



Your Future **in MIND** ●●●●●

ELK ISLAND PUBLIC SCHOOLS

**Budget
Report**

2023-24

**Report to the
Board of Trustees**
May 25, 2023

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Budget Summary

The 2023-24 Budget has a planned operating deficit of \$3.14 million, which is offset by operating reserves. Revenue increased by \$6.97 million to \$204.95 million while expenses increased by \$1.88 million to \$208.09 million from the 2022-23 Fall Budget.

Accumulated Surplus is projected to be \$3.48 million at August 31, 2024 and is comprised of:

- (\$9.60) million deficit in Asset Retirement Obligation.
- \$4.58 million surplus in operating reserves:
 - Schools and Central Services operating reserves are projected to be \$0 (fully spent);
 - School Generated Funds are projected to be \$1.12 million; and
 - Division Unallocated Operating Reserve is projected to be \$3.45 million.
- \$0.84 million surplus in Capital Reserves.
- \$7.66 million surplus in Investment in Tangible Capital Assets.

Capital items to be funded from Capital Reserves include: \$0.81 million for Salisbury Composite High Storm water project, \$0.22 million for Building Management System, \$0.15 million for a school bus, \$0.05 million for Information Technology, and \$0.10 million for various capital projects.

Student enrolment is projected to be 17,483 at September 29, 2023.

- An increase of 23 students from the 2022-23 Fall Budget.

Staff decreased to 1,338.91 FTE

(CERTIFICATED 863.84 FTE, CLASSIFIED 475.07 FTE)

- A decrease of 12.33 FTE (0.9%) from the 2022-23 Fall Budget.

Compensation

- A salary increase of 2.00% has been included for Certificated and Classified staff—this is in accordance with the certificated settlement ratified on June 10, 2022.
- Economic increase, salary grid movement and benefit increases have been factored into standard costs (schools).
- Inflationary salary costs are related to grid movement and benefit costs (departments).

Instruction spending comprises 78.0% of the total budget and 80.1% when capital is excluded, which equates to \$9,659 per student.

System administration spending is \$4.53 million (2.2% of total expenses), which is within the \$6.19 million grant provided by Alberta Education (AE). The additional funds have been distributed for other Divisional uses, as allowed in the *Funding Manual for School Authorities 2023-24 School Year (Funding Manual)*.

Budget Process

Budget Process

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

In April 2023, the Board of Trustees approved assumptions and allocations used to build the 2023-24 Budget. The consolidated budget in this report is based on the best information available at the time the school and department budgets were prepared.

Alberta Education (AE) has reallocated the untargeted \$8.07 million Bridge Funding of prior years to be targeted in 2023-24 through increases to Base Instruction Grant (6%) and Supports and Services Grants (10%). There were other grant increases such as School Nutrition Grant (20%), Operations and Maintenance Grant (5%), and an increase to Student Transportation Grant. Of the \$7.34 million revenue increase, \$5.60 million was targeted and the remaining \$1.74 million went towards AESBP benefits cost increase, utilities cost increases, and the classified staff economic increase.

AE has identified the Maximum Limits on Operating Reserves in the Funding Manual. As prescribed:

- School jurisdictions are required to acquire Ministerial approval on spending of reserves.
- The “*balance of operating reserves restriction*” on operating reserves excluding School Generated Funds (SGF) at Aug. 31, 2024 are:
 - The maximum reserve limit is calculated at 3.20% of operating expenditures.
 - The minimum reserve limit is calculated at 1% of operating expenditures.

Schools and departments completed their budgets with their projected carryforward surplus. To allow schools and departments to be able to use up to 1% of their reserve carryforward in the fall (if they have one) the following two measures were taken:

- Although EIPS estimated (on a consolidated basis) 1% of reserve carryforward for schools, each school will only receive their actual 2022-23 year-end surplus (up to 1%). It is budgeted that 100% (\$1.25 million) will be spent in 2023-24 (page 11).
- With the exceptions of Student Transportation reserves, departments entered their surplus (up to 1%) when they completed their budgets. Departments will only receive their actual 2022-23 year-end surplus (up to 1%). It is budgeted that 100% (\$0.42 million) will be spent in 2023-24 (page 11).
- Any surplus above 1% carryforward in schools will go into Leveraging Student Achievement Reserve. Any surplus above 1% carryforward in departments will go into Division Unallocated Operating Reserves.
- EIPS estimated 21% (\$300,000) of the School Generated Fund (SGF) Reserve to be used to ensure schools have the flexibility to draw down their SGF beyond their opening balance (page 11).
- Transfer \$1.17 million from Division Unallocated to Division Allocated to carry out the planned spending on Mental Health Strategic Plan (this is the last year of the two-year project), hire a Career Pathways Consultant, and Capital Effect to support operations - detailed on the Operating Reserves – Three Year Projection (page 12).

Budget Assumptions

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

Budget Assumptions

EIPS established assumptions that are the building blocks of the 2023-24 Budget. Changes in key assumptions such as reserve usage, enrolment and standard cost have the potential to significantly affect the budget. This budget has been developed with the following assumptions:

Updates:

- EIPS' operations will align closely to the 2022-23 Fall Budget, with the following exceptions:
 - Closure of Andrew School. On May 4, 2023, the Board of Trustees voted to close this rural school due to a number of considerations; notably the declining enrolment and funding from the province, as well as significant building deficiencies that were cost prohibitive to address. Alberta Education (AE) Revenue for this school has been removed from the Spring Budget, student enrolment has been added to Schools Various (a To Be Allocated holding account) until the fall when it is confirmed which schools the affected students register in. Associated expenses for maintaining the property until disposition are still in the Facility Services' budget and will be updated in the fall when the outcome of the building is known with more certainty.
 - Significant decrease in Division Unallocated Reserves usage.

Funding:

- The 2023-24 funding envelope from AE is based on enrolment of 17,553 – 23 more students than fall of 2022. As current projected 2023-24 enrolment is less than 17,553 students, deferred revenue will need to be established for the 2023-24 year. More information on this is included in the enrolment section of this report. Final deferred revenue will be calculated in the fall, for now it is set aside in Contingency.
- The Minister will approve 100% of our operating reserve expenditure requests for 2023-24.
- Lease funding from AE for Strathcona Christian Secondary and Strathcona Christian Elementary has been included in the budget. Confirmation of this lease support (\$652,000) will not come until much later (last year confirmation was received late on Sept. 20, 2022).
- Funding for Mental Health Capacity Building (MHCB) grant of \$229,787 will remain for 2023-24. EIPS' contract is in place until Aug. 31, 2023. Although Supports for Students (SFS) had confirmed with its MHCB lead that the contract last year was to be renewed for the same annual amount for another three years until Aug. 31, 2025; the amount was slightly increased, and a one-year extension was granted. SFS is hopeful that a three-year contract will be signed.
- The amount included in the Spring Budget for the Dual Credit Grant relates to prior funding not yet spent. The Division must apply for the two grants: Dual Credit Start-up Grant and Dual Credit Enhancement Grant, for 2023-24 and amounts are not known.

Budget Assumptions – continued

- Official Languages in Education Program (OLEP) is funded by the federal government and is negotiated with the provinces through *Protocols for Agreements (Minority-Language Education and Second-Language Instruction)* every four to five years. Alberta’s funding is divided between minority-language (francophone) education and French second-language instruction. French funding has been included in the Spring Budget in the amount of \$292,000; however, funds have not been allocated to schools as we are waiting for confirmation of funding. Allocations will be done in the fall and will be used to support students and programming. This funding is subject to the ratification of the 2023-24 bilateral agreement, anticipated in the fall 2023.
- Odyssey has been removed from the Spring Budget as at this time it is not known if support will continue and for what amount. Odyssey is an official languages program, also funded by the federal government and administered by Alberta Ministries. This program provides French language assistants to work in a classroom setting with teachers, utilizing games and activities to help students improve their French language. The salary is covered by program funding while EIPS covers the costs of their benefits.
- Low Incidence Supports and Services Grants will be applied for, are subject to approval; once amounts are known (if any) the fall budget will be updated.
- Displaced Student Grant – EIPS will apply for this grant and will include in the fall budget once the amount is known, if any.
- That the Division will receive the full amount allocated to it for the newly created Classroom Complexity Grant for 2023-24. The province is spending \$126 million over the next three years (\$42 million per year). As each division has diverse needs, there is flexibility to adapt this funding to their specific needs. EIPS will target these funds in the fall based on known classroom complexity at that time.

“The Classroom Complexity Grant is provided to school authorities to address classroom complexity by adding more classroom support staff such as educational assistants or increase their hours, by providing more training opportunities for staff, and/or by hiring specialists such as counsellors, psychologists, interpreters and more teachers.” (2023-24 Funding Manual)

- As school-based activities return to normal, School Generated Funds (SGF) have been included in the Spring Budget at 105% of 2018-19 actuals as that was the last normal year of complete school operations. The adjustment of 5% is to account for inflationary increases.
- Fee collection rates next year will be similar to 2018-19 (over 90%) which was the last normal year of operations.
- The Program Unit Funding students will be able to be assessed by the deadlines imposed by AE.

Budget Assumptions – continued

Expenses:

- Inflation has become a significant factor in developing the budget this year, as it was in 2022-23. The cost of utilities, and fuel have impacted Division operations; whereas the increases to furnishings, equipment, officiating, food for CTS courses, and reading materials have impacted schools and the fees set for 2023-24. Except for utilities, salary increases, and custodial costs, these inflationary costs will be covered by schools and departments.

Compensation

- Economic increase of 2% effective Sept. 1, 2023 (ratified June 2022). As approved by the Board, classified staff will receive the same increases in pay as certificated staff.
- Salary grid movement and benefit increases have been factored into standard costs (schools).
- Increased salary costs are related to grid movement and benefit costs (departments).
- Staffing at the schools is occurring at the same time as budget development; therefore, estimates relating to salary standard costs have been made. These will be reviewed in the fall once staffing at the schools has been completed.

Enrolment

The usage of Weighted Moving Average (WMA) has continued in the Funding Manual; 2022-23 was the third year. Most of the funding (50%) is based on the number of students enrolled as of Sept. 29, 2023, so it is important that enrolment projections are developed carefully. An over-estimate would result in a risk to EIPS as the funding received in the current year will be clawed back in the subsequent year. Underestimating enrolment numbers would result in reduced funding that would not be collected until the following year.

- Enrolment has increased from 17,460 fall 2022-23 to 17,483 in spring 2023-24.
- At the time of the Allocations Report in April, enrolment was projected to be 17,483 (based on March 20 data). The projected enrolment submitted to the province in January 2023 was 17,553 which assumed that 2023-24 would see a full return to pre-pandemic levels.
- EIPS' WMA for 2023-24 is 16,884 students (AE calculation). The primary variance between enrolment and WMA is because an ECS student is counted at a 0.5 FTE in WMA and WMA is over three years. Rural school enrolment is included in the total WMA; however, it is excluded from the grant calculations for Basic Instruction.
- There is still some uncertainty regarding enrolment. Enrolment will be adjusted to actual enrolment in the fall. EIPS has set aside some dollars in To Be Allocated (TBA) for potential enrolment reductions.

Department Estimates and Assumptions

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

Budget Assumptions - continued

Facility Services

- As three of the last four years were impacted by COVID, it was felt that using a five-year average of actual costs would provide for a more accurate budget; therefore, the new methodologies developed in 2021-22 for budgeting and used again in 2023-24 were continued:
 - Snow removal is based on a five-year average,
 - Electricity where consumption averages of pre-COVID times and overall rate (commodity and delivery charges) of all years (including COVID) was used. Current electrical contract expires Dec. 2023 when it is anticipated that KWh rates will be double, representing an approximate increase of 25%,
 - Water and sewer costs are also based on a five-year average of actual costs, and
 - Natural gas, in addition to being based on consumption averages of pre-COVID times and overall rate (commodity and delivery charges) of all years (including COVID), is anticipated to increase due to carbon tax which is currently at \$3.327/GJ (26.5% increase over April 1, 2022 rate of \$2.629/GJ). The natural gas contract is also expiring during 2023-24 as it is up for renewal in Jan. 2024. It is anticipated that GJ rates will be approximately 50% higher than our current contract price.

Student Transportation Services

- Due to the revised Student Transportation Grant and rider eligibility rules AE has put in place, the Board has approved a new fee structure for 2023-24 school year. Fees will be lower as fee rates have been lowered as funding increased and more students became eligible as distance eligibility criteria changed to 1.0 kilometre for grades k - 6 and 2.0 kilometres for grades 7 - 12 from 2.41 kilometres.
- STS is anticipating that costs will increase due to inflation on repairs, maintenance, oils and fluids, carbon tax increase on April 1, 2024, an increase to daily rate as well as the number of days eligible for compensation. STS's fuel is budgeted at \$1.25/litre, any additional costs in fuel will be offset by the fuel contingency funding that becomes effective when fuel rises above \$1.25/litre in the province.
- Other inflationary pressures include Insurance for contracted bus operator's (CBO) increase of 25 per cent.

Human Resources

- As operations are returning to near normal post-pandemic in 2022-23, Human Resources has returned to using either four-year or three-year averages for budgeting various staffing leaves. During the last couple of years, they would use a similar budget to the prior year as COVID made it difficult to use averages.

Information Technology

- Software costs are increasing in the range of 1% to 32% for 23 software licences; last year the average annual increase was 2%; foreign exchange isn't projected to change significantly from 2022-23 so these increases are due to vendor rate increases.

Budget Assumptions - continued

Other

- *“The Canadian insurance market has been in a hardened state for more than two years. The commercial property market is anticipated to remain challenging in 2023, with ongoing capacity and pricing issues expected to continue. On average, rates are expected to stay relatively high. Increasing natural catastrophe losses will drive the ongoing hard market, which will drive up claims costs. Liability claims in Canada have been increasing in recent years, focusing on areas such as slip and fall accidents, construction defects, and product liability. Businesses should focus on loss prevention (product quality control, snow removal, contractual protection, etc.). The auto insurance market is expected to face challenges in 2023, with rising claims costs driven by increased accident frequency. In general, the Canadian insurance landscape is expected to remain complex in 2023.”¹*

Given this market update, and being consistent with last year’s increases, we have built the budget with estimates of increases from 5% to 15% for liability and property coverages respectively, 25% for CBO and 10% for non-CBO vehicles – assuming no large losses within the program or even within the province. If these happen, there could be a further negative impact on next year’s rates.

- Carbon tax costs will continue to be factored into the budget. The current rate is \$65/tonne effective April 1, 2023 (increased from \$50/tonne). This increase equates to 3.0 cents per litre on top of last year’s 2.2 cents per litre increase. Since inception the increase has been 14.0 cents per litre, and by 2030 the tax could be 37.43 cents per litre - an increase of 467% over 10 years! The Federal Government is moving ahead with its “2030 Emissions Reduction Plan” which will rise the annual rate by \$15 per tonne until it reaches \$170 per tonne in 2030. This will have significant impact on the Division’s budget from busing, school fees, utilities, through to most purchased goods and services as vendors increase prices to recover the impact of the tax on their operations.
- The Canadian dollar has stabilized year-over-year. The exchange rate has been an average of \$1.34 since the beginning of September; it was budgeted at \$1.34 for 2022-23. The current projections into next year have the exchange rate increasing slightly to an average of \$1.38; rates will be revisited in the fall.

¹ <https://magnesgroup.com/blog/2023-insurance-market-outlook/>

Summary

Budget Summary

This budget takes into consideration the funding received from Alberta Education (AE) along with the needs of the Division, while respecting the input received from various stakeholders during our consultative processes. Some previously supported initiatives which were funded from reserves in prior years have either been completed in 2022-23 or are no longer supported into 2023-24, as reserves have been drawn down to comply with the province's cap on reserves.

The plan for reserve usage has been built into the allocations and is shown on page 12. There have been no changes in reserve usage since April when reserves usage was approved other than increasing SGF usage by \$100,000 (potential spending of bus proceeds).

Unlike in previous years, where the Division had flexibility to use reserves to invest in students, staff, and infrastructure to set itself up for success, it is now operating in a fiscally constrained environment. A higher percentage of revenues received are now targeted, along with external factors outside of our control such as inflation on many of the goods and services purchased by schools and departments, increased costs for utilities, and large increases to benefits have made the budget "tight" as there are less discretionary funds.

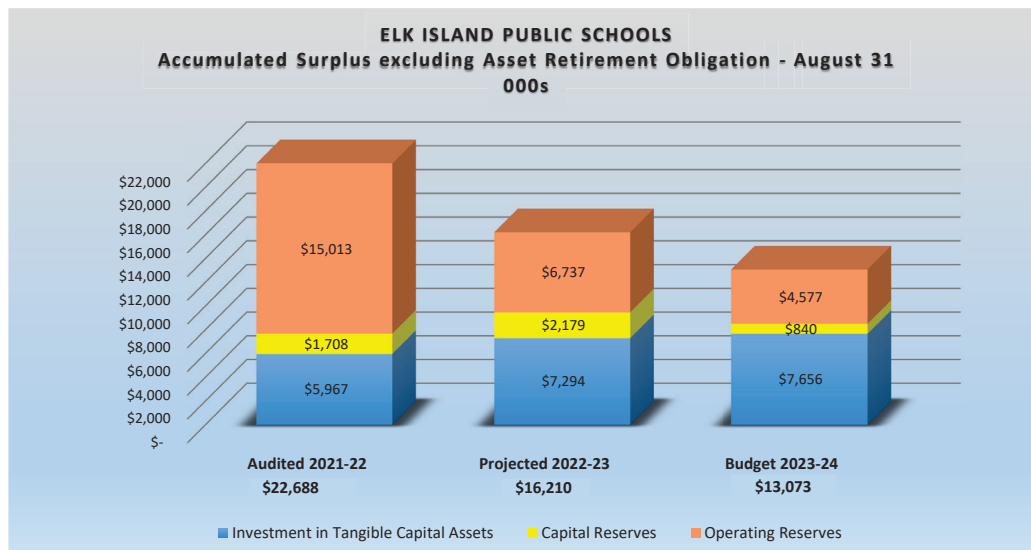
Information from all sources must be balanced against the funding provided by AE when developing a budget. Administration believes the budget for 2023-24 school year will allow EIPS to fund its priorities, which are:

- Achieve a balanced budget that follows the Board's mission, belief statements and priorities.
- Ensure the wellbeing of students and staff remains a high priority through investment in Year 2 of the Mental Health Strategic Plan.
- Continued support of Career Pathways for one additional year.
- Continue with curriculum work staying within the parameters of the grant funding.
- Focus Intervention Supports to junior high by leveraging our existing resources.
- Investing to ensure equity of student programming.
- Invest in Infrastructure at schools.

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	Internally Restricted	
					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	(9,027,159)	-	(9,027,159)	-	-	-
Surplus/(Deficit)	(6,762,529)	-	(284,273)	(6,478,256)	-	-
Board Funded Capital Asset Additions	-	2,802,558	-	(508,402)	(765,000)	(1,529,156)
Net Amortization, Debt & Disposals	-	(1,475,402)	-	1,475,402	-	-
Net Reserve Transfers	-	-	-	5,511,256	(7,511,256)	2,000,000
Projection - August 31, 2023	\$ 6,898,239	\$ 7,293,899	\$ (9,311,432)	\$ -	\$ 6,737,182	\$ 2,178,590
Surplus/(Deficit)	(3,420,330)	-	(284,269)	(3,136,061)	-	-
Board Funded Capital Asset Additions	-	1,918,176	-	(579,774)	-	(1,338,402)
Net Amortization, Debt & Disposals	-	(1,555,774)	-	1,555,774	-	-
Net Reserve Transfers	-	-	-	2,160,061	(2,160,061)	-
Budget - August 31, 2024	\$ 3,477,909	\$ 7,656,301	\$ (9,595,701)	\$ -	\$ 4,577,121	\$ 840,188

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

- A. Accumulated surplus includes investment in Board funded tangible capital assets, asset retirement obligation, unrestricted surplus and internally restricted reserves.
- B. Board funded (unsupported) tangible capital assets.
- C. Asset retirement obligation, representing future costs to abate asbestos from school buildings. These costs would only draw down reserves if unfunded by the provincial government.
- D. Surplus/(Deficit) that is transferred to reserves at the end of each year.
- E. Operating reserves includes Schools - Operations, School Generated Funds, Central Services and Division Allocated and Unallocated Reserves.
- F. Capital reserves includes Capital Allocated and Unallocated Reserves, available for future unsupported capital purchases.



Accumulated Surplus/(Deficit)

Accumulated Surplus/(Deficit) (pg. 9)

Accumulated Surplus includes several components:

- **Investment in Tangible Capital Assets** includes purchases of Board-funded capital assets (i.e., capital assets not funded by a targeted provincial grant). This balance increases when EIPS purchases assets, and then decreased slowly over time as those asset costs are recorded as amortization.
- **Asset Retirement Obligation** represents future costs for EIPS to abate asbestos from school buildings. This obligation would only draw down reserves if unfunded by the provincial government. Reporting this balance on financial statements was a new accounting standard introduced in 2022-23.
- **Operating Reserves** includes reserves carried forward by schools and central services from prior year, school generated fund reserves, and Division Allocated and Division Unallocated reserves. These reserves are available for use. Other than school generated funds, these reserves fall under the provincial maximum reserve limit.
- **Capital Reserves** includes reserves set aside for spending on capital assets and/or capital projects (major building improvements). Transfers to and from capital reserves must be approved by the Minister. These reserves do not fall under the provincial maximum reserve limit.

Accumulated Surplus will decrease from 2022-23 to 2023-24 by \$3.42 million primarily due to:

- Use of Operating Reserves of \$2.16 million;
- Use of Capital Reserves of \$1.34 million;
- An increase in Investments in Tangible Capital Assets of \$0.36 million (unsupported capital asset exceeding amortization and debt repayments); and
- Recognition of \$0.28 million of Asset Retirement Obligation amortization expense.

As a result, Accumulated Surplus is projected to be \$3.48 million at Aug. 31, 2024 comprised of:

- \$7.66 million surplus in Investment in Tangible Capital Assets.
- (\$9.6) million deficit in Asset Retirement Obligation.
- \$4.58 million in Operating Reserves (pg. 11):
 - Schools and Central Services operating reserves are projected to be \$0 (fully spent);
 - School Generated Funds are projected to be \$1.12 million;
 - Division Allocated Operating reserve is projected to be \$0; and
 - Division Unallocated Operating reserve is projected to be \$3.45 million (pg. 12);
- \$0.84 million surplus in Capital Reserves (pg. 11).

Reserves											
	A	B	C		D	E = A+B+C+D	F	G		H	I = E+F+G+H
	Audited 31-Aug-22	Contributions /(Use)	Capital Effect	Budget/Projection Transfers	Projected 31-Aug-23	Contributions /(Use)	Capital Effect	Budget Transfers	Budget 31-Aug-24		
OPERATING RESERVES											
Central Services	\$ 401,500	\$ (1,417,102)	\$ -	\$ 1,431,038	\$ 415,436	\$ (415,436)	\$ -	\$ -	\$ -		
Schools - Operations	1,110,118	(743,213)	-	880,770	1,247,675	(1,247,675)	-	-	-		
School Generated Funds (SGF)	2,024,350	(601,960)	-	-	1,422,390	(300,000)	-	-	1,122,390		
Central Services & Schools	3,535,968	(2,762,275)	-	2,311,808	3,085,501	(1,963,111)	-	-	1,122,390		
Focus on Unfinished Learning	500,000	(1,000,000)	-	500,000	-	-	-	-	-		
School Buses ¹	-	-	(765,000)	765,000	-	-	-	-	-		
Projects	869,676	(4,305,271)	-	3,435,595	-	(1,172,950)	-	1,172,950	-		
EIPS Division Allocated	A 1,369,676	(5,305,271)	(765,000)	4,700,595	-	(1,172,950)	-	1,172,950	-		
EIPS Division Unallocated	10,107,794	1,589,290	967,000	(9,012,403)	3,651,681	-	976,000	(1,172,950)	3,454,731		
	\$ 15,013,438	\$ (6,478,256)	\$ 202,000	\$ (2,000,000)	\$ 6,737,182	\$ (3,136,061)	\$ 976,000	\$ -	\$ 4,577,121		

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

	A	B	C		D	E = A+B+C+D	F	G		H	I = E+F+G+H
	Audited 31-Aug-22	Contributions /(Use)	Capital Effect	Budget/Projection Transfers	Projected 31-Aug-23	Contributions /(Use)	Capital Effect	Budget Transfers	Budget 31-Aug-24		
CAPITAL RESERVES											
Facility Services	\$ 17,229	\$ -	\$ (17,229)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Aging Equipment at Schools	105,057	-	(105,057)	-	-	-	-	-	-		
Information Technology Capital	-	-	-	-	-	-	(54,849)	54,849	-		
Various Capital Purchases - To be Determined	-	-	-	100,000	100,000	-	(100,000)	-	-		
Kitchen CTS Renovations/Upgrades	-	-	(605,000)	605,000	-	-	-	-	-		
School Buses ¹	-	-	-	-	-	-	(149,301)	149,301	-		
Building Management System	-	-	(220,000)	660,000	440,000	-	(220,000)	-	220,000		
Salisbury Composite High Stormwater Project	-	-	(581,870)	2,200,000	1,618,130	-	(814,252)	(803,878)	-		
EIPS Division Allocated	B 105,057	-	(1,511,927)	3,565,000	2,158,130	-	(1,338,402)	(599,728)	220,000		
Opening Balance	1,585,460	-	-	-	1,585,460	-	-	-	\$ 1,585,460		
Transfer to Allocated for New Projects	-	-	-	(3,565,000)	(3,565,000)	-	-	(204,150)	(3,769,150)		
Transfer from Allocated - Completed Projects	-	-	-	-	-	-	-	803,878	803,878		
Transfer from Operating Reserves	-	-	-	2,000,000	2,000,000	-	-	-	2,000,000		
EIPS Division Unallocated	1,585,460	-	-	(1,565,000)	20,460	-	-	599,728	620,188		
	\$ 1,707,746	\$ -	\$ (1,529,156)	\$ 2,000,000	\$ 2,178,590	\$ -	\$ (1,338,402)	\$ -	\$ 840,188		

B/F. Proceeds on disposal of unsupported assets.
 C/G. Use of reserves for purchases of unsupported assets.
 D/H. Budgeted transfers between the EIPS Division Allocated/Unallocated capital reserves and between capital/operating reserves.

(1) For the 2022-23 year, seven buses are being purchased from operating reserves and are expected to arrive by August 31. If they do not arrive by August 31, the funds will be transferred to capital reserves for use in 2023-24 when the buses arrive (as per approval from the Minister of Education). For 2023-24, one bus is budgeted to be purchased from capital reserves. For bus purchases, annual amortization is charged to the school operating budget.

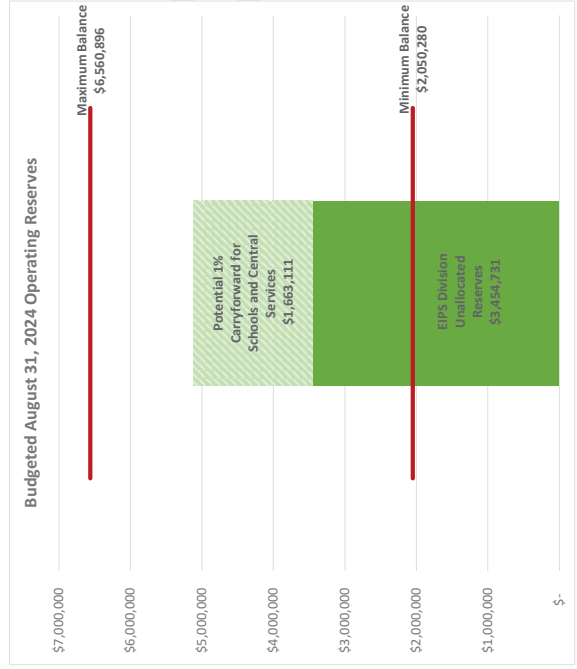
Operating Reserves - Three-Year Projection											
	A	B	C	D	E = A + B + C + D	F	G	H = F + G	I	J	K = I + J
	Projections	Contributions	Capital Effect ¹	Transfer	Budget	Contributions	Transfer	Estimate	Contributions	Transfer	Estimate
	31-Aug-23	(/Use)			31-Aug-24	(/Use)		31-Aug-25	(/Use)		31-Aug-26
L	\$ 3,085,501	\$ (1,963,111)	\$ -	\$ -	\$ 1,122,390	\$ -	\$ -	\$ 1,122,390	\$ -	\$ -	\$ 1,122,390
Central Services & Schools (Includes SGF)											
Leveraging Student Achievement											
Mental Health Strategic Plan		(60,000)		60,000							
Career Pathways Consultant (1 FTE)		(136,950)		136,950							
Replacement School Start-Up Funds		(976,000)		976,000		(420,000)	420,000		(485,417)	485,417	
Capital Effect Transfer to Support Operations						(708,170)	708,170				
EIPS Division Allocated Reserves		(1,172,950)		1,172,950		(1,128,170)	1,128,170		(485,417)	485,417	
Capital Effect - Purchases from Operating Budget			(579,774)		(579,774)	(555,000)		(1,134,774)	(555,000)		(1,689,774)
Capital Effect - Annual Amortization			1,555,774		1,555,774	1,263,170		2,818,944	1,040,417		3,859,361
Transfer to Allocated Reserves				(1,172,950)	(1,172,950)	(1,128,170)		(2,301,120)		(485,417)	(2,786,537)
EIPS Division Unallocated Opening Balance	3,651,681				3,651,681			3,651,681			3,651,681
EIPS Division Unallocated Reserves	3,651,681		976,000	(1,172,950)	3,454,731	708,170	(1,128,170)	3,034,731	485,417	(485,417)	3,034,731
Total EIPS Division Reserves	3,651,681	(1,172,950)	976,000	976,000	3,454,731	(420,000)	-	3,034,731	-	-	3,034,731
Total Operating Reserves	6,737,182	(3,136,061)	976,000	976,000	4,577,121	(420,000)	-	4,157,121	-	-	4,157,121

(1) 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. Although the Capital Effect is projected to decrease over the next three years (contribute less to EIPS Division Unallocated Reserves), this decrease is partially offset by a decreased funding requirement for the Fiscal Services budget (capital amortization budget).

Operating Reserve Analysis

Effective Aug. 31, 2023, the Government of Alberta has implemented new restrictions on school board operating reserves, including a minimum and maximum reserve balance. These balances do not include School Generated Fund reserves, and are calculated as a percentage of prior year operating expenses.

EIPS budgets for full use of decentralized school and central services reserves (i.e., their 1% budget carryforward from the prior school year). However, it is likely that school and central services may carry forward similar amounts at the end of 2023-24. As such, we have included potential carryforwards in the analysis below.



Budgeted August 31, 2024 Operating Reserve Balances (excluding SGF)	
Central Services Reserves	\$ -
School Reserves	-
EIPS Division Allocated Reserves	-
EIPS Division Unallocated Reserves	3,454,731
Total Budgeted Operating Reserves (excluding SGF)	\$ 3,454,731
Potential 1% Carryforward for Schools and Central Services	1,663,111
Total Potential Operating Reserves (excluding SGF)	\$ 5,117,842
2022-23 Total Operating Expenses - Adjusted \$ 205,027,996	
Total Operating Reserve Maximum Limit based on 3.2% rate	6,560,896
Room for Additional Surplus Before Exceeding Maximum Limit	1,443,054
Total Operating Reserve Minimum Limit based on 1% rate	2,050,280
Room for Additional Spending (Deficit) Before Falling Below Minimum Limit	3,067,562

Reserves

Operating Reserves (pgs. 11 &12)

The **OPERATING RESERVES** table (pg. 11) provides a summary of the budgeted changes in Operating Reserves for 2023-24. The **OPERATING RESERVES PROJECTION** table (pg. 12) provides more detail for changes in Operating Reserves for 2023-24, as well as a projection of use of reserves for 2024-25 and 2025-26.

Central Services & Schools (pg. 11, column F)

School and Central Services projected operating reserve carryforwards from prior year have been included in 2023-24 allocations. EIPS is budgeting 100% usage (\$1.66 million).

EIPS has also budgeted an approximate 21% usage (\$300,000) of School Generated Funds reserves.

The budget allocations include use of the Division Operating Reserves as outlined below.

The Board maintains two types of Division operating reserves:

Division Allocated Operating Reserves (pg. 12, row M)

The Division Allocated Operating Reserve is used to fund specific expenses identified by the Board. Proposed changes for 2023-24 have been identified as well as estimates for 2024-25 and 2025-26 to outline future needs (columns F and I respectively) and to facilitate provincial reporting requirements. Each year, Administration will bring the use of Division reserves to the Board for approval.

- EIPS Division Allocated Reserve is being accessed for a total of \$1.17 million as follows (column D):
 - \$197,000 for:
 - \$60,000 for professional development related to the Mental Health Strategic Plan in areas of Violent Threat Risk Assessment (VTRA), Mental Health in Schools, etc.
 - \$137,000 for a second Career Pathways Consultant. There is a need for this position to be funded for one more year. The reserve funding for 2024-25 will be evaluated during the next budget cycle.
 - \$976,000 transfer of Capital Effect to support operations.
- For 2024-25 School Year, Division Allocated Reserves will be used totaling \$1.13 million (column F) to continue efforts from 2023-24 for the following items:
 - \$420,000 Sherwood Heights solution school start-up funds, and
 - \$708,000 transfer of Capital Effect to support operations.
- For 2025-26 School Year, Division Allocated Reserves will be used totaling \$0.49 million (column I) for the following item:
 - \$485,000 transfer of Capital Effect to support operations.

Reserves – continued

Division Unallocated Operating Reserve (row O)

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.

\$1.18 million of Division Unallocated Reserves are being transferred to Division Allocated Reserves to support projects and initiatives, shown in row N. Transfers of \$1.13 million in 2024-25 and \$0.49 million in 2025-26 are projected to support future Division needs.

Capital asset purchases of \$0.58 million and amortization of \$1.56 million have been included in the 2023-24 projection as capital assets purchased from current year funding are offset by amortization from prior year purchases, creating a \$976,000 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 Aug. 31, 2023. EIPS’ cap for 2023-24 school year is \$6,560,896 calculated as 3.20% of our projected 2022-23 expenditures and applies to all operating reserves except School Generated Funds. Based on projected balances at Aug. 31, 2024 in Division Allocated and Unallocated Operating reserves, as well as an estimated 1% carryforward for school and central services’ budgets, EIPS projects to be below the maximum limit by \$1.44 million.

There is also a minimum operating reserve limit of 1% of projected 2022-23 expenditures, or \$2.05 million for EIPS. Based on projected balances at Aug. 31, 2024 in Division Allocated and Unallocated Operating reserves, as well as an estimated 1% carryforward for school and central services budgets, EIPS projects to be above the minimum limit by \$3.07 million.

Capital Reserves (pg. 11)

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 \$814,000,
- Building Management System (BMS) of \$220,000,
- School Bus Replacement of \$149,000 *,
- Information Technology purchases (switches, access points, and uninterrupted power supply batteries) of \$55,000, and
- Various other capital purchases of \$100,000.

* Schools will pay for the buses over 10 years to the Division, funding from Reserves is to finance the initial purchase.

Reserves – continued

A transfer from Unallocated Capital Reserves of \$204,150 will fund the IT purchases and school bus.

Also included in the budget is a transfer to Unallocated Capital Funds from the Salisbury Composite High Stormwater Project of \$804,000. These funds are no longer required for the project as cost estimates have lowered since originally allocated.

At Aug. 31, 2024, it is estimated that there will still be \$220,000 of costs remaining for the final year of the BMS work, so this balance will remain in the Allocated Capital Reserves.

There will also be \$620,188 of Unallocated Capital Funds. This would be enough to cover the capital needs for the next year of the five-year capital plan so no transfer from operating reserves is proposed.

Statement of Revenues and Expenses						
	Page Ref	2022-23 Fall	2023-24 Budget	Note	Change	% Change
REVENUES						
Government of Alberta						
Alberta Education	18	\$ 182,540,989	\$ 189,876,543		\$ 7,335,554	4%
Other Government of Alberta		4,439,696	4,376,891		(62,805)	(1%)
		<u>186,980,685</u>	<u>194,253,434</u>		<u>7,272,749</u>	<u>4%</u>
Other Alberta School Authorities		316,462	307,773		(8,689)	(3%)
Fees		5,287,530	5,091,198		(196,332)	(4%)
Other Sales and Services		2,714,637	2,765,084		50,447	2%
Investment Income		560,000	503,000		(57,000)	(10%)
Gifts and Donations		1,498,531	1,397,041	A	(101,490)	(7%)
Rental of Facilities		236,824	231,740		(5,084)	(2%)
Fundraising		384,000	403,200		19,200	5%
		<u>197,978,669</u>	<u>204,952,470</u>		<u>6,973,801</u>	<u>4%</u>
EXPENSES						
Instruction						
Schools		137,759,254	138,927,843		1,168,589	1%
Central Services		23,867,232	23,435,574		(431,658)	(2%)
		<u>161,626,486</u>	<u>162,363,417</u>		<u>736,931</u>	<u>0%</u>
Operations & Maintenance		23,070,384	23,297,742		227,358	1%
Transportation		14,198,546	15,871,242	B	1,672,696	12%
System Administration		4,586,496	4,533,903		(52,593)	(1%)
External Services		2,728,655	2,022,227	C	(706,428)	(26%)
		<u>206,210,567</u>	<u>208,088,531</u>		<u>1,877,964</u>	<u>1%</u>
OPERATING DEFICIT		<u>\$ (8,231,898)</u>	<u>\$ (3,136,061)</u>		<u>\$ 5,095,837</u>	<u>(62%)</u>

Staffing - Full Time Equivalent (FTE)						
	Page Ref	2022-23 Fall	2023-24 Budget		Change	% Change
SCHOOLS						
Certificated	27	832.28	836.70		4.42	0.5%
Classified	27	361.53	353.17		(8.36)	(2.3%)
		<u>1,193.81</u>	<u>1,189.87</u>		<u>(3.94)</u>	<u>(0.3%)</u>
CENTRAL SERVICES						
Certificated	35	31.69	27.14		(4.55)	(14.4%)
Classified	35	125.74	121.90		(3.84)	(3.1%)
		<u>157.43</u>	<u>149.04</u>		<u>(8.39)</u>	<u>(5.3%)</u>
TOTAL STAFFING						
Certificated		863.97	863.84		(0.13)	(0.0%)
Classified		487.27	475.07		(12.20)	(2.5%)
		<u>1,351.24</u>	<u>1,338.91</u>		<u>(12.33)</u>	<u>(0.9%)</u>

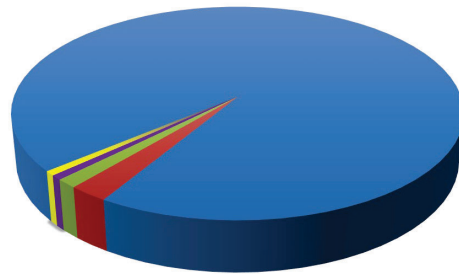
Revenue and Expense Notes (for changes greater than \$75,000 and 5%)

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. Gifts and Donations have decreased by \$101,000 primarily related to the project for the outdoor space at Lamont and Fort Saskatchewan being completed. These projects were donation from Shell Canada.
- B. Transportation Expenses have increased by \$1,673,000. In 2022-23, students must live 2.4 kilometers (km) from their designated school. Beginning in 2023-24, that distance is reduced to 1.0 km for grades K to 6 students and 2.0 km for grades 7 to 12 students. This service change increased the contracted transportation and insurances costs as more buses are required. In addition, costs are also increasing due to inflation.
- C. External Services have decreased by \$706,000 primarily due to less secondments in 2023-24 of \$554,000 and a change in classifications of the Teacher Pensions of \$169,000.

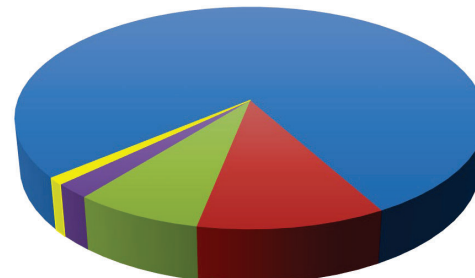
Below is a comparative chart that illustrates EIPS' revenues by source. The Other Revenue includes Investment Income, Rental of Facilities, Fundraising and Other Alberta School Authorities.

	\$	%
Government of Alberta	194,253,434	94.8%
Fees	5,091,198	2.5%
Other Sales and Services	2,765,084	1.3%
Other Revenue	1,445,713	0.7%
Gifts and Donations	1,397,041	0.7%
	\$ 204,952,470	100.0%



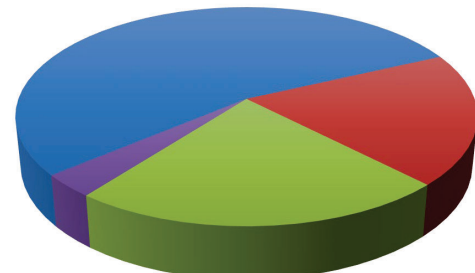
Below is a comparative chart that illustrates EIPS' expenditures by Program.

	\$	%
Instruction	162,363,417	78.0%
Operations & Maintenance	23,297,742	11.2%
Transportation	15,871,242	7.6%
System Administration	4,533,903	2.2%
External Services	2,022,227	1.0%
	\$ 208,088,531	100.0%



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

	\$	%
Certificated Salaries & Benefits	112,741,549	54.2%
Classified Salaries & Benefits	40,702,651	19.6%
Services, Contracts & Supplies	47,584,292	22.8%
Capital & Debt Services	7,060,039	3.4%
	\$ 208,088,531	100.0%



ALBERTA EDUCATION REVENUE					
	2022-23	2023-24			%
	Fall	Budget	Note	Change	Change
Base Instruction					
Early Childhood Services (ECS)	\$ 4,097,078	\$ 4,294,862		\$ 197,784	5%
Grades 1-9	71,185,466	75,724,088		4,538,622	6%
High Schools	26,935,701	29,611,876		2,676,175	10%
Hutterite Colony Funding	50,000	53,000		3,000	6%
Distance Education	-	13,500		13,500	100%
Outreach Programs	150,000	250,000		100,000	67%
Rural Small Schools	2,363,400	1,841,432		(521,968)	(22%)
	104,781,645	111,788,758	A	7,007,113	7%
Services & Supports					
Specialized Learning Support	11,218,338	12,495,234	B	1,276,896	11%
Specialized Learning Support Kindergarten	1,163,700	1,212,420		48,720	4%
Moderate Language Delay	168,000	162,800		(5,200)	(3%)
ECS Pre-K Program Unit Funding (PUF)	1,664,560	1,944,877	C	280,317	17%
First Nations, Métis and Inuit Education	1,797,252	1,924,833	D	127,581	7%
Classroom Complexity	-	858,152	E	858,152	100%
English as a Second Language	318,480	348,150		29,670	9%
Refugee Students	2,750	1,210		(1,540)	(56%)
Institutional Programs	362,858	362,858		-	0%
	16,695,938	19,310,534		2,614,596	16%
School - System Needs					
Operations & Maintenance	15,436,193	16,414,285	F	978,092	6%
SuperNet	374,400	384,000		9,600	3%
Transportation	11,607,029	14,124,018	G	2,516,989	22%
Infrastructure Maintenance and Renewal	1,341,299	1,238,477	H	(102,822)	(8%)
	28,758,921	32,160,780		3,401,859	12%
Community					
Socio-Economic Status	1,093,433	1,075,286		(18,147)	(2%)
Geographic	1,497,214	1,489,983		(7,231)	(0%)
School Nutrition Program	150,000	199,500		49,500	33%
	2,740,647	2,764,769		24,122	1%
Jurisdictions					
System Administration	6,297,328	6,186,944		(110,384)	(2%)
Teacher Salary Settlement	1,563,350	3,416,480	I	1,853,130	119%
	7,860,678	9,603,424		1,742,746	22%
Additional					
Bridge Funding for New Framework	8,070,467	-	J	(8,070,467)	(100%)
Other					
Dual Credit Programming	159,700	42,000	K	(117,700)	(74%)
French Language Funding (OLEP)	367,611	291,974	L	(75,637)	(21%)
Lease Support	651,746	651,746		-	0%
Odyssey Language Program	167,179	-	M	(167,179)	(100%)
CTS Bridge to Certification	59,206	-		(59,206)	(100%)
Mental Health Pilot Program	-	1,371,632	N	1,371,632	100%
Fuel Price Contingency Program	541,506	357,720	O	(183,786)	(34%)
New Curriculum Funding	693,380	786,115	P	92,735	13%
Sherwood Park and Fort Saskatchewan Solution	30,734	-		(30,734)	(100%)
Secondments	1,642,537	1,088,788	Q	(553,749)	(34%)
	4,313,599	4,589,975		276,376	6%
Supported Amortization	1,047,094	1,202,303	R	155,209	15%
Teacher Pensions	8,272,000	8,456,000		184,000	2%
	<u>\$ 182,540,989</u>	<u>\$ 189,876,543</u>	S	<u>\$ 7,335,554</u>	<u>4.0%</u>

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

- A. Base Instruction increase is primarily due to an overall 6% increase in the per student grant rates. This increase resulted from Alberta Education (AE), reallocating the Bridge Funding provided in prior years.

In January, when EIPS submitted the projected enrolment, there was growth and it is included in this base funding increase. Current enrolment is not reflecting that growth; therefore, funds are currently being held in contingency until the Fall Budget in case the students do not arrive, and a funding adjustment is required.

The Outreach program funding has increased by \$100,000. Funding used to be \$50K per Outreach site, but it is now funded based on the WMA FTE enrolment.

Rural Small Schools Grant was calculated based on enrolment as of March 17, 2023. The Andrew School amount was moved to deferred revenue as Alberta Education will do a funding adjustment to recoup this amount due to the closure of the school (Board decision May 4, 2023).

School	Group	2023-24 Block Funding Rate
Bruderheim	Group 5	920,716
Mundare	Group 5	920,716
Total		1,841,432

- B. Specialized Learning Support increased by \$1.28 million primarily from the grant rate increasing by 10% (reallocating the Bridge Funding provided in prior years). The remaining change is due to WMA enrolment changes.
- C. The ECS Pre-K Program Unit Funding increased by \$280,000 primarily from the grant rate increasing by 10% (reallocating the Bridge Funding provided in prior years). The remaining change is due to WMA enrolment changes.
- D. The First Nations, Métis and Inuit Education grant increased by \$128,000. This grant is comprised of three components.
- Student Self-Identification funding rate increased by 10% (reallocating Bridge Funding).
 - School and Community Demographics funding increased by 10% (reallocating Bridge Funding).
 - Total provincial allocation for Support for Truth & Reconciliation decreased from \$5.98 million to \$2.57 million (57%). This portion decreased for EIPS accordingly.
 - The WMA enrolment increase in this grant offset the funding decrease in the one category noted above.
- E. The Classroom Complexity Grant is a new grant provided to school authorities to address classroom complexity. Alberta's government recognizes that today's classrooms are more complex than ever and is making record investments in education to meet students' diverse needs. Funding will support school authorities to:
- add more full-time employees to their overall Education Assistant (EA) complement;
 - to top up hours worked and increase EA availability to support more students within a school day;
 - provide further post-secondary training, support job shadowing and/or on-the-job training;

Alberta Education Revenue Notes - continued

- build school authorities’ capacity to create specialist support teams to provide services across all schools; and
- hire additional teachers.

This will enhance the quality of students’ learning experiences and have positive effects on their personal and social development. It will also give schools the ability to work more closely with students who have diverse learning needs.

- The grant is intended to increase front-line support to address classroom complexity (80% of expenditures) and training (up to 20% of expenditures).
- School authorities are required to submit an interim report by Nov. 30, 2023, and a final report by May 31, 2024.

EIPS, following the guidelines sent forth by AE, has allocated this grant to Early Learning (\$354,000) and Specialized Supports Schools (\$504,000). It will be used for the following items:

- a Speech Language Pathologist Assistant position;
- a Speech Language Pathologist Assistive Technology position; and
- a Reading Specialist Consultant position.

Allocating to schools with complex classrooms will occur in the fall (replaces one-time funding provided last year in the areas of special education programs, early learning allocations and inclusive students).

- F. Operations & Maintenance is increasing by \$978,000 from the following changes:
- 5% overall increase in grant rates (2.9% to the WMA rate and 5.7% to the utilization rate);
 - increases to gross area (Facility Services provided updated space information to AE) which resulted in increased funding; and
 - changes in the utilized space overall
 - eleven schools this year are at 100% utilized funding (this is achieved when schools are over 85% utilization), last year there were only nine schools at 100%.
- G. Transportation is increasing by \$2.52 million. The grant increased to offset the costs for a new service level change. Currently, students must live 2.4 kilometers (km) from their designated school. Beginning in 2023-24, that distance is being reduced to 1.0 km for grades K to 6 students and 2.0 km for grades 7 to 12 students. This grant is targeted and must be used solely for Student Transportation, i.e., any surplus cannot be utilized for other Division expenses.
- H. Infrastructure and Maintenance Renewal (IMR) is decreasing by \$103,000. This funding amount is assuming that Facility Services will be able to spend 100% of the 2022-23 IMR funding this year. The IMR budget for 2023-24 has been reduced for an estimated capital component.

	2022-23	2023-24	
(\$000s)	Fall	Budget	Variance
IMR Funding	\$ 2,262	\$ 2,238	\$ (24)
Prior Year Carryforward	1,483	-	(1,483)
IMR Capitalized	(2,404)	(1,000)	1,404
IMR Revenue Total	\$ 1,341	\$ 1,238	\$ (103)

Alberta Education Revenue Notes - continued

In addition, the Capital Maintenance Renewal (CMR) Grant decreased from \$1.56 million to \$1.14 million in 2023-24 (\$419,000 decrease) as this is supposed to be the last year of decreases (during COVID, more funds were put into CMR to stimulate the economy).

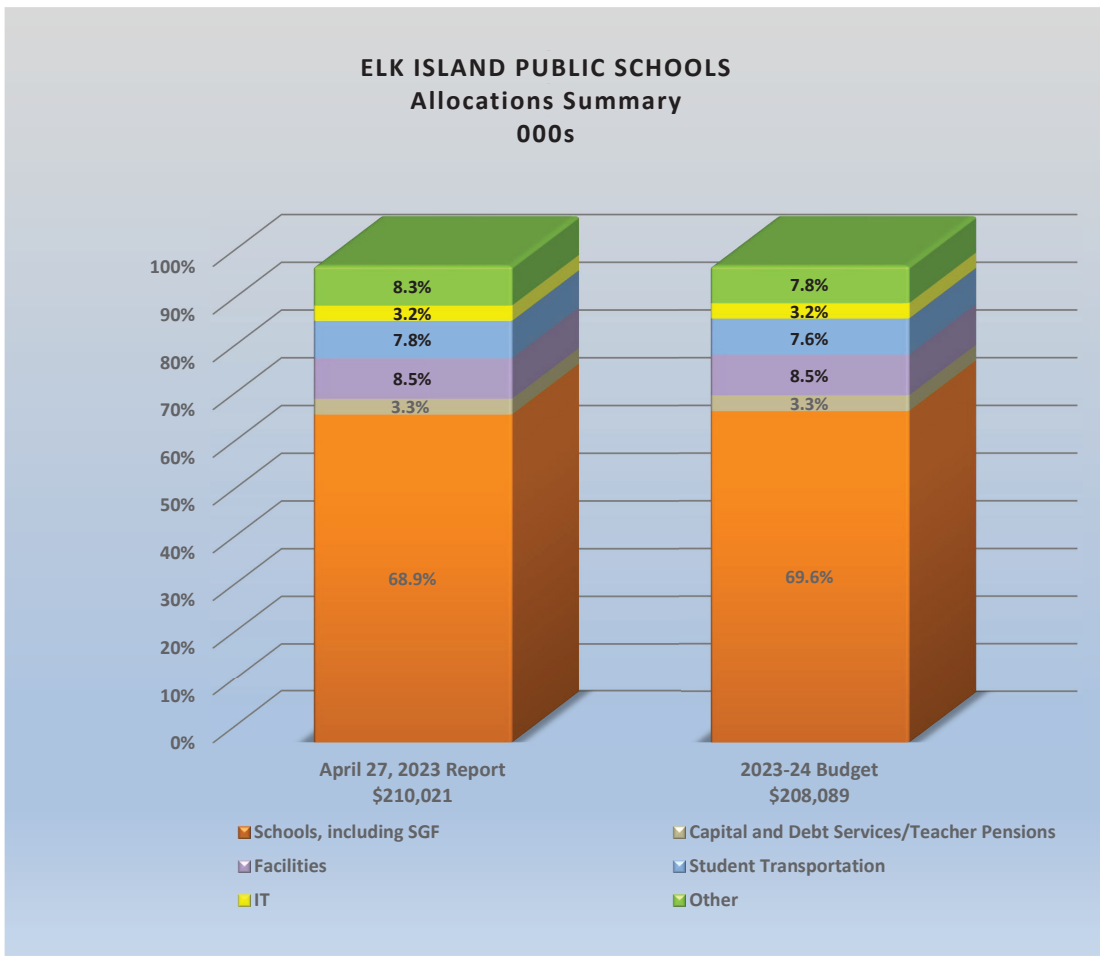
- I. The Teacher Salary Settlement increase of \$1.85 million are the funds provided by AE for the 2% economic increase for all certificated staffing in the Division. They did not fund any increases to benefits.
- J. Bridge Funding for New Framework (\$8.07 million) has been eliminated and was used to fund the increases to both the Base Instruction and the Supports and Services Grants.
- K. Dual Credit Programming has decreased by \$118,000. The budget is currently based on the deferred revenue expected in 2023-24 from 2022-23's funding. The Division is planning to apply for additional grants for 2023-24 but approvals and amounts are not known currently. The Fall Budget will be updated accordingly.
- L. French Language Funding (OLEP) has been reduced by \$76,000 which is a conservative estimate at this time. The funding amount and approval should be received in the fall and this value will be updated in the Fall Budget. As this was an unknown at the time of preparing the Spring Budget, no allocations were made to schools for French Language.
- M. Odyssey Language Program was removed from the Spring Budget as the amount and approval is still not known. This funding is used for staffing and once approval is obtained it will be incorporated into the Division's budget.
- N. Mental Health Pilot Program was started in 2022-23 after Fall Budget was completed. It will continue into 2023-24.
- O. Fuel Price Contingency has decreased by \$184,000. This is a difficult value to calculate as it all depends on future fuel prices. This was budgeted at a conservative value and will be updated as required.
- P. New Curriculum Funding increase is the continuation of AE's support to implement the new curriculum at schools.
- Q. Secondments have decreased by \$554,000 which is reflective of a decrease of 5 secondments happening in 2023-24. There will be a total of 9 FTE seconded this year by AE.
- R. Supported Amortization is increasing due to the expected capitalization of the 2022-23 Capital Maintenance and Renewal.

Alberta Education Revenue Notes - continued

- S. AE Revenue has a significant increase. It is important to identify that \$5.60 million of this increase was targeted to specific items. The remaining \$1.74 million was available for inflation, growth, or other pressure points. This \$1.74 million (*) was used for three inflationary items as outlined in the table below. EIPS funded other initiatives using prior year funding that was allocated as one time, which returned to the allocation pool for redistribution in 2023-24.

Alberta Education Revenue Change Summary	
Targeted Grants:	
Transportation Grant	2,516,989
Teacher Salary Settlement	1,853,130
Classroom Complexity	858,152
SuperNet	9,600
Infrastructure Maintenance and Renewal	(102,822)
Other Category - All Targeted	460,376
	<u>5,595,425</u>
Non Targeted Grants:	
Base Instruction	7,007,113
Specialized Learning Supports	1,276,896
Operations & Maintenance	978,092
Bridge Funding for New Framework	(8,070,467)
Community Grants	24,122
Other	524,373
	<u>1,740,129 •</u>
Total Alberta Education Revenue Change	<u><u>7,335,554</u></u>
Non Targeted Grant Total	1,740,129 •
ASEBP Increase	(1,500,000)
Utilities	(582,000)
Classified 2% Increase	(600,000)
Andrew Closure Offset	481,770
	<u>(460,101)</u>

Allocation Reconciliation					
	Page Ref	April 27, 2023 Report	2023-24 Budget	\$ Change	% Change
Schools, including SGF		\$ 138,579,363	\$ 139,129,278	\$ 549,915	0.4%
Supports for Students - Schools		6,420,894	5,681,593	(739,301)	(11.5%)
26		145,000,257	144,810,871	(189,386)	(0.1%)
Capital and Debt Services/Teacher Pensions		6,847,795	6,764,494	(83,301)	(1.2%)
Facility Services		16,534,222	16,535,318	1,096	0.0%
Infrastructure Maintenance and Renewal (IMR)		1,238,477	1,238,477	-	0.0%
Information Technologies		6,722,145	6,722,145	-	0.0%
Student Transportation		16,293,671	15,763,289	(530,382)	(3.3%)
Other Departments		17,384,411	16,253,937	(1,130,474)	(6.5%)
35		65,020,721	63,277,660	(1,743,061)	(2.7%)
		\$ 210,020,978	\$ 208,088,531	\$ (1,932,447)	(0.9%)



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

School Allocations (\$000s)	April 27, 2023 Report	2023-24 Budget	Note	Change	% Change
Allocations to Schools*	121,853	121,951	A	\$ 98	0.1%
Supports for Students – Schools	6,421	5,682	B	(739)	(11.5%)
School Generated Funds	8,145	8,245		100	1.2%
Teacher Pensions	7,882	8,109		227	2.9%
Contingency	880	1,005	C	125	14.2%
Capital Lease	(181)	(181)		-	0.0%
School Allocations	<u>\$ 145,000</u>	<u>\$ 144,811</u>		<u>\$ (189)</u>	<u>(0.13%)</u>

*Includes Elk Island Youth Ranch Learning Center, Schools' Year-End Carryforward and Next Step Consolidated

- A. Allocations to Schools have increased by \$98,000 due to:
- \$470,000 decrease from removing Andrew School's allocations that was included in April 27th total.
 - \$271,000 decrease in basic allocations to schools due to enrolment reductions identified by schools. These funds were moved into contingency in case the students arrive in the fall.
 - \$699,000 increase in Early Learning and Specialized Supports allocations;
 - \$30,000 increase in support from both Christian societies support;
 - \$95,000 additional allocations to schools (see note C for breakdown);
 - \$30,000 increase from a transfer of a System Library Technician (0.5 FTE) from Human Resources to Lakeland Ridge; and
 - \$15,000 decrease in various other items.
- B. Support for Students - Schools has decreased by \$739,000.
- \$699,000 decrease from Early Learning and Specialized Supports' allocations to schools;
 - \$58,000 decrease in Partners for Science anticipated gift and donations; and
 - \$18,000 increase in transfer from Specialized Supports Central to consolidate staffing.
- C. Contingency has increased by \$125,000. There was an increase from basic allocation reductions at schools of \$271,000 as described in note A. This was offset by the following contingency usages:
- \$38,000 to Mills Haven Elementary to support the final year of the German Bilingual program;
 - \$30,000 to Rudolph Henning Junior High to support the Junior High Honors program;
 - \$27,000 to various other schools to support additional requests;
 - \$43,000 in reduced revenue for insurance rebate, as it is not guaranteed; and
 - \$8,000 net revenue reduction for the Andrew School closure.

The enrolment contingency's balance is \$587,000 (\$240,000 - April 27th) and the other contingency for risk, potential cost estimate increases and unidentified items balance is \$418,000 (\$640,000 - April 27th). These contingencies will be utilized for school allocations if fall enrolment increases, to offset funding adjustments if enrolment remains unchanged, to address impacts from assumptions changes and to fund additional needs.

Allocation Reconciliation Notes - continued

Central Allocations (\$000s)	April 27, 2023 Report	2023-24 Budget	Note	Change	% Change
Capital and Debt Services/Teacher Pension	\$ 6,848	\$ 6,764		\$ (84)	(1.2%)
Facilities Services	16,534	16,535		1	0.0%
Infrastructure Maintenance and Renewal	1,238	1,238		-	0.0%
Information Technologies	6,722	6,722		-	0.0%
Student Transportation	16,294	15,763	A	(531)	(3.3%)
Other Departments	17,385	16,255	B	(1,130)	(6.5%)
Central Allocations	<u>\$ 65,021</u>	<u>\$ 63,277</u>		<u>\$ (1,744)</u>	<u>(2.7%)</u>

- A. Student Transportation allocations have decreased by a total of \$531,000. Fee revenue has decreased by \$416,000; resulting from a combination of lower fee rates and more students being eligible for funded transportation. In addition, the fuel contingency estimate was reduced by \$184,000. These reductions are offset by an increase in the projected surplus carryforward by \$69,000 for a total carryforward amount of \$188,600.
- B. Other Departments have decreased by \$1.13 million. This is primarily a result from changes in the Human Resources department (\$635,000) and the Support for Students - Central department (\$440,000). The remaining balance (\$55,000) are smaller variances within various departments.
- The Human Resources department had a decrease of \$546,000 for secondments, \$30,000 reduction for a school transfer, and \$59,000 reduction in revenue for the Career Technology Studies Bridge to Certification.
 - The Supports for Students - Central department had decreases of \$167,000 for the Odyssey French Language program, \$88,000 reduction relates to the donation from Shell for the Outdoor Spaces at Fort Saskatchewan and Lamont, \$118,000 reduction in Dual Credit Grant funding, \$76,000 reduction in Official Languages in Education Programs (OLEP) funding and \$9,000 in other various increases.

Schools Summary

Enrolment	Page Ref	2022-23 Fall	2023-24 Budget	Note	Change	% Change
Sector 1 - Sherwood Park		9,953	9,945		(8)	(0.1%)
Sector 2 - Strathcona County *		2,165	2,115		(50)	(2%)
Sector 3 - Fort Saskatchewan *		3,418	3,422		4	0%
Sector 4 - Lamont County		915	846		(69)	(8%)
Sector 5 - County of Minburn		728	733		5	1%
		17,179	17,061		(118)	(1%)
Elk Island Youth Ranch Learning Centre		8	6		(2)	(25%)
Next Step Outreach		273	273		-	-
To Be Allocated		-	143		143	100%
	29	17,460	17,483		23	0%

Expenses		2022-23 Fall	2023-24 Budget	Note	Change	% Change
Sector 1 - Sherwood Park		\$ 66,869,019	\$ 67,715,438		\$ 846,419	1%
Sector 2 - Strathcona County *		13,690,095	13,561,083		(129,012)	(1%)
Sector 3 - Fort Saskatchewan *		23,675,210	24,277,228		602,018	3%
Sector 4 - Lamont County		7,958,034	7,185,199		(772,835)	(10%)
Sector 5 - County of Minburn		5,459,558	5,848,852		389,294	7%
	31	117,651,916	118,587,800	A	935,884	1%
Elk Island Youth Ranch Learning Centre		323,389	338,880		15,491	5%
Next Step Continuing Education - Summer		508,294	515,085		6,791	1%
Next Step Outreach		1,995,049	2,111,407	B	116,358	6%
Total School Allocations		120,478,648	121,553,172		1,074,524	1%
Supports for Students	33	4,731,783	5,681,593	C	949,810	20%
School Generated Funds		8,168,960	8,245,350	D	76,390	1%
Teacher Pensions		7,881,740	8,108,558	E	226,818	3%
Capital Lease (Photocopiers)		(181,397)	(181,397)		-	-
Contingency - To Be Allocated		1,597,302	1,005,441	F	(591,861)	(37%)
Schools' Year-End Carryforward		-	398,154	G	398,154	100%
	23	\$ 142,677,036	\$ 144,810,871		\$ 2,133,835	1%

Schools Summary - continued

Staffing - Full Time Equivalent (FTE)	Page Ref	Certificated			Note	Classified		
		2022-23 Fall	2023-24 Budget	Change		2022-23 Fall	2023-24 Budget	Change
Sector 1 - Sherwood Park		464.64	464.67	0.03		166.65	149.55	(17.10)
Sector 2 - Strathcona County *		99.28	96.15	(3.13)		28.79	26.53	(2.26)
Sector 3 - Fort Saskatchewan *		158.41	164.16	5.75		68.04	61.81	(6.23)
Sector 4 - Lamont County		51.89	46.81	(5.08)		24.69	19.54	(5.15)
Sector 5 - County of Minburn		37.26	38.25	0.99		14.59	15.90	1.31
	32	811.48	810.04	(1.44)		302.76	273.33	(29.43)
Elk Island Youth Ranch Learning Centre		2.20	2.20	-		0.75	0.75	-
Next Step Continuing Education - Summer		0.70	0.70	-		0.60	0.68	0.08
Next Step Outreach		12.30	12.97	0.67		5.54	5.55	0.01
Supports for Students	33	5.60	7.00	1.40		32.09	50.75	18.66
To Be Allocated		-	3.79	3.79		-	1.33	1.33
School Generated Funds		-	-	-		19.79	20.78	0.99
		832.28	836.70	4.42		361.53	353.17	(8.36)

* Sector 2 and 3 Fall Budget values have been reinstated to reflect Castle (Scotford Colony)'s values being reported in Sector 2.

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

A. In the Spring Budget there was an additional \$936,000 allocated schools. Below is a table that summarizes the net change.

School Allocation Change (in \$000s):	
2022-23 Fall Budget	\$ 117,652
Basic Allocations - Standard Cost & Enrolment Impacts	1,622
Mental Health Pilot Program	1,231
Specialized Supports & Early Learning	150
Year-End Carryforward Changes	(243)
School Programs	(321)
One-Time Funding and Other Small Items	(503)
Focus on Learning Loss	(1,000)
2023-24 Budget	\$ 118,588

B. Next Step Outreach had an increase of \$116,000 which includes increased allocations for the standard cost impacts and \$56,000 for the Vegreville Junior High program.

C. The \$950,000 increase in Supports for Students - Schools is primarily from allocations provided to offset the impacts of salary and benefits of central staff and standard cost impacts for all the school allocations. Although this area is being provided the Classroom Complexity Grant, the amount primarily offsets the reduction in one-time allocations that were provided in 2022-23. Below is a table that summarizes the net change.

Specialized Supports - Schools Allocation Change (in \$000s):	
2022-23 Fall Budget	\$ 4,732
Targeted Revenue	2,049
Classroom Complexity Funding	858
Specialized Supports & Early Learning To Schools	(150)
Other Small Changes	112
Net Department Block Allocation	(843)
2022-23 One Time Funding	(730)
Mental Health Strategic Plan	(324)
Year-End Carryforward	(22)
2023-24 Budget	\$ 5,682

D. School Generated Funds (SGF) have increased by \$76,000. The 2018-19 SGF fees were used along with an increase of 5% for inflation which provided \$376,000 in additional fee revenue. This was offset by a reduction in reserve usage of \$300,000.

E. Teacher Pensions have increased as salaries were increased for the 2% economic adjustment. The 3% increase is higher because there was movement between Supports for Students - Schools and Central.

F. Contingency - To Be Allocated is \$592,000 lower than fall. Last fall, funds were held in contingency for classified standard cost (\$313,000), illness (\$200,000), returned reserve funds related to curriculum and rural schools (\$668K) as they were not needed and finally a general contingency (\$414,000). The spring contingency is primarily related to holding funds for potential enrolment decreases \$587,000, potential cost estimate increases \$165,000, and \$253,000 for general contingency.

G. Schools' Year-End Carryforward is the top-up amount to ensure all schools' surplus can be at 1% at August 31, 2023. This amount will be redistributed in the Fall Budget once actual surpluses are known.

Enrolment Detail - by Sector				
	2022-23	2023-24		%
	Fall	Budget	Change	Change
Sector 1 - Sherwood Park				
Bev Facey Community High	1,011	1,005	(6)	(1%)
Brentwood Elementary	393	455	62	16%
Clover Bar Junior High	387	387	-	-
Davidson Creek Elementary	626	638	12	2%
École Campbelltown	364	369	5	1%
F. R. Haythorne Junior High	643	625	(18)	(3%)
Glen Allan Elementary	318	287	(31)	(10%)
Heritage Hills Elementary	494	514	20	4%
Lakeland Ridge	769	718	(51)	(7%)
Mills Haven Elementary	461	462	1	0%
Pine Street Elementary	369	362	(7)	(2%)
Salisbury Composite High	1,287	1,433	146	11%
Sherwood Heights Junior High	666	616	(50)	(8%)
Strathcona Christian Academy Elementary	581	576	(5)	(1%)
Strathcona Christian Academy Secondary	607	621	14	2%
Wes Hosford Elementary	347	316	(31)	(9%)
Westboro Elementary	315	250	(65)	(21%)
Woodbridge Farms Elementary	315	311	(4)	(1%)
	9,953	9,945	(8)	(0%)
Sector 2 -Strathcona County				
Ardrossan Elementary	612	598	(14)	(2%)
Ardrossan Junior Senior High	826	826	-	-
Castle (Scotford Colony)	27	27	-	-
Fultonvale Elementary Junior High	489	479	(10)	(2%)
Uncas Elementary	211	185	(26)	(12%)
	2,165	2,115	(50)	(2%)
Sector 3 - Fort Saskatchewan				
École Parc Élémentaire	328	352	24	7%
Fort Saskatchewan Christian	398	401	3	1%
Fort Saskatchewan Elementary	281	275	(6)	(2%)
Fort Saskatchewan High	473	480	7	1%
James Mowat Elementary	422	413	(9)	(2%)
Rudolph Hennig Junior High	436	422	(14)	(3%)
SouthPointe School	684	676	(8)	(1%)
Win Ferguson Elementary	396	403	7	2%
	3,418	3,422	4	0%
Sector 4 - Lamont County				
Andrew School	62	-	(62)	(100%)
Bruderheim School	116	99	(17)	(15%)
Lamont Elementary	294	298	4	1%
Lamont High	332	341	9	3%
Mundare School	111	108	(3)	(3%)
	915	846	(69)	(8%)

Enrolment Detail - by Sector - continued

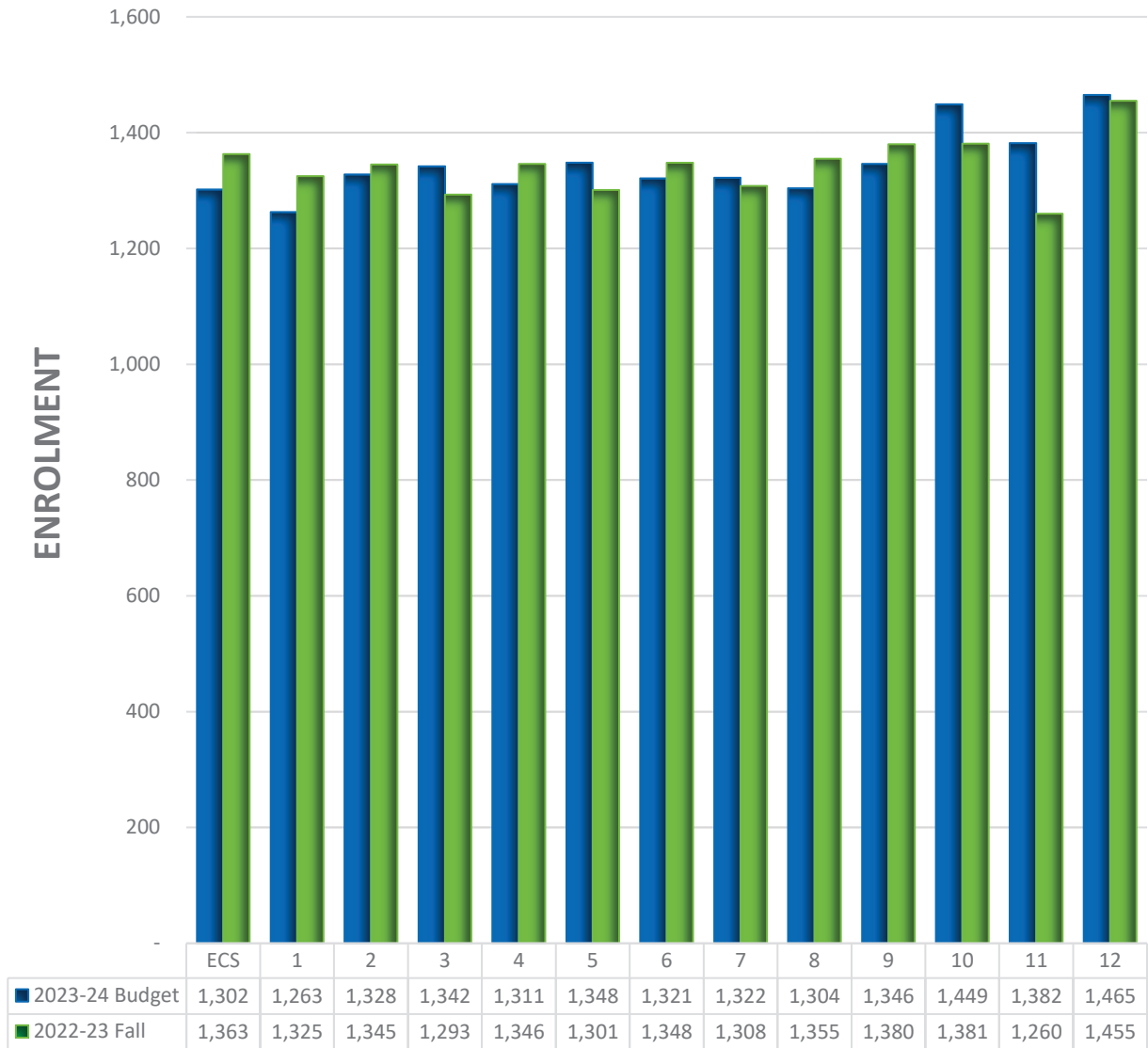
	2022-23 Fall	2023-24 Budget	Change	% Change
Sector 5 - County of Minburn				
A. L. Horton Elementary	352	335	(17)	(5%)
Pleasant Ridge Colony	17	17	-	-
Vegreville Composite High	359	381	22	6%
	728	733	5	1%
Total Enrolment in Sectors	17,179	17,061	(118)	(1%)
Elk Island Youth Ranch Learning Centre	8	6	(2)	(25%)
Next Step Home Education	-	-	-	-
Next Step Outreach	273	273	-	-
To Be Allocated	-	143	143	100%
Total Enrolment	17,460	17,483	23	0%
Enrolment by Grade				
ECS	1,363	1,302	(61)	(4%)
Grade 1-3	3,963	3,933	(30)	(1%)
Grade 4-6	3,995	3,980	(15)	(0%)
Grade 7-9	4,028	3,961	(67)	(2%)
Grade 10-12	3,830	4,028	198	5%
	17,179	17,204	25	0%
Elk Island Youth Ranch Learning Centre	8	6	(2)	(25%)
Next Step Outreach	273	273	-	-
Total Enrolment	17,460	17,483	23	0%

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ELK ISLAND PUBLIC SCHOOLS

2023-24 Budget

Enrolment Comparative - by Grade



2023-24 Spring
Enrolment

17,483 ■

2022-23 Fall
Enrolment

17,460 ■

Schools Expenses - Detail by Sector by Category

	2022-23 Fall	2023-24 Budget	Change	Salaries & Benefits	Services, Contracts & Supplies	Total Salaries* as % of Total Budget
Sector 1 - Sherwood Park						
Bev Facey Community High	\$ 7,185,373	\$ 7,001,918	\$ (183,455)	\$ 6,752,627	\$ 249,291	96%
Brentwood Elementary	2,936,485	3,220,667	284,182	3,098,119	122,548	96%
Clover Bar Junior High	2,669,668	2,779,864	110,196	2,671,495	108,369	96%
Davidson Creek Elementary	3,913,407	4,080,884	167,477	3,954,966	125,918	97%
École Campbelltown	2,351,711	2,348,326	(3,385)	2,245,516	102,810	96%
F.R. Haythorne Junior High	4,349,773	4,476,866	127,093	4,275,680	201,186	96%
Glen Allan Elementary	2,385,282	2,200,468	(184,814)	2,112,971	87,497	96%
Heritage Hills Elementary	3,012,643	3,047,189	34,546	2,938,531	108,658	96%
Lakeland Ridge	4,355,177	4,354,144	(1,033)	4,139,023	215,121	95%
Mills Haven Elementary	3,051,011	3,184,798	133,787	3,035,379	149,419	95%
Pine Street Elementary	2,881,827	3,100,983	259,156	3,013,376	127,607	96%
Salisbury Composite High	8,262,281	9,071,193	808,912	8,278,562	792,631	91%
Sherwood Heights Junior High	4,163,081	3,906,788	(256,293)	3,745,475	161,313	96%
Strathcona Christian Academy Elementary	3,410,513	3,388,894	(21,619)	3,310,086	78,808	98%
Strathcona Christian Academy Secondary	3,702,701	3,945,330	242,629	3,792,829	152,501	96%
Wes Hosford Elementary	2,391,191	2,096,217	(294,974)	2,039,437	56,780	97%
Westboro Elementary	2,868,217	2,507,799	(360,418)	2,414,198	93,601	96%
Woodbridge Farms Elementary	2,978,678	2,963,110	(15,568)	2,849,287	113,823	96%
	<u>66,869,019</u>	<u>67,715,438</u>	<u>846,419</u>	<u>64,667,557</u>	<u>3,047,881</u>	<u>95%</u>
Sector 2 - Strathcona County						
Ardrossan Elementary	3,819,704	3,698,798	(120,906)	3,564,035	134,763	96%
Ardrossan Junior Senior High	5,041,577	5,015,915	(25,662)	4,825,771	190,144	96%
Castle (Scotford Colony)	202,117	192,842	(9,275)	180,411	12,431	94%
Fultonvale Elementary Junior High	3,004,862	3,175,865	171,003	3,059,307	116,558	96%
Uncas Elementary	1,621,835	1,477,663	(144,172)	1,394,030	83,633	94%
	<u>13,690,095</u>	<u>13,561,083</u>	<u>(129,012)</u>	<u>13,023,554</u>	<u>537,529</u>	<u>96%</u>
Sector 3 - Fort Saskatchewan						
École Parc Élémentaire	2,472,690	2,666,607	193,917	2,583,243	83,364	97%
Fort Saskatchewan Christian	2,768,420	3,021,515	253,095	2,928,308	93,207	97%
Fort Saskatchewan Elementary	2,195,554	2,284,556	89,002	2,201,645	82,911	96%
Fort Saskatchewan High	3,478,766	3,492,491	13,725	3,315,147	177,344	95%
James Mowat Elementary	2,749,633	2,673,116	(76,517)	2,557,322	115,794	96%
Rudolph Hennig Junior High	2,901,534	2,932,042	30,508	2,842,733	89,309	97%
SouthPointe School	4,291,446	4,262,415	(29,031)	4,130,488	131,927	97%
Win Ferguson Elementary	2,817,167	2,944,486	127,319	2,858,565	85,921	97%
	<u>23,675,210</u>	<u>24,277,228</u>	<u>602,018</u>	<u>23,417,451</u>	<u>859,777</u>	<u>96%</u>
Sector 4 - Lamont County						
Andrew School	711,806	-	(711,806)	-	-	-
Bruderheim School	1,132,459	1,114,513	(17,946)	1,081,779	32,734	97%
Lamont Elementary	2,345,395	2,214,415	(130,980)	2,123,816	90,599	96%
Lamont High	2,708,611	2,864,774	156,163	2,753,529	111,245	96%
Mundare School	1,059,763	991,497	(68,266)	949,531	41,966	96%
	<u>7,958,034</u>	<u>7,185,199</u>	<u>(772,835)</u>	<u>6,908,655</u>	<u>276,544</u>	<u>96%</u>
Sector 5 - County of Minburn						
A.L. Horton Elementary	2,612,656	2,773,855	161,199	2,635,714	138,141	95%
Pleasant Ridge Colony	144,538	164,361	19,823	147,374	16,987	90%
Vegreville Composite High	2,702,364	2,910,636	208,272	2,768,544	142,092	95%
	<u>5,459,558</u>	<u>5,848,852</u>	<u>389,294</u>	<u>5,551,632</u>	<u>297,220</u>	<u>95%</u>
	<u>\$ 117,651,916</u>	<u>\$ 118,587,800</u>	<u>\$ 935,884</u>	<u>\$ 113,568,849</u>	<u>\$ 5,018,951</u>	<u>96%</u>

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

Schools Staffing by Sector - Full Time Equivalent (FTE)

	Certificated			Classified ¹			Total Change
	2022-23	2023-24	Change	2022-23	2023-24	Change	
	Fall	Budget		Fall	Budget		
Sector 1 - Sherwood Park							
Bev Facey Community High	48.50	48.14	(0.36)	19.69	16.94	(2.75)	(3.11)
Brentwood Elementary	21.58	23.00	1.42	5.90	6.14	0.24	1.66
Clover Bar Junior High	18.68	19.49	0.81	7.00	6.20	(0.80)	0.01
Davidson Creek Elementary	27.66	27.94	0.28	9.95	10.09	0.14	0.42
École Campbelltown	17.44	16.85	(0.59)	4.04	3.96	(0.08)	(0.67)
F.R. Haythorne Junior High	30.35	30.26	(0.09)	10.20	10.30	0.10	0.01
Glen Allan Elementary	15.71	13.93	(1.78)	7.20	6.57	(0.63)	(2.41)
Heritage Hills Elementary	22.71	23.00	0.29	5.12	3.87	(1.25)	(0.96)
Lakeland Ridge	31.03	30.94	(0.09)	9.17	7.25	(1.92)	(2.01)
Mills Haven Elementary	21.23	21.16	(0.07)	6.77	7.22	0.45	0.38
Pine Street Elementary	16.30	18.71	2.41	13.38	11.52	(1.86)	0.55
Salisbury Composite High	58.59	61.60	3.01	17.26	17.59	0.33	3.34
Sherwood Heights Junior High	31.01	28.60	(2.41)	6.92	5.90	(1.02)	(3.43)
Strathcona Christian Academy Elementary	24.32	24.32	-	7.57	6.41	(1.16)	(1.16)
Strathcona Christian Academy Secondary	27.93	28.57	0.64	5.75	6.44	0.69	1.33
Wes Hosford Elementary	16.00	14.96	(1.04)	6.97	3.97	(3.00)	(4.04)
Westboro Elementary	17.00	14.60	(2.40)	12.49	9.63	(2.86)	(5.26)
Woodbridge Farms Elementary	18.60	18.60	-	11.27	9.55	(1.72)	(1.72)
	464.64	464.67	0.03	166.65	149.55	(17.10)	(17.07)
Sector 2 - Strathcona County							
Ardrossan Elementary	26.78	26.74	(0.04)	9.74	6.44	(3.30)	(3.34)
Ardrossan Junior Senior High	38.00	36.86	(1.14)	8.47	7.91	(0.56)	(1.70)
Castle (Scotford Colony)	1.10	1.10	-	0.76	0.76	-	-
Fultonvale Elementary Junior High	22.82	22.82	-	4.90	6.22	1.32	1.32
Uncas Elementary	10.58	8.63	(1.95)	4.92	5.20	0.28	(1.67)
	99.28	96.15	(3.13)	28.79	26.53	(2.26)	(5.39)
Sector 3 - Fort Saskatchewan							
École Parc Élementaire	15.35	16.19	0.84	9.74	10.00	0.26	1.10
Fort Saskatchewan Christian	20.16	21.84	1.68	5.92	6.54	0.62	2.30
Fort Saskatchewan Elementary	13.06	15.28	2.22	8.20	5.29	(2.91)	(0.69)
Fort Saskatchewan High	22.43	22.79	0.36	10.76	9.50	(1.26)	(0.90)
James Mowat Elementary	19.34	17.99	(1.35)	6.27	6.20	(0.07)	(1.42)
Rudolph Hennig Junior High	20.44	21.35	0.91	6.88	5.33	(1.55)	(0.64)
SouthPointe School	28.88	29.92	1.04	11.35	9.59	(1.76)	(0.72)
Win Ferguson Elementary	18.75	18.80	0.05	8.92	9.36	0.44	0.49
	158.41	164.16	5.75	68.04	61.81	(6.23)	(0.48)
Sector 4 - Lamont County							
Andrew School	4.51	-	(4.51)	2.28	-	(2.28)	(6.79)
Bruderheim School	7.05	6.56	(0.49)	4.30	4.14	(0.16)	(0.65)
Lamont Elementary	15.12	14.17	(0.95)	7.37	6.51	(0.86)	(1.81)
Lamont High	18.21	19.08	0.87	8.25	7.23	(1.02)	(0.15)
Mundare School	7.00	7.00	-	2.49	1.66	(0.83)	(0.83)
	51.89	46.81	(5.08)	24.69	19.54	(5.15)	(10.23)
Sector 5 - County of Minburn							
A.L. Horton Elementary	17.76	17.51	(0.25)	7.28	8.84	1.56	1.31
Pleasant Ridge Colony	1.05	1.05	-	0.45	0.49	0.04	0.04
Vegreville Composite High	18.45	19.69	1.24	6.86	6.57	(0.29)	0.95
	37.26	38.25	0.99	14.59	15.90	1.31	2.30
	811.48	810.04	(1.44)	302.76	273.33	(29.43)	(30.87)

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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, and fall allocation rates for growth in 2022-23 being different than spring allocation rates, 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	2023-24	Change	Note	% Change	Salaries & Benefits	Services, Contracts, & Supplies
	Fall	Budget					
Early Learning	\$ 1,952,375	\$ 2,860,656	\$ 908,281	A	46.5%	\$ 2,772,750	\$ 87,906
Mental Health Capacity Building	225,061	225,061	-		0.0%	224,223	838
Specialized Supports - Schools	2,044,550	2,106,263	61,713	B	3.0%	1,765,533	340,730
School Nutrition Program	150,000	199,500	49,500		33.0%	59,732	139,768
Partners 4 Science	359,797	290,113	(69,684)	C	(19.4%)	122,288	167,825
	<u>\$ 4,731,783</u>	<u>\$ 5,681,593</u>	<u>\$ 949,810</u>		<u>20.1%</u>	<u>\$ 4,944,526</u>	<u>\$ 737,067</u>

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Staffing (FTE)	Certificated			Note	Classified		
	2022-23	2023-24	Change		2022-23	2023-24	Change
	Fall	Budget		Fall	Budget		
Early Learning	1.50	2.00	0.50		15.15	26.07	10.92
Mental Health Capacity Building	-	-	-		2.60	2.60	-
Specialized Supports - Schools	4.00	5.00	1.00		11.64	19.36	7.72
School Nutrition Program	-	-	-		1.17	1.17	-
Partners 4 Science	0.10	-	(0.10)		1.53	1.55	0.02
	<u>5.60</u>	<u>7.00</u>	<u>1.40</u>	D	<u>32.09</u>	<u>50.75</u>	<u>18.66</u>

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

A. The Early Learning budget increase of \$908,000 is reflective of the below changes.

Early Learning Changes:

Targeted Revenue	385,947
Classroom Complexity Grant	354,399
Block Allocation	311,739
Allocations to Schools	108,366
Carryforward Reserve	(2,170)
2022-23 One-Time Allocation	(250,000)
Total Changes	908,281

B. The Specialized Supports - School budget increase of \$62,000 is reflective of the below changes.

Specialized Supports - Schools Changes:

Targeted Revenue	1,940,515
Classroom Complexity Grant	503,753
Block Allocation	(1,427,093)
Allocations to Schools	(133,723)
Carryforward Reserve	(17,839)
2022-23 One-Time Allocation	(480,000)
Mental Health Strategic Plan	(323,900)
Total Changes	61,713

C. The Partners 4 Science decrease is the result of decreased deferred revenue in 2023-24. The funds provided in 2022-23 are being spent on new kits for the new curriculum and therefore there is less revenue to carry forward.

D. Classified staffing within Supports for Students (SFS) has increased by 18.66 FTE, primarily due to a contingency in hourly 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 Fall	2023-24 Budget	Note	Change	% Change
Revenues					
Alberta Education Funding					
Early Learning	\$ 3,378,860	\$ 4,119,206		\$ 740,346	22%
Specialized Supports	14,560,475	17,004,743		2,444,268	17%
	<u>17,939,335</u>	<u>21,123,949</u>	A	<u>3,184,614</u>	<u>18%</u>
Expenses					
Schools					
Early Learning	2,752,045	2,643,679		(108,366)	(4%)
Specialized Supports - Schools	16,726,772	16,988,496		261,724	2%
	<u>19,478,817</u>	<u>19,632,175</u>	B	<u>153,358</u>	<u>1%</u>
Central Services					
Early Learning	1,952,375	2,860,656		908,281	47%
Specialized Supports - Central	2,044,550	2,106,263		61,713	3%
	<u>3,996,925</u>	<u>4,966,919</u>	C	<u>969,994</u>	<u>24%</u>
	<u>23,475,742</u>	<u>24,599,094</u>		<u>1,123,352</u>	<u>5%</u>
Unfunded by Alberta Education	<u>\$ (5,536,407)</u>	<u>\$ (3,475,145)</u>	D	<u>\$ 2,061,262</u>	<u>(37%)</u>

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

- A. Alberta Education (AE) funding for these departments increased significantly. Most of the grants are part of the AE Services and Supports category which has seen, on average, a 10% increase in rates and further increases for growth. EIPS had an increase of 16% as it was decided the Classroom Complexity Grant would be allocated to this area for redistribution to schools with support needs.
- B. This value is the total funding that has been allocated out to schools via transfers. Spring is trending close to fall, however part of this is because some allocations were increased for standard cost impacts. Therefore, the dollar values are comparable, but the number of allocations is lower. This is because both areas hold contingencies for new students or emerging needs in the fall.
- C. This increase in central services expenses is reflective of both areas holding contingencies for new students, emergent needs and salary increases.
- D. The change in Unfunded by Alberta Education reflects the changes to Block Allocations, One-time allocations, and Reserves (Department Carryforward and Division). In 2023-24 Block Allocations were decreased to this area because of the additional funding. Therefore, the unfunded by AE gap has gotten smaller.

Central Services					
Expenses by Department	Page Ref	2022-23 Fall	2023-24 Budget	Change	% Change
Governance	36				
Board of Trustees		\$ 636,481	\$ 577,111	\$ (59,370)	(9.3%)
Education Executive	37				
Superintendent		809,537	833,354	23,817	2.9%
Communications		672,421	702,550	30,129	4.5%
		1,481,958	1,535,904	53,946	3.6%
Supports For Students - Central	38				
Associate Superintendent		555,197	433,838	(121,359)	(21.9%)
Instructional Supports		3,359,781	3,009,888	(349,893)	(10.4%)
Curriculum		895,139	668,883	(226,256)	(25.3%)
Specialized Supports		593,177	559,467	(33,710)	(5.7%)
		5,403,294	4,672,076	(731,218)	(13.5%)
Human Resources	41				
Associate Superintendent		3,230,842	2,554,698	(676,144)	(20.9%)
Staff Relations & Training		795,055	755,380	(39,675)	(5.0%)
Recruitment & Staffing		2,987,550	3,035,440	47,890	1.6%
		7,013,447	6,345,518	(667,929)	(9.5%)
Business Services	43				
Secretary-Treasurer		800,819	815,104	14,285	1.8%
Financial Services		2,218,685	2,308,224	89,539	4.0%
		3,019,504	3,123,328	103,824	3.4%
Facility Services	45				
Facilities		16,289,494	16,535,318	245,824	1.5%
Infrastructure Maintenance and Renewal		1,341,299	1,238,477	(102,822)	(7.7%)
		17,630,793	17,773,795	143,002	0.8%
Information Technologies	48	7,372,305	6,722,145	(650,160)	(8.8%)
Student Transportation	50	14,088,780	15,763,289	1,674,509	11.9%
Fiscal Services	52	6,886,969	6,764,494	(122,475)	(1.8%)
		\$ 63,533,531	\$ 63,277,660	\$ (255,871)	(0.4%)

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Staffing - Full Time Equivalents (FTE)	2022-23 Fall	2023-24 Budget	FTE Change	% Change
Certificated	31.69	27.14	(4.55)	(14.4%)
Classified	125.74	121.90	(3.84)	(3.1%)
	157.43	149.04	(8.39)	(5.3%)

Governance					
Budget	2022-23 Fall	2023-24 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 573,847	\$ 577,111	\$ 3,264	0.6%	
Reserve Spending	62,634	-	(62,634)	(100.0%)	
	636,481	577,111	(59,370)	(9.3%)	
Expenses					
<i>Salaries and Benefits</i>					
Classified	422,030	425,294	3,264	0.8%	
	422,030	425,294	3,264	0.8%	
<i>Services, Contracts and Supplies</i>					
Dues & Fees	83,217	83,217	-	-	
Staff Dev - Registration	40,856	32,495	(8,361)	(20.5%)	
Contracted Services	51,873	7,500	(44,373)	(85.5%)	
Advertising/Public Relations	7,161	7,161	-	-	
Travel	8,000	4,100	(3,900)	(48.8%)	
Subsistence	9,639	3,639	(6,000)	(62.2%)	
Computer Equipment	3,350	3,350	-	-	
Supplies & Materials	3,200	3,200	-	-	
Binding/Copying/Printing	2,000	2,000	-	-	
Furniture	2,000	2,000	-	-	
Telephone/Fax/Cellular	1,955	1,955	-	-	
Rental/Lease	1,000	1,000	-	-	
Postage/Courier	200	200	-	-	
	214,451	151,817	(62,634)	(29.2%)	
	636,481	577,111	(59,370)	(9.3%)	
	\$ -	\$ -	\$ -	-	

Summary:

Governance budget is comprised of the nine elected Trustees. Trustees demonstrate commitment to education by accepting responsibility for the policies and procedures of Elk Island Public Schools.

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

Not applicable.

Education Executive							
Budget	2022-23 Fall	2023-24 Budget	Change	% Change	Note	Superintendent	Communications & Elections
Revenue/Allocations							
Block Revenue Allocations	\$ 1,369,983	\$ 1,422,437	\$ 52,454	3.8%		\$ 794,211	\$ 628,226
One-Time Funding	41,220	68,100	26,880	65.2%		-	68,100
Reserve Spending	70,755	45,367	(25,388)	(35.9%)		39,143	6,224
	1,481,958	1,535,904	53,946	3.6%		833,354	702,550
Expenses							
<i>Salaries and Benefits</i>							
Certificated	475,261	446,318	(28,943)	(6.1%)		446,318	-
Classified	782,283	824,858	42,575	5.4%		215,219	609,639
	1,257,544	1,271,176	13,632	1.1%		661,537	609,639
<i>Services, Contracts and Supplies</i>							
Contracted Services	45,243	51,522	6,279	13.9%		46,626	4,896
Contracted Services - Elections	50,000	50,000	-	-		-	50,000
Subsistence	36,572	33,228	(3,344)	(9.1%)		32,228	1,000
Rental/Lease	7,650	21,000	13,350	174.5%		20,500	500
Supplies & Materials	27,012	38,070	11,058	40.9%		30,217	7,853
Advertising/Public Relations	14,300	14,175	(125)	(0.9%)		175	14,000
Mileage	5,268	11,458	6,190	117.5%		9,958	1,500
Furniture	2,000	10,500	8,500	425.0%		9,500	1,000
Dues & Fees	7,850	7,575	(275)	(3.5%)		5,975	1,600
Binding/Copying/Printing	5,685	7,067	1,382	24.3%		4,385	2,682
Staff Dev - Registration	6,648	6,829	181	2.7%		5,829	1,000
Staff Dev - Travel	5,066	5,566	500	9.9%		4,816	750
Computer Equipment	8,240	5,500	(2,740)	(33.3%)		3,500	2,000
Telephone/Fax/Cellular	3,000	3,865	865	28.8%		3,115	750
Staff Dev - Subsistence	4,350	3,355	(995)	(22.9%)		2,855	500
Repairs & Maintenance	2,976	2,976	-	-		-	2,976
Travel	1,954	2,019	65	3.3%		1,315	704
Publications & Subscriptions	200	200	-	-		-	200
Postage/Courier	100	100	-	-		100	-
Cost Recoveries	(9,700)	(10,277)	(577)	5.9%		(9,277)	(1,000)
	224,414	264,728	40,314	18.0%		171,817	92,911
	1,481,958	1,535,904	53,946	3.6%		833,354	702,550
	\$ -	\$ -	\$ -	-		\$ -	\$ -

Staffing (FTE)	2022-23 Fall	2023-24 Budget	Change	% Change	Note	Superintendent	Communications & Elections
Certificated	2.00	2.00	-	-		2.00	-
Classified	7.90	7.90	-	-		2.00	5.90
	9.90	9.90	-	-		4.00	5.90

Summary:

The Superintendent department serves the staff, parents, community, and especially the students in providing a strong public education system.

The Communications budget supports the efforts being made by the Division and schools to foster engagement with school families. It includes expense related to branding, media relations, web-based network, social media, and public engagements.

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

Not applicable.

Supports for Students - Central					
Budget	2022-23 Fall	2023-24 Budget	Change	% Change	Note
Revenue/Allocations					
Targeted Funding	2,992,312	3,044,922	52,610	1.8%	
Block Revenue Allocations	\$ 2,293,417	\$ 2,569,276	\$ 275,859	12.0%	A
Reserve Spending	2,308,884	176,143	(2,132,741)	(92.4%)	B
One-Time Funding	110,000	30,500	(79,500)	(72.3%)	C
Supplemental Revenue	103,989	-	(103,989)	(100.0%)	D
Transfers To/From Other Sites	(2,405,308)	(1,148,765)	1,256,543	(52.2%)	E
	5,403,294	4,672,076	(731,218)	(13.5%)	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	3,505,444	2,984,306	(521,138)	(14.9%)	F
Classified	969,736	849,788	(119,948)	(12.4%)	G
	4,475,180	3,834,094	(641,086)	(14.3%)	
<i>Services, Contracts, and Supplies</i>					
Contracted Services	474,862	436,153	(38,709)	(8.2%)	
Dues & Fees	41,980	99,673	57,693	137.4%	
Supplies & Materials	89,335	83,740	(5,595)	(6.3%)	
Mileage	45,500	42,700	(2,800)	(6.2%)	
Staff Dev - Registration	41,500	33,500	(8,000)	(19.3%)	
Subsistence	20,746	29,700	8,954	43.2%	
Rental/Lease	25,500	24,200	(1,300)	(5.1%)	
Media Materials - Books Only	17,000	18,375	1,375	8.1%	
Computer Equipment	20,500	14,000	(6,500)	(31.7%)	
Staff Dev - Subsistence	10,515	13,221	2,706	25.7%	
Staff Dev - Travel	11,000	11,500	500	4.5%	
Furniture	8,500	8,500	-	-	
Telephone/Fax/Cellular	8,780	8,170	(610)	(6.9%)	
Travel	1,200	4,500	3,300	275.0%	
Binding/Copying/Printing	8,450	3,750	(4,700)	(55.6%)	
Software	2,926	3,500	574	19.6%	
Equipment	81,000	2,000	(79,000)	(97.5%)	H
Publications & Subscriptions	15,100	500	(14,600)	(96.7%)	
Repairs & Maintenance	3,000	250	(2,750)	(91.7%)	
Postage/Courier	520	50	(470)	(90.4%)	
Advertising/Public Relations	200	-	(200)	(100.0%)	
	928,114	837,982	(90,132)	(9.7%)	
	5,403,294	4,672,076	(731,218)	(13.5%)	
	\$ -	\$ -	\$ -	-	

Supports for Students - Central - continued					
Staffing (FTE)	2022-23 Fall	2023-24 Budget	Change	% Change	Note
Certificated	25.69	21.14	(4.55)	(17.7%)	F
Classified	12.67	7.05	(5.62)	(44.4%)	G
	38.36	28.19	(10.17)	(26.5%)	

Summary:

The Support for Students - Central budget totaling \$4.67 million is comprised of the Associate Superintendent \$434,000, Curriculum \$669,000, Instructional Supports \$3.01 million, and Specialized Supports \$559,000 departments.

The Associate Superintendent department includes administration. The budget is primarily salary.

The Curriculum budget is primarily salary.

Instructional Supports is comprised of the Instructional Supports team (made up of literacy, numeracy, educational technology and career pathways consultants), First Nations, Métis, and Inuit team, as well as Partners for Science. The budget is comprised primarily of salary and contracted services.

Specialized Supports promotes a shared vision of an inclusive education system that values and supports the diverse needs of all learners. Specialized Supports strengthens and improves the quality of education of all students, from preschool through to Grade 12. The budget is comprised primarily of salary and contracted services.

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

- A. Block allocations have increased by \$276,000 for the following:
 - \$274,000 for Instructional Support Consultants;
 - \$25,000 for Dual Credit support for students;
 - \$26,000 transfer to Associate Superintendent Supports for Students from Early Learning and Specialized Supports Schools to consolidate staffing;
 - \$82,000 for economic salary adjustment, benefit increase and grid movement for department staffing; and
 - (\$96,000) transfer from Curriculum to Early Learning to consolidate staffing.
 - (\$35,000) transfer from Supports for Students - Schools to Support for Students - Central to consolidate staffing.

Supports for Students - Central - continued

- B. In 2023-24 the Division Unallocated Reserves is funding a Career Pathways Consultant for \$137,000. In the prior year, Division Unallocated Reserves funded the following:
- \$395,000 for Consultants in Assessment, Numeracy and Early Learning;
 - \$132,000 for Educational Information Technology Consultant;
 - \$132,000 for Career Pathways Consultant;
 - \$445,000 for New Curriculum work;
 - \$60,000 Lucy Calkins Readers/Writers Workshop;
 - \$30,000 common exams;
 - \$25,000 for survey analysis; and
 - \$1.0 million on Focus on Learning Loss.
- The remaining variance is from changes in department carryforwards.
- C. One-time funding has decreased by \$80,000. The \$30,000 for 2023-24 is funding for common exams. The \$110,000 from 2022-23 was for the Career Technology Studies Collegiate Work and the University of Alberta math facilitator.
- D. Supplemental Revenue is decreasing by \$104,000 primarily from the completion of the Lamont and Fort Saskatchewan Outdoor spaces that were funded from a Shell donation.
- E. Transfers have decreased by \$1.26 million due to the \$1.0 million Focus on Learning Loss not being funded from Division Unallocated Reserves. The remainder is slightly lower allocations to schools for Curriculum subs and First Nations, Métis, and Inuit support.
- F. Certificated Salaries have decreased by \$521,000 and 4.55 FTE. There was a reduction of 2.0 FTE in the Curriculum budget to align expenses with the grant total provided. There was also a reduction of 2.0 FTE in Instructional Supports for consultants. One position was discontinued, and one was transferred to Supports for Students Schools. The remaining 0.55 FTE relates to staffing transfers from the Central department to both Early Learning or Specialized Supports Schools.
- G. Classified salaries have decreased by \$120,000 and 5.62 FTE. The primary reason is the removal of Odyssey staffing. At the time of preparing the Spring Budget the Odyssey funding is unknown and the budget was prepared with the assumption there would be none. If the funding does get approved these FTE's will be added back in the Fall Budget.
- H. In 2022-23 the Equipment budget increased by \$76,000 for the Dual Credit Enhancement funding that was received and the reduction this year is the offset from that impact.

Human Resources					
Budget	2022-23 Fall	2023-24 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 4,747,565	\$ 4,882,777	\$ 135,212	2.8%	
One-Time Funding	58,000	48,800	(9,200)	(15.9%)	
Reserve Spending	226,368	37,310	(189,058)	(83.5%)	A
Targeted Funding	1,701,743	1,406,631	(295,112)	(17.3%)	B
Supplemental Revenue	309,771	-	(309,771)	(100.0%)	B
Transfers To/From Other Sites	(30,000)	(30,000)	-	-	
	<u>7,013,447</u>	<u>6,345,518</u>	<u>(667,929)</u>	<u>(9.5%)</u>	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	360,547	366,250	5,703	1.6%	
Classified	1,260,006	1,311,126	51,120	4.1%	
	<u>1,620,553</u>	<u>1,677,376</u>	<u>56,823</u>	<u>3.5%</u>	
Staffing - Certificated *	2,206,757	2,217,206	10,449	0.5%	
Staffing - Classified *	481,355	412,133	(69,222)	(14.4%)	
	<u>2,688,112</u>	<u>2,629,339</u>	<u>(58,773)</u>	<u>(2.2%)</u>	
Secondments - Certificated	1,952,308	1,406,631	(545,677)	(28.0%)	B
	<u>6,260,973</u>	<u>5,713,346</u>	<u>(547,627)</u>	<u>(8.7%)</u>	
<i>Services, Contracts and Supplies</i>					
Staff Dev - Registration	310,782	310,782	-	-	
Contracted Services	154,095	124,294	(29,801)	(19.3%)	
Supplies & Materials	143,467	65,355	(78,112)	(54.4%)	C
Subsistence	37,838	37,229	(609)	(1.6%)	
Repairs & Maintenance	23,500	16,220	(7,280)	(31.0%)	
Mileage	15,592	14,592	(1,000)	(6.4%)	
Staff Dev - Travel	13,500	13,500	-	-	
Furniture	10,000	9,000	(1,000)	(10.0%)	
Computer Equipment	9,500	7,000	(2,500)	(26.3%)	
Dues & Fees	7,000	7,000	-	-	
Equipment	7,000	7,000	-	-	
Staff Dev - Subsistence	5,000	5,500	500	10.0%	
Telephone/Fax/Cellular	4,100	4,100	-	-	
Advertising/Public Relations	3,750	3,250	(500)	(13.3%)	
Rental/Lease	2,350	2,350	-	-	
Binding/Copying/Printing	2,000	2,000	-	-	
Publications & Subscriptions	1,700	1,700	-	-	
Cost Recoveries	800	800	-	-	
Postage/Courier	500	500	-	-	
	<u>752,474</u>	<u>632,172</u>	<u>(120,302)</u>	<u>(16.0%)</u>	
	<u>7,013,447</u>	<u>6,345,518</u>	<u>(667,929)</u>	<u>(9.5%)</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	

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

Human Resources - continued					
Staffing (FTE)*	2022-23 Fall	2023-24 Budget	Change	% Change	Note
Certificated	2.00	2.00	-	-	
Classified	13.00	13.00	-	-	
	<u>15.00</u>	<u>15.00</u>	-	-	

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

Summary:

The Human Resources budget totaling \$6.35 million is comprised of the Associate Superintendent \$2.56 million, Recruitment & Staffing \$3.04 million, and Staff Relations & Training \$755,000 departments. This budget provides support to both schools and departments regarding recruitment, training, safety, staffing, benefits, and health recovery.

The Associate Superintendent department includes administration and occupation health and safety. The budget is comprised primarily of Division secondment salary, severance salary, and salaries for department staff.

The Recruitment & Staffing department includes recruitment administration and division staffing. The budget is comprised primarily of department staff salary and the following Division expenses: illness salary, maternity and parental benefits, and division certificated private business salary.

The Staff Relation & Training department includes benefit administration, long term disability (LTD) and professional development (PD). The budget is comprised primarily of department staff salary, Division salary for PD and benefits for LTD.

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

- A. In 2022-23 Division Unallocated Reserves funded \$200,000 for the Classified Salary Compensation Analysis, Off To A Good Start and Health & Wellness initiatives. These items have been identified as completed or are being funded via a different means in 2023-24. The remaining variance is from changes in department carryforwards.
- B. The decrease in Targeted Funding of \$295,000 and Supplemental Revenue of \$310,000 are the results of decreases in the number of secondments (\$546,000) and removal of the Career Technology Studies Bridge to Certification (\$59,000) funding as it has now been fully utilized. The offset for the secondments can be found in the Secondments - Certificated line. There are 11.5 FTE being seconded in 2023-24 (16.5 FTE in 2022-23).
- C. In 2022-23 there was \$40,000 of the Post-Covid Mental Health, used for staff wellness, budgeted to this expenditure line. In 2023-24 this has been discontinued. Last year, there was also \$35,000 for initial criminal record checks which are required for certificated staff every three years.

Business Services					
Budget	2022-23 Fall	2023-24 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 2,977,905	\$ 3,098,148	\$ 120,243	4.0%	
Reserve Spending	41,599	25,180	(16,419)	(39.5%)	
	3,019,504	3,123,328	103,824	3.4%	
Expenses					
<i>Salaries and Benefits</i>					
Classified	2,349,385	2,467,883	118,498	5.0%	A
	2,349,385	2,467,883	118,498	5.0%	
<i>Services, Contracts and Supplies</i>					
Insurance	351,739	351,739	-	-	
Contracted Services	224,768	205,397	(19,371)	(8.6%)	
Staff Dev - Registration	27,255	29,000	1,745	6.4%	
Supplies & Materials	13,424	14,011	587	4.4%	
Dues & Fees	11,870	13,153	1,283	10.8%	
Computer Equipment	9,123	9,500	377	4.1%	
Furniture	8,000	8,000	-	-	
Subsistence	5,200	5,400	200	3.8%	
Mileage	4,900	4,900	-	-	
Binding/Copying/Printing	4,400	4,400	-	-	
Staff Dev - Travel	2,645	2,645	-	-	
Telephone/Fax/Cellular	2,295	2,350	55	2.4%	
Rental/Lease	1,650	1,650	-	-	
Travel	1,050	1,450	400	38.1%	
Advertising/Public Relations	1,000	1,000	-	-	
Staff Dev - Subsistence	600	650	50	8.3%	
Publications & Subscriptions	200	200	-	-	
	670,119	655,445	(14,674)	(2.2%)	
	3,019,504	3,123,328	103,824	3.4%	
	\$ -	\$ -	\$ -	-	

Staffing (FTE)	2022-23 Fall	2023-24 Budget	Change	% Change	Note
Classified	20.65	21.12	0.47	2.3%	A

Business Services - continued

Summary:

The Business Services budget totalling \$3.12 million is comprised of the Secretary Treasurer \$815,000, and Financial Services \$2.31 million departments. It provides excellent service to both schools and departments regarding all financial matters.

The Secretary Treasurer department includes administration and division risk management. The budget is comprised primarily of Division liability insurance, contracted services for Division legal fees, and salaries for department staff.

The Financial Services department includes Payroll, Budgeting, School Support, Financial Reporting and Purchasing & Contracts. The budget is comprised primarily of department staff salary and contracted services for audit fees.

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

- A. The salary increase of \$118,000 is from the 2% economic adjustment, benefit increase, grid movement and the addition of a Senior Accountant (0.47 FTE) funded from a block allocation increase.

Facility Services					
Budget	2022-23 Fall	2023-24 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 14,797,724	\$ 15,518,311	\$ 720,587	4.9%	A
One-Time Funding	-	59,000	59,000	100.0%	
Reserve Spending	531,081	-	(531,081)	(100.0%)	B
Supplemental Revenue	278,209	306,261	28,052	10.1%	
Targeted Funding - IMR	1,341,299	1,238,477	(102,822)	(7.7%)	C
Targeted Funding	682,480	651,746	(30,734)	(4.5%)	
	17,630,793	17,773,795	143,002	0.8%	
Expenses					
<i>Salaries and Benefits</i>					
Classified*	3,368,754	3,639,123	270,369	8.0%	D
	3,368,754	3,639,123	270,369	8.0%	
<i>Services, Contracts and Supplies</i>					
Contracted Custodial Services	4,423,498	4,480,000	56,502	1.3%	
Electricity	2,000,000	2,363,000	363,000	18.2%	E
Contracted Services	1,731,532	1,461,952	(269,580)	(15.6%)	F
Natural Gas/Propane	1,200,000	1,438,000	238,000	19.8%	E
Repairs & Maintenance - IMR	1,341,299	1,238,477	(102,822)	(7.7%)	D
Rental/Lease	1,172,667	1,183,576	10,909	0.9%	
Insurance	525,177	498,750	(26,427)	(5.0%)	
Supplies - Custodial	591,200	431,200	(160,000)	(27.1%)	G
Supplies & Materials	322,000	343,750	21,750	6.8%	
Water & Sewer	240,000	240,500	500	0.2%	
Repairs & Maintenance	400,000	225,000	(175,000)	(43.8%)	H
Equipment	210,000	175,000	(35,000)	(16.7%)	
Oil/Gas/Propane	120,000	80,000	(40,000)	(33.3%)	
Software	16,000	56,000	40,000	250.0%	
Vehicle Repair/Maintenance	30,000	40,000	10,000	33.3%	
Staff Dev - Registration	35,000	25,000	(10,000)	(28.6%)	
Dues & Fees	11,500	11,500	-	-	
Subsistence	8,000	11,000	3,000	37.5%	
Postage/Courier	13,500	10,500	(3,000)	(22.2%)	
Telephone/Fax/Cellular	15,950	10,450	(5,500)	(34.5%)	
Computer Equipment	10,000	5,500	(4,500)	(45.0%)	
Uniforms/Protective	5,000	5,000	-	-	
Furniture	5,000	4,000	(1,000)	(20.0%)	
Miscellaneous Bank Charges	4,000	4,000	-	-	
Binding/Copying/Printing	1,500	1,000	(500)	(33.3%)	
Staff Dev - Travel	2,500	-	(2,500)	(100.0%)	
Staff Dev - Subsistence	1,500	-	(1,500)	(100.0%)	
Cost Recoveries	(174,784)	(208,483)	(33,699)	19.3%	
	14,262,039	14,134,672	(127,367)	(0.9%)	
	17,630,793	17,773,795	143,002	0.8%	
	\$ -	\$ -	\$ -	-	

Facility Services - continued					
Staffing (FTE)	2022-23 Fall	2023-24 Budget	Change	% Change	Note
Classified	33.17	34.50	1.33	4.0%	D

Summary:

The Facility Services budget totaling \$17.77 million is comprised of the Facilities \$16.53 million and Infrastructure Maintenance & Renewal \$1.24 million departments. It provides safe, healthy, and comfortable learning environments that support educational excellence.

The Facilities Services department includes custodial service, snow removal, property insurance, facility maintenance and utilities.

The Infrastructure Maintenance & Renewal budget includes repairs and maintenance expense.

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

- A. Block allocations have increased by \$721,000 for the following:
 - \$582,000 for estimated utility increases;
 - \$36,000 for custodial increases at Central;
 - \$128,000 for economic salary adjustment, benefit increase and grid movement for department staffing; and
 - \$25,000 reduction in insurance costs.

- B. The reserve spending has decreased by \$531,000. In 2022-23 the following projects were funded from reserves, and these will not continue into 2023-24:
 - Strobe Lighting
 - Facility Assessments
 - Community Engagement
 - Modular Moves
 - Video Surveillance
 - Hand Sanitizer

- C. The Targeted IMR funding is assuming that Facility Services will be able to spend 100% of the 2022-23 IMR funding this year. The IMR budget for 2023-24 has been reduced for an estimated capital component.

(\$000s)	2022-23 Fall	2023-24 Budget	Variance
IMR Funding	\$ 2,262	\$ 2,238	\$ (24)
Prior Year Carryforward	1,483	-	(1,483)
IMR Capitalized	(2,404)	(1,000)	1,404
IMR Revenue Total	\$ 1,341	\$ 1,238	\$ (103)

- D. The salary increase of \$270,000 is from the 2% economic adjustment, benefit increase, grid movement and the addition of an Assistant Director (1.0 FTE) and a Project Manager (0.33 FTE) which is overlap for cross training an upcoming leave. The FTE increases were funded from department savings and no additional block was provided for them.

Facility Services - continued

- E. Both the Electricity and Natural Gas/Propane expenses are increasing by \$363,000 and \$238,000 respectively. The electricity contract is coming up for renewal and an estimated KWH rate was used; this value may change in the Fall Budget. The natural gas contract is also coming up for renewal and the rate is estimated at an 50% increase.

- F. Contracted Services decreased by \$270,000. In 2022-23, the Video Surveillance (\$134,000), Strathcona Community Engagement (\$129,000), Facility Condition Audits (\$87,000), James Mowat Elementary Modular Move (\$56,000), the Sherwood Park and Fort Saskatchewan Solutions (\$31,000) and the Career Technology Studies Strobe Lighting (\$10,000) projects were budgeted in this expense line. All these projects are completed, and expenditures removed. These decreases were offset by an increase of \$177,000 for higher costs of material and labour for services contracted by third parties.

- G. Supplies-Custodial decreased by \$160,000 primarily from the removal of hand sanitizer from this budget.

- H. Repairs and Maintenance decreased by \$175,000. In 2022-23, Facility Services started to use this expense line to track preventive maintenance costs, which in prior years was budgeted in Contracted Services. The amount budgeted in 2022-23 for this purpose was estimated higher than what the actuals for the year are tracking. Therefore, this expense line is being reduced to allocate budget to other needs.

Information Technologies					
Budget	2022-23 Fall	2023-24 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 5,795,708	\$ 6,149,645	\$ 353,937	6.1%	A
One-Time Funding	477,500	186,240	(291,260)	(61.0%)	B
Reserve Spending	724,697	2,260	(722,437)	(99.7%)	C
Targeted Funding	374,400	384,000	9,600	2.6%	
	<u>7,372,305</u>	<u>6,722,145</u>	<u>(650,160)</u>	<u>(8.8%)</u>	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	295,193	302,772	7,579	2.6%	
Classified	2,997,266	3,135,096	137,830	4.6%	D
	<u>3,292,459</u>	<u>3,437,868</u>	<u>145,409</u>	<u>4.4%</u>	
<i>Services, Contracts and Supplies</i>					
Software	1,887,931	1,944,931	57,000	3.0%	
Internet	630,611	630,019	(592)	(0.1%)	
Telephone/Fax/Cellular	272,252	272,593	341	0.1%	
Computer Equipment	969,536	225,240	(744,296)	(76.8%)	E
Contracted Services	155,946	61,424	(94,522)	(60.6%)	F
Mileage	49,000	49,000	-	-	
Amortization of Capital Assets	37,652	37,652	-	-	
Staff Dev - Travel	9,200	17,313	8,113	88.2%	
Staff Dev - Registration	33,313	15,000	(18,313)	(55.0%)	
Supplies & Materials	10,000	10,000	-	-	
Subsistence	7,500	7,500	-	-	
Furniture	6,000	6,000	-	-	
Dues & Fees	3,300	3,300	-	-	
Staff Dev - Subsistence	3,800	3,000	(800)	(21.1%)	
Postage/Courier	500	500	-	-	
Insurance	500	500	-	-	
Binding/Copying/Printing	204	204	-	-	
Rental/Lease	101	101	-	-	
Repairs & Maintenance	2,500	-	(2,500)	(100.0%)	
	<u>4,079,846</u>	<u>3,284,277</u>	<u>(795,569)</u>	<u>(19.5%)</u>	
	<u>7,372,305</u>	<u>6,722,145</u>	<u>(650,160)</u>	<u>(8.8%)</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	

Information Technologies - continued					
Staffing (FTE)	2022-23 Fall	2023-24 Budget	Change		Note
Certificated	2.00	2.00	-	-	
Classified	27.35	27.33	(0.02)	(0.1%)	D
	<u>29.35</u>	<u>29.33</u>	<u>(0.02)</u>	<u>(0.1%)</u>	

Summary:

The Information Technologies (IT) department provides support to schools and departments in areas including hardware, software, accounts, network/server operations, printing, and IT purchasing.

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

- A. Block allocations have increased by \$354,000 for the following:
 - \$150,000 for a Senior Security Analyst;
 - \$57,000 for various software license increases; and
 - \$147,000 for economic salary adjustment, benefit increase and grid movement for department staffing.

- B. The One-Time Funding has decreased by \$291,000. In 2022-23 the funding supported various projections including, evergreening computers, Permission Click, Data Visualization, PowerSchool professional development and administrative support. In 2023-24 the funding is supporting evergreening computers.

- C. The Reserve Spending has decreased by \$722,000. In 2022-23, \$500,000 Division Unallocated Reserves were used to fund evergreening computers but in 2023-24 one-time funding is being used. In addition, the Division Unallocated Reserves funded \$162,000 for the replacement of computer equipment (batteries, servers), the Tableau Project and records digitalization. There has also been a decrease in the department's carryforward projection by \$60,000.

- D. The Salaries and Benefits increase of \$138,000 is from the 2% economic adjustment, benefit increase, grid movement and the addition of a Senior Security Analyst (1.0 FTE) funded from a Block Revenue Allocation. This was offset by reductions of temporary staff (1.0 FTE) which were funded from 2022-23 reserve spending and one-time allocations.

- E. Computer Equipment has decreased by \$744,000. In 2022-23 the Division funded \$930,000 in computer evergreening and hardware purchases, in 2023-24 this has been reduced to \$186,000.

- F. Contracted Services decreased by \$95,000 primarily related to one-time projects that were funded in 2022-23.

Student Transportation Services					
Budget	2022-23 Fall	2023-24 Budget	Change	% Change	Note
Revenue/Allocations					
Targeted Funding	12,148,534	14,481,738	2,333,204	19.2%	A
Supplemental Revenue	1,509,030	1,092,948	(416,082)	(27.6%)	B
Reserve Spending	431,216	188,603	(242,613)	(56.3%)	C
	<u>14,088,780</u>	<u>15,763,289</u>	<u>1,674,509</u>	<u>11.9%</u>	
Expenses					
<i>Salaries and Benefits</i>					
Classified	1,410,477	1,483,310	72,833	5.2%	
	<u>1,410,477</u>	<u>1,483,310</u>	<u>72,833</u>	<u>5.2%</u>	
<i>Services, Contracts and Supplies</i>					
Contracted Transportation	11,132,533	12,945,184	1,812,651	16.3%	A
Insurance	433,978	722,929	288,951	66.6%	A
Telephone/Fax/Cellular	200,000	222,250	22,250	11.1%	
Contracted Services	119,761	69,000	(50,761)	(42.4%)	
Supplies & Materials	85,000	65,000	(20,000)	(23.5%)	
Equipment	504,000	50,000	(454,000)	(90.1%)	D
Miscellaneous Bank Charges	34,500	34,500	-	-	
Cost Recoveries	21,060	22,623	1,563	7.4%	
Postage/Courier	19,000	19,000	-	-	
Staff Dev - Registration	12,400	17,500	5,100	41.1%	
Subsistence	15,000	17,000	2,000	13.3%	
Rental/Lease	14,924	15,424	500	3.4%	
Binding/Copying/Printing	15,000	15,000	-	-	
Computer Equipment	14,000	14,000	-	-	
Staff Dev - Travel	12,000	12,000	-	-	
Furniture	10,000	10,000	-	-	
Software	7,297	8,719	1,422	19.5%	
Oil/Gas/Propane	7,000	7,000	-	-	
Repairs & Maintenance	7,500	7,000	(500)	(6.7%)	
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	-	-	
Overhead Recoveries	7,500	-	(7,500)	(100.0%)	
	<u>12,678,303</u>	<u>14,279,979</u>	<u>1,601,676</u>	<u>12.6%</u>	
	<u>14,088,780</u>	<u>15,763,289</u>	<u>1,674,509</u>	<u>11.9%</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	

Student Transportation Services - continued				
Staffing (FTE)	2022-23	2023-24	Change	Note
	Fall	Budget		
Classified	11.00	11.00	-	-

Summary:

Student Transportation Services department provides students accessibility to learning opportunities while maintaining the following core values of safety, dependability, efficiency, progressive, and professional.

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

- A. Targeted Funding increase of \$2.33 million primarily resulted from a service level change and changes to the funding rates. Currently, students must live 2.4 kilometers (km) from their designated school. Beginning in 2023-24, that distance is reduced to 1.0 km for grades K to 6 students and 2.0 km for grades 7 to 12 students. This service change also increased the Contracted Transportation expense (\$1.81 million) and Insurances costs (\$289,000) as more buses are required.
- B. Supplemental Revenue decreased by \$416,000. This is resulting from a combination of lower fee rates and more students being eligible for funded transportation.
- C. Reserve Funding has decreased by \$243,000. The department's carryforward projection has increased by \$28,000. In addition, in 2022-23 \$271,000 of Division Unallocated Reserves funded the purchase of Tyler Tablets, this was a one-time purchase.
- D. The decrease in Equipment of \$454,000 includes the one-time purchase of the Tyler Tablets in 2022-23 of \$271,000 and the completion of evergreening video surveillance equipment.

Fiscal Services					
Budget	2022-23 Fall	2023-24 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocation	\$ 1,227,254	\$ 1,026,030	\$ (201,224)	(16.4%)	A
Departments' Year-End Carryforward	-	77,523	77,523	100.0%	B
Targeted Funding	5,659,715	5,660,941	1,226	0.0%	
	<u>6,886,969</u>	<u>6,764,494</u>	<u>(122,475)</u>	<u>(1.8%)</u>	
Expenses					
<i>Salaries and benefits</i>					
Teacher Pensions - Central	390,260	347,442	(42,818)	(11.0%)	
	<u>390,260</u>	<u>347,442</u>	<u>(42,818)</u>	<u>(11.0%)</u>	
<i>Services, Contracts and Supplies</i>					
Amortization of Capital	6,806,078	6,928,898	122,820	1.8%	C
Departments' Year-End Carryforward	-	77,523	77,523	100.0%	B
Rental / Lease	(9,369)	(9,369)	-	-	
Equipment Buyouts	(300,000)	(580,000)	(280,000)	93.3%	D
	<u>6,496,709</u>	<u>6,417,052</u>	<u>(79,657)</u>	<u>(1.2%)</u>	
	<u>6,886,969</u>	<u>6,764,494</u>	<u>(122,475)</u>	<u>(1.8%)</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	

Summary:

Fiscal Services includes the Division's funded & unfunded amortization (capital asset costs recorded over time), and the teacher retirement funds for central teaching staff. It also includes a 'negative' expense to ensure proper accounting treatment of capital assets funded by individual school and department budgets ("buyouts").

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

- A. Block Revenue Allocation decreased by \$201,000 primarily because of an increase in buyouts in 2023-24. The allocation fluctuates each year based on the Division's historical and projected capital purchases.
- B. The Departments' Year-End Carryforward is the top-up amount to ensure all departments' surpluses can be at 1% at August 31, 2023. This amount will be redistributed in the Fall Budget once actual surpluses are known.
- C. Amortization of Capital is increasing from both supported and unsupported amortization, as schools continue to make capital purchases and the Division spends IMR and CMR funding on large capital projects.
- D. In addition to \$300,000 budgeted for school capital purchases, Facility Services intends on purchasing \$280,000 of vehicles and equipment.



Your Future **in MIND**

ELK ISLAND PUBLIC SCHOOLS

**Alberta Education
Budget Report**

2023-24

**Report to the
Board of Trustees**
May 25, 2023

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2024**

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

2195 The Elk Island School Division

Legal Name of School Jurisdiction

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

Contact Address, Telephone & Email Address

BOARD CHAIR

Trina Boymook

Name

Original Signed

Signature

SUPERINTENDENT

Mr. Mark Liguori

Name

Original Signed

Signature

SECRETARY TREASURER or TREASURER

Candace Cole

Name

Original Signed

Signature

**Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on**

May 25, 2023

Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
E-MAIL: EDC.FRA@gov.ab.ca

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Legend:

Blue	Data input is required	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
Green	Populated based on information previously submitted to Alberta Education	Yellow	Flags to draw attention to sections requiring entry depending on other parts of the s

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2023/2024 BUDGET REPORT

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

Budget Highlights, Plans & Assumptions:

Reserve Use

Division Operating Reserves will be used totaling \$3.14 million (net of ARO Amortization of \$0.28 million) (see page 8).

Capital Reserves will be used to fund \$1.33 million:

- Salisbury Composite High Storm water project, Building Management System, school bus, Information Technology items, and various other projects.

Revenue (changes from the 2022-23 Budget)

Revenue increased \$11.44 million to \$204.95 million. Significant items listed below:

- Alberta Education (AE) funding increased by \$11.45 million which is offset by \$0.06 million decrease of Other Government of Alberta revenue. Specific changes are: new grants: \$6.43 million (Classroom Complexity, Mental Health Pilot Program, Teacher Salary Settlement, and Curriculum), IMR (\$1.02) million, Transportation \$3.72 million, O&M \$1.0 million, estimated growth \$2.3 million, and other (\$1.04) million.
- Fees are decreasing by \$0.36 million primarily due to the new Student Transportation Fees (STF) structure that was reduced due to the new Transportation Grant.
- Gifts & Donations and Rental of Facilities decreases total \$0.12 million.
- Investment income has increased \$0.24 million due to Bank of Canada interest rate increases implemented during the past 12 months to fight inflation.

Expenses (changes from the 2022-23 Budget)

Expenses increased \$5.35 million to \$208.37 million. Significant items listed below:

- Salaries & Benefits increased by \$4.61 million (3.1%) as a result of compounding effect of economic increases and increased benefit costs.
- Transportation expenses increased by \$2.86 million, primarily due change in ridership distance eligibility and increasing routes to accommodate and inflation increases covered by the increased grant, offset by fee reductions and change to reserves.
- External Services increased by \$1.76 million; however 2022-23 needed to be restated to \$2.09 million due to how secondment expenses are treated for the Audited Financial Statements.

Significant Business and Financial Risks:

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

- EIPS' operations will align closely to the 2022-23 Spring Budget, except for the closure of Andrew School (Board decision May 4, 2023);
- Funding from AE for the following grants has not been included as the amounts and requirements are not known at this time: Low Incidence Supports and Services, Displaced Students, Dual Credit Start-up, and Dual Credit Enhancement;
- The 2023-24 funding envelope from AE is based on enrolment of 17,553. As current projected 2023-24 enrolment is 17,483 students, funds have been set aside in Contingency in case students do not arrive by Sept. 29, 2023;
- Minister will approve 100% of our operating reserve expenditure requests, if approval is not received there will be significant negative impacts on the Division's operations - not only outside the classroom, but also in the classroom;
- The lease funding from the Capital Planning Department will be provided for two schools, not receiving these funds would have an impact of \$0.65 million;
- School Generated Funds are anticipated to return to normal and are included in the Spring Budget for 105% (5% inflationary adjustment) of 2018-19 actuals;
- Official Languages in Education Program (funded by the federal government) funds have not been confirmed as the bilateral agreement is subject to ratification, anticipated in fall 2023;
- Odyssey funding has been removed from the budget as it is not known at this time if support will continue, and for what amount;
- The full amount allocated to the Division for the new Classroom Complexity Grant will be received;
- Program Unit Funding students will be assessed by the deadlines imposed by Alberta Education, otherwise EIPS will not access specific funding available;
- Fee collection rates next year will be similar to 2018-19 (over 90%) which was the last normal year of operations;
- Staffing at the schools is occurring at the same time as budget development; therefore, substantial estimates relating to salary standard costs have been made;
- Sick leaves and maternity expenses vary from year-to-year, our best estimate has been included; and
- The current global economy and supply chain issues continue to impact the Division as higher-than-normal inflationary pressures are being experienced for: utilities, and school fees involving officiating, transportation, and CTS course supplies of food are increasing.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
REVENUES			
Government of Alberta	\$ 194,561,207	\$183,045,719	\$183,799,936
Federal Government and First Nations	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 5,091,198	\$5,455,582	\$4,188,857
Sales of services and products	\$ 2,765,084	\$2,617,087	\$1,785,643
Investment income	\$ 503,000	\$260,000	\$371,650
Donations and other contributions	\$ 1,800,241	\$1,878,247	\$1,204,086
Other revenue	\$ 231,740	\$251,800	\$312,953
TOTAL REVENUES	\$204,952,470	\$193,508,435	\$191,663,125
EXPENSES			
Instruction - ECS	\$ 5,046,277	\$4,833,796	\$9,717,343
Instruction - Grade 1 to 12	\$ 157,317,140	\$156,239,005	\$140,383,981
Operations & maintenance	\$ 23,582,011	\$24,255,046	\$25,429,647
Transportation	\$ 15,871,242	\$13,011,322	\$12,222,632
System Administration	\$ 4,533,903	\$4,422,865	\$4,100,063
External Services	\$ 2,022,227	\$260,559	\$1,488,345
TOTAL EXPENSES	\$208,372,800	\$203,022,593	\$193,342,011
ANNUAL SURPLUS (DEFICIT)	(\$3,420,330)	(\$9,514,158)	(\$1,678,886)

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
EXPENSES			
Certificated salaries	\$ 91,143,909	\$89,016,803	\$87,503,948
Certificated benefits	\$ 21,597,640	\$21,178,452	\$20,296,286
Non-certificated salaries and wages	\$ 31,447,486	\$30,334,373	\$28,914,303
Non-certificated benefits	\$ 9,255,165	\$8,304,988	\$7,670,759
Services, contracts, and supplies	\$ 47,584,292	\$46,765,342	\$41,944,629
Capital and debt services			
Amortization of capital assets			
Supported	\$ 5,313,499	\$5,274,122	\$5,507,111
Unsupported	\$ 2,030,809	\$2,148,513	\$1,504,975
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$208,372,800	\$203,022,593	\$193,342,011

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

		Approved Budget 2023/2024										Actual Audited 2021/22
REVENUES		Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL	TOTAL	TOTAL	
		ECS	Grade 1 to 12									
(1)	Alberta Education	\$ 4,138,682	\$ 144,417,733	\$ 19,506,811	\$ 14,481,738	\$ 6,242,791	\$ 1,088,788	\$ 189,876,543	\$ 189,876,543	\$ 176,259,441		
(2)	Alberta Infrastructure - non remediation	\$ -	\$ 20,800	\$ 4,056,509	\$ -	\$ -	\$ -	\$ 4,077,309	\$ 4,077,309	\$ 4,689,275		
(3)	Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(4)	Other - Government of Alberta	\$ -	\$ 93,511	\$ -	\$ -	\$ -	\$ 206,071	\$ 299,582	\$ 299,582	\$ 2,388,316		
(5)	Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(6)	Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307,773	\$ 307,773	\$ 307,773	\$ 462,904		
(7)	Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(8)	Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(9)	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(10)	Fees	\$ -	\$ 4,005,750	\$ -	\$ 1,085,448	\$ -	\$ -	\$ 5,091,198	\$ 5,091,198	\$ 4,188,857		
(11)	Sales of services and products	\$ -	\$ 2,575,250	\$ -	\$ -	\$ -	\$ 189,894	\$ 2,765,084	\$ 2,765,084	\$ 1,785,643		
(12)	Investment income	\$ -	\$ 503,000	\$ -	\$ -	\$ -	\$ -	\$ 503,000	\$ 503,000	\$ 371,650		
(13)	Gifts and donations	\$ -	\$ 1,397,041	\$ -	\$ -	\$ -	\$ -	\$ 1,397,041	\$ 1,397,041	\$ 1,013,215		
(14)	Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,740	\$ 231,740	\$ 231,740	\$ 310,953		
(15)	Fundraising	\$ -	\$ 403,200	\$ -	\$ -	\$ -	\$ -	\$ 403,200	\$ 403,200	\$ 190,871		
(16)	Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000		
(17)	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(18)	TOTAL REVENUES	\$ 4,138,682	\$ 153,416,285	\$ 23,563,320	\$ 15,567,186	\$ 6,242,791	\$ 2,024,206	\$ 204,952,470	\$ 204,952,470	\$ 191,663,125		
EXPENSES												
(19)	Certificated salaries	\$ 974,542	\$ 88,117,811	\$ -	\$ -	\$ 828,824	\$ 1,222,732	\$ 91,143,909	\$ 91,143,909	\$ 87,503,948		
(20)	Certificated benefits	\$ 146,571	\$ 21,122,430	\$ -	\$ -	\$ 144,740	\$ 183,899	\$ 21,597,640	\$ 21,597,640	\$ 20,296,286		
(21)	Non-certificated salaries and wages	\$ 2,805,590	\$ 22,279,133	\$ 3,003,005	\$ 1,209,047	\$ 1,946,559	\$ 204,152	\$ 31,447,486	\$ 31,447,486	\$ 28,914,303		
(22)	Non-certificated benefits	\$ 1,022,918	\$ 6,644,406	\$ 855,063	\$ 274,265	\$ 413,582	\$ 44,931	\$ 9,255,165	\$ 9,255,165	\$ 7,670,759		
(23)	SUB - TOTAL	\$ 4,949,621	\$ 138,163,780	\$ 3,858,068	\$ 1,483,312	\$ 3,333,705	\$ 1,655,714	\$ 153,444,200	\$ 153,444,200	\$ 144,383,296		
(24)	Services, contracts and supplies	\$ 96,656	\$ 17,726,179	\$ 13,957,345	\$ 14,340,428	\$ 1,097,171	\$ 366,513	\$ 47,584,292	\$ 47,584,292	\$ 41,944,629		
(25)	Amortization of supported tangible capital assets	\$ -	\$ 54,687	\$ 5,258,812	\$ -	\$ -	\$ -	\$ 5,313,499	\$ 5,313,499	\$ 5,507,111		
(26)	Amortization of unsupported tangible capital assets	\$ -	\$ 1,372,494	\$ 223,517	\$ 47,502	\$ 103,027	\$ -	\$ 1,746,540	\$ 1,746,540	\$ 1,504,975		
(27)	Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(28)	Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 284,269	\$ -	\$ -	\$ -	\$ 284,269	\$ 284,269	\$ -		
(29)	Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(30)	Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(31)	Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(32)	Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(33)	Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(34)	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(35)	TOTAL EXPENSES	\$ 5,046,277	\$ 157,317,140	\$ 23,582,011	\$ 15,871,242	\$ 4,533,903	\$ 2,022,227	\$ 208,372,800	\$ 208,372,800	\$ 193,342,011		
(36)	OPERATING SURPLUS (DEFICIT)	\$ (907,595)	\$ (3,900,855)	\$ (18,691)	\$ (304,056)	\$ 1,708,888	\$ 1,979	\$ (3,420,330)	\$ (3,420,330)	\$ (1,678,886)		

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
FEEES			
TRANSPORTATION	\$1,085,448	\$1,628,582	\$1,345,754
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Mandatory)	\$693,000	\$660,000	\$779,334
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$130,410	\$124,200	\$57,252
Fees for optional courses	\$766,290	\$741,800	\$786,986
ECS enhanced program fees	\$0	\$0	\$2,729
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$823,200	\$784,000	\$557,551
Non-curricular goods and services	\$35,700	\$34,000	\$83,642
NON-CURRICULAR TRAVEL			
(Describe here)	\$50,000	\$0	\$0
OTHER FEES (Describe here)			
	\$0	\$0	\$0
TOTAL FEES	\$5,091,198	\$5,455,582	\$4,188,857

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
Cafeteria sales, hot lunch, milk programs	\$779,762	\$742,630	\$547,914
Special events	\$393,245	\$374,519	\$158,998
Sales or rentals of other supplies/services	\$757,888	\$709,798	\$557,747
International and out of province student revenue	\$0	\$10,261	\$15,392
Adult education revenue	\$10,000	\$0	\$0
Preschool	\$0	\$4,725	\$0
Child care & before and after school care	\$111,800	\$136,569	\$111,779
Lost item replacement fees	\$37,995	\$36,186	\$26,781
Other (describe) Parent paid donations and fundraising (estimated)	\$699,426	\$666,120	\$343,378
Other (describe) Other	\$0	\$0	\$0
Other (describe) Other	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	
Other (describe) 0	\$0	\$0	
TOTAL	\$2,790,116	\$2,680,808	\$1,761,989

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2022	\$22,687,927	\$5,966,743	\$0	\$15,013,438	\$0	\$15,013,438	\$1,707,746
2022/2023 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$9,027,159)	(\$9,027,159)		\$0	\$0		
Estimated surplus(deficit)	(\$6,762,529)			(\$6,762,529)	(\$6,762,529)		
Estimated board funded capital asset additions		\$2,802,558		(\$1,273,402)	(\$508,402)	(\$765,000)	(\$1,529,156)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$6,980,994)		\$6,980,994	\$6,980,994		
Estimated capital revenue recognized - Alberta Education		\$1,092,465		(\$1,092,465)	(\$1,092,465)		
Estimated capital revenue recognized - Alberta Infrastructure		\$4,188,474		(\$4,188,474)	(\$4,188,474)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$33,887		(\$33,887)	(\$33,887)		
Budgeted amortization of ARO tangible capital assets		(\$284,273)		\$284,273	\$284,273		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$190,766		(\$190,766)	(\$190,766)	\$0	\$0
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				(\$2,000,000)	\$5,511,256	(\$7,511,256)	\$2,000,000
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2023	\$6,898,239	(\$2,017,533)	\$0	\$6,737,182	\$0	\$6,737,182	\$2,178,590
2023/24 Budget projections for:							
Budgeted surplus(deficit)	(\$3,420,330)			(\$3,420,330)	(\$3,420,330)		
Projected board funded tangible capital asset additions		\$1,918,176		(\$579,774)	(\$579,774)	\$0	(\$1,338,402)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		(\$7,060,039)		\$7,060,039	\$7,060,039		
Budgeted capital revenue recognized - Alberta Education		\$1,202,303		(\$1,202,303)	(\$1,202,303)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$4,077,309		(\$4,077,309)	(\$4,077,309)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$33,887		(\$33,887)	(\$33,887)		
Budgeted amortization of ARO tangible capital assets		(\$284,269)		\$284,269	\$284,269		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	(\$190,766)	(\$190,766)		
Budgeted unsupported debt principal repayment		\$190,766		\$0	\$2,160,061	(\$2,160,061)	\$0
Projected reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2024	\$3,477,909	(\$1,939,400)	\$0	\$4,577,121	\$0	\$4,577,121	\$840,188

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026
Projected opening balance	\$0	\$0	\$0	\$6,737,182	\$4,577,121	\$4,157,121	\$2,178,590	\$840,188	\$620,188
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0						
Budgeted amortization of capital assets (expense)	\$7,344,308	\$6,864,506	\$6,534,784						
Budgeted capital revenue recognized, including ARO assets amortization	(\$5,313,499)	(\$5,126,302)	(\$5,098,818)						
Budgeted changes in Endowments	\$0	\$0	\$0						
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0						
Budgeted board funded ARO liabilities - remission	\$0	\$0	\$0						
Budgeted unsupported debt principal repayment	(\$190,766)	(\$190,766)	(\$111,280)						
Projected reserves transfers (net)	\$2,160,061	\$420,000		(\$2,160,061)	(\$420,000)				
Projected assumptions/transfers of operations	\$0	\$0	\$0						
Increase in (use of) school generated funds	\$0	\$0	\$0						
New school start-up costs	(\$300,000)	\$0	\$0						
Decentralized school reserves	\$0	(\$420,000)	\$0						
Non-recurring non-certificated remuneration	(\$1,247,675)	\$0	\$0						
Non-recurring certified remuneration	(\$927,510)	(\$573,617)	(\$393,188)						
Non-recurring non-certificated remuneration	(\$185,440)	(\$134,552)	(\$92,229)						
Non-recurring contracts, supplies & services	\$0	\$0	\$0						
Professional development, training & support	\$0	\$0	\$0						
Transportation Expenses	(\$186,603)	\$0	\$0						
Operations & maintenance	\$0	\$0	\$0						
English language learners	\$0	\$0	\$0						
System Administration	(\$226,833)	\$0	\$0						
OH&S / wellness programs	(\$60,000)	\$0	\$0						
B & S administration organization / reorganization	\$0	\$0	\$0						
Debt repayment	\$0	\$0	\$0						
POM expenses	\$0	\$0	\$0						
Non-salary related programming costs (explain)	\$0	\$0	\$0						
Repairs & maintenance - School building & land	\$0	\$0	\$0						
Repairs & maintenance - Technology	\$0	\$0	\$0						
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0						
Repairs & maintenance - Administration building	\$0	\$0	\$0						
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0						
Repairs & maintenance - Other (explain)	\$0	\$0	\$0						
Capital costs - School land & building	\$0	\$0	\$0						
Capital costs - School modernization	\$0	\$0	\$0						
Capital costs - School modular & additions	\$0	\$0	\$0						
Capital costs - School building partnership projects	\$0	\$0	\$0						
Capital costs - Vehicle & transportation	(\$255,000)	(\$255,000)	(\$255,000)						
Capital costs - Administration building	\$0	\$0	\$0						
Capital costs - POM building & equipment	(\$25,000)	\$0	\$0						
Capital Costs - Furniture & Equipment	(\$298,774)	(\$300,000)	(\$300,000)						
Capital costs - Other	\$0	\$0	\$0						
Amortization of board funded ARO capital assets	\$0	\$0	\$0						
Building leases	\$0	\$0	\$0						
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$4,877,121	\$4,157,121	\$4,157,121	\$840,188	\$620,188	\$620,188

Total surplus as a percentage of 2024 Expenses	2.60%	2.29%
ASO as a percentage of 2024 Expenses	2.20%	2.00%

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

	Amount	Detailed explanation to the Minister for the purpose of using/transferring ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2024	\$ (3,420,330)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(3,420,330)	
Estimated Operating Deficit Due to:		
Amortization of Board funded ARO capital assets	\$284,269	
Expected use of School Generated Funds	\$300,000	Expected use of School Generated Funds as schools access fundraising, sales, and donations from prior years.
Expected use of decentralized school and department reserve carryforwards	\$1,663,111	Expected use of decentralized reserves from prior year primarily on non-recurring staffing, services, and equipment.
Certificated staffing	\$927,510	Includes spending on staffing for career pathways initiatives and support for school staffing.
Non-certificated staffing	\$185,440	Includes support for school staffing.
Mental health strategic plan	\$60,000	Includes support for staff training and other mental health initiatives.
Subtotal, preliminary projected operating reserves to cover operating deficit	3,420,330	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	579,774	Facility Services vehicles and equipment, and furniture and equipment at school sites
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(1,746,540)	
Budgeted amortization of board funded ARO tangible capital assets	(284,269)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	190,766	
Projected net transfer to (from) Capital Reserves	-	
Total final projected amount to access ASO in 2023/24	2,160,061	

This section will appear only if B7 is in a deficit position. If it is a deficit, it will show in blue.

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted **Actual** **Actual**
2023/2024 **2022/2023** **2021/2022**
(Note 2)

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	11,885	12,001	11,792	Head count
Grades 10 to 12	4,296	4,096	3,905	Head count
Total	16,181	16,097	15,697	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.5%	2.5%		

Other Students:

Total	-	-	1	Note 3
Total Net Enrolled Students	16,181	16,097	15,698	
Home Ed Students	-	-	42	Note 4
Total Enrolled Students, Grades 1-12	16,181	16,097	15,740	
Percentage Change	0.5%	2.3%		

Of the Eligible Funded Students:

Students with Severe Disabilities	357	352	370	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1,318	1,000	1,149	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	1,302	1,363	1,385	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	1,302	1,363	1,385	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	651	682	693	
Percentage Change	-4.5%	-1.6%		

Home Ed Students	-		-	Note 4
Total Enrolled Students, ECS	1,302	1,363	1,385	
Percentage Change	-4.5%	-1.6%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	115	100	68	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	30	12	15	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2023/2024 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

	Budget		Actual		Actual		Notes
	2023/24	2022/23	2023/24	2022/23	2021/22	2021/22	
CERTIFICATED STAFF	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	837	837	832	832	828	828	Teacher certification required for performing functions at the school level.
Non-School Based	27	22	32	28	23	20	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	864.0	859.0	864.0	860.0	851.0	848.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.0%		1.5%		1.5%		
If an average standard cost is used, please disclose rate:	109,435		106,350		106,935		
Student F.T.E. per certificated Staff	20.2349537		2021%		2012%		

Certificated Staffing Change due to:

	-						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	-	-					
Other Factors	-	-					
Total Change	-	-					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
Total Negative Change in Certificated FTEs	-	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

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

Certificated Number of Teachers

Permanent - Full time	647	641	619	615	692	689
Permanent - Part time	85	85	182	182	102	102
Probationary - Full time	45	45	43	43	-	-
Probationary - Part time	15	15	36	36	-	-
Temporary - Full time	79	79	42	42	53	53
Temporary - Part time	67	67	68	68	35	35

NON-CERTIFICATED STAFF

Instructional - Education Assistants	209	-	215	-	195	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	199	-	215	-	177	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	36	-	35	-	33	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	11	-	11	-	10	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	20	-	11	-	40	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	475.1	-	487.0	-	455.0	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-2.5%		7.0%		4.4%		

Explanation of Changes to Non-Certificated Staff:

There is a decrease of 12 FTE in total. This would primarily be the result of the \$8.9 million funded from reserves usage in 2022-23 being reduced to \$3.1 million in 2023-24, which would have directly impacted non-certificated staffing. There was also some one-time funding that was given to our Early Learning and Specialized Supports areas which could not continue to be supported this year with the funding levels provided. The Classroom Complexity Grant was allocated to this area to offset that reduction and to maintain staffing, otherwise further reductions would have been incurred. The increase in the Other category is the result of reclassification of staffing from Instructional – Other non-certificated instruction into Other.

Additional Information

Are non-certificated staff subject to a collective agreement?

NO	
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Please provide terms of contract for 2022/23 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

N/A
