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ELK ISLAND PUBLIC SCHOOLS

**Fall Budget
Report**

2022-23

**Report to the
Board of Trustees**

Nov. 17, 2022

Table of Contents

Budget Summary	1
Budget Process	2
Budget Assumptions	3
Accumulated Surplus/(Deficit)	6
Reserves	8
Statement of Revenues and Expenses and Staffing - Full Time Equivalent (FTE)	12
Alberta Education Revenue	15
Allocation Reconciliation	18
Schools:	
Summary	21
Sector 1 – Sherwood Park	23
Sector 2 – Strathcona County	24
Sector 3 – Fort Saskatchewan	25
Sector 4 – Lamont County	26
Sector 5 – County of Minburn	27
Schools Details by Sector:	
Enrolment Detail – by Sector	28
Enrolment Comparative – by Grade	30
Schools Expenses – Detail by Sector by Category	31
Schools Staffing by Sector – Full Time Equivalent (FTE)	32
Supports for Students – Schools	33
Early Learning and Specialized Supports - Schools	34
Central Services:	
Summary and Staffing - Full Time Equivalent (FTE)	35
Governance	36
Education Executive	37
Supports for Students – Central	38
Human Resources	40
Business Services	42
Facility Services	43
Information Technologies	45
Student Transportation	47
Fiscal Services	49

Budget Summary

The 2022-23 Fall Budget has a planned operating deficit of \$8.23 million, which is offset by operating reserves. Revenue increased by \$4.47 million to \$197.98 million from the Spring Budget, while expenses increased by \$3.79 million to \$206.21 million.

Reserve Projections to August 31, 2023 include:

- **\$4.93 million in operating reserves:**
 - School Generated Funds are projected to be \$1.42 million;
 - Division Allocated Operating Reserves are projected to be \$0;
 - Division Unallocated Operating Reserve is projected to be \$3.51 million;
 - cap on reserve balance is 3.15% of 2021-22 expenses and minimum balance is 1% (approximately \$6.09 million and \$1.93 million, respectively)
- **\$0.46 million in Capital Reserves.**

Significant capital items to be funded from Capital Reserves include: \$0.61 million for modernization and expansion of classroom kitchens, \$0.22 million for Building Management System, and \$1.2 million for Salisbury Composite High Stormwater Project. These will be offset by a transfer of \$1.0 million from Operating Reserves.

Student enrolment was 17,460 at Sept. 29, 2022.

- An increase of 339 students (2.0%) from the 2022-23 Spring Budget
- An increase of 336 students (1.9%) from Sept. 30, 2021

Staffing is 1,351.24 FTE at Sept. 30, 2022

(CERTIFICATED 863.97 FTE, CLASSIFIED 487.27 FTE)

- An increase of 32.96 FTE (2.5%) from the 2022-23 Spring Budget

Compensation

- A salary increase of 1.75% has been included for Certificated and Classified staff—this is in accordance with the certificated settlement ratified on June 10, 2022.
- Standard Costs have been updated with grid movement and changes to benefits.

Instructional spending comprises 78.4% of the total budget and 80.4% when capital is excluded, which equates to \$9,560 per student.

System administration spending is \$4.59 million (2.2% of total expenses), which is within the \$6.3 million grant provided by Alberta Education (AE). The additional funds have been distributed to instruction, as allowed in the *Funding Manual for School Authorities 2022/23 School Year*.

Budget Process

In April 2022, the Board of Trustees approved assumptions and allocations used to build the 2022-23 Budget. This Fall Budget has now been updated for:

- changes to actual enrolment,
- changes to revenue and expense estimates,
- updated reserve spending, and actual reserve carryforwards.

The consolidated budget in this report is based on the best information available at the time of its development.

Alberta Education (AE) has identified the Maximum Limits on Operating Reserves in Section J3 of the Funding Manual; in addition, restrictions are also outlined in *Bill 21: Red Tape Reduction Statutes Amendment Act, 2022* introduced on April 25, 2022. As prescribed in these documents:

- School jurisdictions are required to acquire Ministerial approval on spending of reserves until Sept. 1, 2023.
- The “*balance of operating reserves restriction*” comes into effect on operating reserves excluding School Generated Funds (SGF) at Aug. 31, 2023 as per below:
 - The maximum reserve limit is calculated at 3.15% of operating expenditures.
 - The minimum reserve limit is calculated at 1% of operating expenditures.

RESERVES

In the Spring Budget, the Board approved using **\$8,076,898** from Operating Reserves comprised of \$8,907,898 to be used for operations, offset by a \$831,000 capital effect. This has been updated in the fall.

Spring Budget Reserve Amount to be Used for Operations	\$8,907,898
New Curriculum – reserve funds returned due to grant	353,240
Rural School Transition – reserve funds returned due to increased enrolment	314,913
Contingency	(760,199)
Reserves Carryforward Schools & Departments	92,046
Subtotal: Revised Reserves to be Used for Operations	8,907,898
Revised Capital Effect (including bus purchases)	(676,000)
Subtotal: Total Revised Reserves – amount to be used in fall	\$8,231,898

Budget Assumptions

EIPS established assumptions in the spring that were the building blocks of the 2022-23 Budget. Changes in key assumptions such as reserve usage, enrolment and standard cost have the potential to significantly affect the budget. For the Fall Budget, assumptions have been added or updated as necessary to account for changes in circumstances and information available at this time. The following outlines the Spring Budget assumptions and the change in these assumptions as reflected in the Fall Budget.

General

Spring Budget Assumption: EIPS' operations will align closely to the 2021-22 Fall Budget, with the following exceptions:

- Return to normal operations including the removal of COVID costs. As school operations resume to a more 'near normal' state, there are some best practices to come out of the pandemic such as additional daytime custodial hours at schools as well as continued hand sanitizer usage. No other COVID costs will be included in the budget. COVID-19 has had a major impact on the Division and its students during the past two years; the impacts on students will be felt for several years to come. Therefore, the focus for 2022-23 school year will turn towards increasing student learning opportunities. Additional dollars will come from reserves to support this.
- Curriculum work, introduction of a mental health strategic plan, and technology upgrades are also new focus areas.

Fall Budget Update: COVID, along with other illnesses, continue to circulate. As of November 2, 2022, there are several schools within EIPS that Alberta Health Services has declared illness outbreaks of a respiratory or gastrointestinal nature. However, schools are continuing to operate as usual with hand sanitizer and medical masks being made available for students, staff, and visitors. Budget Assumptions from spring continue to be applicable this fall.

Funding

Spring Budget Assumption: The 2022-23 funding envelope was based on enrolment of 17,219. As the projected 2022-23 enrolment in the spring was less students (17,121), deferred revenue had been established for the 2022-23 year; that is, the funding envelope was reduced.

Fall Budget Update: Actual enrolment is 17,460 as of Sept. 29, 2022, and final accrued revenues have been calculated and will be recorded as a receivable in 2023-24. Revenue for EIPS is calculated on Sept. 29, 2022 enrolment; however, school budgets and enrolment in this budget report are based on Sept. 12, 2022 enrolment.

Other General Assumption Updates:

There have been several funding changes and confirmations from Spring:

- Funding for the Teacher Salary Settlement in the amount of \$1,563,000;
- Increase of \$222,000 to Official Languages in Education Program (OLEP) funding was received;
- First Nations, Métis, and Inuit funding increased by \$87,000;
- Dual Credit grants have been received with increase of \$107,000;

Budget Assumptions (continued)

- *New Curriculum funding has been received in the amount of \$693,000;*
- *Support in the amount of \$167,000 for the Odyssey Languages Program (Official Languages Program) has been confirmed after Spring Budget where the budgeted amount was \$nil -- French Language Assistants have been placed at the schools;*
- *Lease support for Strathcona Christian Secondary and Strathcona Christian Elementary schools has been confirmed and agrees to the spring estimate;*
- *Alberta Health Services funding for the Mental Health Capacity Building has been confirmed and agrees to the spring estimate;*
- *Fee collection rates for 2022-23 are still expected to be similar to 2018-19 (over 90%), which was the last normal year of operations.*
- *Assessments of Program Unit Funding students are still expected to be completed by the deadlines imposed by AE.*
- *There are other grants from Alberta Education that EIPS has applied for and is waiting to be notified as to whether any funding will be received. These include the Student Well Being grants related to Mental Health, Specialized Assessments, and Learning Disruption Funding. As well, there is potentially additional funding to support displaced Ukrainian students, Collegiate Funding, Distance Education, and Low Incidence Supports & Services.*

Expenses

- There is no change to the significant impact that inflation is having on the Division. Given current global economic and political strife, this is projected to continue into 2023-24.

Compensation

- A salary increase of 1.75% has been included for Certificated and Classified staff—this is in accordance with the certificated settlement ratified on June 10, 2022.
- Standard Costs have been updated with grid movement and changes to benefits.
- Staffing at the schools is mostly complete.

Enrolment

- Enrolment has increased to 17,460 from 17,121 in Spring 2022-23.
- The primary variance between enrolment and Weighted Moving Average (WMA) is because an ECS student is counted at a 0.5 FTE in WMA. Rural school enrolment is included in the total WMA; however, it is excluded from the grant calculations for Basic Instruction. The WMA is factored into most of the AE grants.
- EIPS' WMA for 2022-23 as calculated using Sept. 29, 2022 actual enrolment is 16,561.65, Spring Budget was 16,431.90 students (AE Calculation).

Budget Assumptions (continued)

Department Estimates and Assumptions

Updates are noted below:

Student Transportation Services

- EIPS entered into a Cooperative Busing Agreement with Elk Island Catholic Schools. Additional revenues are detailed on page 47.
- In the spring, the Board approved a fee increase of \$21 to cover the increased costs associated with higher ridership as well as anticipated increase in fuel costs. Since then, the fee increase was eliminated due to Fuel Contingency funding received from Alberta Education.

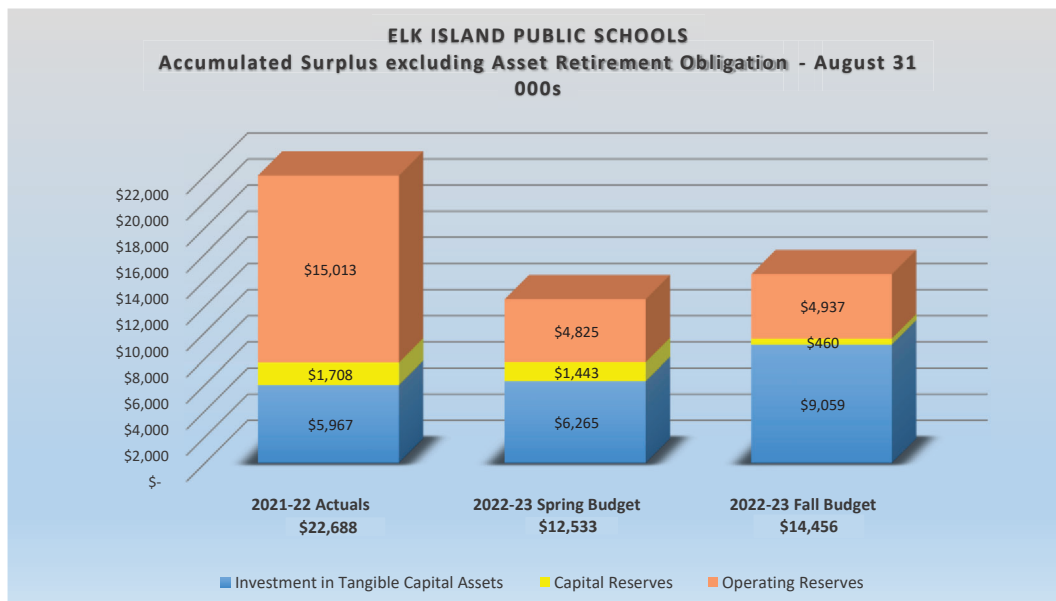
Other

- Invoices for annual insurance renewals effective Nov. 1, 2023 were received after the preparation of the Fall Budget. A preliminary analysis indicates that most estimated increases from the spring were close; however, contracted bus operator insurance has come in significantly higher than anticipated.
- The Canadian dollar exchange rate has been relatively stable recently and set at \$1.28 in the Spring Budget (decreasing from \$1.33 in the 2021-22 Fall Budget). The rates are forecasted to increase to \$1.34 for the 2022-23 Fall Budget. The impact on individual budgets was not significant enough to increase block allocations for this school year but will be watched for 2023-24.

Accumulated Surplus/(Deficit)						
	A=B+C+D+E+F	B	C	D	E	F
	Accumulated Surplus	Investment in Tangible Capital Assets	Asset Retirement Obligation ¹	Unrestricted Surplus	Operating Reserves	Capital Reserves
Audited - August 31, 2022	\$ 22,687,927	\$ 5,966,743	\$ -	\$ -	\$ 15,013,438	\$ 1,707,746
Restatement for Asset Retirement Obligation	(14,227,860)		(14,227,860)			
Surplus/(Deficit)	(8,838,158)	-	(606,260)	(8,231,898)	-	-
Board Funded Capital Asset Additions	-	4,572,944	-	(1,325,658)	(1,000,000)	(2,247,286)
Net Amortization, Debt & Disposals	-	(1,480,658)	-	1,480,658	-	-
Net Reserve Transfers	-	-	-	8,076,898	(9,076,898)	1,000,000
Budget - August 31, 2023	\$ (378,091)	\$ 9,059,029	\$ (14,834,120)	\$ -	\$ 4,936,540	\$ 460,460
Spring Budget - August 31, 2023	(2,300,158)	6,265,424	(14,834,120)	-	4,825,078	1,443,460
Variance - Fall to Spring	1,922,067	2,793,605	-	-	111,462	(983,000)

(1) Accounting standards requiring an Asset Retirement Obligation become effective in the 2022-23 fiscal year.

- A. Accumulated surplus includes investment in Board funded tangible capital assets, unrestricted surplus and internally restricted reserves
- B. Board funded (unsupported) tangible capital assets
- C. Asset Retirement Obligation
- D. Surplus/(Deficit) that is transferred to reserves
- E. Operating reserves includes Schools - Operations, School Generated Funds, Central Services and Division Reserves
- F. Capital reserves available for future capital purchases



Accumulated Surplus/(Deficit)

Accumulated Surplus/(Deficit) (pg. 6)

Accumulated surplus, excluding Asset Retirement Obligation (ARO), will decrease from 2021-22 to 2022-23 by \$8.23 million primarily due to:

- Use of Operating Reserves of \$9.08 million (\$9.08M + \$1.0M - \$1.0M);
- Use of Capital Reserves of \$2.25 million; and
- An increase in Investments in Tangible Capital Assets of \$3.09 million (unsupported capital asset exceeding amortization and debt repayments).

Accumulated deficit including ARO is projected to be (\$0.38) million at Aug. 31, 2023 comprised of:

- (\$14.83) million deficit in Asset Retirement Obligation.
- \$4.93 million in operating reserves (pg. 8):
 - Schools and Central Services operating reserves are projected to be \$1.42 million;
 - Division Allocated Operating reserve is projected to be \$0; and
 - Division Unallocated Operating reserve is projected to be \$3.51 million (pg. 9);
 - 3.15% Reserve Cap is \$6.09 million (based on 2021-22 Operating Expenses)
 - Minimum Reserve balance is \$1.93 million
- \$0.46 million surplus in capital reserves (pg. 8).
- \$9.06 million surplus in Investment in Tangible Capital Assets.
- Schools' and Central departments' actual 2021-22 year-end surpluses have been included in the allocations.

As approved by the Board on Sept. 1, 2022, Administration has requested \$1.0 million be used from Operating reserves to fund Salisbury Composite High Stormwater Project and \$1.2 million from Capital reserves in 2022-23. As a result, the Division's Capital reserves will soon be depleted.

Reserves					
	A	B	C	D	E = A+B+C+D
	Audited 31-Aug-22	Contributions /(Use)	2022-23 Capital Effect	Budget Transfers	Budget 31-Aug-23
OPERATING RESERVES					
Central Services	\$ 401,500	\$ (401,500)	\$ -	\$ -	\$ -
Schools - Operations	1,110,118	(1,110,118)	-	-	-
School Generated Funds (SGF)	2,024,350	(601,960)	-	-	1,422,390
Central Services & Schools	3,535,968	(2,113,578)	-	-	1,422,390
Focus on Unfinished Learning	500,000	(1,000,000)	-	500,000	-
Projects	869,676	(4,963,320)	-	4,093,644	-
Salisbury Composite High Stormwater Project	-	-	(1,000,000)	1,000,000	-
Capital Effect Transfer to Support Operations	-	(155,000)	-	155,000	-
EIPS Division Allocated	1,369,676	(6,118,320)	(1,000,000)	5,748,644	-
EIPS Division Unallocated	10,107,794	-	155,000	(6,748,644)	3,514,150
	\$ 15,013,438	\$ (8,231,898)	\$ (845,000)	\$ (1,000,000)	\$ 4,936,540
Spring Budget	13,901,976	(8,907,898)	831,000	(1,000,000)	4,825,078
Variance - Fall to Spring	\$ 1,111,462	\$ 676,000	\$ (1,676,000)	\$ -	\$ 111,462

- B. Budgeted deficits are supported by school, department and Division reserves
- C. Net effect of unsupported capital transactions
- D. Budgeted transfers between the EIPS Division Allocated/Unallocated operating reserves and between Capital/Operating reserves.

	A	B	C	D	E = A+B+C+D
	Audited 31-Aug-22	Contributions /(Use)	2022-23 Capital Effect	Budget Transfers	Budget 31-Aug-23
CAPITAL RESERVES					
Facility Services	\$ 17,229	-	\$ (17,229)	\$ -	\$ -
Aging Equipment at Schools	105,057	-	(105,057)	-	-
Various Capital Purchases - To be Determined	-	-	(100,000)	100,000	-
Kitchen CTS Renovations/Upgrades	-	-	(605,000)	605,000	-
Building Management System	-	-	(220,000)	660,000	440,000
Salisbury Composite High Stormwater Project	-	-	(1,200,000)	1,200,000	-
EIPS Division Allocated	105,057	-	(2,230,057)	2,565,000	440,000
Opening Balance	1,585,460	-	-	-	1,585,460
Transfer (to)/from Capital Allocated	-	-	-	(2,565,000)	(2,565,000)
Transfer from Operating Reserves	-	-	-	1,000,000	1,000,000
EIPS Division Unallocated	1,585,460	-	-	(1,565,000)	20,460
	\$ 1,707,746	\$ -	\$ (2,247,286)	\$ 1,000,000	\$ 460,460
Spring Budget	1,485,689	-	(1,042,229)	1,000,000	1,443,460
Variance - Fall to Spring	\$ 222,057	\$ -	\$ (1,205,057)	\$ -	\$ (983,000)

- B. Proceeds on disposal of unsupported assets
- C. Use of reserves for purchases of unsupported assets
- D. Budgeted transfers between the EIPS Division Allocated/Unallocated capital reserves and between Capital/Operating reserves.

Operating Reserves - Projection																							
		A		B		C		D		E = A + B + C + D		F		G		H = F + G		I		J		K = I + J	
		Audited		Contributions		2022-23		Budget		2023-24		Estimate		2024-25		Estimate		Contributions		Estimate			
		31-Aug-22	/(Use)	Capital Effect ¹	Transfer	31-Aug-23	/(Use)	Transfer	31-Aug-24	/(Use)	Transfer	31-Aug-25	/(Use)	Transfer	31-Aug-25								
Central Services & Schools (includes SGF)	L	\$ 3,535,968	\$(2,113,578)	\$ -	\$ -	\$ 1,422,390	\$ -	\$ -	\$ 1,422,390	\$ -	\$ -	\$ 1,422,390	\$ -	\$ -	\$ 1,422,390	\$ -	\$ -	\$ 1,422,390	\$ -	\$ -	\$ 1,422,390	\$ -	\$ -
Carryforwards from 2021-22																							
Focus on Unfinished Learning		500,000	(1,000,000)			500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consultants: Assessment, Numeracy, Early Learning		393,000	(395,271)			2,271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Career Pathways		130,000	(131,757)			1,757	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Development (OTAGS) and Leadership		75,000	(50,000)			(25,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CTS Emergency Strobe Lighting		10,090	(10,090)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facility Condition Assessments		86,833	(86,833)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Consultation		118,753	(118,753)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Modular Move		56,000	(56,000)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Projects																							
New Curriculum (Subs, Teachers, Resources)			(444,735)			444,735	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Illness			(200,000)			200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health & Wellness Initiatives			(50,000)			50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hand Sanitizer			(120,000)			120,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Common Exam Sub Release Time			(30,000)			30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consultant K-12 Education Technology - 1FTE			(131,757)			131,757	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mental Health Strategic Plan - includes 3 FSLW FTE			(383,900)			383,900	-	(124,947)	124,947	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Readers/Writers Workshop			(60,000)			60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Socio-economic Status Project			(150,000)			150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Classified Salary Compensation Analysis			(100,000)			100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology Evergreening - school staff computers			(500,000)			500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Student Transportation Tyler Tablets			(270,866)			270,866	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SouthPointe School Modular Furniture & Equipment			(69,000)			69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Replacement School Start-Up Funds			-			-	-	-	-	-	-	-	-	-	-	-	-	(420,000)	420,000	-	-	-	-
Video Surveillance			(134,112)			134,112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Records Digitization			(25,000)			25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Uninterrupted Power Source Devices & Batteries			(65,380)			65,380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Routers			(18,333)			18,333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Servers			(10,323)			10,323	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications - 1 FTE			(57,824)			57,824	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Board Governance			(30,000)			30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Consultation			(10,000)			10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MyBudgetFile Redesign Project			(20,320)			20,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tableau project completion			(43,380)			43,380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Work - Survey Analysis			(25,000)			25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Schools Transition Funding			(104,487)			104,487	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Schools with Multiple Programs			(300,000)			300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salisbury Composite High Stormwater Project			-	(1,000,000)		1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency ²			(760,199)			760,199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Effect Transfer to Support Operations ²			(155,000)			155,000	-	(1,019,161)	1,019,161	-	-	-	-	-	-	-	-	-	-	(649,594)	649,594	-	-
EIPS Division Allocated Reserves	M	1,369,676	(6,118,320)	(1,000,000)	5,748,644	-	(1,144,108)	1,144,108	-	-	-	(1,069,594)	1,069,594	-	-	-	-	-	-	-	-	-	-
Capital Effect - Purchases from Operating Budget		-	(1,325,658)	-	(1,325,658)	(300,000)	(1,625,658)	(300,000)	(1,625,658)	(300,000)	(1,925,658)	(300,000)	(1,925,658)	-	-	-	-	-	-	-	-	-	-
Capital Effect - Annual Amortization		-	1,480,658	-	1,480,658	1,319,161	2,799,819	949,594	2,799,819	949,594	3,749,413	949,594	3,749,413	-	-	-	-	-	-	-	-	-	-
Transfer to Allocated Reserves	N	-	-	(5,748,644)	(5,748,644)	(1,144,108)	(6,892,752)	(1,069,594)	(6,892,752)	(1,069,594)	(7,962,346)	(1,069,594)	(7,962,346)	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserves	O	-	-	(1,000,000)	(1,000,000)	-	(1,000,000)	-	(1,000,000)	-	(1,000,000)	-	(1,000,000)	-	-	-	-	-	-	-	-	-	-
EIPS District Reserve		10,107,794	-	-	10,107,794	-	10,107,794	-	10,107,794	-	10,107,794	-	10,107,794	-	-	-	-	-	-	-	-	-	-
EIPS Division Unallocated Reserve	P	10,107,794	-	155,000	(6,748,644)	3,514,150	1,019,161	(1,144,108)	3,389,203	649,594	(1,069,594)	2,969,203	2,969,203	-	-	-	-	-	-	-	-	-	-
Total EIPS Division Reserves	Q = M + P	11,477,470	(6,118,320)	(845,000)	(1,000,000)	3,514,150	(124,947)	-	3,389,203	(420,000)	2,969,203	2,969,203	2,969,203	-	-	-	-	-	-	-	-	-	-
Total Operating Reserves	R = L + Q	\$ 15,013,438	\$(8,231,898)	\$(845,000)	\$(1,000,000)	\$ 4,936,540	\$(124,947)	\$ -	\$ 4,811,593	\$(420,000)	\$ 4,391,593	\$ 4,391,593	\$ 4,391,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2021-22 Total Operating Expenses \$ 193,342,011

Total Operating Reserve Maximum Limit based on 3.15% rate 6,090,273
Less estimated school & department carryforward reserves (1%) (1,698,914)
EIPS Division Reserves Maximum Limit 4,391,359

Division Reserves over (under) the Operating Reserve Limit (877,209)

Total Operating Reserve Minimum Limit based on 1% rate 1,933,420

¹ Contingency funds are available for use and were previously set aside for support for curriculum implementation (\$353,240), rural schools (\$314,913), and other initiatives (\$92,046).

² Capital Effect relates to assets purchased from current year funding, offset by the annual amortization. A surplus is created because the current purchases are less than the amortization of prior year purchases. The effect is non-cash but the surplus created is available for use.

Reserves

Operating Reserves (pg. 8 & 9)

The **OPERATING RESERVES** table (pg. 8) provides a summary of the budgeted changes in Operating Reserves for 2022-23. The **OPERATING RESERVES PROJECTION** table (pg. 9) provides more detail for changes in Operating Reserves for 2022-23, as well as a projection of use of reserves for 2023-24 and 2024-25.

Central Services & Schools (row L)

All School and Department reserve carryforwards, excluding School Generated Funds (SGF), as per the 2021-22 Audited Financial Statements have been included in allocations. EIPS is estimating 100% usage (\$1.51 million) of Central Services & Schools operating reserves, and approximately 25% usage (\$602,000) for School Generated Funds.

Division Allocated Operating Reserves (row M)

The Division Allocated Operating Reserve is used to fund specific expenses identified by the Board. Approved uses for 2022-23 have been identified as well as estimates for 2023-24 and 2024-25 to outline future needs (columns F through J). Each year, Administration will bring the planned use of Division reserves to the Board for approval.

In 2022-23, Division Allocated Reserves will be used totaling \$7.12 million (columns B and C). Changes from Spring Budget include:

- Operating reserves will be accessed for \$1 million to support the Salisbury Composite High Stormwater Drainage project.
- Some funds previously set aside for curriculum (\$353,000), rural school support (\$315,000), and other minor projects (\$92,000) are no longer required and are held in a contingency fund for use on other initiatives throughout the 2022-23 year.
- Additional carryforwards of \$272,000 for projects not completed in 2021-22, including community consultations, modular move, facility condition assessments and CTS emergency strobe lighting.
- The Capital Effect of purchases from operating budgets and related amortization decreased by \$676,000, resulting in a reduction to available operating reserve funds. The “Capital Effect Transfer to Support Operations” was reduced accordingly. This change in value was a result of additional capital purchases planned for 2022-23 – most notably, additional school bus purchases are planned.

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.

\$5.75 million of Division Unallocated Reserves are being transferred to Division Allocated Reserves to support projects and initiatives, shown in row N. Transfers of \$1.14 million in 2023-24 and \$1.07 in 2024-25 are projected to support future Division needs.

A transfer of \$1.0 million from Division Unallocated Operating Reserves to Capital Reserves is also included in the budget, shown in row O.

Reserves – continued

Capital asset purchases of \$1.33 million and amortization of \$1.48 million have been included in the 2022-23 projection as capital assets purchased from current year funding are offset by amortization from prior year purchases, creating a \$155,000 surplus in the Division Unallocated reserve.

Operating Reserve Maximum Limit

The Government of Alberta has implemented a maximum limit on school board operating reserves (a “cap”), effective August 31, 2023. EIPS’ cap is \$6,090,273, calculated as 3.15% of our 2021-22 expenditures. After removing estimated school/department carryforward reserve balances, and removing expected reserve expenditures for 2022-23, EIPS projects reserve balances at August 2023 to be below the maximum reserve cap by \$877,209, and therefore does not expect to return any excess funds to the province.

Capital Reserves (pg. 8)

Capital Reserves can be used for the purchase of capital assets and can be accessed with Board approval. Every year, capital items are purchased from the operating budget in schools and departments (approximately \$100,000 to \$500,000 per year).

The budget includes a plan for the purchase of the following capital items/projects from Capital Reserves:

- Salisbury Composite High Stormwater Drainage Project of \$1.2 million (this is an additional project added since Spring budget),
- Aging Equipment at Schools of \$105,000,
- Kitchen classroom CTS Renovations of \$605,000,
- Building Management System of \$220,000, and
- Various other capital purchases of \$100,000.

It also includes the transfer of \$1 million from operating reserves to capital reserves. Operating reserves have adequate balances to support this transfer.

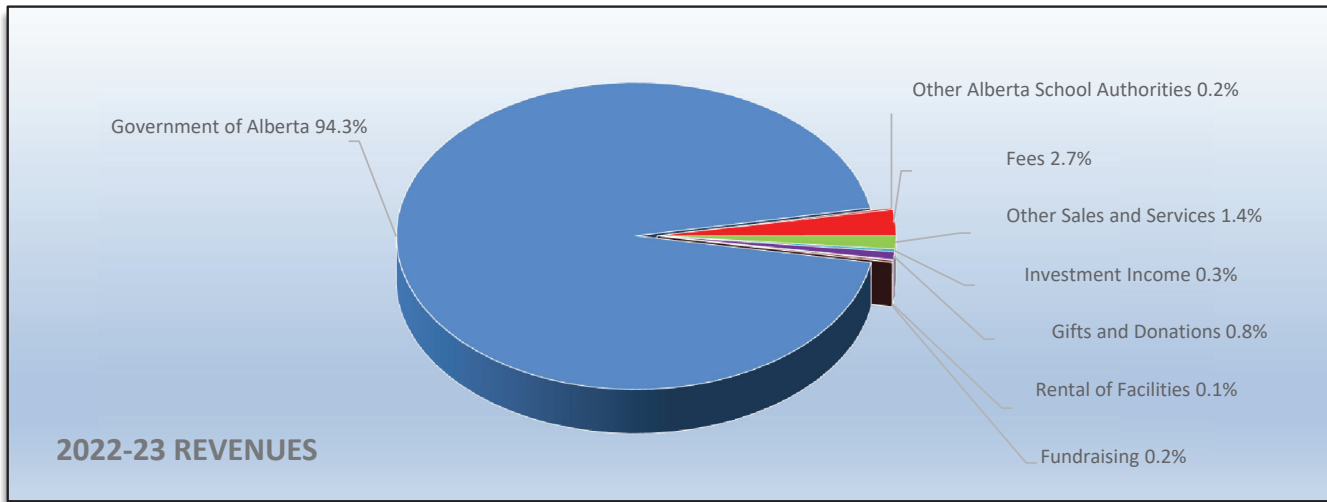
Statement of Revenues and Expenses						
	Page Ref	2022-23 Spring	2022-23 Fall	Note	Change	% Change
REVENUES						
Government of Alberta						
Alberta Education	15	\$ 178,427,168	\$ 182,540,989		\$ 4,113,821	2.3%
Other Government of Alberta		4,438,885	4,439,696		811	0.0%
		<u>182,866,053</u>	<u>186,980,685</u>		<u>4,114,632</u>	<u>2.3%</u>
Other Alberta School Authorities		179,666	316,462	A	136,796	76.1%
Fees		5,455,582	5,287,530		(168,052)	(3.1%)
Other Sales and Services		2,617,087	2,714,637		97,550	3.7%
Investment Income		260,000	560,000	B	300,000	115.4%
Gifts and Donations		1,494,247	1,498,531		4,284	0.3%
Rental of Facilities		251,800	236,824		(14,976)	(5.9%)
Fundraising		384,000	384,000		-	0.0%
		<u>193,508,435</u>	<u>197,978,669</u>		<u>4,470,234</u>	<u>2.3%</u>
EXPENSES						
Instruction						
Schools	*	135,390,736	137,759,254		2,368,518	1.7%
Central Services	*	23,979,082	23,867,232		(111,850)	(0.5%)
		<u>159,369,818</u>	<u>161,626,486</u>		<u>2,256,668</u>	<u>1.4%</u>
Operations & Maintenance	*	23,522,621	23,070,384		(452,237)	(1.9%)
Transportation		13,011,322	14,198,546	C	1,187,224	9.1%
System Administration		4,422,866	4,586,496		163,630	3.7%
External Services	*	2,089,706	2,728,655	D	638,949	30.6%
		<u>202,416,333</u>	<u>206,210,567</u>		<u>3,794,234</u>	<u>1.9%</u>
OPERATING DEFICIT		\$ (8,907,898)	\$ (8,231,898)		\$ 676,000	(7.6%)

*The expenses for Spring 2022-23 have been restated due to classification requirements by Alberta Education

Staffing - Full Time Equivalent (FTE)					
	Page Ref	2022-23 Spring	2022-23 Fall	Change	% Change
SCHOOLS					
Certificated	21	823.71	832.28	8.57	1.0%
Classified	21	349.19	361.53	12.34	3.5%
		<u>1,172.90</u>	<u>1,193.81</u>	<u>20.91</u>	<u>1.8%</u>
CENTRAL SERVICES					
Certificated	34	29.79	31.69	1.90	6.4%
Classified	34	115.59	125.74	10.15	8.8%
		<u>145.38</u>	<u>157.43</u>	<u>12.05</u>	<u>8.3%</u>
TOTAL STAFFING					
Certificated		853.50	863.97	10.47	1.2%
Classified		464.78	487.27	22.49	4.8%
		<u>1,318.28</u>	<u>1,351.24</u>	<u>32.96</u>	<u>2.5%</u>

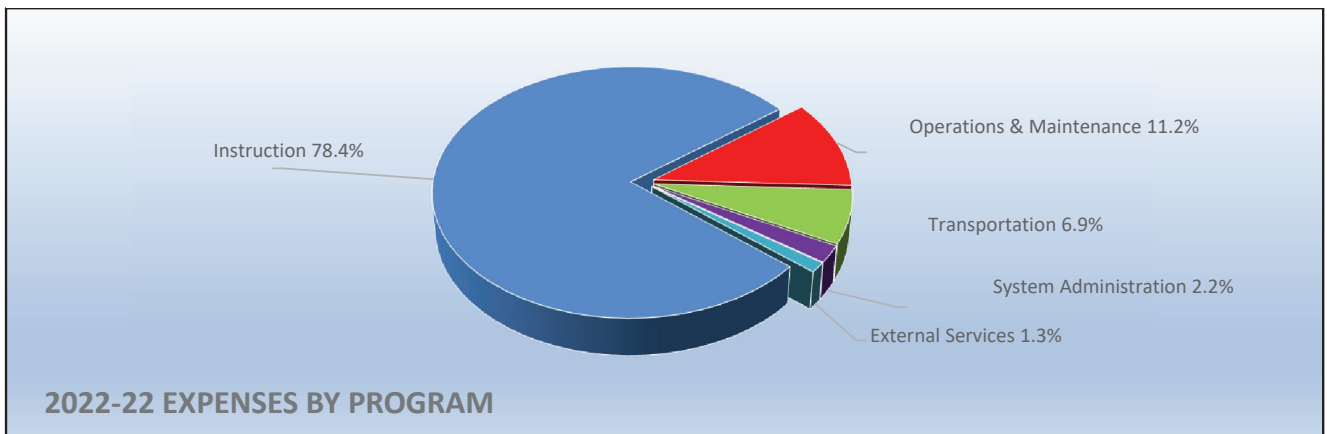
Revenue and Expense Notes (for changes greater than \$75,000 and 5%)

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.



A. **Other Alberta School Authorities** revenue increase of \$137,000 is primarily from increased University of Alberta Secondment Revenue, which is entirely off-set by Secondment Expense.

B. **Investment Income** is conservatively expected to increase \$300,000 due to increasing interest rates.



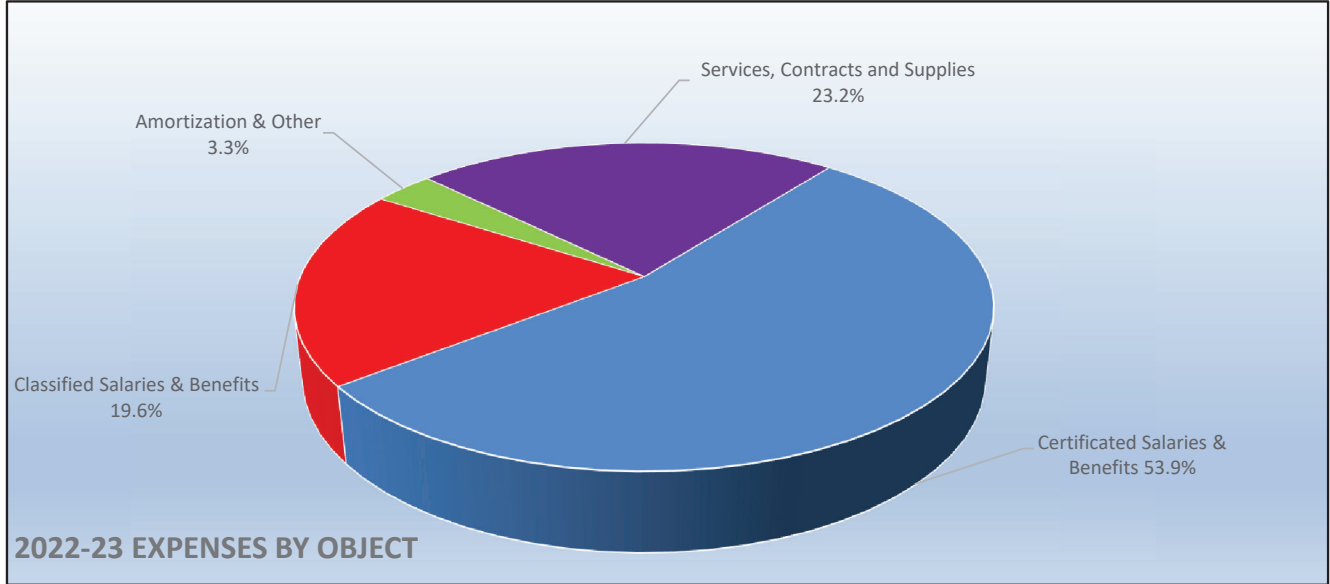
Note: The 2022-23 Spring Expenses (comparative column) have been **restated** to adjust for External Services reporting requirements; the most notable change is that Secondment Revenue and Expenses are now shown as External Services rather than Instruction - Central Services.

C. **Transportation Expenses** have increased \$1,187,224 to align with increased funding for Cooperative Busing and Fuel Contingency.

D. **External Services** have increased \$638,949 primarily from an increase in secondment expenses (\$475,002), secondment pension expense (\$43,420), Before and After School Care expenses (\$91,015), and other changes such as expenses for Facility Rental program, Alberta Infrastructure lease program, Elk Island Catholic School Instructional services (Partners for Science), and Transportation Mandatory Entry-Level Training (MELT) / S-Endorsement totalling (\$29,512). External Services expenses are entirely off-set by corresponding External Services revenue.

Revenue and Expense Notes - continued

Below is a comparative chart that illustrates EIPS' expenditures by Object type.



ALBERTA EDUCATION REVENUE					
	2022-23	2022-23			%
	Spring	Fall	Note	Change	Change
Base Instruction					
Early Childhood Services (ECS)	\$ 4,006,739	\$ 4,097,078	A	\$ 90,339	2.3%
Grades 1-9	70,706,520	71,185,466	A	478,946	0.7%
High Schools	26,551,554	26,935,701	A	384,147	1.4%
Distance Education	-	-		-	-
Home Education	-	-		-	-
Hutterite Colony Funding	50,000	50,000		-	0.0%
Outreach Programs	150,000	150,000		-	0.0%
Rural Small Schools	2,080,600	2,363,400	B	282,800	13.6%
	<u>103,545,413</u>	<u>104,781,645</u>		1,236,232	1.2%
Services & Supports					
Moderate Language Delay	128,000	168,000		40,000	31.3%
Specialized Learning Support	11,175,827	11,218,338		42,511	0.4%
Specialized Learning Support Kindergarten	1,163,700	1,163,700		-	0.0%
ECS Pre-K Program Unit Funding (PUF)	1,819,910	1,664,560	C	(155,350)	(8.5%)
First Nations, Métis and Inuit Education	1,710,251	1,797,252	D	87,001	5.1%
English as a Second Language	298,680	318,480		19,800	6.6%
Refugee Students	2,750	2,750		-	0.0%
Institutional Programs	362,858	362,858		-	0.0%
	<u>16,661,976</u>	<u>16,695,938</u>		33,962	0.2%
School - System Needs					
Operations & Maintenance	15,410,927	15,436,193		25,266	0.2%
SuperNet	374,400	374,400		-	0.0%
Transportation	10,765,680	11,607,029	E	841,349	7.8%
Infrastructure Maintenance and Renewal	2,262,457	1,341,299	F	(921,158)	(40.7%)
	<u>28,813,464</u>	<u>28,758,921</u>		(54,543)	(0.2%)
Community					
Socio-Economic Status	1,083,662	1,093,433		9,771	0.9%
Geographic	1,488,536	1,497,214		8,678	0.6%
School Nutrition Program	150,000	150,000		-	0.0%
	<u>2,722,198</u>	<u>2,740,647</u>		18,449	0.7%
Jurisdictions					
System Administration	6,297,328	6,297,328		-	0.0%
	6,297,328	6,297,328		-	0.0%
Additional					
Bridge Funding for New Framework	8,070,467	8,070,467		-	0.0%
	<u>8,070,467</u>	<u>8,070,467</u>		-	0.0%
Other					
Dual Credit Programming	53,000	159,700	G	106,700	201.3%
French Language Funding	145,000	367,611	H	222,611	153.5%
Lease Support	651,746	651,746		-	0.0%
Odyssey Language Program	-	167,179	I	167,179	100.0%
CTS Bridge to Certification	75,000	59,206		(15,794)	(21.1%)
Fuel Price Contingency Program	-	541,506	J	541,506	100.0%
Teacher Salary Settlement	-	1,563,350	K	1,563,350	100.0%
New Curriculum Funding	-	693,380	L	693,380	100.0%
Sherwood Park and Fort Saskatchewan Solution	-	30,734		30,734	100.0%
Secondments	1,284,854	1,642,537	M	357,683	27.8%
	<u>2,209,600</u>	<u>5,876,949</u>		3,667,349	166.0%
Supported Amortization	1,061,722	1,047,094		(14,628)	(1.4%)
Teacher Pensions	9,045,000	8,272,000	N	(773,000)	(8.5%)
	<u>\$ 178,427,168</u>	<u>\$ 182,540,989</u>		<u>\$ 4,113,821</u>	<u>2.3%</u>

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

- A. In the Fall Budget, all grants were adjusted to defer or accrue revenue for any impacts that resulted from enrolment changes as of Sept. 29, 2022. Overall, there was a net enrolment increase and the revenue will be increased by Alberta Education in the 2023-24 funding profile. EIPS will record a receivable for the increased revenue calculated for Fall 2022-23. Elk Island Public Schools calculated \$53,190 as an enrolment growth supplement, for growth greater than 2%.
- B. **Rural Small School Grant** increased by \$283,000. In Spring, it was expected that the three rural small schools would drop one or more funding level(s) and budgeted revenue was based on this assumption. However, based on Fall enrolment, Bruderheim dropped a level, Mundare only dropped one level versus dropping two levels, and Andrew's funding level increased by one.
- C. The **ECS Pre-K Program Unit Funding** decreased by \$155,000 due to decrease Play and Learn (PALS) enrolment.
- D. The **First Nations, Métis and Inuit Education** grant increased by \$87,000 due to increased enrolment in self-identified students.
- E. The **Transportation** grant increased by \$841,000 due to the expansion of Cooperative Busing agreement with urban Fort Saskatchewan and special needs busing within Sherwood Park. Previously the agreement with Elk Island Catholic Schools was within the County of Minburn, the County of Lamont, and Fort Saskatchewan rural.
- F. **Infrastructure Maintenance and Renewal (IMR)** funding changes are outlined in the below table.
- In the spring, there wasn't any anticipated IMR carryforward. In August, it was decided to pay for non-capital IMR costs by using unanticipated surplus. The carryforward amount will primarily be used to support the Salisbury Composite High School Stormwater Drainage project.

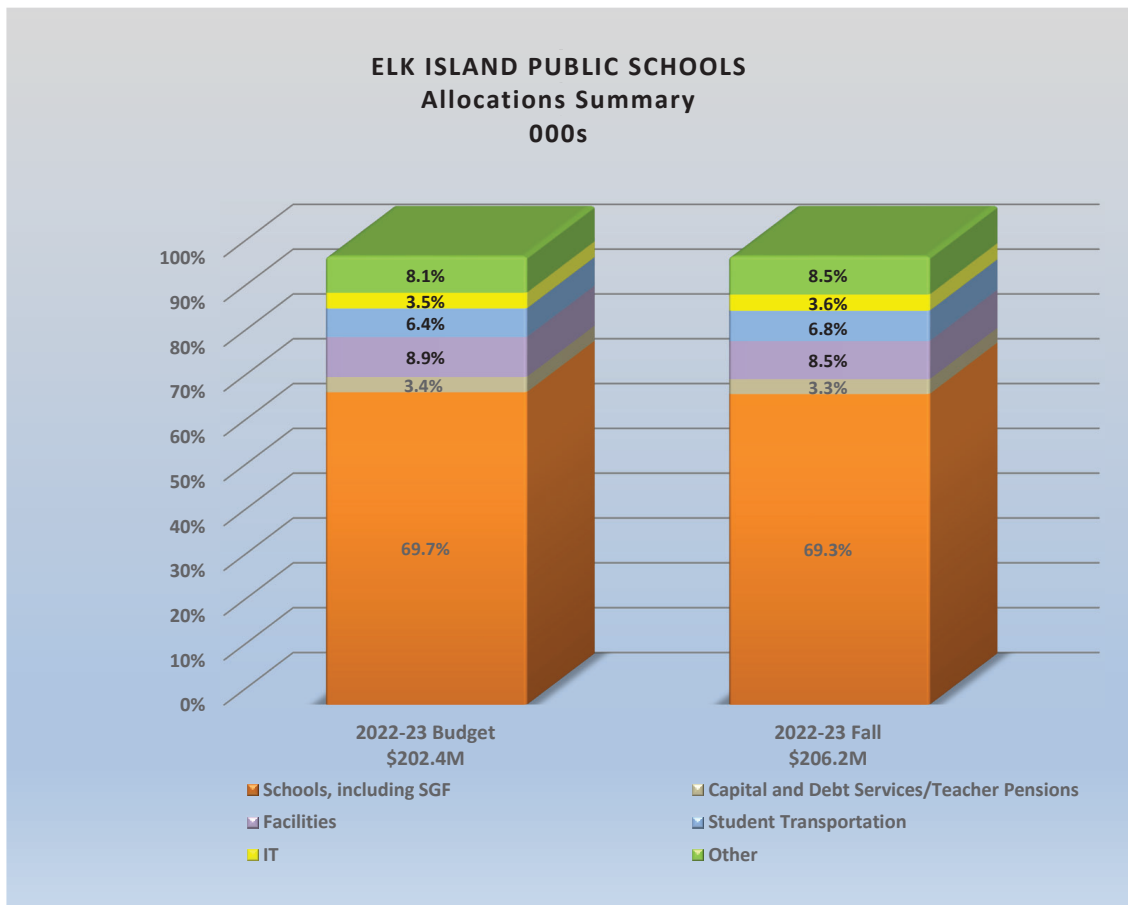
IMR Funding Changes:

(\$000s)	2022-23	2022-23	Change
	Spring	Fall	
IMR Funding	\$ 2,262	\$ 2,262	\$ -
Prior Year Carryforward	-	1,483	1,483
IMR Capitalized	-	(2,404)	(2,404)
IMR Revenue Total	\$ 2,262	\$ 1,341	\$ (921)

Alberta Education Revenue Notes - continued

- G. The **Dual Credit Programming** has expanded into three grants: Programming Grant, Enhancement Funding, and Start-up Funding which together have increased the funding by \$107,000.
- H. The increase in **French Language Funding** is due to confirmation of the Official Languages in Education Programs (OLEP) funding for 2022-23, which was \$223,000 higher than estimated for spring budget.
- I. Funding for the **Odyssey Languages Program** was unknown in the spring and therefore not budgeted. Currently, Odyssey funding is estimated to be \$167,000 based on the assigned French Language Assistants.
- J. **Fuel Price Contingency Program** funding of \$542,000 is based on an estimate that the 2022-23 average fuel price within Alberta will be above \$1.25/Litre.
- K. The **Teacher Salary Settlement** of \$1,563,000 is to cover 0.5% Certificated wage increase from June 10, 2022 (ratification of the Collective Agreement date) to Aug. 31, 2022 as well as 1.25% Certificated wage increase for the 2022-23 school year (compounded). Both increases are based on EIPS' total Certificated Salaries reported to Alberta Education for the Spring 2022-23 Budget.
- L. The New **Curriculum Funding** of \$693,000 is comprised of \$413,000 in funding for new curriculum resources or resource development and \$280,000 for sub costs (professional learning and collaboration) related to new curriculum.
- M. **Secondments** have increased from spring by \$358,000 for a total of 16.5 FTE Certificated staff seconded for 2022-23. This revenue has an equal offsetting salary expense.
- N. **Teacher Pensions** have decreased by \$773,000 primarily due to a decrease in the employer pension rate of 0.98% (Spring 10.87%; Fall 9.89%). The revenue has an equal offsetting pension expense.

Allocation Reconciliation					
	Page Ref	2022-23 Budget	2022-23 Fall	\$ Change	% Change
Schools, including SGF		\$ 135,485,940	\$ 137,945,253	\$ 2,459,313	1.8%
Supports for Students - Schools		5,670,544	4,731,783	(938,761)	(16.6%)
21		141,156,484	142,677,036	1,520,552	1.1%
Capital and Debt Services/Teacher Pensions		6,853,859	6,886,969	33,110	0.5%
Facility Services		15,843,227	16,289,494	446,267	2.8%
Infrastructure Maintenance and Renewal (IMR)		2,262,457	1,341,299	(921,158)	(40.7%)
Information Technologies		7,063,933	7,372,305	308,372	4.4%
Student Transportation		12,894,056	14,088,780	1,194,724	9.3%
Other Departments		16,342,317	17,554,684	1,212,367	7.4%
35		61,259,849	63,533,531	2,273,682	3.7%
		\$ 202,416,333	\$ 206,210,567	\$ 3,794,234	1.9%



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

School Allocations (\$000s)		2022-23 Budget*	2022-23 Fall Budget	Note	Change	% Change
Allocations to Schools	*	\$ 115,517	\$ 120,437	A	\$ 4,920	4.3%
Supports for Students – Schools	*	5,671	4,732	B	(939)	(16.6%)
School Generated Funds		8,169	8,169		-	0.0%
Contingency	*	507	868	C	361	71.2%
Teacher Pensions	*	8,641	7,882	D	(759)	(8.8%)
School Various	*	2,049	549	E	(1,500)	(73.2%)
Year-End Carryforward	*	602	40	F	(562)	(93.4%)
School Allocations		<u>\$ 141,156</u>	<u>\$ 142,677</u>		<u>\$ 1,521</u>	<u>1.08%</u>

**2022-23 Budget column restated to provide more details.*

A. Allocations to Schools changes (increase of \$4,920,000):

[Note provided even though % change is less than 5%]

- Increase to Basic Allocations of \$1,235,000.
- Transfer of Inclusive and Early Learning allocations from Supports for Students to schools for \$1,432,000.
- Other allocations including New Curriculum Sub transfer, Extra allocations, and Allocation for Standard Cost off-set for \$1,757,000.
- Allocations of \$275,000 for First Nations, Métis and Inuit and French funding.
- Year-end carryforward changes of \$151,000.
- Next Step Consolidated increase of \$65,000.
- Other small adjustments of \$5,000.

B. Supports for Students – Schools changes (decrease of \$939,000):

- Transfer of Inclusive and Early Learning allocations from Supports for Students to schools for (\$1,432,000) and transfer of Early Learning sub costs to schools of (\$23,000).
- Increased for a one-time allocation for Specialized Supports - Schools for \$400,000.
- Year-end carryforward increase of \$6,000
- Increases to Revenue and Block Allocation (for Salary increases) netted to \$30,000.
- One-time allocation of \$80,000 for a Family School Liaison Worker for Fort Saskatchewan Special Project transferred to Supports for Students to administer.

C. Contingency changes (increase of \$361,000):

- Comprised of Illness \$200,000, returned Curriculum funding of \$353,000 and returned Rural funding of \$315,000.

D. Teacher Pensions changes (decrease of \$759,000):

- Primarily due to a decrease in the employer pension rate of 0.98% (Spring 10.87%; Fall 9.89%).

E. School Various changes (decrease of \$1,500,000):

- The decrease in School Various is the net effect of various revenue and allocation changes. Allocations includes salary increases of \$532,755 for Classified staff , as well as those shared with Trustees at October 6 Caucus including:
 - \$400,000 to Supports for Students for Inclusive and Program students.
 - \$224,000 for Information Technology requests
 - \$110,000 for Supports for Students (Math Facilitator, CTS Collegiate Work, Ukrainian Curriculum)
 - \$676,000 for Capital Effect
 - \$77,000 for Financial Services staffing

F. Year-End Carryforward changes (decrease of \$562,000):

- This decrease is the result of updating the carryforward amounts to actuals.

Continued on the next page

Allocation Reconciliation Notes - continued

Central Allocations (\$000s)	2022-23	2022-23	Note	Change	% Change
	Budget	Fall Budget			
Capital and Debt Services/Teacher Pension	\$ 6,854	\$ 6,887		\$ 33	0.5%
Facilities Services	15,843	16,289		446	2.8%
Infrastructure Maintenance and Renewal	2,262	1,341	A	(921)	-40.7%
Information Technologies	7,064	7,372		308	4.4%
Student Transportation	12,894	14,089	B	1,195	9.3%
Other Departments	16,343	17,556	C	1,213	7.4%
Central Allocations	<u>\$ 61,259</u>	<u>\$ 63,534</u>		<u>\$ 2,274</u>	<u>3.7%</u>

A. Infrastructure Maintenance and Renewal (IMR) (decrease of \$921,000):

- The variance is due to the deferred IMR funding from 2021-22 being recorded in the Fall Budget, as well as the expected Capital Maintenance and Renewal (CMR) usage for capital projects, such as the Salisbury High Drainage project.

B. Student Transportation (increase of \$1,195,000):

- There was increased funding of \$841,000 for the Cooperative Busing Agreement with Elk Island Catholic School (EICS) district. The Cooperative Busing Agreement with Elk Island Catholic Schools now includes the County of Minburn, County of Lamont, Fort Saskatchewan rural and urban (new), and Special Needs busing within Sherwood Park (new).
- An estimated increase of \$541,000 from Fuel Contingency funding.
- A decrease of (\$118,000) for reduced fees off-set by Fuel Contingency funding.
- A decrease of (\$69,000) from carryforward reserves.

C. Other Departments (increase of \$1,213,000):

These are a combination of changes within Board of Trustees, Supports for Students, Human Resources, and Business Services.

- Increased \$110,000 from year-end carryforward adjustments to actual.
- Increased \$226,000 in Block Allocations for increases to salaries and a permanent staffing addition to Business Services.
- Increased \$487,000 in Human Resources primarily due to increased Secondments and other small changes.
- Increased \$390,000 from net changes in Supports for Students including Curriculum funding (and related Sub Cost transfer to schools), Dual Credit Funding, Odyssey and OLEP (french funding), First Nations, Métis, and Inuit funding from enrolment changes, one-time funding for a Math Facilitator and CTS Collegiate, along with other small changes.

Schools Summary

Enrolment	Page Ref	2022-23 Budget	2022-23 Fall	Note	Change	% Change
Sector 1 - Sherwood Park	23	9,840	9,953		113	1.1%
Sector 2 - Strathcona County	24	2,099	2,138		39	1.9%
Sector 3 - Fort Saskatchewan	25	3,395	3,445		50	1.5%
Sector 4 - Lamont County	26	885	915		30	3.4%
Sector 5 - County of Minburn	27	704	728		24	3.4%
		16,923	17,179		256	1.5%
Elk Island Youth Ranch Learning Centre		6	8		2	33.3%
Next Step Outreach		192	273		81	42.2%
	29	17,121	17,460		339	2.0%

Expenses		2022-23 Budget	2022-23 Fall	Note	Change	% Change
Sector 1 - Sherwood Park	23	\$ 64,169,833	\$ 66,869,019		\$ 2,699,186	4.2%
Sector 2 - Strathcona County	24	12,943,507	13,487,978		544,471	4.2%
Sector 3 - Fort Saskatchewan	25	22,685,476	23,877,327		1,191,851	5.3%
Sector 4 - Lamont County	26	7,776,947	7,958,034		181,087	2.3%
Sector 5 - County of Minburn	27	5,224,833	5,459,558		234,725	4.5%
	31	112,800,596	117,651,916	A	4,851,320	4.3%
Elk Island Youth Ranch Learning Centre		312,956	323,389		10,433	3.3%
Next Step Continuing Education - Summer		508,524	508,294		(230)	(0.0%)
Next Step Outreach		1,929,239	1,995,049	B	65,810	3.4%
Total School Allocations		115,551,315	120,478,648		4,927,333	4.3%
Supports for Students	33	5,670,544	4,731,783	C	(938,761)	(16.6%)
School Generated Funds		8,168,961	8,168,960		(1)	(0.0%)
Teacher Pensions		8,641,200	7,881,740	D	(759,460)	(8.8%)
Capital Lease (Photocopiers)		(181,397)	(181,397)		-	0.0%
To Be Allocated		2,230,416	729,149	E	(1,501,267)	(67.3%)
Division Year End Carryforward		568,207	-	F	(568,207)	(100.0%)
Contingency		507,238	868,153	G	360,915	71.2%
	18	\$ 141,156,484	\$ 142,677,036		\$ 1,520,552	1.1%

Schools Summary - continued

Staffing - Full Time Equivalent (FTE)	Page Ref	Certificated				Classified		
		2022-23 Budget	2022-23 Fall	Change	Note	2022-23 Budget	2022-23 Fall	Change
Sector 1 - Sherwood Park	23	458.61	464.64	6.03		151.80	166.65	14.85
Sector 2 - Strathcona County	24	96.84	98.18	1.34		25.62	28.03	2.41
Sector 3 - Fort Saskatchewan	25	158.55	159.51	0.96		61.48	68.80	7.32
Sector 4 - Lamont County	26	51.60	51.89	0.29		24.19	24.69	0.50
Sector 5 - County of Minburn	27	35.41	37.26	1.85		15.26	14.59	(0.67)
	32	801.01	811.48	10.47		278.35	302.76	24.41
Elk Island Youth Ranch Learning Centre		2.20	2.20	-		0.65	0.75	0.10
Next Step Continuing Education - Summer		0.70	0.70	-		0.56	0.60	0.04
Next Step Home Education		-	-	-		-	-	-
Next Step Outreach		12.30	12.30	-		5.00	5.54	0.54
Out-of-School Learning		-	-	-		-	-	-
Supports for Students	33	5.50	5.60	0.10	H	44.84	32.09	(12.75)
To Be Allocated		2.00	-	(2.00)		-	-	-
Division Year End Carryforward		-	-	-		-	-	-
School Generated Funds		-	-	-		19.79	19.79	-
		823.71	832.28	8.57		349.19	361.53	12.34

Notes (for changes greater than \$50,000)

A. In the Fall Budget there was an additional \$4,851,000 allocated out to schools. This is primarily made up of allocations from increased enrolment funding, allocations to off-set the effect on changes to the Standard Cost rate which includes salary increases, and Inclusive and Early Learning allocations to address student needs.

School Allocation Change (in \$000s):	
2022-23 Budget	\$ 112,801
Basic Allocations - Net Enrolment Impact	1,194
Standard Rate Adjustment	1,298
Inclusive & Early Learning	1,433
New Curriculum Transfer for Sub Days	346
Alternative Programs	279
School Carryforward Change	152
School Projects	149
2022-23 Fall Budget	\$ 117,652

B. Next Step Outreach and Next Step Summer School had an increase of \$65,000 which includes increased student enrolment funding and to off-set the effect of the increase to the Standard Cost rate.

C. The (\$939,000) decrease in Supports for Students is primarily the net effect of Inclusive and Early Learning allocations to schools for (\$1.433 million), One-Time allocations to Specialized Supports - Schools for \$400,000, Allocation to off-set salary increases for \$131,000, a net enrolment decrease of (\$107,000), as well as other changes listed below.

Specialized Supports - Schools Allocation Change (in \$000s):	
2022-23 Budget	\$ 5,671
Inclusive Allocations to Schools	(1,433)
Early Learning Transfer for Subs to Schools	(22)
One Time funding for Inclusive Allocations	400
Fort Saskatchewan Special Project (FSLW)	80
Salary Increase	131
Carryforward change and revised revenue	12
Net Enrolment Impact	(107)
2022-23 Fall Budget	\$ 4,732

D. Teacher Pension decreased \$759,000 primarily due to a decrease in the employer pension rate of 0.98% (Spring 10.87%; Fall 9.89%).

E. To Be Allocated decreased by \$1,501,000 as contingency funds were used to off-set the effect of classified salary increases, provide additional funds to schools and departments for various projects and initiatives, as well as absorb the capital effect of seven school buses expected to be purchased during 2022-23. The remaining funds are comprised of \$313,295 contingency for classified standard cost, \$350,000 general, and \$65,854 not yet allocated.

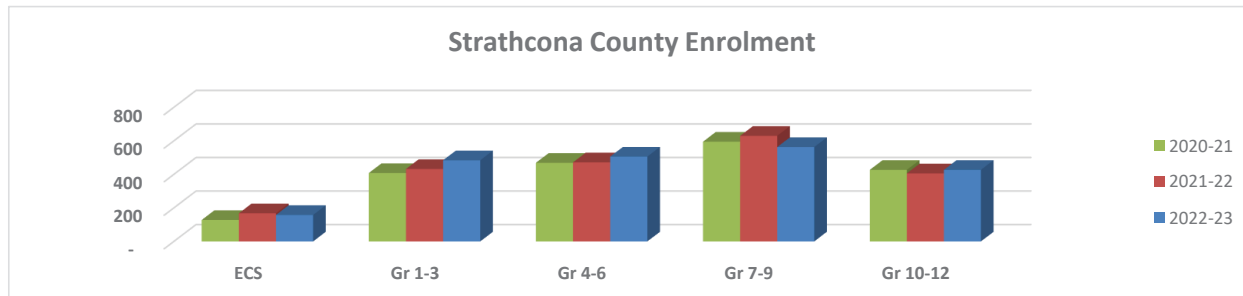
F. The Division Year-End Carryforward amounts have now been updated to their August 31 financial results, resulting in a decrease of (\$568,000).

G. Contingencies are funded from Division Unallocated Reserves and changes to Revenue. Currently, contingency funds are being held primarily for Illness of \$200,000, returned rural school transition funds of \$314,913, and returned curriculum funding of \$353,240.

H. Classified Staffing within Supports for Students (SFS) has decreased 12.75 FTE, primarily due to a decrease contingency Educational Assistant staffing within SFS (Early Learning and Specialized Supports). As funds are transferred from SFS to schools, the Educational Assistant staffing shifts from Supports for Students to the Schools.

Sector 2 - Strathcona County

Enrolment	2022-23 Budget	2022-23 Fall	Note	Change	% Change
ECS	150	158		8	5.3%
Grade 1-3	463	484		21	4.5%
Grade 4-6	494	506		12	2.4%
Grade 7-9	553	563		10	1.8%
Grade 10-12	439	427		(12)	(2.7%)
	2,099	2,138	A	39	1.9%



Expenses by Category	2022-23 Budget	2022-23 Fall	Note	Change	% Change
Salaries & Benefits	\$ 12,459,815	\$ 12,950,499	B	\$ 490,684	3.9%
Services, Contracts & Supplies	483,692	537,479	C	53,787	11.1%
	\$ 12,943,507	\$ 13,487,978		\$ 544,471	4.2%

Salaries & Benefits as % of total budget

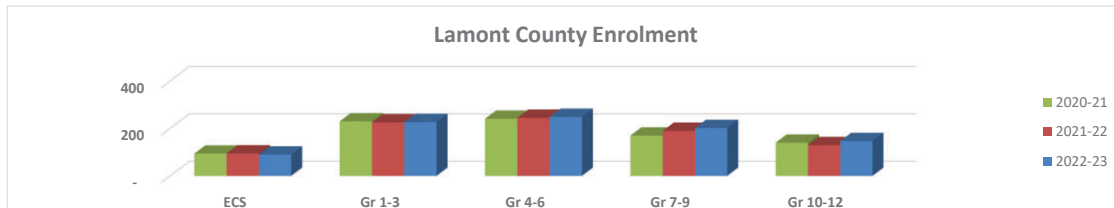
96% 96%

Staffing (FTE)	2022-23 Budget	2022-23 Fall	Note	Change	% Change
Certificated	96.84	98.18		1.34	1.4%
Classified	25.62	28.03		2.41	9.4%
	122.46	126.21	D	3.75	3.1%

Notes (for changes greater than \$50,000)

- A. In Sector 2, Grade 10-12 enrolment decreased by 12 students, but ECS to Grade 9 enrolment increased by 51 students. This resulted in a net increase of 39 students which represents 1.9% growth in enrolment.
- B. The increase of \$490,684 in Salaries & Benefits is the combination of increased staffing from Inclusive and Early Learning allocations, sub costs from New Curriculum Sub allocations, an overall increased standard cost rate from Spring, and additional staff to support enrolment growth.
- C. The increase in Services, Contracts & Supplies is from increased allocations and increased carryforward reserve (actual) from the Spring (estimate).
- D. Staffing has increased 3.75 FTE. The 1.34 FTE increase to Certificated represents a 1.4% change and is to support the enrolment growth. The 2.41 FTE to Classified is primarily funded by additional Inclusive and Early Learning allocations from Spring.

Sector 4 - Lamont County					
Enrolment	2022-23	2022-23	Note	Change	% Change
	Budget	Fall			
ECS	86	90		4	4.7%
Grade 1-3	215	227		12	5.6%
Grade 4-6	249	249		-	0.0%
Grade 7-9	194	202		8	4.1%
Grade 10-12	141	147		6	4.3%
	<u>885</u>	<u>915</u>	A	30	3.4%



Expenses by Category	2022-23	2022-23	Note	Change	% Change
	Budget	Fall			
Salaries & Benefits	\$ 7,457,587	\$ 7,622,994	B	\$ 165,407	2.2%
Services, Contracts & Supplies	319,360	335,040		15,680	4.9%
	<u>\$ 7,776,947</u>	<u>\$ 7,958,034</u>		<u>\$ 181,087</u>	<u>2.3%</u>

Salaries & Benefits as % of total budget

96% 96%

Staffing (FTE)	2022-23	2022-23	Note	Change	% Change
	Budget	Fall			
Certificated	51.60	51.89		0.29	0.6%
Classified	24.19	24.69		0.50	2.1%
	<u>75.79</u>	<u>76.58</u>	C	<u>0.79</u>	<u>1.0%</u>

Notes (for changes greater than \$50,000)

- A. Sector 4 enrolment has increased 30 students from Spring Budget, representing 2.9% growth in enrolment. Nearly half of the growth was at Lamont High.
- B. The increase of \$165,000 in Salaries & Benefits is the combination of increased staffing from Inclusive and Early Learning allocations, sub costs from New Curriculum Sub allocations, an overall increased standard cost rate from Spring, and additional staff to support enrolment growth.
- C. Staffing has increased 0.79 FTE. The 0.29 FTE increase to Certificated represents 0.6% change. The 0.5 FTE to Classified is primarily funded by additional Inclusive and Early Learning allocations from Spring.
- D. Other:

Below is Alberta Education's Rural Small Schools Grant, which is applicable to Andrew School, Bruderheim School, and Mundare School. Please note that the enrolment is based on a Weighted Moving Average (WMA) calculation, with current year enrolment weighted at 50%.

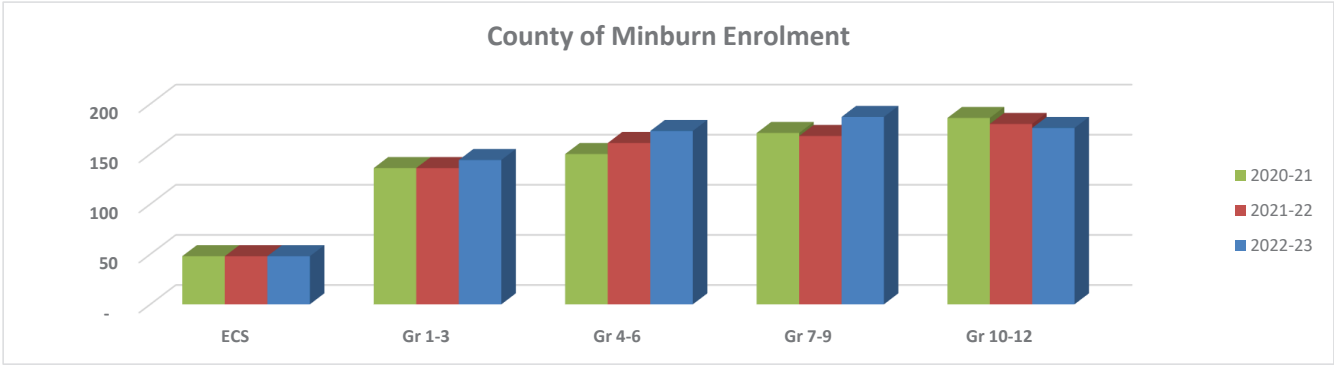
Allocation Formula

Block Funding Rate per School (applicable group level rate)		
Groups	WMA FTE Enrolment Threshold	Block Funding Rate
Group 1	< 35 and Hutterite Colony Schools	\$25,000+Base Instruction Grant
Group 2	=> 35 < 55	\$454,500
Group 3	=> 55 < 75	\$626,200
Group 4	=> 75 < 95	\$757,500
Group 5	=> 95 < 115	\$868,600
Group 6	=> 115 < 135	\$949,400
Group 7	=> 135 < 155	\$1,010,000

For informational purposes, the below chart compares rural school funding by levels over the last few budget cycles.

Rural Small School	2022-23 Fall	2022-23 Spring	2021-22 Fall
Andrew School	Group 3	Group 2	Group 3
Bruderheim School	Group 5	Group 5	Group 6
Mundare School	Group 5	Group 4	Group 6

Sector 5 - County of Minburn					
Enrolment	2022-23 Budget	2022-23 Fall	Note	Change	% Change
ECS	45	48		3	6.7%
Grade 1-3	133	144		11	8.3%
Grade 4-6	163	173		10	6.1%
Grade 7-9	186	187		1	0.5%
Grade 10-12	177	176		(1)	(0.6%)
	704	728	A	24	3.4%



Expenses by Category	2022-23 Budget	2022-23 Fall	Note	Change	% Change
Salaries & Benefits	\$ 4,968,459	\$ 5,193,372	B	\$ 224,913	4.5%
Services, Contracts & Supplies	256,374	266,186		9,812	3.8%
	\$ 5,224,833	\$ 5,459,558		\$ 234,725	4.5%
<i>Salaries & Benefits as % of total budget</i>		95%			95%

Staffing (FTE)	2022-23 Budget	2022-23 Fall	Note	Change	% Change
Certificated	35.41	37.26		1.85	5.2%
Classified	15.26	14.59		(0.67)	(4.4%)
	50.67	51.85	C	1.18	2.3%

Notes (for changes greater than \$50,000)

- A. Sector 5 enrolment has increased 24 students from Spring Budget, representing 3.4% growth in enrolment.
- B. The increase of \$224,913 in Salaries & Benefits is the combination of increased staffing from Inclusive and Early Learning allocations, sub costs from New Curriculum Sub allocations, an overall increased standard cost rate from Spring, and additional staff to support enrolment growth.
- C. Staffing has increased 1.18 FTE. The 1.85 FTE increase to Certificated represents a 5.2% change and is to support the enrolment growth. The decrease of 0.67 FTE to Classified is due to a decrease in Inclusive allocations at Vegreville Composite High from Spring.

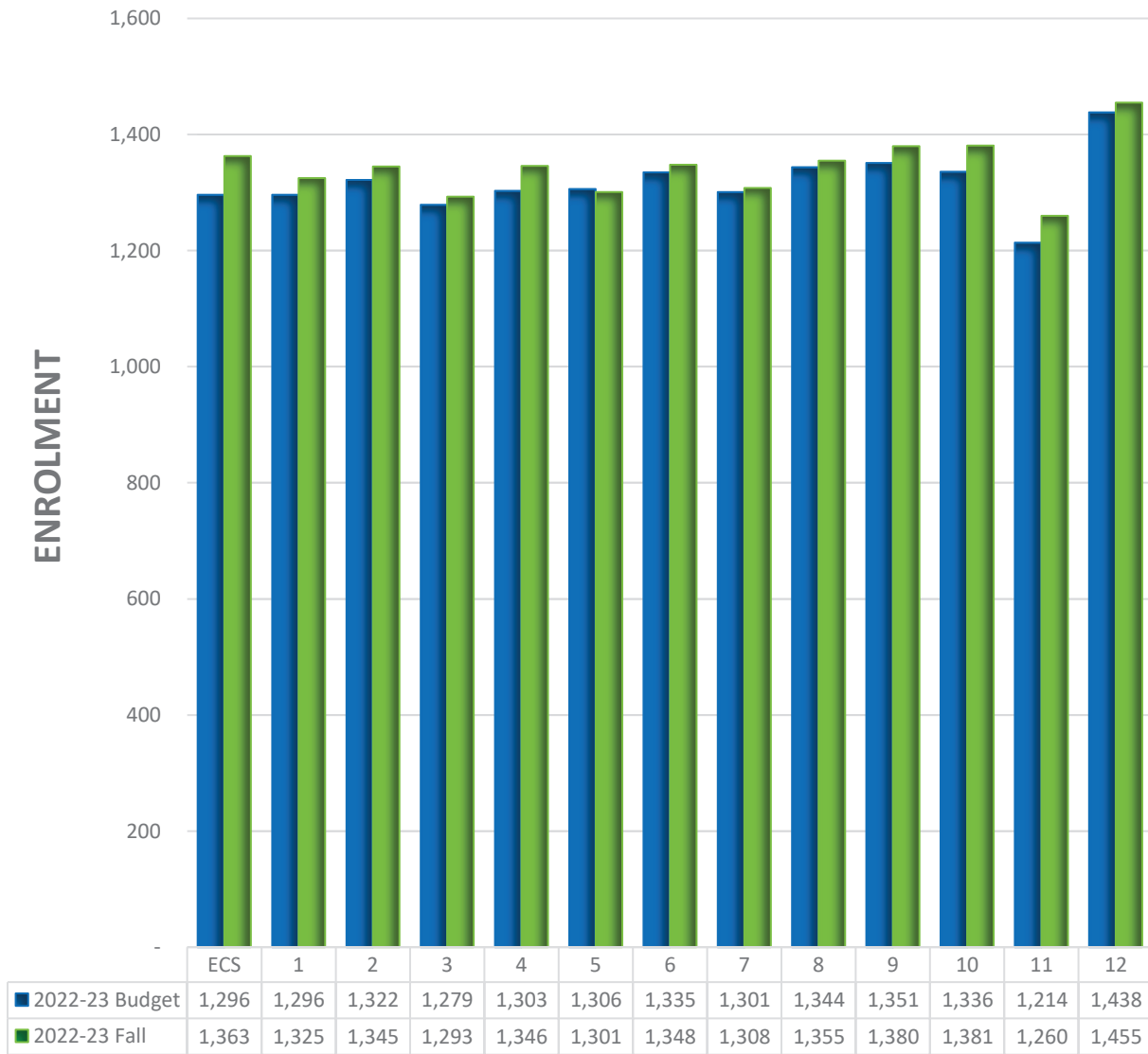
Enrolment Detail - by Sector				
	2022-23 Budget	2022-23 Fall	Change	% Change
Sector 1 - Sherwood Park				
Bev Facey Community High	1,010	1,011	1	0.1%
Brentwood Elementary	400	393	(7)	(1.8%)
Clover Bar Junior High	391	387	(4)	(1.0%)
Davidson Creek Elementary	629	626	(3)	(0.5%)
École Campbelltown	363	364	1	0.3%
F. R. Haythorne Junior High	639	643	4	0.6%
Glen Allan Elementary	315	318	3	1.0%
Heritage Hills Elementary	481	494	13	2.7%
Lakeland Ridge	763	769	6	0.8%
Mills Haven Elementary	446	461	15	3.4%
Pine Street Elementary	341	369	28	8.2%
Salisbury Composite High	1,250	1,287	37	3.0%
Sherwood Heights Junior High	666	666	-	0.0%
Strathcona Christian Academy Elementary	582	581	(1)	(0.2%)
Strathcona Christian Academy Secondary	609	607	(2)	(0.3%)
Wes Hosford Elementary	345	347	2	0.6%
Westboro Elementary	303	315	12	4.0%
Woodbridge Farms Elementary	307	315	8	2.6%
	9,840	9,953	113	1.1%
Sector 2 -Strathcona County				
Ardrossan Elementary	602	612	10	1.7%
Ardrossan Junior Senior High	830	826	(4)	(0.5%)
Fultonvale Elementary Junior High	475	489	14	2.9%
Uncas Elementary	192	211	19	9.9%
	2,099	2,138	39	1.9%
Sector 3 - Fort Saskatchewan				
Castle (Scotford Colony)	26	27	1	3.8%
École Parc Élémentaire	330	328	(2)	(0.6%)
Fort Saskatchewan Christian	393	398	5	1.3%
Fort Saskatchewan Elementary	261	281	20	7.7%
Fort Saskatchewan High	467	473	6	1.3%
James Mowat Elementary	438	422	(16)	(3.7%)
Rudolph Hennig Junior High	405	436	31	7.7%
SouthPointe School	665	684	19	2.9%
Win Ferguson Elementary	410	396	(14)	(3.4%)
	3,395	3,445	50	1.5%
Sector 4 - Lamont County				
Andrew School	60	62	2	3.3%
Bruderheim School	109	116	7	6.4%
Lamont Elementary	293	294	1	0.3%
Lamont High	318	332	14	4.4%
Mundare School	105	111	6	5.7%
	885	915	30	3.4%

Enrolment Detail - by Sector - continued

	2022-23 Budget	2022-23 Fall	Change	% Change
Sector 5 - County of Minburn				
A. L. Horton Elementary	328	352	24	7.3%
Pleasant Ridge Colony	17	17	-	0.0%
Vegreville Composite High	359	359	-	0.0%
	704	728	24	3.4%
Total Enrolment in Sectors	16,923	17,179	256	1.5%
Elk Island Youth Ranch Learning Centre	6	8	2	33.3%
Next Step Outreach	192	273	81	42.2%
Total Enrolment	17,121	17,460	339	2.0%
Enrolment by Grade				
ECS	1,296	1,363	67	5.2%
Grade 1-3	3,897	3,963	66	1.7%
Grade 4-6	3,944	3,995	51	1.3%
Grade 7-9	3,990	4,028	38	1.0%
Grade 10-12	3,796	3,830	34	0.9%
	16,923	17,179	256	1.5%
Elk Island Youth Ranch Learning Centre	6	8	2	33.3%
Next Step Outreach	192	273	81	42.2%
Total Enrolment	17,121	17,460	339	2.0%

(Page 21)

ELK ISLAND PUBLIC SCHOOLS
2022-23 Fall Budget
Enrolment Comparative - by Grade



**2022-23 Spring
Enrolment**

17,121 ■

**2022-23 Fall
Enrolment**

17,460 ■

Schools Expenses - Detail by Sector by Category

	2022-23 Budget	2022-23 Fall	Change	Salaries & Benefits	Services, Contracts & Supplies	Total Salaries* as % of Total Budget
Sector 1 - Sherwood Park						
Bev Facey Community High	\$ 6,852,345	\$ 7,185,373	\$ 333,028	\$ 6,792,457	\$ 392,916	95%
Brentwood Elementary	2,868,183	2,936,485	68,302	2,827,444	109,041	96%
Clover Bar Junior High	2,632,641	2,669,668	37,027	2,561,167	108,501	96%
Davidson Creek Elementary	3,739,256	3,913,407	174,151	3,776,849	136,558	97%
École Campbelltown	2,204,646	2,351,711	147,065	2,238,040	113,671	95%
F.R. Haythorne Junior High	4,274,592	4,349,773	75,181	4,117,014	232,759	95%
Glen Allan Elementary	2,296,679	2,385,282	88,603	2,282,269	103,013	96%
Heritage Hills Elementary	2,836,271	3,012,643	176,372	2,898,378	114,265	96%
Lakeland Ridge	4,197,298	4,355,177	157,879	4,141,974	213,203	95%
Mills Haven Elementary	2,943,451	3,051,011	107,560	2,907,809	143,202	95%
Pine Street Elementary	2,579,759	2,881,827	302,068	2,754,638	127,189	96%
Salisbury Composite High	7,876,071	8,262,281	386,210	7,710,706	551,575	93%
Sherwood Heights Junior High	4,026,601	4,163,081	136,480	3,971,964	191,117	95%
Strathcona Christian Academy Elementary	3,299,270	3,410,513	111,243	3,310,134	100,379	97%
Strathcona Christian Academy Secondary	3,649,055	3,702,701	53,646	3,553,413	149,288	96%
Wes Hosford Elementary	2,277,112	2,391,191	114,079	2,298,843	92,348	96%
Westboro Elementary	2,706,872	2,868,217	161,345	2,780,911	87,306	97%
Woodbridge Farms Elementary	2,909,731	2,978,678	68,947	2,877,598	101,080	97%
	<u>64,169,833</u>	<u>66,869,019</u>	<u>2,699,186</u>	<u>63,801,608</u>	<u>3,067,411</u>	<u>95%</u>
Sector 2 - Strathcona County						
Ardrossan Elementary	3,655,418	3,819,704	164,286	3,680,200	139,504	96%
Ardrossan Junior Senior High	4,905,716	5,041,577	135,861	4,835,705	205,872	96%
Fultonvale Elementary Junior High	2,865,962	3,004,862	138,900	2,897,300	107,562	96%
Uncas Elementary	1,516,411	1,621,835	105,424	1,537,294	84,541	95%
	<u>12,943,507</u>	<u>13,487,978</u>	<u>544,471</u>	<u>12,950,499</u>	<u>537,479</u>	<u>96%</u>
Sector 3 - Fort Saskatchewan						
Castle (Scotford Colony)	197,461	202,117	4,656	178,369	23,748	88%
École Parc Élémentaire	2,240,587	2,472,690	232,103	2,388,400	84,290	97%
Fort Saskatchewan Christian	2,648,954	2,768,420	119,466	2,641,708	126,712	95%
Fort Saskatchewan Elementary	2,036,107	2,195,554	159,447	2,111,749	83,805	96%
Fort Saskatchewan High	3,353,436	3,478,766	125,330	3,270,283	208,483	94%
James Mowat Elementary	2,694,619	2,749,633	55,014	2,631,848	117,785	96%
Rudolph Hennig Junior High	2,701,393	2,901,534	200,141	2,768,700	132,834	95%
SouthPointe School	4,066,537	4,291,446	224,909	4,013,154	278,292	94%
Win Ferguson Elementary	2,746,382	2,817,167	70,785	2,734,349	82,818	97%
	<u>22,685,476</u>	<u>23,877,327</u>	<u>1,191,851</u>	<u>22,738,560</u>	<u>1,138,767</u>	<u>95%</u>
Sector 4 - Lamont County						
Andrew School	702,245	711,806	9,561	694,747	17,059	98%
Bruderheim School	1,095,953	1,132,459	36,506	1,097,863	34,596	97%
Lamont Elementary	2,265,696	2,345,395	79,699	2,230,407	114,988	95%
Lamont High	2,554,671	2,708,611	153,940	2,609,682	98,929	96%
Mundare School	1,158,382	1,059,763	(98,619)	990,295	69,468	93%
	<u>7,776,947</u>	<u>7,958,034</u>	<u>181,087</u>	<u>7,622,994</u>	<u>335,040</u>	<u>96%</u>
Sector 5 - County of Minburn						
A.L. Horton Elementary	2,371,729	2,612,656	240,927	2,492,909	119,747	95%
Pleasant Ridge Colony	138,110	144,538	6,428	137,345	7,193	95%
Vegreville Composite High	2,714,994	2,702,364	(12,630)	2,563,118	139,246	95%
	<u>5,224,833</u>	<u>5,459,558</u>	<u>234,725</u>	<u>5,193,372</u>	<u>266,186</u>	<u>95%</u>
	<u>\$ 112,800,596</u>	<u>\$ 117,651,916</u>	<u>\$ 4,851,320</u>	<u>\$ 112,307,033</u>	<u>\$ 5,344,883</u>	<u>95%</u>

(Page 21)

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

Schools Staffing by Sector - Full Time Equivalent (FTE)

	Certificated			Classified ¹			Total Change
	2022-23 Budget	2022-23 Fall	Change	2022-23 Budget	2022-23 Fall	Change	
Sector 1 - Sherwood Park							
Bev Facey Community High	47.29	48.50	1.21	18.53	19.69	1.16	2.37
Brentwood Elementary	21.60	21.58	(0.02)	5.57	5.90	0.33	0.31
Clover Bar Junior High	18.78	18.68	(0.10)	6.93	7.00	0.07	(0.03)
Davidson Creek Elementary	27.63	27.66	0.03	8.38	9.95	1.57	1.60
École Campbelltown	17.00	17.44	0.44	3.26	4.04	0.78	1.22
F.R. Haythorne Junior High	29.91	30.35	0.44	10.74	10.20	(0.54)	(0.10)
Glen Allan Elementary	15.71	15.71	-	6.54	7.20	0.66	0.66
Heritage Hills Elementary	22.10	22.71	0.61	4.30	5.12	0.82	1.43
Lakeland Ridge	31.06	31.03	(0.03)	8.05	9.17	1.12	1.09
Mills Haven Elementary	20.71	21.23	0.52	6.61	6.77	0.16	0.68
Pine Street Elementary	16.19	16.30	0.11	9.73	13.38	3.65	3.76
Salisbury Composite High	57.29	58.59	1.30	15.70	17.26	1.56	2.86
Sherwood Heights Junior High	29.65	31.01	1.36	7.50	6.92	(0.58)	0.78
Strathcona Christian Academy Elementary	24.40	24.32	(0.08)	6.61	7.57	0.96	0.88
Strathcona Christian Academy Secondary	27.79	27.93	0.14	6.00	5.75	(0.25)	(0.11)
Wes Hosford Elementary	16.00	16.00	-	5.85	6.97	1.12	1.12
Westboro Elementary	16.90	17.00	0.10	10.98	12.49	1.51	1.61
Woodbridge Farms Elementary	18.60	18.60	-	10.52	11.27	0.75	0.75
	458.61	464.64	6.03	151.80	166.65	14.85	20.88
Sector 2 - Strathcona County							
Ardrossan Elementary	26.41	26.78	0.37	9.02	9.74	0.72	1.09
Ardrossan Junior Senior High	38.12	38.00	(0.12)	7.57	8.47	0.90	0.78
Fultonvale Elementary Junior High	22.21	22.82	0.61	4.50	4.90	0.40	1.01
Uncas Elementary	10.10	10.58	0.48	4.53	4.92	0.39	0.87
	96.84	98.18	1.34	25.62	28.03	2.41	3.75
Sector 3 - Fort Saskatchewan							
Castle (Scotford Colony)	1.10	1.10	-	0.81	0.76	(0.05)	(0.05)
École Parc Élementaire	15.01	15.35	0.34	7.18	9.74	2.56	2.90
Fort Saskatchewan Christian	20.34	20.16	(0.18)	4.58	5.92	1.34	1.16
Fort Saskatchewan Elementary	12.95	13.06	0.11	7.39	8.20	0.81	0.92
Fort Saskatchewan High	22.43	22.43	-	10.04	10.76	0.72	0.72
James Mowat Elementary	19.45	19.34	(0.11)	6.31	6.27	(0.04)	(0.15)
Rudolph Hennig Junior High	19.65	20.44	0.79	6.02	6.88	0.86	1.65
SouthPointe School	28.87	28.88	0.01	10.56	11.35	0.79	0.80
Win Ferguson Elementary	18.75	18.75	-	8.59	8.92	0.33	0.33
	158.55	159.51	0.96	61.48	68.80	7.32	8.28
Sector 4 - Lamont County							
Andrew School	4.49	4.51	0.02	2.33	2.28	(0.05)	(0.03)
Bruderheim School	7.06	7.05	(0.01)	4.02	4.30	0.28	0.27
Lamont Elementary	14.75	15.12	0.37	7.49	7.37	(0.12)	0.25
Lamont High	17.80	18.21	0.41	7.00	8.25	1.25	1.66
Mundare School	7.50	7.00	(0.50)	3.35	2.49	(0.86)	(1.36)
	51.60	51.89	0.29	24.19	24.69	0.50	0.79
Sector 5 - County of Minburn							
A.L. Horton Elementary	16.35	17.76	1.41	6.47	7.28	0.81	2.22
Pleasant Ridge Colony	1.05	1.05	-	0.43	0.45	0.02	0.02
Vegreville Composite High	18.01	18.45	0.44	8.36	6.86	(1.50)	(1.06)
	35.41	37.26	1.85	15.26	14.59	(0.67)	1.18
	801.01	811.48	10.47	278.35	302.76	24.41	34.88

(Page 22)

¹ 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.

Supports for Students - Schools

Expenses by Category	2022-23	2022-23	Change	Note	% Change	Salaries & Benefits	Services, Contracts, & Supplies
	Budget	Fall					
Early Learning	\$ 2,603,681	\$ 1,952,375	\$ (651,306)	A	(25.0%)	\$ 1,882,474	\$ 69,901
Mental Health Capacity Building	225,061	225,061	-		0.0%	215,267	9,794
Specialized Supports - Schools	2,340,674	2,044,550	(296,124)	B	(12.7%)	1,640,762	403,788
School Nutrition Program	150,000	150,000	-		0.0%	59,268	90,732
Partners 4 Science	351,128	359,797	8,669		2.5%	212,991	146,806
	<u>\$ 5,670,544</u>	<u>\$ 4,731,783</u>	<u>\$ (938,761)</u>		<u>(16.6%)</u>	<u>\$ 4,010,762</u>	<u>\$ 721,021</u>

(Page 21)

Staffing (FTE)	Certificated			Note	Classified		
	2022-23	2022-23	Change		2022-23	2022-23	Change
	Budget	Fall			Budget	Fall	
Early Learning	1.50	1.50	-		24.41	15.15	(9.26)
Mental Health Capacity Building	-	-	-		2.60	2.60	-
Specialized Supports - Schools	4.00	4.00	-		15.13	11.64	(3.49)
School Nutrition Program	-	-	-		1.22	1.17	(0.05)
Partners 4 Science	-	0.10	0.10		1.48	1.53	0.05
	<u>5.50</u>	<u>5.60</u>	<u>0.10</u>	C	<u>44.84</u>	<u>32.09</u>	<u>(12.75)</u>

(Page 22)

Notes (for changes greater than \$50,000)

A. The Early Learning Fall Budget decrease of \$651,000 is reflective of the below changes.

Early Learning Changes:

Sub Funding Transfer to Schools	(22,582)
Carryforward Reserve decrease	(12,589)
Allocation for Salary Increases	24,656
Early Learning Allocations to Schools	(448,693)
Decrease to Early Learning Revenue	(192,098)
Total Changes	(651,306)

B. The Specialized Supports - School Fall Budget decrease of \$296,000 is reflective of the below changes.

Specialized Supports - Schools Changes:

One-Time Allocation	400,000
Fall Enrolment Allocation Adjustment	(24,193)
Fort Sask Project FSLW to be Administered by SSS	80,000
Carryforward Reserve Increase	17,839
Allocation for Salary Increases	105,060
Allocations to Schools	(983,937)
Increase to Special Support Revenue	109,107
Total Changes	(296,124)

C. Classified Staffing within Supports for Students (SFS) has decreased 12.75 FTE, primarily due to a decrease contingency Educational Assistant staffing within SFS (Early Learning and Specialized Supports). As funds are transferred from SFS to schools, the Educational Assistant staffing shifts from Supports for Students to the Schools.

Early Learning and Specialized Supports - Schools

	2022-23 Budget	2022-23 Fall	Note	Change	% Change
Revenues					
Alberta Education Funding					
Early Learning	\$ 3,570,958	\$ 3,378,860	A	\$ (192,098)	(5.4%)
Specialized Supports	14,475,508	14,560,475	B	84,967	0.6%
	18,046,466	17,939,335		(107,131)	(0.6%)
Expenses					
Schools					
Early Learning	2,280,770	2,752,045		471,275	20.7%
Specialized Supports - Schools	15,742,835	16,726,772		983,937	6.3%
	18,023,605	19,478,817	C	1,455,212	8.1%
Central Services					
Early Learning	2,603,681	1,952,375		(651,306)	(25.0%)
Specialized Supports - Central	2,340,674	2,044,550		(296,124)	(12.7%)
	4,944,355	3,996,925	C	(947,430)	(19.2%)
	22,967,960	23,475,742		507,782	2.2%
Unfunded by Alberta Education	\$ (4,921,494)	\$ (5,536,407)	D	\$ (614,913)	12.5%

Notes (for changes greater than \$50,000)

- A. **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. The decrease of \$192,000 is primarily due to a reduction in PALS students and coding changes.
- B. **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 of \$85,000 is due to an increase to SLS Revenue from the WMA enrolment increase at September 29, 2022.
- C. The change in expenses between **Central Services and Schools** reflects the allocations that were made for both Inclusive Learning and Early Learning during the Fall Budget among other changes, as detailed on the prior page.
- D. The change in **Unfunded by Alberta Education** reflects the changes to Block allocations, One-time allocations, and Reserves (Department Carryforward and Division).

Central Services

Expenses by Department	Page Ref	2022-23 Budget	2022-23 Fall	Change	% Change
Governance	36				
Board of Trustees		\$ 605,698	\$ 636,481	\$ 30,783	5.1%
Education Executive	37				
Superintendent		802,916	809,537	6,621	0.8%
Election		50,000	50,000	-	-
Communications		611,538	622,421	10,883	1.8%
		1,464,454	1,481,958	17,504	1.2%
Supports For Students - Central	38				
Associate Superintendent		374,090	555,197	181,107	48.4%
Instructional Supports		3,076,928	3,359,781	282,853	9.2%
Curriculum		874,890	895,139		
Specialized Supports		590,189	593,177	2,988	0.5%
		4,916,097	5,403,294	466,948	9.5%
Human Resources	40				
Associate Superintendent		2,677,130	3,230,842	553,712	20.7%
Staff Relations & Training		825,076	795,055	(30,021)	(3.6%)
Recruitment & Staffing		2,970,205	2,987,550	17,345	0.6%
		6,472,411	7,013,447	541,036	8.4%
Business Services	42				
Secretary-Treasurer		781,409	800,819	19,410	2.5%
Financial Services		2,102,248	2,218,685	116,437	5.5%
		2,883,657	3,019,504	135,847	4.7%
Facility Services	43				
Facilities		15,843,227	16,289,494	446,267	2.8%
Infrastructure Maintenance and Renewal		2,262,457	1,341,299	(921,158)	(40.7%)
		18,105,684	17,630,793	(474,891)	(2.6%)
Information Technologies	45	7,063,933	7,372,305	308,372	4.4%
Student Transportation	47	12,894,056	14,088,780	1,194,724	9.3%
Fiscal Services	49				
Capital and Debt Services		6,459,428	6,506,078	46,650	0.7%
Other (Teacher Pensions and Insurance)		394,431	380,891	(13,540)	(3.4%)
		6,853,859	6,886,969	33,110	0.5%
		\$ 61,259,849	\$ 63,533,531	\$ 2,253,433	3.7%

(Page 18)

Staffing - Full Time Equivalents (FTE)	2022-23 Budget	2022-23 Fall	FTE Change	% Change
Certificated	29.79	31.69	1.90	6.4%
Classified	115.59	125.74	10.15	8.8%
	145.38	157.43	12.05	8.3%

Governance

Budget	2022-23 Budget	2022-23 Fall	Change	Note
Revenue/Allocations				
Block Revenue Allocations	\$ 566,737	\$ 573,847	\$ 7,110	
Reserve Spending	38,961	62,634	23,673	
	<u>605,698</u>	<u>636,481</u>	30,783	
Expenses				
<i>Salaries and benefits</i>				
Classified	414,920	422,030	7,110	
	<u>414,920</u>	<u>422,030</u>	7,110	
<i>Services, Contracts and Supplies</i>				
Dues & Fees	83,217	83,217	-	
Contracted Services	37,600	51,873	14,273	
Staff Dev - Registration	36,998	40,856	3,858	
Subsistence	3,639	9,639	6,000	
Travel	4,600	8,000	3,400	
Advertising/Public Relations	7,756	7,161	(595)	
Computer Equipment	4,878	3,350	(1,528)	
Supplies & Materials	3,920	3,200	(720)	
Binding/Copying/Printing	2,000	2,000	-	
Furniture	2,000	2,000	-	
Telephone/Fax/Cellular	2,970	1,955	(1,015)	
Rental/Lease	1,000	1,000	-	
Postage/Courier	200	200	-	
	<u>190,778</u>	<u>214,451</u>	23,673	
	<u>605,698</u>	<u>636,481</u>	30,783	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Notes (for changes greater than \$75,000 and 5%)

Education Executive							
Budget	2022-23 Budget	2022-23 Fall	Change	Note	Superintendent	Communications	Election
Revenue/Allocations							
Block Revenue Allocations	\$ 1,352,480	\$ 1,369,983	\$ 17,503		\$ 760,966	\$ 559,017	\$ 50,000
One Time Allocation	41,220	41,220	-		41,220	-	-
Reserve Spending	70,754	70,755	1		7,351	63,404	-
	<u>1,464,454</u>	<u>1,481,958</u>	<u>17,504</u>		<u>809,537</u>	<u>622,421</u>	<u>50,000</u>
Expenses							
<i>Salaries and Benefits</i>							
Certificated	470,128	475,261	5,133		475,261	-	-
Classified	772,049	782,283	10,234		199,041	583,242	-
	<u>1,242,177</u>	<u>1,257,544</u>	<u>15,367</u>		<u>674,302</u>	<u>583,242</u>	<u>-</u>
<i>Services, Contracts and Supplies</i>							
Contracted Services	96,661	95,243	(1,418)		42,347	2,896	50,000
Subsistence	36,572	36,572	-		35,922	650	-
Supplies & Materials	23,457	27,012	3,555		19,159	7,853	-
Advertising/Public Relations	14,300	14,300	-		300	14,000	-
Computer Equipment	8,240	8,240	-		6,240	2,000	-
Dues & Fees	7,850	7,850	-		6,250	1,600	-
Rental/Lease	7,650	7,650	-		7,150	500	-
Staff Dev - Registration	6,648	6,648	-		5,648	1,000	-
Binding/Copying/Printing	5,685	5,685	-		4,385	1,300	-
Mileage	5,268	5,268	-		3,768	1,500	-
Staff Dev - Travel	4,766	5,066	300		4,316	750	-
Staff Dev - Subsistence	3,850	4,350	500		3,850	500	-
Telephone/Fax/Cellular	3,000	3,000	-		2,250	750	-
Repairs & Maintenance	2,976	2,976	-		-	2,976	-
Furniture	2,000	2,000	-		1,000	1,000	-
Travel	2,454	1,954	(500)		1,250	704	-
Publications & Subscriptions	200	200	-		-	200	-
Postage/Courier	100	100	-		100	-	-
Cost Recoveries	(9,400)	(9,700)	(300)		(8,700)	(1,000)	-
	<u>222,277</u>	<u>224,414</u>	<u>2,137</u>		<u>135,235</u>	<u>39,179</u>	<u>50,000</u>
	<u>1,464,454</u>	<u>1,481,958</u>	<u>17,504</u>		<u>809,537</u>	<u>622,421</u>	<u>50,000</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Staffing (FTE)	2022-23 Budget	2022-23 Fall	Change	Superintendent	Communications	Election
Certificated	2.00	2.00	-	2.00	-	-
Classified	7.90	7.90	-	2.00	5.90	-
	<u>9.90</u>	<u>9.90</u>	<u>-</u>	<u>4.00</u>	<u>5.90</u>	<u>-</u>

Notes (for changes greater than \$75,000 and 5%)

Supports for Students - Central

Budget	2022-23 Budget	2022-23 Fall	Change	Note	Associate Super- intendent	Curriculum	Instructional Supports	Specialized Supports
Revenue/Allocations								
Block Revenue Allocations	\$ 2,267,364	\$ 2,293,417	\$ 26,053		\$ 354,537	\$ 79,822	\$ 1,265,881	\$ 593,177
One-Time Funding	-	110,000	110,000	A	5,000	-	105,000	-
Reserve Spending	2,617,497	2,308,884	(308,613)	B	1,027,347	444,735	836,802	-
Supplemental Revenue	119,000	103,989	(15,011)		1,134	-	102,855	-
Targeted Funding	1,901,251	2,992,312	1,091,061	C	167,179	693,380	2,131,753	-
Transfers To/From Other Sites	(1,989,015)	(2,405,308)	(416,293)	D	(1,000,000)	(322,798)	(1,082,510)	-
	<u>4,916,097</u>	<u>5,403,294</u>	<u>487,197</u>		<u>555,197</u>	<u>895,139</u>	<u>3,359,781</u>	<u>593,177</u>
Expenses								
<i>Salaries and Benefits</i>								
Certificated	3,336,726	3,505,444	168,718	E	-	831,781	2,245,852	427,811
Classified	761,607	969,736	208,129	F	487,706	35,185	404,820	42,025
	<u>4,098,333</u>	<u>4,475,180</u>	<u>376,847</u>		<u>487,706</u>	<u>866,966</u>	<u>2,650,672</u>	<u>469,836</u>
<i>Services, Contracts, and Supplies</i>								
Contracted Services	400,990	474,862	73,872		36,323	1,000	378,165	59,374
Supplies & Materials	119,438	89,335	(30,103)		928	5,173	65,307	17,927
Equipment	5,500	81,000	75,500	G	-	-	78,000	3,000
Mileage	42,750	45,500	2,750		2,000	500	40,000	3,000
Dues & Fees	78,341	41,980	(36,361)		1,280	-	40,000	700
Staff Dev - Registration	39,500	41,500	2,000		2,500	2,000	17,000	20,000
Rental/Lease	24,500	25,500	1,000		4,500	-	19,000	2,000
Subsistence	10,935	20,746	9,811		12,000	-	6,746	2,000
Computer Equipment	16,500	20,500	4,000		-	1,000	9,500	10,000
Media Materials - Books Only	2,000	17,000	15,000		-	15,000	2,000	-
Publications & Subscriptions	29,600	15,100	(14,500)		100	500	14,500	-
Staff Dev - Travel	8,000	11,000	3,000		3,500	-	6,500	1,000
Staff Dev - Subsistence	5,200	10,515	5,315		1,000	-	9,315	200
Telephone/Fax/Cellular	12,340	8,780	(3,560)		840	-	7,500	440
Furniture	4,500	8,500	4,000		2,000	-	6,500	-
Binding/Copying/Printing	8,950	8,450	(500)		500	3,000	4,450	500
Repairs & Maintenance	500	3,000	2,500		-	-	-	3,000
Software	6,000	2,926	(3,074)		-	-	2,926	-
Travel	1,500	1,200	(300)		-	-	1,000	200
Postage/Courier	520	520	-		20	-	500	-
Advertising/Public Relations	200	200	-		-	-	200	-
	<u>817,764</u>	<u>928,114</u>	<u>110,350</u>		<u>67,491</u>	<u>28,173</u>	<u>709,109</u>	<u>123,341</u>
	<u>4,916,097</u>	<u>5,403,294</u>	<u>487,197</u>		<u>555,197</u>	<u>895,139</u>	<u>3,359,781</u>	<u>593,177</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Supports for Students - Central - continued

Staffing (FTE)	2022-23 Budget	2022-23 Fall	Change	Note	Associate Super- intendent	Curriculum	Instructional Supports	Specialized Supports
Certificated	23.79	25.69	1.90	E	-	7.50	15.19	3.00
Classified	6.17	12.67	6.50	F	8.31	0.75	3.31	0.30
	<u>29.96</u>	<u>38.36</u>	<u>8.40</u>		<u>8.31</u>	<u>8.25</u>	<u>18.50</u>	<u>3.30</u>

Notes (for changes greater than \$75,000 and 5%)

- A. One-time funding increased by \$110,000, with \$105,000 directed to Instructional Supports for a Math Facilitator from Univeristy of Alberta and Career and Technology Studies (CTS) collegiate work. As well, \$5,000 was directed to Associate Superintendent of Supports for Students for the Ukrainian Language and Culture curriculum .
- B. Reserve spending decreased by \$309,000 primarily due to recovering \$353,000 in reserves for the new curriculum work - now funded by Alberta Education. The decrease is partially offset by a \$44,000 increase in department reserves, which is surplus from the 2021-22 year.
- C. Targeted funding has increased \$1,091,000 because of several provincial grants, including Odyssey program (\$167,000); First Nations, Métis and Inuit funding (\$87,000); dual credit programming (\$107,000); French language funding (\$37,000); and the new elementary curriculum funding (\$693,000).
- D. Transfers to other schools/departments increased by \$416,000 because of funds for curriculum sub days and First Nations, Métis and Inuit funds both transferred to schools.
- E. Certificated costs increased \$169,000 due to staffing changes - two full-time employees were added to support the new elementary curriculum work and 0.1 FTE was moved from Instructional Supports to Partners for Science, which is reported in the schools section. Salary increases also contributed to the change in costs.
- F. Classified costs have increased \$208,000 due to 5.75 FTE staffing increase for Odyssey (Odyssey staff were not budgeted in Spring), and 0.75 FTE staffing increase for Curriculum (temporary).
- G. Equipment expenditures have increased \$75,500, primarily due to planned expenditures relating to the Dual Credit Enhancement funding from Alberta Education.

Human Resources							
Budget	2022-23 Budget	2022-23 Fall	Change	Note	Associate Superintendent	Staff Relations & Training	Recruitment & Staffing
Revenue/Allocations							
Block Revenue Allocations	\$ 4,698,912	\$ 4,747,565	\$ 48,653		\$ 1,056,308	\$ 709,604	\$ 2,981,653
One-Time Funding	-	58,000	58,000		58,000	-	-
Reserve Spending	221,193	226,368	5,175		164,226	56,245	5,897
Targeted Funding	1,359,854	1,701,743	341,889	A	1,642,537	59,206	-
Supplemental Revenue	192,452	309,771	117,319	B	309,771	-	-
Transfers To/From Other Sites	-	(30,000)	(30,000)		-	(30,000)	-
	6,472,411	7,013,447	541,036		3,230,842	795,055	2,987,550
Expenses							
<i>Salaries and benefits</i>							
Certificated	353,690	360,547	6,857		205,418	155,129	-
Classified	1,238,579	1,260,006	21,427		325,748	309,833	624,425
	1,592,269	1,620,553	28,284		531,166	464,962	624,425
Staffing - Certificated *	2,230,437	2,206,757	(23,680)		169,434	53,919	1,983,404
Staffing - Classified *	492,477	481,355	(11,122)		44,975	106,481	329,899
	2,722,914	2,688,112	(34,802)		214,409	160,400	2,313,303
Secondments - Certificated	1,477,306	1,952,308	475,002	C	1,952,308	-	-
	5,792,489	6,260,973	468,484		2,697,883	625,362	2,937,728
<i>Services, Contracts and Supplies</i>							
Staff Dev - Registration	309,782	310,782	1,000		224,000	74,782	12,000
Contracted Services	143,050	154,095	11,045		118,045	36,050	-
Supplies & Materials	105,307	143,467	38,160		104,721	31,361	7,385
Subsistence	37,523	37,838	315		26,478	8,000	3,360
Repairs & Maintenance	500	23,500	23,000		23,500	-	-
Mileage	16,776	15,592	(1,184)		4,415	6,000	5,177
Staff Dev - Travel	12,500	13,500	1,000		3,500	4,000	6,000
Furniture	9,500	10,000	500		8,000	-	2,000
Computer Equipment	7,900	9,500	1,600		4,000	-	5,500
Dues & Fees	7,000	7,000	-		2,500	2,000	2,500
Equipment	7,000	7,000	-		4,000	3,000	-
Staff Dev - Subsistence	4,500	5,000	500		1,000	1,500	2,500
Telephone/Fax/Cellular	4,000	4,100	100		3,000	-	1,100
Advertising/Public Relations	3,750	3,750	-		250	1,500	2,000
Rental/Lease	2,350	2,350	-		850	1,500	-
Binding/Copying/Printing	2,000	2,000	-		2,000	-	-
Publications & Subscriptions	1,700	1,700	-		1,700	-	-
Cost Recoveries	800	800	-		800	-	-
Postage/Courier	484	500	16		200	-	300
Software	3,500	-	(3,500)		-	-	-
	679,922	752,474	72,552		532,959	169,693	49,822
	6,472,411	7,013,447	541,036		3,230,842	795,055	2,987,550
	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -

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

Human Resources - continued							
Staffing (FTE)	2022-23 Budget	2022-23 Fall	Change	Note	Associate Superintendent	Staff Relations & Training	Recruitment & Staffing
Certificated	2.00	2.00	-		1.00	1.00	-
Classified	13.00	13.00	-		3.00	4.00	6.00
	<u>15.00</u>	<u>15.00</u>	-		<u>4.00</u>	<u>5.00</u>	<u>6.00</u>

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

Notes (for changes greater than \$75,000 and 5%)

- A. Targeted funding has increased \$342,000, primarily related to Alberta Education secondment funding of \$358,000, offset by a decrease in CTS Bridge to Certification funding of \$16,000.

- B. Supplemental revenue has increased \$117,000, due to non-Alberta Education secondment funding.

- C. Secondments - Certificated costs have increased \$475,000 due to additional staff on secondment from the spring. There are 16.5 FTE certificated staff on secondment in the 2022-23 Fall Budget.

Business Services						
Budget	2022-23 Budget	2022-23 Fall	Change	Note	Secretary- Treasurer	Financial Services
Revenue/Allocations						
Block Revenue Allocations	\$ 2,850,281	\$ 2,977,905	\$ 127,624		\$ 797,790	\$ 2,180,115
Reserve Spending	33,376	41,599	8,223		3,029	38,570
	<u>2,883,657</u>	<u>3,019,504</u>	<u>135,847</u>		<u>800,819</u>	<u>2,218,685</u>
Expenses						
<i>Salaries and Benefits</i>						
Classified	2,217,077	2,349,385	132,308	A	303,613	2,045,772
	<u>2,217,077</u>	<u>2,349,385</u>	<u>132,308</u>		<u>303,613</u>	<u>2,045,772</u>
<i>Services, Contracts and Supplies</i>						
Insurance	351,739	351,739	-		351,539	200
Contracted Services	225,863	224,768	(1,095)		132,680	92,088
Staff Dev - Registration	22,400	27,255	4,855		2,255	25,000
Supplies & Materials	1,650	13,424	11,774		3,424	10,000
Dues & Fees	12,370	11,870	(500)		2,145	9,725
Computer Equipment	9,123	9,123	-		1,123	8,000
Furniture	8,000	8,000	-		-	8,000
Subsistence	5,100	5,200	100		1,200	4,000
Mileage	5,000	4,900	(100)		900	4,000
Binding/Copying/Printing	4,400	4,400	-		-	4,400
Staff Dev - Travel	2,600	2,645	45		645	2,000
Telephone/Fax/Cellular	2,295	2,295	-		395	1,900
Rental/Lease	13,890	1,650	(12,240)		-	1,650
Travel	450	1,050	600		600	450
Advertising/Public Relations	1,000	1,000	-		-	1,000
Staff Dev - Subsistence	500	600	100		100	500
Publications & Subscriptions	200	200	-		200	-
	<u>666,580</u>	<u>670,119</u>	<u>3,539</u>		<u>497,206</u>	<u>172,913</u>
	<u>2,883,657</u>	<u>3,019,504</u>	<u>135,847</u>		<u>800,819</u>	<u>2,218,685</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
Staffing (FTE)						
Classified	20.19	20.65	0.46	A	2.00	18.65
Notes (for changes greater than \$75,000 and 5%)						

A. Classified salaries and benefits has increased \$132,000 due to the addition of a 0.46 FTE senior accountant from January to August, as well as salary increases for staff.

Facility Services						
Budget	2022-23 Budget	2022-23 Fall	Change	Note	Facilities	Infrastructure Maintenance and Renewal
Revenue/Allocations						
Block Revenue Allocations	\$ 14,649,408	\$ 14,797,724	\$ 148,316		\$ 14,797,724	\$ -
Reserve Spending	264,112	531,081	266,969	A	531,081	-
Supplemental Revenue	277,961	278,209	248		278,209	-
Targeted Funding	2,914,203	2,023,779	(890,424)	B	682,480	1,341,299
	<u>18,105,684</u>	<u>17,630,793</u>	<u>(474,891)</u>		<u>16,289,494</u>	<u>1,341,299</u>
Expenses						
<i>Salaries and benefits</i>						
Classified*	3,342,921	3,368,754	25,833		3,368,754	-
	<u>3,342,921</u>	<u>3,368,754</u>	<u>25,833</u>		<u>3,368,754</u>	<u>-</u>
<i>Services, Contracts and Supplies</i>						
Contracted Custodial Services	4,388,000	4,423,498	35,498		4,423,498	-
Electricity	2,000,000	2,000,000	-		2,000,000	-
Repairs & Maintenance	2,262,457	1,741,299	(521,158)	C	400,000	1,341,299
Contracted Services*	1,665,002	1,731,532	66,530	D	1,731,532	-
Natural Gas/Propane	1,200,000	1,200,000	-		1,200,000	-
Rental/Lease	1,172,667	1,172,667	-		1,172,667	-
Supplies - Custodial	608,000	591,200	(16,800)		591,200	-
Insurance	523,075	525,177	2,102		525,177	-
Supplies & Materials	311,750	322,000	10,250		322,000	-
Water & Sewer	230,000	240,000	10,000		240,000	-
Equipment	251,000	210,000	(41,000)		210,000	-
Oil/Gas/Propane	120,000	120,000	-		120,000	-
Staff Dev - Registration	35,000	35,000	-		35,000	-
Vehicle Repair/Maintenance	30,000	30,000	-		30,000	-
Software	20,000	16,000	(4,000)		16,000	-
Telephone/Fax/Cellular	17,945	15,950	(1,995)		15,950	-
Postage/Courier	16,000	13,500	(2,500)		13,500	-
Dues & Fees	11,500	11,500	-		11,500	-
Computer Equipment	10,000	10,000	-		10,000	-
Subsistence	8,000	8,000	-		8,000	-
Furniture	5,000	5,000	-		5,000	-
Uniforms/Protective	5,000	5,000	-		5,000	-
Miscellaneous Bank Charges	5,000	4,000	(1,000)		4,000	-
Staff Dev - Travel	2,500	2,500	-		2,500	-
Binding/Copying/Printing	3,000	1,500	(1,500)		1,500	-
Staff Dev - Subsistence	1,500	1,500	-		1,500	-
Overhead Recoveries	3,000	-	(3,000)		-	-
Advertising/Public Relations	1,000	-	(1,000)		-	-
Cost Recoveries	(143,633)	(174,784)	(31,151)		(174,784)	-
	<u>14,762,763</u>	<u>14,262,039</u>	<u>(500,724)</u>		<u>12,920,740</u>	<u>1,341,299</u>
	<u>18,105,684</u>	<u>17,630,793</u>	<u>(474,891)</u>		<u>16,289,494</u>	<u>1,341,299</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

*2022-23 Budget numbers were restated.

Facility Services - continued						
Staffing (FTE)	2022-23 Budget	2022-23 Fall	Change	Note	Facilities	IMR
Classified	33.00	33.17	0.17		33.17	-

Notes (for changes greater than \$75,000 and 5%)

- A. Reserve spending has increased \$267,000 for completion of various projects including CTS Strobe Lights, Facility Condition Audits, Community Engagement, and a modular move.
- B. Targeted funding has decreased \$890,000 primarily due to the expected Infrastructure Maintenance and Renewal (IMR) usage for capital projects, such as the Salisbury Composite High Stormwater Drainage project.
- C. Repairs and maintenance has decreased \$521,000 from a reallocation of funds for IMR of \$921,000, offset by an increase as preventative maintenance costs of \$400,000 which will now be tracked within the repairs and maintenance category (previously tracked as Contracted Services).

IMR Changes:

(\$000s)	2022-23		Change
	Spring	Fall	
IMR Funding	\$ 2,262	\$ 2,262	\$ -
Prior Year Carryforward	-	1,483	\$ 1,483
IMR Capitalized	-	(2,404)	\$ (2,404)
IMR Revenue Total	<u>\$ 2,262</u>	<u>\$ 1,341</u>	<u>\$ (921)</u>

- D. Contracted services has increased \$66,530 for projects including CTS Strobe Lights, Facility Condition Audits, Community Engagement, and a modular move, offset by \$400,000 costs moved to preventative repairs and maintenance from contracted service.

Information Technologies

Budget	2022-23 Budget	2022-23 Fall	Change	Note
Revenue/Allocations				
Block Revenue Allocations	\$ 5,665,492	\$ 5,795,708	\$ 130,216	
One-Time Funding	336,500	477,500	141,000	A
Reserve Spending	687,541	724,697	37,156	
Targeted Funding	374,400	374,400	-	
	<u>7,063,933</u>	<u>7,372,305</u>	<u>308,372</u>	
Expenses				
<i>Salaries and benefits</i>				
Certificated	292,720	295,193	2,473	
Classified	2,761,688	2,997,266	235,578	B
	<u>3,054,408</u>	<u>3,292,459</u>	<u>238,051</u>	
<i>Services, Contracts and Supplies</i>				
Software	1,887,931	1,887,931	-	
Computer Equipment	969,536	969,536	-	
Internet	608,478	630,611	22,133	
Telephone/Fax/Cellular	272,252	272,252	-	
Contracted Services	118,758	155,946	37,188	
Mileage	49,000	49,000	-	
Amortization of Capital Assets	37,652	37,652	-	
Staff Dev - Registration	25,313	33,313	8,000	
Supplies & Materials	10,000	10,000	-	
Staff Dev - Travel	7,000	9,200	2,200	
Subsistence	7,500	7,500	-	
Furniture	6,000	6,000	-	
Staff Dev - Subsistence	3,000	3,800	800	
Dues & Fees	3,300	3,300	-	
Repairs & Maintenance	2,500	2,500	-	
Postage/Courier	500	500	-	
Insurance	500	500	-	
Binding/Copying/Printing	204	204	-	
Rental/Lease	101	101	-	
	<u>4,009,525</u>	<u>4,079,846</u>	<u>70,321</u>	
	<u>7,063,933</u>	<u>7,372,305</u>	<u>308,372</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Information Technologies - continued

Staffing (FTE)	2022-23 Budget	2022-23 Fall	Change	Note
Certificated	2.00	2.00	-	
Classified	25.33	27.35	2.02	B
	<u>27.33</u>	<u>29.35</u>	2.02	

Notes (for changes greater than \$75,000 and 5%)

- A. One-time funding has increased \$141,000 to support various projects including Permission Click, Data Visualization, PowerSchool professional development, and administrative support.
- B. Classified salaries has increased \$235,000 to support a permanent administrative assistant position as well as two temporary positions, netting to a 2.02 FTE increase.

Student Transportation Services

Budget	2022-23 Budget	2022-23 Fall	Change	Note
Revenue/Allocations				
Reserve Spending	\$ 499,794	\$ 431,216	\$ (68,578)	
Supplemental Revenue	1,628,582	1,509,030	(119,552)	A
Targeted Funding	10,765,680	12,148,534	1,382,854	B
	<u>12,894,056</u>	<u>14,088,780</u>	<u>1,194,724</u>	
Expenses				
<i>Salaries and Benefits</i>				
Classified	1,285,115	1,410,477	125,362	C
	<u>1,285,115</u>	<u>1,410,477</u>	<u>125,362</u>	
<i>Services, Contracts and Supplies</i>				
Contracted Transportation	10,396,260	11,132,533	736,273	D
Equipment	239,000	504,000	265,000	E
Insurance	433,978	433,978	-	
Telephone/Fax/Cellular	180,000	200,000	20,000	
Contracted Services	101,866	119,761	17,895	
Supplies & Materials	85,000	85,000	-	
Miscellaneous Bank Charges	34,500	34,500	-	
Cost Recoveries	23,266	21,060	(2,206)	
Postage/Courier	19,000	19,000	-	
Binding/Copying/Printing	15,000	15,000	-	
Subsistence	15,000	15,000	-	
Rental/Lease	14,924	14,924	-	
Computer Equipment	5,000	14,000	9,000	
Staff Dev - Registration	8,000	12,400	4,400	
Staff Dev - Travel	8,000	12,000	4,000	
Furniture	2,500	10,000	7,500	
Repairs & Maintenance	7,500	7,500	-	
Overhead Recoveries	-	7,500	7,500	
Software	7,297	7,297	-	
Oil/Gas/Propane	7,000	7,000	-	
Mileage	2,000	2,000	-	
Dues & Fees	2,000	2,000	-	
Staff Dev - Subsistence	1,000	1,000	-	
Advertising/Public Relations	500	500	-	
Publications & Subscriptions	350	350	-	
	<u>11,608,941</u>	<u>12,678,303</u>	<u>1,069,362</u>	
	<u>12,894,056</u>	<u>14,088,780</u>	<u>1,194,724</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Continued on the next page

Student Transportation Services - continued

Staffing (FTE)	2022-23 Budget	2022-23 Fall	Change	Note
Classified	10.00	11.00	1.00	C

Notes (for changes greater than \$75,000 and 5%)

- A. Supplemental revenue has decreased \$119,000 due to a decrease to fees which is fully offset by the Fuel Contingency funding.
- B. Targeted funding has increased \$1,383,000 due to Fuel Contingency funding as well as the expansion of the cooperative busing agreement with Elk Island Catholic School (EICS) Division. The Cooperative Busing agreement with EICS now includes the County of Minburn, County of Lamont, Fort Saskatchewan rural and urban, and Special Needs busing within Sherwood Park.
- C. Classified salaries and benefits has increased \$125,000 with the addition of a business manager position to support the increased workload arising from the expanded cooperative busing agreement, as well as economic increases to salaries.
- D. Contracted transportation has increased \$736,000 resulting from the 12-bus expansion of the Cooperative Busing agreement with EICS, salary increase for drivers and contractors, and increase to repairs, maintenance and oil rate.
- E. Equipment has increased \$265,000 for evergreening video surveillance and Tyler Drive tablets, which have increased in price.

Fiscal Services						
Budget	2022-23 Budget	2022-23 Fall	Change	Note	Capital and Debt Services	Other
Revenue/Allocations						
Block Revenue Allocation	\$ 1,175,936	\$ 1,227,254	\$ 51,318		\$ 1,236,623	\$ (9,369)
Targeted Funding	5,677,923	5,659,715	(18,208)		5,269,455	390,260
	<u>6,853,859</u>	<u>6,886,969</u>	<u>33,110</u>		<u>6,506,078</u>	<u>380,891</u>
Expenses						
<i>Salaries and benefits</i>						
Teacher Pensions - Central	403,800	390,260	(13,540)		-	390,260
<i>Services, Contracts and Supplies</i>						
Amortization of Capital	6,759,428	6,806,078	46,650		6,806,078	-
Rental / Lease	(9,369)	(9,369)	-		-	(9,369)
Equipment Buyouts	(300,000)	(300,000)	-		(300,000)	-
	<u>6,450,059</u>	<u>6,496,709</u>	<u>46,650</u>		<u>6,506,078</u>	<u>(9,369)</u>
	<u>6,853,859</u>	<u>6,886,969</u>	<u>33,110</u>		<u>6,506,078</u>	<u>380,891</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

Notes (for changes greater than \$75,000 and 5%)