,004
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 1,310,067	\$ -	\$ -	\$ -	\$ -	\$ 1,310,067	\$ 900,585
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 98,000	\$ -	\$ -	\$ -	\$ -	\$ 98,000	\$ 279,079
(14) Fundraising	\$ -	\$ -	\$ -	\$ 384,000	\$ -	\$ -	\$ -	\$ 289,387	\$ 357,387	\$ 311,511
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,481
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) <b>TOTAL REVENUES</b>	\$ 2,375,700	\$ 510,727	\$ 412,000	\$ 144,940,420	\$ 23,153,376	\$ 11,846,377	\$ 6,375,028	\$ 709,944	\$ 190,323,572	\$ 185,419,377
<b>EXPENSES</b>										
(18) Certificated salaries	\$ 657,479	\$ 53,217	\$ -	\$ 86,588,805	\$ -	\$ -	\$ 979,016	\$ -	\$ 88,288,517	\$ 88,471,422
(19) Certificated benefits	\$ 87,642	\$ 7,094	\$ -	\$ 20,121,480	\$ -	\$ -	\$ 190,075	\$ -	\$ 20,406,291	\$ 19,924,990
(20) Non-certificated salaries and wages	\$ 1,197,424	\$ 550,115	\$ 304,486	\$ 22,046,252	\$ 2,820,913	\$ 1,025,950	\$ 1,468,926	\$ 163,513	\$ 29,577,580	\$ 27,296,214
(21) Non-certificated benefits	\$ 422,811	\$ 194,246	\$ 107,514	\$ 6,247,184	\$ 711,148	\$ 258,239	\$ 370,314	\$ 41,222	\$ 8,352,677	\$ 7,245,977
(22) SUB - TOTAL	\$ 2,365,356	\$ 804,672	\$ 412,000	\$ 135,013,721	\$ 3,532,061	\$ 1,284,189	\$ 3,008,331	\$ 204,735	\$ 146,625,065	\$ 142,939,603
(23) Services, contracts and supplies	\$ 119,475	\$ 26,149	\$ -	\$ 15,803,939	\$ 15,319,336	\$ 10,977,222	\$ 1,340,827	\$ 84,800	\$ 43,671,748	\$ 36,948,562
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 45,537	\$ 5,289,047	\$ -	\$ -	\$ -	\$ 5,334,584	\$ 5,472,459
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 1,253,182	\$ 147,053	\$ 39,986	\$ 104,236	\$ -	\$ 1,544,457	\$ 1,536,288
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,742
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) <b>TOTAL EXPENSES</b>	\$ 2,484,831	\$ 830,820	\$ 412,000	\$ 152,116,380	\$ 24,287,497	\$ 12,301,397	\$ 4,453,394	\$ 289,535	\$ 197,175,854	\$ 186,902,654
(32) <b>OPERATING SURPLUS (DEFICIT)</b>	\$ (109,131)	\$ (320,094)	\$ -	\$ (7,175,959)	\$ (1,134,121)	\$ (455,020)	\$ 1,921,634	\$ 420,409	\$ (6,852,282)	\$ (1,483,277)

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
<b>FEES</b>			
TRANSPORTATION	\$1,606,525	\$1,237,000	\$724,584
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$660,000	\$659,806	\$423,777
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$124,200	\$0	\$0
Fees for optional courses	\$741,800	\$762,140	\$515,293
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$1,483,000	\$1,486,181	\$623,369
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$784,000	\$741,401	\$596,448
Non-curricular goods and services	\$34,000	\$82,108	\$25,444
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$5,433,525</b>	<b>\$4,968,636</b>	<b>\$2,908,915</b>

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (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 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
Cafeteria sales, hot lunch, milk programs	\$742,630	\$780,491	\$520,071
Special events	\$374,519	\$716,646	\$3,384
Sales or rentals of other supplies/services	\$709,798	\$329,897	\$466,884
International and out of province student revenue	\$10,261	\$0	\$25,653
Adult education revenue	\$0	\$0	\$0
Preschool	\$4,725	\$2,470	\$3,160
Child care & before and after school care	\$136,569	\$97,862	\$82,580
Lost item replacement fees	\$36,186	\$36,195	\$85,034
Other (describe) Parent paid donations and fundraising (estimated)	\$666,120	\$0	\$427,995
Other (describe) Other	\$0	\$0	\$0
Other (describe) Other	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	
Other (describe) 0	\$0	\$0	
<b>TOTAL</b>	<b>\$2,680,808</b>	<b>\$1,963,562</b>	<b>\$1,614,761</b>

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, 2020	\$18,261,749	\$6,218,566	\$0	\$11,267,216	\$0	\$11,267,216	\$775,967
2020/2021 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/(deficit)	\$2,591,505	\$2,420,763		\$2,591,505	\$2,591,505		
Estimated board funded capital asset additions		(\$1,686,254)		(\$1,686,254)	(\$1,686,254)	\$0	(\$734,499)
Estimated disposal of unsupported tangible capital assets	\$0	(\$2,812)		(\$43,666)	(\$43,666)		\$46,478
Estimated amortization of capital assets (expense)		(\$6,945,222)		\$6,945,222	\$6,945,222		
Estimated capital revenue recognized - Alberta Education		\$617,879		(\$617,879)	(\$617,879)		
Estimated capital revenue recognized - Alberta Infrastructure		\$4,778,030		(\$4,778,030)	(\$4,778,030)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$24,737		(\$24,737)	(\$24,737)		
Estimated changes in Endowments	\$0		\$0				
Estimated unsupported debt principal repayment		\$79,486		(\$79,486)	(\$79,486)		
Estimated reserve transfers (net)				(\$1,000,000)	(\$3,260,505)	\$2,260,505	\$1,000,000
Estimated capital lease addition	\$0	(\$953,830)		\$953,830	\$953,830	\$0	\$0
<b>Estimated Balances for August 31, 2021</b>	<b>\$20,853,254</b>	<b>\$6,237,587</b>	<b>\$0</b>	<b>\$13,527,721</b>	<b>\$0</b>	<b>\$13,527,721</b>	<b>\$1,087,946</b>
2021/22 Budget projections for:							
Budgeted surplus/(deficit)	(\$6,852,282)			(\$6,852,282)	(\$6,852,282)		
Projected board funded capital asset additions		\$899,692		(\$499,692)	(\$499,692)	\$0	(\$400,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$6,879,041)		\$6,879,041	\$6,879,041		
Budgeted capital revenue recognized - Alberta Education		\$678,806		(\$678,806)	(\$678,806)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$4,631,041		(\$4,631,041)	(\$4,631,041)		
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				
Budgeted unsupported debt principal repayment		\$190,765		(\$190,765)	(\$190,765)		
Projected reserve transfers (net)				\$0	\$5,998,282	(\$5,998,282)	\$0
<b>Projected Balances for August 31, 2022</b>	<b>\$14,000,972</b>	<b>\$5,783,587</b>	<b>\$0</b>	<b>\$7,529,439</b>	<b>\$0</b>	<b>\$7,529,439</b>	<b>\$687,946</b>

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-2022	31-Aug-2023	30-Aug-2024	31-Aug-2022	31-Aug-2023	30-Aug-2024	31-Aug-2022	31-Aug-2023	30-Aug-2024
Projected opening balance	\$0	\$0	\$0	\$13,527,721	\$7,528,439	\$7,438,439	\$1,087,946	\$687,946	\$687,946
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0				\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$6,879,041	\$6,464,028	\$6,381,703						
Budgeted capital revenue recognized	(\$5,334,584)	(\$4,966,263)	(\$4,915,938)						
Budgeted changes in Endowments	\$0	\$0	\$0						
Budgeted unsupported debt principal repayment	(\$190,765)	(\$190,765)	(\$190,765)						
Projected reserves transfers (net)	\$5,998,282	\$91,000	(\$975,000)	(\$5,998,282)	(\$91,000)	\$975,000	\$0	\$0	\$0
Projected assumptions/transfers of operations									
Increase in (use of) school generated funds	(\$436,476)	\$0	\$0						
New school start-up costs	\$0	\$0	\$0						
Decentralized school reserves	(\$1,331,378)	\$0	\$0						
Non-recurring certified remuneration	(\$1,944,935)	(\$1,023,000)	\$0						
Non-recurring non-certificated remuneration	\$0	\$0	\$0						
Non-recurring contracts, supplies & services	(\$163,000)	\$0	\$0						
Professional development, training & support	(\$75,000)	(\$75,000)	\$0						
Transportation Expenses	(\$116,581)	\$0	\$0						
Operations & maintenance	(\$107,491)	\$0	\$0						
English language learners	\$0	\$0	\$0						
System Administration	(\$198,421)	\$0	\$0						
OH&S / wellness programs	(\$108,500)	\$0	\$0						
B & S administration organization / reorganization	\$0	\$0	\$0						
Debt repayment	\$0	\$0	\$0						
POM expenses	\$0	\$0	\$0						
Non-salary related programming costs (explain)	\$0	\$0	\$0						
Repairs & maintenance - School building & land	(\$250,000)	\$0	\$0						
Repairs & maintenance - Technology	\$0	\$0	\$0						
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0						
Repairs & maintenance - Administration building	\$0	\$0	\$0						
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0						
Repairs & maintenance - Other (explain)	\$0	\$0	\$0						
Capital costs - School land & building	\$0	\$0	\$0						
Capital costs - School modernization	\$0	\$0	\$0						
Capital costs - School modular & additions	\$0	\$0	\$0						
Capital costs - School building partnership projects	\$0	\$0	\$0						
Capital costs - Technology	(\$200,000)	\$0	\$0						
Capital costs - Vehicle & transportation	\$0	\$0	\$0						
Capital costs - Administration building	\$0	\$0	\$0						
Capital costs - POM building & equipment	\$0	\$0	\$0						
Capital Costs - Furniture & Equipment	(\$299,692)	(\$300,000)	(\$300,000)						
Capital costs - Other	\$0	\$0	\$0						
Building leases	\$0	\$0	\$0						
Estimated COVID-related costs	(\$2,120,500)	\$0	\$0						
	\$0	\$0	\$0						
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$7,529,439	\$7,438,439	\$8,413,439	\$687,946	\$687,946	\$687,946

Total surplus as a percentage of 2020 Expenses 4.17% 4.12% 4.62%  
ASO as a percentage of 2020 Expenses 3.82% 3.77% 4.27%

**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, 2022	\$ (6,852,282)	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(6,852,282)</b>	
<b>Estimated Operating Deficit Due to:</b>		
Expected use of School Generated Funds	\$436,476	Expected use of School Generated Funds as schools access fundraising, sales, donation revenue from prior years.
Expected use of decentralized School Reserves	\$1,331,378	Expected use of decentralized School Reserves from prior year primarily on non-recurring staffing, services, equipment and supplies.
One-time supports for students	\$2,107,935	Includes spending on one-time supports for: instruction (staffing), COVID-related learning loss, COVID-related social emotional supports for students, home education and new curriculum.
Expected use of decentralized Department Reserves	\$422,493	Includes transportation (\$117,000), plant operations and maintenance, human resources, educational executive, and business services.
Estimated COVID-related costs	\$2,120,500	Includes school custodial costs (\$820,000), PPE, cleaning supplies, and hand sanitizer (\$600,000), projected illness costs (\$400,000), bus cleaning (\$245,000) and overtime for staff (\$55,000).
Other	\$433,500	
<b>Subtotal, access of operating reserves to cover operating deficit</b>	<b>6,852,282</b>	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	499,692	Facility vehicle purchases (\$200,000) and furniture and equipment purchases at the school level.
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(1,544,457)	
Budgeted unsupported debt principal repayment	190,765	
Projected net transfer to (from) Capital Reserves	-	
<b>Total projected amount to access ASO in 2021/22</b>	<b>\$ 5,998,282</b>	
<b>Total amount approved by the Minister</b>		

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

	Budgeted 2021/2022 (Note 2)	Actual 2020/2021	Actual 2019/2020	Notes
<b>Kindergarten, and Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Kindergarten	1,269	1,234	1,433	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	635	617	717	0.5 times Head Count
Grades 1 to 9	11,835	11,649	11,933	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	3,631	3,694	4,177	Head count
Grades 10 to 12 - 4th year	241	198	-	Head count
Grades 10 to 12 - 4th year FTE	121	99	-	0.5 times Head Count
Grades 10 to 12 - 5th year	50	35	-	Head count
Grades 10 to 12 - 5th year FTE	13	9	-	0.25 times Head Count
Total FTE	16,234	16,068	16,827	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	1.0%	-4.5%		
<b>Other Students:</b>				
Total	-	5	3	Note 3
<b>Total Net Enrolled Students</b>	16,234	16,073	16,830	
<b>Home Ed Students</b>	28	-	20	Note 4
<b>Total Enrolled Students, Kindergarten, and Grades 1-12</b>	16,262	16,073	16,850	
Percentage Change	1.2%	-4.6%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	490	372	395	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1,084	972	1,060	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	43	-	-	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	47	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
<b>Pre - Kindergarten (Pre - K)</b>				
<b>Eligible Funded Children</b>	150	159	-	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Other Children</b>	-	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Total Enrolled Children - Pre - K</b>	150	159	-	
<b>Program Hours</b>	488	400	-	Minimum: 400 Hours
<b>FTE Ratio</b>	0.610	0.500	-	Actual hours divided by 800
<b>FTE's Enrolled, Pre - K</b>	92	80	-	
Percentage Change and VA for change > 3% or < -3%	15.1%	0.0%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	75	80	274	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	1	210	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2021/2022 budget report preparation.				
3) 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.				
4) Because they are funded separately, Home Education students are not included with total net enrolled students.				

PROJECTED STAFFING STATISTICS  
FULL TIME EQUIVALENT (FTE) PERSONNEL

	Budget 2021/22		Actual 2020/21		Actual 2019/20		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
<b>CERTIFICATED STAFF</b>							
School Based	828	828	850	860	856	868	Teacher certification required for performing functions at the school level.
Non-School Based	24	19	14	14	25	25	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>852.0</b>	<b>847.0</b>	<b>873.7</b>	<b>873.7</b>	<b>880.3</b>	<b>893.0</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-2.5%		-1.2%		-4.3%		
If an average standard cost is used, please disclose rate	106,935		105,170		101,170		
Student FTE per certificated Staff	19.19456313		18.5		18.9		
<b>Certificated Staffing Change due to:</b>							
Enrolment Change							If negative change impact, the small cell. If negative change impact, the small cell size initiative is to include any/all teachers retained.
Other Factors	(22)	(22)	(22)	(22)	(22)	(22)	Actuals from 2020-21 included the Federal Funding for 'Safe Return to Class', which has increased the FTE totals.
<b>Total Change</b>	<b>(21.7)</b>	<b>(21.7)</b>	<b>(21.7)</b>	<b>(21.7)</b>	<b>(21.7)</b>	<b>(21.7)</b>	Year-over-year change in Certificated FTE

	Budget 2021/22		Actual 2020/21		Actual 2019/20		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
<b>NON-CERTIFICATED STAFF</b>							
Institutional - Education Assistants	215	-	206	-	221	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction.
Institutional - Other non-certificated instruction	171	-	164	-	187	-	Personnel providing instruction support for schools under 'Instructor' program areas other than EAs
Operations & Maintenance	33	-	31	-	34	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	10	-	9	-	9	-	Bus drivers employed, but not contracted
Transportation - Other Staff	39	-	39	-	42	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	467.6	-	446.6	-	493.5	-	Personnel in System Admin. and External services areas.
<b>Total Non-Certificated Staff FTE</b>	<b>427.6</b>	<b>-</b>	<b>425.1</b>	<b>-</b>	<b>466.1</b>	<b>-</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	4.2%		-9.1%		-5.2%		

**Explanation of Changes to Non-Certificated Staff:**  
In 2020-21 budget the School Generated Funds were reduced significantly resulting in lower FTE in Institutional - Other category. In 2021-22 these were budgeted at pre-COVID-19 values and therefore increased the FTE by 7.0. In addition, with increased funding for RUF, Moderate Language Delays and Specialized Supports - Kindergarten has resulted in more allocations to school for Education Assistants to support those students.

**Additional Information:**  
Are non-certificated staff subject to a collective agreement?  No  Yes  
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.

**Breakdown, where total change is Negative:**  
Continuous contracts terminated  
Non-permanent contracts not being renewed  
Other (retirement, attrition, etc.)  
Total Negative Change in Certificated FTEs

**Breakdown, where total change is Positive:**  
FTEs  
Descriptor (required)  
Descriptor (required)  
Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

Please note that the information in this section below only includes Certificated Number of Teachers (not FTEs):  
Certificated Number of Teachers

	Budget 2021/22	Actual 2020/21	Actual 2019/20
Permanent - Full time	752	747	748
Permanent - Part time	99	99	132
Probationary - Full time	-	2	2
Probationary - Part time	-	-	11
Temporary - Full time	30	30	35
Temporary - Part time	4	4	29