



Your Future **in MIND** 

ELK ISLAND PUBLIC SCHOOLS

**Fall Budget
Report**

2023-24

**Report to the
Board of Trustees**

Nov. 30, 2023

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Budget Summary

The 2023-24 Fall Budget has a planned operating deficit of \$1.05 million, which is offset by operating reserves. Revenue increased by \$1.5 million to \$206.46 million from the Spring Budget, while expenses decreased by \$0.58 million to \$207.5 million.

Reserve Projections to August 31, 2024 include:

- **\$7.25 million in operating reserves:**
 - Central Services are projected to be \$0.43 million;
 - Schools Operations are projected to be \$1.25 million;
 - School Generated Funds are projected to be \$2.14 million;
 - Division Allocated Operating Reserves are projected to be \$0; and
 - Division Unallocated Operating Reserve is projected to be \$3.43 million.
- **\$0.96 million in Capital Reserves.**

Significant capital items to be funded from Capital Reserves include: \$181,000 Building Management System, \$842,000 Salisbury Composite High School stormwater project, and \$164,000 for a school bus.

Student enrolment was 17,760 at Sept. 29, 2023

- An increase of 277 students (1.6%) from the 2023-24 Spring Budget
- An increase of 300 students (1.7%) from Sept. 30, 2022

Staffing is 1,372.58 FTE at Sept. 30, 2023

(CERTIFICATED 874.07 FTE, CLASSIFIED 498.51 FTE)

- An increase of 33.67 FTE (2.5%) from the 2023-24 Spring Budget

Compensation

- Economic increase of 2.0% effective Sept. 1, 2023 (ratified June 2022). As approved by the Board, Classified staff received the same increases in pay as Certificated staff.

Instructional spending comprises 78.5% of the total budget and 80.5% when capital is excluded, which equates to \$9,448 per student.

System administration spending is \$4.59 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 to instruction, as allowed in the *Funding Manual for School Authorities 2023/24 School Year*.

Budget Process

In April 2023, the Board of Trustees approved assumptions and allocations used to build the 2023-24 Budget. This Fall Budget has now been updated for:

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

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

Alberta Education (AE) has identified the Maximum Limits on Operating Reserves in the Funding Manual (Section K3). As prescribed:

- 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.

RESERVES

In the Spring Budget, the Board approved using **\$2,160,061** from Operating Reserves comprised of \$3,136,061 to be used for operations, offset by a \$976,000 capital effect. This has been updated in the fall with a reconciliation on the *Statement of Revenue and Expenses Notes* (page 13).

Budget Assumptions

EIPS established assumptions in the spring that were 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. For the Fall Budget, assumptions have been added or updated as necessary to account for changes in circumstances and information available at this time. The following outlines the Spring Budget assumptions and the change in these assumptions as reflected in the Fall Budget.

General

Spring Budget Assumption:

- EIPS’ operations will align closely to the 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. 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

Budget Assumptions (continued)

in the Facility Services' budget and will be updated in the fall when the outcome of the building is known with more certainty.

Fall Budget Update: Students from Andrew School have now been enrolled in other Division schools and removed from Schools Various. The operating expenses have also been updated in the Facility Services budget as required.

Funding

Spring Budget Assumption: The 2023-24 funding envelope was based on enrolment of 17,553. As the projected 2023-24 enrolment in the spring was less students (17,483), deferred revenue had been established for the 2023-24 year; that is, the funding envelope was reduced.

Fall Budget Update: Actual enrolment is 17,760 as of Sept. 29, 2023, and final accrued revenues have been calculated and will be recorded as a receivable in 2024-25. Revenue for EIPS is calculated on Sept. 29, 2023 enrolment.

Other General Assumption Updates:

There have been a couple of funding changes and confirmations from Spring:

- *Dual Credit grants have been received with increase of \$206,000;*
- *Support in the amount of \$162,000 for the Odyssey Languages Program (Official Languages Program) has been confirmed after Spring Budget where the budgeted amount was \$nil – this is funding for six French Language Assistants.*
- *Assessments of Program Unit Funding students are still expected to be completed by the deadlines imposed by AE.*
- *Funding of \$281,373 for Learning Disruption was confirmed late October; however, has not been allocated out to schools at the time of fall budget preparation.*
- *There are other grants from Alberta Education that EIPS has applied for and is waiting to be notified as to whether any funding will be received. These include the potential additional funding to support displaced Ukrainian students, and Low Incidence Supports & Services.*

Expenses

- There is no change to the significant impact that inflation is having on the Division. Given current global economic and political strife, this is projected to continue into 2024-25.
- Leveraging Student Achievement – Administration will discuss a plan with Caucus in December which will outline the criteria for spending.

Compensation

- Economic increase of 2.0% effective Sept. 1, 2023 (ratified June 2022). As approved by the Board, Classified staff received the same increases in pay as Certificated staff.
- Staffing at the schools is mostly complete.

Budget Assumptions (continued)

Enrolment

- Enrolment has increased to 17,760 from 17,483 in Spring 2023-24.
- The primary variance between enrolment and Weighted Moving Average (WMA) is because an ECS student is counted at a 0.5 FTE in WMA. Rural school enrolment is included in the total WMA; however, it is excluded from the grant calculations for Basic Instruction. The WMA is factored into most of the AE grants.
- EIPS' WMA for 2023-24 as calculated using Sept. 29, 2023 actual enrolment is 17,073.5, Spring Budget was 16,884.0 students (AE Calculation).

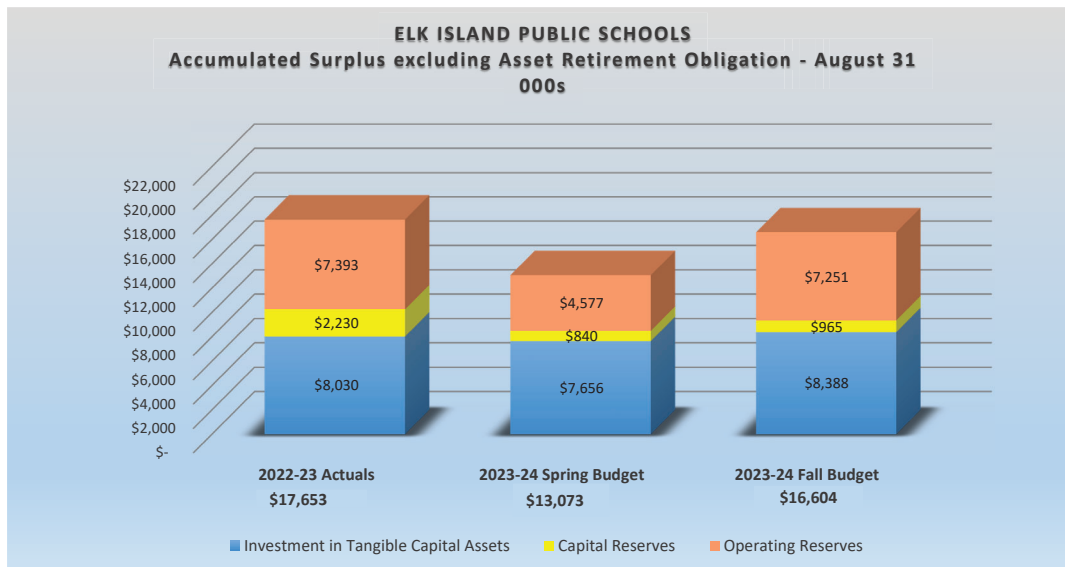
Department Estimates and Assumptions

- Invoices for annual insurance renewals effective Nov. 1, 2023 were received and incorporated into the preparation of the Fall Budget. The average actual increases came in below the projected increases of the spring.

	Spring <u>Projection</u>	Fall <u>Actual</u>
Liability & Property	5% - 15%	4%
Non-CBO Vehicles	10%	9%
CBO Vehicles	25%	7%

Accumulated Surplus/(Deficit)						
	A=B+C+D+E+F	B	C	D	E Internally Restricted	
	Accumulated Surplus	Investment in Tangible Capital Assets	Asset Retirement Obligation	Unrestricted Surplus	Operating Reserves	Capital Reserves
Audited - August 31, 2023	\$ 8,341,434	\$ 8,030,335	\$ (9,311,430)	\$ -	\$ 7,392,944	\$ 2,229,585
Surplus/(Deficit)	(1,332,628)	-	(284,269)	(1,048,359)	-	-
Board Funded Capital Asset Additions	-	1,944,704	-	(680,000)	-	(1,264,704)
Net Amortization, Debt & Disposals	-	(1,586,616)	-	1,586,616	-	-
Net Reserve Transfers	-	-	-	141,743	(141,743)	-
Budget - August 31, 2024	\$ 7,008,806	\$ 8,388,423	\$ (9,595,699)	\$ -	\$ 7,251,201	\$ 964,881
Spring Budget - August 31, 2024	3,477,909	7,656,301	(9,595,701)	-	4,577,121	840,188
Variance - Fall to Spring	\$ 3,530,897	\$ 732,122	\$ 2	\$ -	\$ 2,674,080	\$ 124,693

- 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) Notes

Accumulated Surplus/(Deficit) (pg. 5)

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 decreases 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). These reserves do not fall under the provincial maximum reserve limit.

Accumulated Surplus will decrease from 2022-23 to 2023-24 by \$1.33 million primarily due to:

- Use of Operating Reserves of \$142,000;
- Use of Capital Reserves of \$1.26 million;
- An increase in Investments in Tangible Capital Assets of \$357,000 (unsupported capital asset purchases exceeding amortization and debt repayments); and
- Recognition of \$284,000 of Asset Retirement Obligation amortization expense.

As a result, Accumulated Surplus is projected to be \$7.01 million at Aug. 31, 2024 comprised of:

- \$8.39 million surplus in Investment in Tangible Capital Assets.
- (\$9.6) million deficit in Asset Retirement Obligation.
- \$7.25 million in Operating Reserves (pg. 7):
 - Schools operating reserves are projected to be \$435,000;
 - Central Services operating reserves are projected to be \$1.25 million;
 - School Generated Funds are projected to be \$2.14 million;
 - Division Allocated Operating reserve is projected to be nil; and
 - Division Unallocated Operating reserve is projected to be \$3.43 million (pg. 8).
- \$965,000 surplus in Capital Reserves (pg. 7).

Reserves					
	A	B	C	D	E = A+B+C+D
	Audited 31-Aug-23	Contributions /(Use)	2023-24 Capital Effect	Budget/Projection Transfers	Budget 31-Aug-24
OPERATING RESERVES					
Central Services	\$ 219,356	\$215,484	\$ -	\$ -	\$ 434,840
Schools - Operations	1,007,565	240,744	-	-	1,248,309
School Generated Funds (SGF)	2,439,169	(300,000)	-	-	2,139,169
Central Services & Schools	3,666,090	156,228	-	-	3,822,318
Leveraging Student Achievement Projects	101,021	(101,021)	-	-	-
Budgeted Transfer to Support Operations	-	(906,616)	-	196,950	-
EIPS Division Allocated	101,021	(1,204,587)	-	1,103,566	-
EIPS Division Unallocated	3,625,833	-	906,616	(1,103,566)	3,428,883
	\$ 7,392,944	\$ (1,048,359)	\$ 906,616	\$ -	\$ 7,251,201
Spring Budget	6,737,182	(3,136,061)	976,000	-	4,577,121
Variance - Fall to Spring	\$ 655,762	\$ 2,087,702	\$ (69,384)	\$ -	\$ 2,674,080

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
	Audited 31-Aug-23	Contributions /(Use)	2023-24 Capital Effect	Budget/Projection Transfers	Budget 31-Aug-24
CAPITAL RESERVES					
Facility Services	\$ 17,229	\$ -	\$ (17,229)	\$ -	\$ -
Aging Equipment at Schools	5,392	-	(5,392)	-	-
Various Capital Purchases - To be Determined	100,000	-	-	(100,000)	-
Building Management System	440,000	-	(181,000)	(259,000)	-
Salisbury Composite High Stormwater Project	1,646,504	-	(842,625)	(803,879)	-
Buses	-	-	(163,609)	163,609	-
IT Infrastructure	-	-	(54,849)	54,849	-
EIPS Division Allocated	2,191,896	-	(1,247,475)	(944,421)	-
Opening Balance	20,460	-	-	-	20,460
Transfer from Allocated - Completed Projects	-	-	-	1,162,879	1,162,879
Transfer to New Projects	-	-	-	(218,458)	(218,458)
EIPS Division Unallocated	20,460	-	-	944,421	964,881
	\$ 2,229,585	\$ -	\$ (1,264,704)	\$ -	\$ 964,881
Spring Budget	2,178,590	-	(1,338,402)	-	840,188
Variance - Fall to Spring	\$ 50,995	\$ -	\$ 73,698	\$ -	\$ 124,693

B/F. Proceeds on disposal of unsupported assets.

C/G. Use of reserves for purchases of unsupported assets.

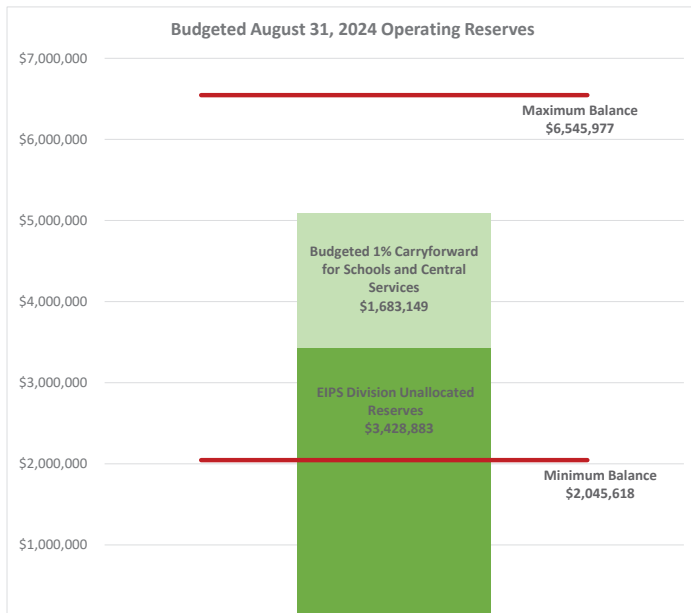
D/H. Budgeted transfers between the EIPS Division Allocated/Unallocated capital reserves and between capital/operating reserves.

Operating Reserves - Three-Year Projection																				
		A Audited	B			C			D	E = A + B + C + D Budget	F		G	H = F + G Estimate	I		J	K = I + J Estimate		
			Contributions			2023-24					2024-25				Contributions				2025-26	
			31-Aug-23	/(Use)	Capital Effect ¹	Transfer	31-Aug-24	/(Use)			Transfer	31-Aug-25			/(Use)	Transfer			31-Aug-26	
Central Services & Schools (includes SGF)	L	\$ 3,666,090	\$ 156,228	\$ -	\$ -	\$ 3,822,318	\$ -	\$ -	\$ 3,822,318	\$ -	\$ -	\$ 3,822,318	\$ -	\$ -	\$ 3,822,318					
Leveraging Student Achievement		101,021	(101,021)	-	-	-	-	-	-	-	-	-	-	-	-					
Mental Health Strategic Plan			(60,000)	-	60,000	-	-	-	-	-	-	-	-	-						
Career Pathways Consultant (1 FTE)			(136,950)	-	136,950	-	-	-	-	-	-	-	-	-						
Replacement School Start-Up Funds			-	-	-	-	(420,000)	420,000	-	-	-	-	-	-						
Budgeted Transfer to Support Operations			(906,616)	-	906,616	-	(708,170)	708,170	-	-	-	(485,417)	485,417	-						
EIPS Division Allocated Reserves	M	101,021	(1,204,587)	-	1,103,566	-	(1,128,170)	1,128,170	-	-	-	(485,417)	485,417	-						
Capital Effect - Purchases from Operating Budget				(680,000)	-	(680,000)	(555,000)	-	(1,235,000)	(555,000)	-	-	-	(1,790,000)						
Capital Effect - Annual Amortization				1,586,616	-	1,586,616	1,263,170	-	2,849,786	1,040,417	-	-	-	3,890,203						
Transfer to Allocated Reserves	N			-	(1,103,566)	(1,103,566)	-	(1,128,170)	(2,231,736)	(485,417)	-	-	-	(2,717,153)						
EIPS Division Unallocated Opening Balance		3,625,833	-	-	-	3,625,833	-	-	3,625,833	-	-	-	-	3,625,833						
EIPS Division Unallocated Reserve	O	3,625,833	-	906,616	(1,103,566)	3,428,883	708,170	(1,128,170)	3,008,883	485,417	(485,417)	3,008,883	485,417	(485,417)	3,008,883					
Total EIPS Division Reserves	P = M + O	3,726,854	(1,204,587)	906,616	-	3,428,883	(420,000)	-	3,008,883	-	-	3,008,883	-	-	3,008,883					
Total Operating Reserves	Q = L + P	\$ 7,392,944	\$ (1,048,359)	\$ 906,616	\$ -	\$ 7,251,201	\$ (420,000)	\$ -	\$ 6,831,201	\$ -	\$ -	\$ 6,831,201	\$ -	\$ -	\$ 6,831,201					

(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.



Budgeted August 31, 2024 Operating Reserve Balances (excluding SGF)	
Central Services Reserves	\$ 434,840
School Reserves	1,248,309
EIPS Division Allocated Reserves	-
EIPS Division Unallocated Reserves	3,428,883
Total Budgeted Operating Reserves (excluding SGF)	\$ 5,112,032
2022-23 Total Operating Expenses	\$ 204,561,792
Total Operating Reserve <u>Maximum</u> Limit based on 3.2% rate	6,545,977
Room for Additional Surplus Before Exceeding Maximum Limit	1,433,945
Total Operating Reserve <u>Minimum</u> Limit based on 1% rate	2,045,618
Room for Additional Spending (Deficit) Before Falling Below Minimum Limit	3,066,414

Reserve Notes

Operating Reserves (pgs. 7 & 8)

The **OPERATING RESERVES** table (pg. 7) provides a summary of the budgeted changes in Operating Reserves for 2023-24. The **OPERATING RESERVES PROJECTION** table (pg. 8) 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. 7, column E)

Schools and Central Services Operating Reserves carryforwards from prior year have been included in 2023-24 allocations.

For 2023-24, EIPS is estimating schools and central services departments will end the year with a carryforward amount of approximately 1% of their operating budget.

EIPS has also budgeted an approximate 12% 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. 8, row M)

The Division Allocated Operating Reserve is used to fund specific expenses identified by the Board. Proposed amounts 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 Reserves are being accessed for a total of \$1.2 million as follows (column B):
 - \$101,000 for Leveraging Student Achievement;
 - \$60,000 for professional development related to the Mental Health Strategic Plan in areas of Violent Threat Risk Assessment (VTRA) and mental health in schools;
 - \$137,000 for a second Career Pathways Consultant. The reserve funding for 2024-25 will be evaluated during the next budget cycle; and
 - \$907,000 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 Notes (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.

\$1.1 million of Division Unallocated Reserve is being transferred to Division Allocated Reserves to support projects and initiatives, shown in row N. Transfers of \$1.13 million in 2024-25 and \$485,000 in 2025-26 are projected to support future Division needs.

Capital asset purchases of \$680,000 and amortization of \$1.59 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 \$906,000 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 \$6,545,977 calculated as 3.20% of our actual 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 schools’ and central services’ budgets, EIPS projects to be below the maximum limit by \$1.43 million.

There is also a minimum operating reserve limit of 1% of actual 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 schools’ and central services’ budgets, EIPS projects to be above the minimum limit by \$3.07 million.

Capital Reserves (pg. 7)

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:

- Phase II of the Salisbury Composite High stormwater project of \$843,000;
- Enhancements to the Building Management System (BMS) of \$181,000;
- School bus replacement of \$164,000, financed initially by capital reserves but paid for over ten years by the respective school’s budget;
- Information Technology purchases (switches, access points, and uninterrupted power supply batteries) of \$55,000;
- Facility Services’ vehicle purchases of \$17,000 (supplementing their department budget); and
- Aging equipment at schools purchases of \$5,000 (for the remaining items not received by Aug. 31, 2023).

Reserves Notes (continued)

A transfer from Unallocated Capital Reserves of \$218,000 will fund the IT purchases and school bus.

Included in the budget is a transfer to Unallocated Capital Reserves from the BMS project of \$259,000. These funds are no longer required for the project as more work was completed in prior year than originally budgeted for. The \$100,000 budgeted for various capital purchases in 2022-23 was also unused and is being transferred back to Unallocated Capital Reserves.

After these transfers, there will be \$965,000 of Unallocated Capital Reserves.

Statement of Revenues and Expenses						
	Page Ref	2023-24 Budget	2023-24 Fall Budget	Note	Change	% Change
REVENUES						
Government of Alberta						
Alberta Education	15	\$ 189,876,543	\$ 190,920,965		\$ 1,044,422	1%
Other Government of Alberta		4,376,891	4,556,117		179,226	4%
		<u>194,253,434</u>	<u>195,477,082</u>		<u>1,223,648</u>	<u>1%</u>
Other Alberta School Authorities		307,773	307,773		-	0%
Fees		5,091,198	5,091,198		-	0%
Other Sales and Services		2,765,084	2,821,460		56,376	2%
Investment Income		503,000	512,078		9,078	2%
Gifts and Donations		1,397,041	1,610,652	A	213,611	15%
Rental of Facilities		231,740	231,740		-	0%
Fundraising		403,200	403,200		-	0%
		<u>204,952,470</u>	<u>206,455,183</u>		<u>1,502,713</u>	<u>1%</u>
EXPENSES						
Instruction						
Schools		138,927,843	139,414,426		486,583	0%
Central Services		23,435,574	23,386,341		(49,233)	(0%)
		<u>162,363,417</u>	<u>162,800,767</u>		<u>437,350</u>	<u>0%</u>
Operations & Maintenance		23,297,742	22,549,506		(748,236)	(3%)
Transportation		15,871,242	15,656,210		(215,032)	(1%)
System Administration		4,533,903	4,587,832		53,929	1%
External Services		2,022,227	1,909,227	B	(113,000)	(6%)
		<u>208,088,531</u>	<u>207,503,542</u>		<u>(584,989)</u>	<u>(0%)</u>
OPERATING DEFICIT		<u>\$ (3,136,061)</u>	<u>\$ (1,048,359)</u>	C	<u>\$ 2,087,702</u>	<u>(67%)</u>

Staffing - Full Time Equivalent (FTE)						
	Page Ref	2023-24 Budget	2023-24 Fall Budget		Change	% Change
SCHOOLS						
Certificated	29	836.70	844.93		8.23	1.0%
Classified	29	353.17	372.13		18.96	5.4%
		<u>1,189.87</u>	<u>1,217.06</u>		<u>27.19</u>	<u>2.3%</u>
CENTRAL SERVICES						
Certificated	35	27.14	29.14		2.00	7.4%
Classified	35	121.90	126.38		4.48	3.7%
		<u>149.04</u>	<u>155.52</u>		<u>6.48</u>	<u>4.3%</u>
TOTAL STAFFING						
Certificated		863.84	874.07		10.23	1.2%
Classified		475.07	498.51		23.44	4.9%
		<u>1,338.91</u>	<u>1,372.58</u>		<u>33.67</u>	<u>2.5%</u>

Statement of Revenues and Expenses Notes

(For changes greater than \$75,000 and 5%.)

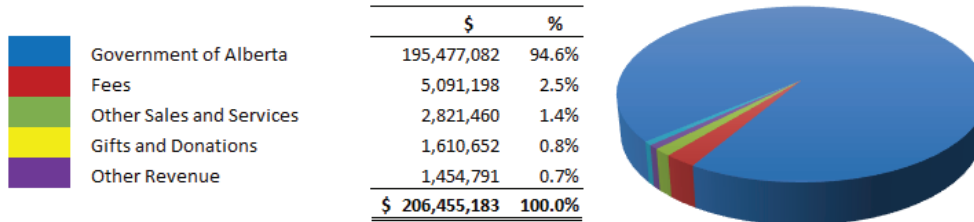
The variances identified in the Statement of Revenue and Expenses may be the aggregate of several different changes, both positive and negative. The explanations provided below are intended to highlight the primary contributors to the identified variance and may not add up to the total change.

- A. Gifts and Donations have increased by \$214,000, which includes the following:
- \$80,000 Shell Grant for the outdoor spaces at Lamont and Fort Saskatchewan.
 - \$43,000 Partners for Science donation for science kits.
 - \$56,000 Castle (Scotford Colony) donation.
 - \$35,000 in total from the Christian Education Association of Alberta (CHREDA), Town of Lamont, and Cenovus Energy.
- B. The change in External Services is primarily the result of one less employee being seconded compared to Spring Budget.
- C. The Operating Deficit has decreased by \$2.09 million as the result of changes in reserve usages. The most significant change in the 2023-24 Fall Budget is the return to a 1% carryforward budgeted for all schools and departments. In the previous three years' budgets this assumption has been 0% because EIPS was budgeting 100% reserve usage as prior to Sept. 1, 2023, the Minister had to approve all operating reserve usage. EIPS was conservative in estimating this to avoid going to the Minister.

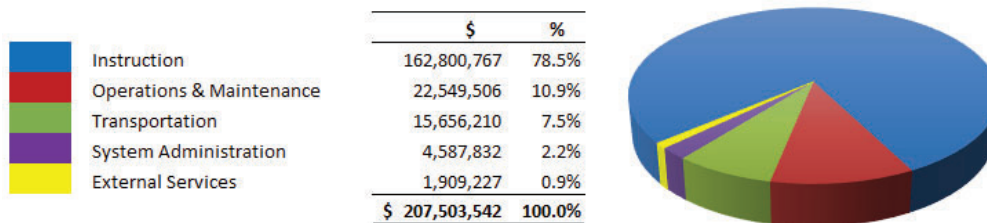
	2023-24 Budget	2023-24 Fall Budget	Variance
Capital Effect	\$976,000	\$906,616	(69,384)
2022-23 Carryforward	1,663,111	1,226,921	(436,190)
2023-24 Projected Carryforward	-	(1,683,149)	(1,683,149)
Leveraging Student Achievement	-	101,021	101,021
SGF Reserve	300,000	300,000	-
Division Reserve	196,950	196,950	-
Operating Deficit	\$3,136,061	\$1,048,359	\$(2,087,702)

Statement of Revenues and Expenses Notes (continued)

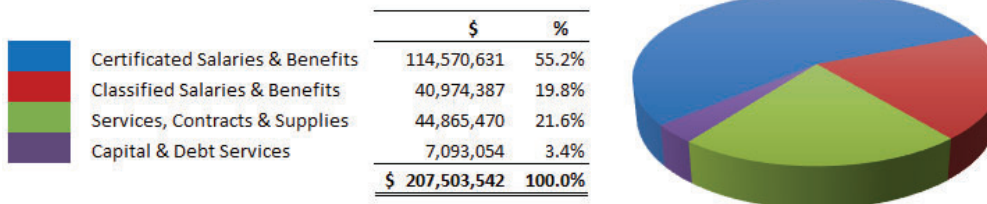
Below is a comparative chart that illustrates EIPS' revenues by source. The Other Revenue includes Investment Income, Rental of Facilities, Fundraising and Other Alberta School Authorities.



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



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



ALBERTA EDUCATION REVENUE					
	2023-24	2023-24			%
	Budget	Fall Budget	Note	Change	Change
Base Instruction					
Early Childhood Services (ECS)	\$ 4,294,862	\$ 4,348,422		\$ 53,560	1%
Grades 1-9	75,724,088	76,110,369		386,281	1%
High Schools	29,611,876	30,108,007		496,131	2%
Hutterite Colony Funding	53,000	53,000		-	0%
Distance Education	13,500	13,500		-	0%
Outreach Programs	250,000	250,000		-	0%
Rural Small Schools	1,841,432	1,841,432		-	0%
	<u>111,788,758</u>	<u>112,724,730</u>	A	<u>935,972</u>	<u>1%</u>
Services & Supports					
Specialized Learning Support	12,495,234	12,545,014		49,780	0%
Specialized Learning Support Kindergarten	1,212,420	1,322,970	B	110,550	9%
Moderate Language Delay	162,800	145,200		(17,600)	(11%)
ECS Pre-K Program Unit Funding (PUF)	1,944,877	1,927,387		(17,490)	(1%)
First Nations, Métis and Inuit Education	1,924,833	1,868,139		(56,694)	(3%)
Classroom Complexity	858,152	861,061		2,909	0%
English as an Additional Language	348,150	388,080		39,930	11%
Refugee Students	1,210	1,210		-	0%
Institutional Programs	362,858	362,858		-	0%
	<u>19,310,534</u>	<u>19,421,919</u>		<u>111,385</u>	<u>1%</u>
School - System Needs					
Operations & Maintenance	16,414,285	16,267,352		(146,933)	(1%)
SuperNet	384,000	374,400		(9,600)	(3%)
Transportation	14,124,018	14,124,018		-	0%
Infrastructure Maintenance and Renewal	1,238,477	988,477	C	(250,000)	(20%)
	<u>32,160,780</u>	<u>31,754,247</u>		<u>(406,533)</u>	<u>(1%)</u>
Community					
Socio-Economic Status	1,075,286	1,081,372		6,086	1%
Geographic	1,489,983	1,495,300		5,317	0%
School Nutrition Program	199,500	199,500		-	0%
	<u>2,764,769</u>	<u>2,776,172</u>		<u>11,403</u>	<u>0%</u>
Jurisdictions					
System Administration	6,186,944	6,186,944		-	0%
Teacher Salary Settlement	3,416,480	3,416,480		-	0%
	<u>9,603,424</u>	<u>9,603,424</u>		<u>-</u>	<u>0%</u>
Other					
Dual Credit Programming	42,000	248,043	D	206,043	491%
French Language Funding (OLEP)	291,974	291,974		-	0%
Lease Support	651,746	651,746		-	0%
Odyssey Language Program	-	162,000	E	162,000	100%
Mental Health Pilot Program	1,371,632	1,371,632		-	0%
Fuel Price Contingency Program	357,720	357,720		-	0%
New Curriculum Funding	786,115	786,115		-	0%
Secondments	1,088,788	976,548	F	(112,240)	(10%)
	<u>4,589,975</u>	<u>4,845,778</u>		<u>255,803</u>	<u>6%</u>
Supported Amortization	1,202,303	1,191,695		(10,608)	(1%)
Teacher Pensions	8,456,000	8,603,000		147,000	2%
	<u>\$ 189,876,543</u>	<u>\$ 190,920,965</u>		<u>\$ 1,044,422</u>	<u>0.6%</u>

(page 12)

Alberta Education Revenue Notes

(For changes greater than \$75,000 and 5%.)

- A. Base Instruction increased by 1% and \$936,000 primarily due to having an additional 277 students enrolled on September 29. The enrolment in the Spring Budget was based on a projected value for September 29. Any variances in that enrolment will impact the Weighted Moving Average (WMA) which is then used in the Base Instruction revenue calculation.

The \$496,000 variance in the High Schools line is from WMA increases amounting to \$197,000 and \$299,000 is from an increase in number of 2022-23 credits for Online/Summer School.

Rural Small Schools revenue had no change from Spring Budget as both schools remained in the same funding bracket. The September 29 WMA for Bruderheim was 106.85 and Mundare was 104.55. For a funding increase to occur, the WMA would have to reach 115 and for a funding decrease it would need to drop below 95.

- B. Specialized Learning Support Kindergarten funding is projected to increase by 9% or \$111,000. This funding is linked to students' assessments and the coding of students. EIPS has until December 1 to complete assessments. Therefore, this is still a projected value and will be trued up in early January once final values are confirmed.

New in the 2023-24 Funding Manual (page 39) is that *“eligible children registered between December 1 and February 1 of the school year will be counted towards the WMA calculation for the following year”*.

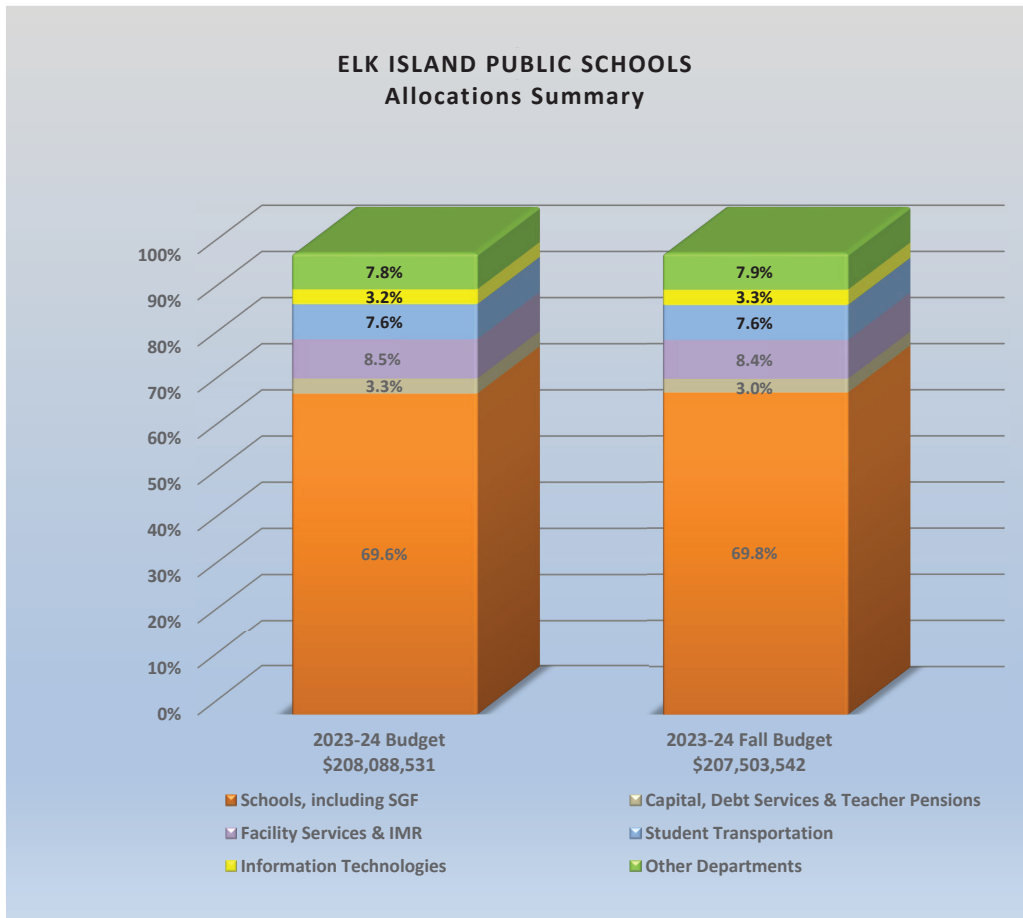
- C. Infrastructure and Maintenance Renewal (IMR) is decreasing by \$250,000. This revenue line item only includes non-capital IMR projects. The IMR revenue budget for 2023-24 has been reduced as more projects are expected to be capital than originally estimated. The capital portion of IMR revenue is recognized through supported amortization revenue over time. Overall, EIPS is budgeting to spend the full amount of the IMR grant.

(\$000s)	2023-24 Budget	2023-24 Fall Budget	Variance
IMR Funding	\$2,238	\$2,238	-
Prior Year Carryforward	-	-	-
IMR Capitalized	(1,000)	(1,250)	(250)
IMR Revenue Total	\$1,238	\$988	\$(250)

Alberta Education Revenue Notes (continued)

- D. Dual Credit Programming has increased by 491% or \$206,000. EIPS has been approved for two additional grants for the 2023-24 school year. These grants are \$100,000 for Alberta Enhancement and \$50,000 for Health Care Aide in rural areas. The remaining \$56,000 is prior year's grants with unspent balances in 2022-23 that were carried forward.
- E. In the Spring Budget the funding for the Odyssey Language Program was unknown, it has since been confirmed that funding will be received for six French Language Assistants.
- F. Secondments decreased by 10% or \$112,000 as there was one less employee seconded. There are a total of eight staff being seconded to Alberta Education in 2023-24.

Allocation Reconciliation					
	Page Ref	2023-24 Budget	2023-24 Fall Budget	\$ Change	% Change
Schools, including SGF		\$ 139,129,278	\$ 139,609,426	\$ 480,148	0.3%
Supports for Students - Schools		5,681,593	5,203,931	(477,662)	(8.4%)
	21	144,810,871	144,813,357	2,486	0.0%
Facility Services		16,535,318	16,510,292	(25,026)	(0.2%)
Other Departments		16,253,937	16,467,584	213,647	1.3%
Student Transportation		15,763,289	15,699,981	(63,308)	(0.4%)
Information Technologies		6,722,145	6,797,855	75,710	1.1%
Capital, Debt Services & Teacher Pensions		6,764,494	6,225,996	(538,498)	(8.0%)
Infrastructure Maintenance and Renewal (IMR)		1,238,477	988,477	(250,000)	(20.2%)
	35	63,277,660	62,690,185	(587,475)	(0.9%)
		\$ 208,088,531	\$ 207,503,542	\$ (584,989)	(0.3%)



Allocation Reconciliation Notes

(For changes greater than \$75,000 and 5%.)

The notes provided in this section are summarized versions; more detailed notes are within the Schools' and Central Services' pages of this report.

School Allocations (\$000s)	2023-24 Budget	2023-24 Fall Budget	Note	Change	% Change
Basic Allocations - Enrolment Impacts	\$ 95,337	\$ 96,133		\$ 796	0.8%
Supports for Students Allocations	19,606	20,682	A	1,076	5.5%
School Programs* and Other Items	2,818	2,960		142	5.0%
Next Step Consolidated	2,626	2,812	B	186	7.1%
2022-23 Year-End Carryforward	1,225	985	C	(240)	(19.6%)
Elk Island Youth Ranch Learning Center	339	336		(3)	(0.9%)
	<u>121,951</u>	<u>123,908</u>		<u>1,957</u>	<u>1.6%</u>
School Generated Funds	8,245	8,245		-	0.0%
Teacher Pensions	8,109	8,243		134	1.7%
Supports for Students – Schools	5,682	5,204	D	(478)	(8.4%)
Contingency	1,005	541	E	(464)	(46.2%)
Leveraging Student Achievement	-	101	F	101	100.0%
Capital Lease	(181)	(181)		-	0.0%
2023-24 Projected Year-End Carryforward	-	(1,248)	G	(1,248)	100.0%
School Allocations	<u>\$ 144,811</u>	<u>\$ 144,813</u>		<u>\$ 2</u>	<u>0.00%</u>

* School Programs include Language, International Baccalaureate, Advanced Placement, First Nations, Métis, and Inuit, and Mental Health Pilot Program allocations to schools.

- A. This increase is reflective of allocations out to schools for students with identified needs.
- B. This increase is related to a one-time allocation provided to Next Step Consolidated to support programming growth.
- C. The spring amount was a projected amount for the entire schools' budget and Fall Budget is reported based on actual year-end results.
- D. The decrease in Supports for Students - Schools is primarily from allocations provided to schools offset by some one-time allocations and targeted revenues increases.
- E. Contingency has decreased primarily from enrolment allocations to schools.
- F. Leveraging Student Achievement is a new initiative for 2023-24 and these funds will be allocated to schools in the upcoming months.
- G. The Projected Year-End Carryforward is being budgeted as it is anticipated that schools will not spend 1% of their current budget; therefore, EIPS will see a reduction in expenses.

Allocation Reconciliation Notes (continued)

Central Allocations (\$000s)	2023-24 Budget	2023-24 Fall Budget	Note	Change	% Change
Facilities Services	\$ 16,535	\$ 16,510		\$ (25)	(0.2%)
Other Departments	16,255	16,468		213	1.3%
Student Transportation	15,763	15,700		(63)	(0.4%)
Information Technologies	6,722	6,798		76	1.1%
Capital and Debt Services/Teacher Pension	6,764	6,226	H	(538)	(8.0%)
Infrastructure Maintenance and Renewal	1,238	988	I	(250)	(20.2%)
Central Allocations	<u>\$ 63,277</u>	<u>\$ 62,690</u>		<u>\$ (587)</u>	<u>(0.9%)</u>

H. Capital and Debt Services/Teacher Pensions have decreased primarily from year-end carryforward and equipment buyouts.

I. The IMR budget for 2023-24 has been reduced as more projects are expected to be capitalized than originally estimated. A detailed table is provided on page 16 of this report.

Schools Expenses						
Expenses	Page Ref	2023-24 Budget	2023-24 Fall Budget	Note	Change	% Change
Sector 1 - Sherwood Park		\$ 67,715,438	\$ 68,686,944		\$ 971,506	1%
Sector 2 - Strathcona County		13,561,083	13,879,681		318,598	2%
Sector 3 - Fort Saskatchewan		24,277,228	24,882,732		605,504	2%
Sector 4 - Lamont County		7,185,199	7,500,213		315,014	4%
Sector 5 - County of Minburn		5,848,852	5,811,685		(37,167)	(1%)
	24	118,587,800	120,761,255	A	2,173,455	2%
Elk Island Youth Ranch Learning Centre		338,880	336,206		(2,674)	(1%)
Next Step Continuing Education - Summer		515,085	565,085	B	50,000	10%
Next Step Outreach		2,111,407	2,246,689	C	135,282	6%
Total School Allocations		121,553,172	123,909,235		2,356,063	2%
Supports for Students	31	5,681,593	5,203,931	D	(477,662)	(8%)
School Generated Funds		8,245,350	8,245,350		-	0%
Teacher Pensions		8,108,558	8,242,659	E	134,101	2%
Capital Lease (Photocopiers)		(181,397)	(181,397)		-	-
Contingency - To Be Allocated		1,005,441	540,867	F	(464,574)	(46%)
Schools' Year-End Carryforward		398,154	(1,248,309)	G	(1,646,463)	(414%)
Leveraging Student Achievement		-	101,021	H	101,021	100%
	18	\$ 144,810,871	\$ 144,813,357		\$ 2,486	0%

Schools Expenses Notes
(For changes greater than \$50,000.)

- A. In the Fall Budget there was an additional \$2.17 million allocated to schools. Below is a table that summarizes the net change.

School Allocation Change (in \$000s):	
2023-24 Budget	\$ 118,588
Specialized Supports & Early Learning	1,076
Basic Allocations - Enrolment Impacts	797
2022-23 Year-End Carryforward Changes	158
Donations	80
First Nations, Métis, and Inuit Project Allocations	45
Other Small Items	17
2023-24 Fall Budget	\$ 120,761

- B. Next Step Continuing Education - Summer had an increase of \$50,000 to support programming growth.
- C. Next Step Outreach budget had an additional allocation of \$135,000 for an extra teacher and other overhead costs as enrolment increased significantly from spring to fall.
- D. The \$478,000 decrease in Supports for Students - Schools is primarily from allocations provided to schools offset by some one-time allocations and targeted revenues.

Specialized Supports - Schools Allocation Change (in \$000s):	
2023-24 Budget	\$ 5,682
One-Time Allocations	366
Targeted Revenue	230
2022-23 Year-End Carryforward Changes	2
Allocations to Schools	(1,076)
2023-24 Fall Budget	\$ 5,204

- E. Teacher Pensions have increased by \$134,000 due to additional certificated full-time equivalents in the Fall Budget and the standard cost contingency being held in contingency. This value reflects the pension of school staff, the pension for certificated staff at Central Services is reported in the Fiscal Services budget.
- F. Contingency - To Be Allocated is \$464,000 lower than spring, which was the result of allocating \$426,000 to schools for enrolment changes and the remaining \$38,000 for other budgetary needs. The \$541,000 currently remaining has been set aside for the following estimated costs:

Deficit in Standard Cost	231,000
Electricity Cost Increases	169,000
Other	141,000
	\$ 541,000

Contingency will be updated in December once projections are finalized

Schools Expense Notes (continued)

- G. The Schools' Year-End Carryforward has been reduced by \$1.65 million. The \$398,000 in the Spring Budget related to the 2022-23 projected carryforward unallocated. This has now been allocated to schools, based on year-end actuals so the balance is nil. The Fall Budget amount of \$1.25 million is 2023-24 projected carryforward reductions. It is anticipated that schools will not spend 1% of their current budget, therefore, EIPS will see a reduction in expenses.
- H. Leveraging Student Achievement is a new initiative for 2023-24 and these funds will be allocated to schools in the upcoming months.

Schools Expenses - Detail by Sector by Category						
	2023-24	2023-24		Salaries &	Services,	Total Salaries*
	Budget	Fall Budget	Change	Benefits	Contracts & Supplies	as % of Total Budget
Sector 1 - Sherwood Park						
Bev Facey Community High	\$ 7,001,918	\$ 7,120,946	\$ 119,028	\$ 6,821,932	\$ 299,014	96%
Brentwood Elementary	3,220,667	3,259,998	39,331	3,117,283	142,715	96%
Clover Bar Junior High	2,779,864	2,807,131	27,267	2,701,941	105,190	96%
Davidson Creek Elementary	4,080,884	4,149,552	68,668	4,018,174	131,378	97%
École Campbelltown	2,348,326	2,374,781	26,455	2,282,203	92,578	96%
F.R. Haythorne Junior High	4,476,866	4,472,771	(4,095)	4,322,631	150,140	97%
Glen Allan Elementary	2,200,468	2,206,431	5,963	2,091,376	115,055	95%
Heritage Hills Elementary	3,047,189	3,141,667	94,478	3,024,552	117,115	96%
Lakeland Ridge	4,354,144	4,452,900	98,756	4,241,173	211,727	95%
Mills Haven Elementary	3,184,798	3,265,201	80,403	3,129,680	135,521	96%
Pine Street Elementary	3,140,983	3,230,913	89,930	3,102,182	128,731	96%
Salisbury Composite High	9,071,193	9,095,531	24,338	8,549,680	545,851	94%
Sherwood Heights Junior High	3,906,788	3,951,828	45,040	3,813,841	137,987	97%
Strathcona Christian Academy Elementary	3,388,894	3,425,969	37,075	3,350,056	75,913	98%
Strathcona Christian Academy Secondary	3,945,330	3,990,606	45,276	3,770,076	220,530	94%
Wes Hosford Elementary	2,096,217	2,129,680	33,463	2,083,766	45,914	98%
Westboro Elementary	2,507,799	2,548,830	41,031	2,457,320	91,510	96%
Woodbridge Farms Elementary	2,963,110	3,062,209	99,099	2,978,643	83,566	97%
	<u>67,715,438</u>	<u>68,686,944</u>	<u>971,506</u>	<u>65,856,509</u>	<u>2,830,435</u>	<u>96%</u>
Sector 2 - Strathcona County						
Ardrossan Elementary	3,698,798	3,711,186	12,388	3,592,489	118,697	97%
Ardrossan Junior Senior High	5,015,915	5,071,978	56,063	4,891,753	180,225	96%
Castle (Scotford Colony)	192,842	248,462	55,620	236,086	12,376	95%
Fultonvale Elementary Junior High	3,175,865	3,323,700	147,835	3,200,863	122,837	96%
Uncas Elementary	1,477,663	1,524,355	46,692	1,436,640	87,715	94%
	<u>13,561,083</u>	<u>13,879,681</u>	<u>318,598</u>	<u>13,357,831</u>	<u>521,850</u>	<u>96%</u>
Sector 3 - Fort Saskatchewan						
École Parc Élémentaire	2,666,607	2,696,775	30,168	2,609,277	87,498	97%
Fort Saskatchewan Christian	3,021,515	3,108,043	86,528	3,036,016	72,027	98%
Fort Saskatchewan Elementary	2,284,556	2,389,968	105,412	2,303,044	86,924	96%
Fort Saskatchewan High	3,492,491	3,577,017	84,526	3,418,052	158,965	96%
James Mowat Elementary	2,673,116	2,770,519	97,403	2,647,724	122,795	96%
Rudolph Hennig Junior High	2,932,042	2,945,573	13,531	2,886,783	58,790	98%
SouthPointe School	4,262,415	4,371,555	109,140	4,238,069	133,486	97%
Win Ferguson Elementary	2,944,486	3,023,282	78,796	2,923,891	99,391	97%
	<u>24,277,228</u>	<u>24,882,732</u>	<u>605,504</u>	<u>24,062,856</u>	<u>819,876</u>	<u>97%</u>
Sector 4 - Lamont County						
Bruderheim School	1,114,513	1,139,692	25,179	1,105,216	34,476	97%
Lamont Elementary	2,214,415	2,428,347	213,932	2,343,142	85,205	96%
Lamont High	2,864,774	2,924,493	59,719	2,824,857	99,636	97%
Mundare School	991,497	1,007,681	16,184	963,268	44,413	96%
	<u>7,185,199</u>	<u>7,500,213</u>	<u>315,014</u>	<u>7,236,483</u>	<u>263,730</u>	<u>96%</u>
Sector 5 - County of Minburn						
A.L. Horton Elementary	2,773,855	2,823,337	49,482	2,723,470	99,867	96%
Pleasant Ridge Colony	164,361	155,014	(9,347)	144,904	10,110	93%
Vegreville Composite High	2,910,636	2,833,334	(77,302)	2,700,422	132,912	95%
	<u>5,848,852</u>	<u>5,811,685</u>	<u>(37,167)</u>	<u>5,568,796</u>	<u>242,889</u>	<u>96%</u>
	<u>\$ 118,587,800</u>	<u>\$ 120,761,255</u>	<u>\$ 2,173,455</u>	<u>\$ 116,082,475</u>	<u>\$ 4,678,780</u>	<u>96%</u>

(Page 21)

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

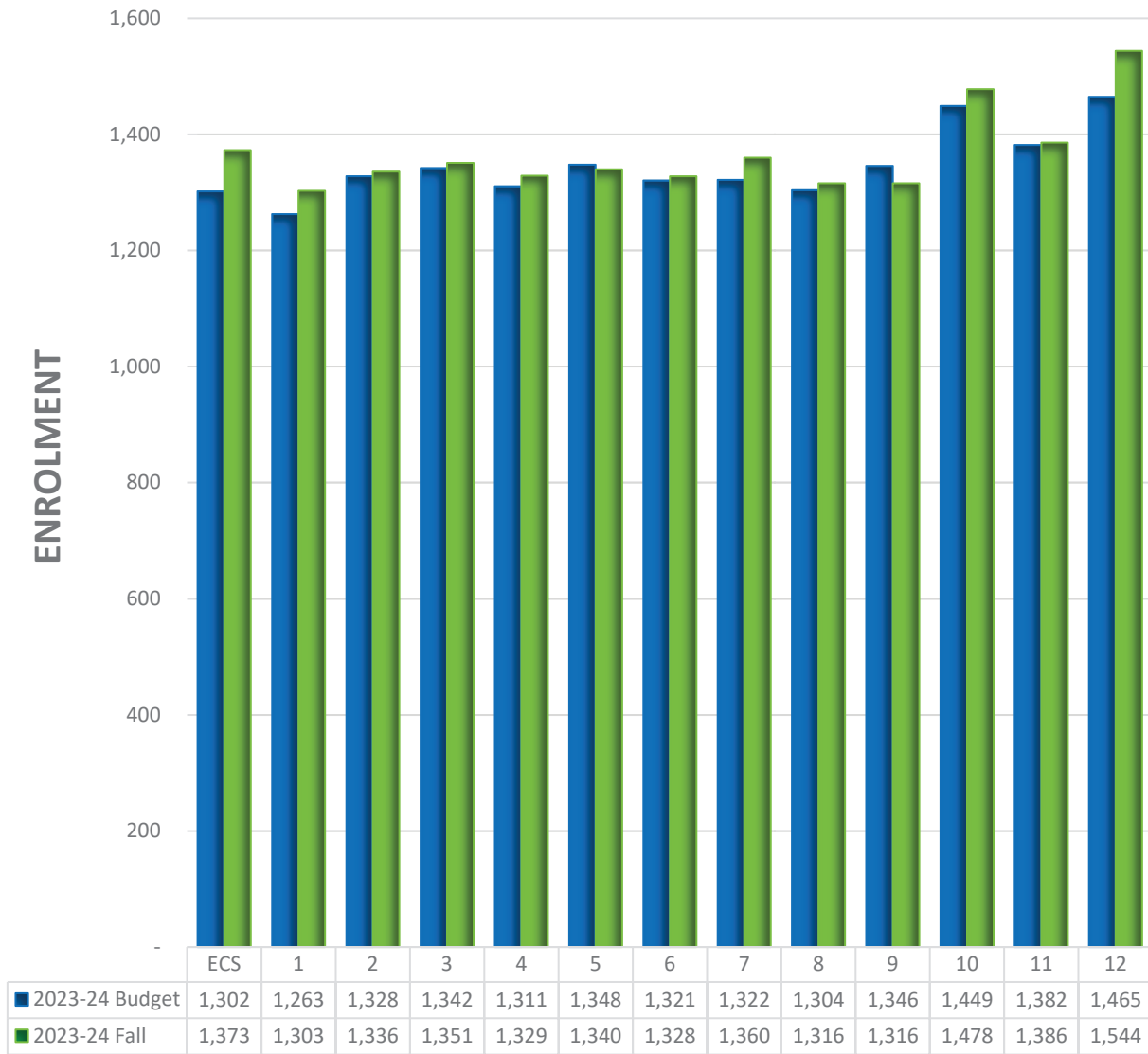
Schools Enrolment					
Enrolment	Page Ref	2023-24 Budget	2023-24 Fall Budget	Change	% Change
Sector 1 - Sherwood Park		9,945	10,049	104	1%
Sector 2 - Strathcona County		2,115	2,147	32	2%
Sector 3 - Fort Saskatchewan		3,422	3,481	59	2%
Sector 4 - Lamont County		846	906	60	7%
Sector 5 - County of Minburn		733	743	10	1%
		17,061	17,326	265	1.6%
Elk Island Youth Ranch Learning Centre		6	6	-	0%
Next Step Outreach		273	428	155	57%
To Be Allocated		143	-	(143)	(100%)
	27	17,483	17,760	277	1.6%

Enrolment Detail - by Sector				
	2023-24 Budget	2023-24 Fall Budget	Change	% Change
Sector 1 - Sherwood Park				
Bev Facey Community High	1,005	1,018	13	1%
Brentwood Elementary	455	456	1	0%
Clover Bar Junior High	387	392	5	-
Davidson Creek Elementary	638	652	14	2%
École Campbelltown	369	382	13	4%
F. R. Haythorne Junior High	625	619	(6)	(1%)
Glen Allan Elementary	287	288	1	0%
Heritage Hills Elementary	514	519	5	1%
Lakeland Ridge	718	728	10	1%
Mills Haven Elementary	462	464	2	0%
Pine Street Elementary	362	372	10	3%
Salisbury Composite High	1,433	1,440	7	0%
Sherwood Heights Junior High	616	628	12	2%
Strathcona Christian Academy Elementary	576	577	1	0%
Strathcona Christian Academy Secondary	621	630	9	1%
Wes Hosford Elementary	316	320	4	1%
Westboro Elementary	250	247	(3)	(1%)
Woodbridge Farms Elementary	311	317	6	2%
	9,945	10,049	104	1.0%
Sector 2 -Strathcona County				
Ardrossan Elementary	598	598	-	0%
Ardrossan Junior Senior High	826	827	1	0
Castle (Scotford Colony)	27	26	(1)	(0)
Fultonvale Elementary Junior High	479	503	24	5%
Uncas Elementary	185	193	8	4%
	2,115	2,147	32	1.5%
Sector 3 - Fort Saskatchewan				
École Parc Élémentaire	352	352	-	0%
Fort Saskatchewan Christian	401	427	26	6%
Fort Saskatchewan Elementary	275	310	35	13%
Fort Saskatchewan High	480	469	(11)	(2%)
James Mowat Elementary	413	416	3	1%
Rudolph Hennig Junior High	422	413	(9)	(2%)
SouthPointe School	676	683	7	1%
Win Ferguson Elementary	403	411	8	2%
	3,422	3,481	59	1.7%
Sector 4 - Lamont County				
Bruderheim School	99	115	16	16%
Lamont Elementary	298	331	33	11%
Lamont High	341	344	3	1%
Mundare School	108	116	8	7%
	846	906	60	7.1%

Enrolment Detail - by Sector (continued)				
	2023-24 Budget	2023-24 Fall Budget	Change	% Change
Sector 5 - County of Minburn				
A. L. Horton Elementary	335	353	18	5%
Pleasant Ridge Colony	17	17	-	-
Vegreville Composite High	381	373	(8)	(2%)
	<u>733</u>	<u>743</u>	<u>10</u>	<u>1%</u>
Total Enrolment in Sectors	<u>17,061</u>	<u>17,326</u>	<u>265</u>	<u>1.6%</u>
Elk Island Youth Ranch Learning Centre	6	6	-	0%
Next Step Home Education	-	-	-	-
Next Step Outreach	273	428	155	1
To Be Allocated	143	-	(143)	(100%)
Total Enrolment	<u>17,483</u>	<u>17,760</u>	<u>277</u>	<u>1.6%</u>
Enrolment by Grade				
ECS	1,302	1,373	71	5%
Grade 1-3	3,933	3,990	57	1%
Grade 4-6	3,980	3,996	16	0%
Grade 7-9	3,961	3,968	7	0%
Grade 10-12	4,028	3,999	(29)	(1%)
	<u>17,204</u>	<u>17,326</u>	<u>122</u>	<u>1%</u>
Elk Island Youth Ranch Learning Centre	6	6	-	0%
Next Step Outreach	273	428	155	1
Total Enrolment	<u>17,483</u>	<u>17,760</u>	<u>277</u>	<u>1.6%</u>

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ELK ISLAND PUBLIC SCHOOLS
2023-24 Fall Budget
Enrolment Comparative - by Grade



2023-24 Spring
Enrolment

17,483 ■

2023-24 Fall
Enrolment

17,760 ■

Schools Full Time Equivalent (FTE)							
Staffing - Full Time Equivalent (FTE)	Page Ref	Certificated			Classified		
		2023-24 Budget	2023-24 Fall Budget	Change	2023-24 Budget	2023-24 Fall Budget	Change
Sector 1 - Sherwood Park		464.67	469.68	5.01	149.55	162.70	13.15
Sector 2 - Strathcona County		96.15	97.84	1.69	26.53	29.66	3.13
Sector 3 - Fort Saskatchewan		164.16	165.64	1.48	61.81	71.11	9.30
Sector 4 - Lamont County		46.81	48.83	2.02	19.54	22.46	2.92
Sector 5 - County of Minburn		38.25	38.54	0.29	15.90	16.26	0.36
	30	810.04	820.53	10.49	273.33	302.19	28.86
Elk Island Youth Ranch Learning Centre		2.20	2.20	-	0.75	0.75	-
Next Step Continuing Education - Summer		0.70	0.70	-	0.68	0.72	0.04
Next Step Outreach		12.97	13.97	1.00	5.55	5.60	0.05
Supports for Students	31	7.00	7.00	-	50.75	40.76	(9.99)
To Be Allocated		3.79	0.53	(3.26)	1.33	1.33	-
School Generated Funds		-	-	-	20.78	20.78	-
	12	836.70	844.93	8.23	353.17	372.13	18.96

Schools Staffing by Sector - Full Time Equivalent (FTE)							
	Certificated			Classified ¹			Total Change
	2023-24 Budget	2023-24 Fall Budget	Change	2023-24 Budget	2023-24 Fall Budget	Change	
Sector 1 - Sherwood Park							
Bev Facey Community High	48.14	48.43	0.29	16.94	17.48	0.54	0.83
Brentwood Elementary	23.00	22.81	(0.19)	6.14	6.91	0.77	0.58
Clover Bar Junior High	19.49	19.81	0.32	6.20	6.02	(0.18)	0.14
Davidson Creek Elementary	27.94	28.19	0.25	10.09	10.70	0.61	0.86
École Campbelltown	16.85	17.30	0.45	3.96	3.70	(0.26)	0.19
F.R. Haythorne Junior High	30.26	30.94	0.68	10.30	10.09	(0.21)	0.47
Glen Allan Elementary	13.93	13.99	0.06	6.57	6.23	(0.34)	(0.28)
Heritage Hills Elementary	23.00	23.03	0.03	3.87	5.13	1.26	1.29
Lakeland Ridge	30.94	30.94	-	7.25	9.31	2.06	2.06
Mills Haven Elementary	21.16	21.19	0.03	7.22	9.12	1.90	1.93
Pine Street Elementary	18.71	18.71	-	11.52	13.45	1.93	1.93
Salisbury Composite High	61.60	64.80	3.20	17.59	16.58	(1.01)	2.19
Sherwood Heights Junior High	28.60	28.51	(0.09)	5.90	7.03	1.13	1.04
Strathcona Christian Academy Elementary	24.32	24.32	-	6.41	7.66	1.25	1.25
Strathcona Christian Academy Secondary	28.57	28.50	(0.07)	6.44	6.24	(0.20)	(0.27)
Wes Hosford Elementary	14.96	14.98	0.02	3.97	4.75	0.78	0.80
Westboro Elementary	14.60	14.63	0.03	9.63	10.58	0.95	0.98
Woodbridge Farms Elementary	18.60	18.60	-	9.55	11.72	2.17	2.17
	464.67	469.68	5.01	149.55	162.70	13.15	18.16
Sector 2 - Strathcona County							
Ardrossan Elementary	26.74	26.81	0.07	6.44	6.82	0.38	0.45
Ardrossan Junior Senior High	36.86	37.00	0.14	7.91	9.10	1.19	1.33
Castle (Scotford Colony)	1.10	1.61	0.51	0.76	0.76	-	0.51
Fultonvale Elementary Junior High	22.82	23.79	0.97	6.22	6.93	0.71	1.68
Uncas Elementary	8.63	8.63	-	5.20	6.05	0.85	0.85
	96.15	97.84	1.69	26.53	29.66	3.13	4.82
Sector 3 - Fort Saskatchewan							
École Parc Élémentaire	16.19	16.22	0.03	10.00	10.83	0.83	0.86
Fort Saskatchewan Christian	21.84	21.91	0.07	6.54	7.41	0.87	0.94
Fort Saskatchewan Elementary	15.28	15.34	0.06	5.29	7.42	2.13	2.19
Fort Saskatchewan High	22.79	23.86	1.07	9.50	9.23	(0.27)	0.80
James Mowat Elementary	17.99	17.99	-	6.20	8.20	2.00	2.00
Rudolph Hennig Junior High	21.35	21.47	0.12	5.33	6.09	0.76	0.88
SouthPointe School	29.92	30.26	0.34	9.59	10.97	1.38	1.72
Win Ferguson Elementary	18.80	18.59	(0.21)	9.36	10.96	1.60	1.39
	164.16	165.64	1.48	61.81	71.11	9.30	10.78
Sector 4 - Lamont County							
Bruderheim School	6.56	6.71	0.15	4.14	4.76	0.62	0.77
Lamont Elementary	14.17	15.75	1.58	6.51	7.86	1.35	2.93
Lamont High	19.08	19.37	0.29	7.23	7.99	0.76	1.05
Mundare School	7.00	7.00	-	1.66	1.85	0.19	0.19
	46.81	48.83	2.02	19.54	22.46	2.92	4.94
Sector 5 - County of Minburn							
A.L. Horton Elementary	17.51	17.45	(0.06)	8.84	10.46	1.62	1.56
Pleasant Ridge Colony	1.05	1.05	-	0.49	0.49	-	-
Vegreville Composite High	19.69	20.04	0.35	6.57	5.31	(1.26)	(0.91)
	38.25	38.54	0.29	15.90	16.26	0.36	0.65
	810.04	820.53	10.49	273.33	302.19	28.86	39.35

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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	2023-24 Budget	2023-24 Fall Budget	Change	Note	% Change	Salaries & Benefits	Services, Contracts, & Supplies
Early Learning	\$ 2,860,656	\$ 2,648,346	\$ (212,310)	A	(7.4%)	\$ 2,555,459	\$ 92,887
Mental Health Capacity Building	225,061	235,532	10,471		4.7%	223,891	11,641
Specialized Supports - Schools	2,106,263	1,777,614	(328,649)	B	(15.6%)	1,428,539	349,075
School Nutrition Program	199,500	208,742	9,242		4.6%	69,620	139,122
Partners 4 Science	290,113	333,697	43,584		15.0%	158,735	174,962
	<u>\$ 5,681,593</u>	<u>\$ 5,203,931</u>	<u>\$ (477,662)</u>		<u>(8.4%)</u>	<u>\$ 4,436,244</u>	<u>\$ 767,687</u>
		<i>(Page 21)</i>					

Staffing (FTE)	Certificated			Note	Classified		
	2023-24 Budget	2023-24 Fall Budget	Change		2023-24 Budget	2023-24 Fall Budget	Change
Early Learning	2.00	2.00	-		26.07	22.32	(3.75)
Mental Health Capacity Building	-	-	-		2.60	2.60	-
Specialized Supports - Schools	5.00	5.00	-		19.36	12.38	(6.98)
School Nutrition Program	-	-	-		1.17	1.33	0.16
Partners 4 Science	-	-	-		1.55	2.13	0.58
	<u>7.00</u>	<u>7.00</u>	<u>-</u>		<u>50.75</u>	<u>40.76</u>	<u>(9.99)</u>
		<i>(Page 29)</i>					

Supports for Students – Schools Notes
(For changes greater than \$50,000.)

A. The Early Learning budget decrease of \$212,000 is reflective of the below changes.

Early Learning Changes	
Targeted Revenue	124,000
One-Time Allocations	100,000
Allocations to Schools	(437,000)
2022-23 Carryforward	1,000
Total Change	\$ (212,000)

B. The Specialized Supports – Schools budget decrease of \$329,000 is reflective of the below changes.

Specialized Supports - Schools Changes	
Targeted Revenue	43,000
One-Time Allocations	266,000
Allocations to Schools	(639,000)
2022-23 Carryforward	1,000
Total Change	\$ (329,000)

Early Learning and Specialized Supports - Schools

	2023-24 Budget	2023-24 Fall Budget	Note	Change	% Change
Revenues					
Alberta Education Funding					
Early Learning	\$ 4,119,206	\$ 4,262,833		\$ 143,627	3%
Specialized Supports	17,004,743	17,047,683		42,940	0%
	<u>21,123,949</u>	<u>21,310,516</u>	A	<u>186,567</u>	<u>1%</u>
Expenses					
Schools					
Early Learning	2,643,679	3,081,190		437,511	17%
Specialized Supports - Schools	16,988,496	17,627,461		638,965	4%
	<u>19,632,175</u>	<u>20,708,651</u>	B	<u>1,076,476</u>	<u>5%</u>
Central Services					
Early Learning	2,860,656	2,648,346		(212,310)	(7%)
Specialized Supports - Central	2,106,263	1,777,614		(328,649)	(16%)
	<u>4,966,919</u>	<u>4,425,960</u>	C	<u>(540,959)</u>	<u>(11%)</u>
	<u>24,599,094</u>	<u>25,134,611</u>		<u>535,517</u>	<u>2%</u>
Unfunded by Alberta Education	<u>\$ (3,475,145)</u>	<u>\$ (3,824,095)</u>	D	<u>\$ (348,950)</u>	<u>10%</u>

Early Learning and Specialized Supports - Schools Notes

(For changes greater than \$50,000.)

- A. Alberta Education Funding for these departments increased by \$187,000 largely due to changes in the Weighted Moving Average (WMA) and an increase in coded students.
- B. An additional \$1.01 million has been allocated to schools.
- C. The expense total varies mostly due to changes in contingencies, which are recorded as expenses in the Supports for Student – Schools budget. This contingency is then used for allocations out to schools for new students or arising needs for current students. The total contingency in the spring was \$1.19 million and in fall it is \$653,000 leading to a variance of \$541,000.
- D. The change in Unfunded by Alberta Education reflects the changes to Block Allocations, One-time Allocations, and Reserves (Departments’ Year-End Carryforward and Division). The \$349,000 change is primarily the result of two one-time allocations being provided, one to Early Learning for \$100,000 and one to Specialized Supports – Schools for \$266,000.

Central Services						
Expenses by Department	Page Ref	2023-24 Budget	2023-24 Fall Budget	Change	% Change	
Governance	36					
Board of Trustees		\$ 577,111	\$ 588,696	\$ 11,585	2.0%	
Education Executive	38					
Superintendent		833,354	831,872	(1,482)	-0.2%	
Communications		702,550	702,550	-	-	
		1,535,904	1,534,422	(1,482)	(0.1%)	
Supports For Students - Central	40					
Associate Superintendent		433,838	468,712	34,874	8.0%	
Instructional Supports		3,009,888	3,326,664	316,776	10.5%	
Curriculum		668,883	668,883	-	-	
Specialized Supports		559,467	557,669	(1,798)	(0.3%)	
		4,672,076	5,021,928	349,852	7.5%	
Human Resources	42					
Associate Superintendent		2,554,698	2,394,882	(159,816)	(6.3%)	
Staff Relations & Training		755,380	755,380	-	-	
Recruitment & Staffing		3,035,440	3,039,397	3,957	0.1%	
		6,345,518	6,189,659	(155,859)	(2.5%)	
Business Services	44					
Secretary-Treasurer		815,104	824,655	9,551	1.2%	
Financial Services		2,308,224	2,308,224	-	-	
		3,123,328	3,132,879	9,551	0.3%	
Facility Services	46					
Facilities		16,535,318	16,510,292	(25,026)	(0.2%)	
Infrastructure Maintenance and Renewal		1,238,477	988,477	(250,000)	(20.2%)	
		17,773,795	17,498,769	(275,026)	(1.5%)	
Information Technologies	48	6,722,145	6,797,855	75,710	1.1%	
Student Transportation	50	15,763,289	15,699,981	(63,308)	(0.4%)	
Fiscal Services	52	6,764,494	6,225,996	(538,498)	(8.0%)	
		\$ 63,277,660	\$ 62,690,185	\$ (587,475)	(0.9%)	

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Staffing - Full Time Equivalents (FTE)	2023-24 Budget	2023-24 Fall Budget	FTE Change	% Change
Certificated	27.14	29.14	2.00	7.4%
Classified	121.90	126.38	4.48	3.7%
	149.04	155.52	6.48	4.3%

Governance					
Budget	2023-24 Budget*	2023-24 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 577,111	\$ 585,266	\$ 8,155	1.4%	
In Year - One Time	-	3,000	3,000	100.0%	
Reserve Spending	-	430	430	100.0%	
	577,111	588,696	11,585	2.0%	
Expenses					
<i>Salaries and Benefits</i>					
Classified	425,294	433,449	8,155	1.9%	
	425,294	433,449	8,155	1.9%	
<i>Services, Contracts and Supplies</i>					
Dues & Fees	83,217	83,217	-	-	
Staff Development	32,495	32,495	-	-	
Contracted Services	7,500	11,669	4,169	55.6%	
Advertising/Public Relations	7,161	7,161	-	-	
Computer Equipment	3,350	5,750	2,400	71.6%	
Travel	4,100	4,000	(100)	(2.4%)	
Subsistence	3,639	3,400	(239)	(6.6%)	
Supplies & Materials	3,200	2,600	(600)	(18.8%)	
Mail, Printing & Copying	2,200	2,000	(200)	(9.1%)	
Telephone/Fax/Cellular	1,955	1,955	-	-	
Rental/Lease	1,000	1,000	-	-	
Furniture & Equipment	2,000	-	(2,000)	(100.0%)	
	151,817	155,247	3,430	2.3%	
	577,111	588,696	11,585	2.0%	
	\$ -	\$ -	\$ -	-	

* See Notes page for explanation.

Governance (continued)

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.

* To allow for more space on the department pages, and to provide better reporting, some expense lines were consolidated in the Fall Budget. Below are the details of this consolidation:

- Staff Dev - Registration, Staff Dev - Subsistence, Staff Dev - Travel have all been consolidated into a single expense category titled "Staff Development". This allows for users to better understand the total being spent on staff development. In the Fall Budget there is a total of \$556,000 reported in the Staff Development category which is 0.89% of the total Central Services' expenditure budget.
- Postage/Courier and Binding/Copying/Printing have all been consolidated into a single expense category titled "Mail, Printing & Copying" based on materiality. In the Fall Budget there is a total of \$64,000 reported in the Mail, Printing & Copying category which is 0.10% of the total Central Services' expenditure budget.
- Media Materials - Books Only and Publications & Subscriptions have been consolidated into a single expense category titled "Books, Publications & Subscriptions" based on materiality. In the Fall Budget there is a total of \$24,000 reported in the Books, Publications & Subscriptions category which is 0.04% of the total Central Services' expenditure budget.
- Furniture and Equipment have all been consolidated into a single expense category titled "Furniture & Equipment" based on materiality. In the Fall Budget there is a total of \$244,000 reported in the Furniture & Equipment category which is 0.39% of the total Central Services' expenditure budget. Facility Services is the primary user of this budget and accounts for \$179,000 (73%) of the \$244,000.
- Vehicle Repair/Maintenance and Repairs & Maintenance have been consolidated into the "Repairs & Maintenance" expense category based on materiality. There is \$40,000 reported in the Vehicle Repair/Maintenance category which is 0.06% of the Central Services' expense budget.
- Uniforms/Protective expenses have been consolidated with "Supplies & Materials" category based on materiality. There is \$5,000 reported in the Uniforms/Protective category which is 0.01% of the Central Services' expense budget.

Education Executive							
Budget	2023-24 Budget*	2023-24 Fall Budget	Change	% Change	Note	Superintendent	Communications & Elections
Revenue/Allocations							
Block Revenue Allocations	\$ 1,422,437	\$ 1,452,002	\$ 29,565	2.1%		\$ 823,776	\$ 628,226
One-Time Funding	68,100	68,100	-	-		-	68,100
Reserve Spending	45,367	14,320	(31,047)	(68.4%)		8,096	6,224
	<u>1,535,904</u>	<u>1,534,422</u>	<u>(1,482)</u>	<u>(0.1%)</u>		<u>831,872</u>	<u>702,550</u>
Expenses							
<i>Salaries and Benefits</i>							
Certificated	446,318	448,364	2,046	0.5%		448,364	-
Classified	824,858	823,507	(1,351)	(0.2%)		215,219	608,288
	<u>1,271,176</u>	<u>1,271,871</u>	<u>695</u>	<u>0.1%</u>		<u>663,583</u>	<u>608,288</u>
<i>Services, Contracts and Supplies</i>							
Contracted Services - Elections	50,000	50,000	-	-		-	50,000
Supplies & Materials	38,070	48,899	10,829	28.4%		41,046	7,853
Contracted Services	51,522	42,488	(9,034)	(17.5%)		39,488	3,000
Subsistence	33,228	33,228	-	-		32,228	1,000
Rental/Lease	21,000	21,000	-	-		20,500	500
Staff Development	15,750	16,500	750	4.8%		13,500	3,000
Advertising/Public Relations	14,175	14,175	-	-		175	14,000
Mileage	11,458	11,458	-	-		9,958	1,500
Dues & Fees	7,575	7,575	-	-		5,975	1,600
Computer Equipment	5,500	7,500	2,000	36.4%		3,500	4,000
Mail, Printing & Copying	7,167	7,017	(150)	(2.1%)		4,335	2,682
Furniture & Equipment	10,500	4,101	(6,399)	(60.9%)		3,000	1,101
Telephone/Fax/Cellular	3,865	3,865	-	-		3,115	750
Repairs & Maintenance	2,976	2,976	-	-		-	2,976
Travel	2,019	2,315	296	14.7%		1,315	1,000
Books, Publications & Subscriptions	200	450	250	125.0%		150	300
Cost Recoveries	(10,277)	(10,996)	(719)	7.0%		(9,996)	(1,000)
	<u>264,728</u>	<u>262,551</u>	<u>(2,177)</u>	<u>(0.8%)</u>		<u>168,289</u>	<u>94,262</u>
	<u>1,535,904</u>	<u>1,534,422</u>	<u>(1,482)</u>	<u>(0.1%)</u>		<u>831,872</u>	<u>702,550</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>

*Refer to note provided on the Governance page.

Staffing (FTE)	2023-24 Budget	2023-24 Fall Budget	Change	% Change	Note	Superintendent	Communications & Elections
Certificated	2.00	2.00	-	-		2.00	-
Classified	7.90	7.90	-	-		2.00	5.90
	<u>9.90</u>	<u>9.90</u>	<u>-</u>	<u>-</u>		<u>4.00</u>	<u>5.90</u>

Education Executive (continued)

The Superintendent department serves the staff, parents, community, and especially the students by 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 expenses 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	2023-24 Budget*	2023-24 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Targeted Funding	\$ 3,044,922	\$ 3,437,135	\$ 392,213	12.9%	A
Block Revenue Allocations	2,569,276	2,586,925	17,649	0.7%	
Reserve Spending	176,143	160,247	(15,896)	(9.0%)	
One-Time Funding	30,500	55,371	24,871	81.5%	
Supplemental Revenue	-	1,601	1,601	100.0%	
Transfers To/From Other Sites	(1,148,765)	(1,219,351)	(70,586)	6.1%	
	4,672,076	5,021,928	349,852	7.5%	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	2,984,306	3,325,133	340,827	11.4%	B
Classified	849,788	651,823	(197,965)	(23.3%)	C
	3,834,094	3,976,956	142,862	3.7%	
<i>Services, Contracts, and Supplies</i>					
Contracted Services	436,153	531,944	95,791	22.0%	D
Dues & Fees	99,673	183,507	83,834	84.1%	E
Supplies & Materials	83,740	71,407	(12,333)	(14.7%)	
Staff Development	58,221	56,156	(2,065)	(3.5%)	
Mileage	42,700	40,700	(2,000)	(4.7%)	
Furniture & Equipment	10,500	31,025	20,525	195.5%	
Subsistence	29,700	27,600	(2,100)	(7.1%)	
Books, Publications & Subscriptions	18,875	22,213	3,338	17.7%	
Rental/Lease	24,200	22,200	(2,000)	(8.3%)	
Computer Equipment	14,000	21,000	7,000	50.0%	
Software	3,500	12,000	8,500	242.9%	
Contracted Transportation	-	10,000	10,000	100.0%	
Telephone/Fax/Cellular	8,170	6,670	(1,500)	(18.4%)	
Travel	4,500	4,500	-	-	
Mail, Printing & Copying	3,800	3,800	-	-	
Repairs & Maintenance	250	250	-	-	
	837,982	1,044,972	206,990	24.7%	
	4,672,076	5,021,928	349,852	7.5%	
	\$ -	\$ -	\$ -	-	

*Refer to note provided on the Governance page.

Staffing (FTE)	2023-24 Budget	2023-24 Fall Budget	Change	% Change	Note
Certificated	21.14	23.14	2.00	9.5%	B
Classified	7.05	11.16	4.11	58.3%	C
	28.19	34.30	6.11	21.7%	

Supports for Students - Central (continued)

The Support for Students - Central budget totaling \$5.02 million is comprised of the Associate Superintendent \$0.46 million, Instructional Supports \$3.33 million, Curriculum \$0.67 million, and Specialized Supports \$0.56 million departments.

The Associate Superintendent budget includes administration and 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, and Partners for Science team. 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 the quality of education of all students. The budget is comprised primarily of salary and contracted services.

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

- A. Targeted Funding has increased by \$392,000 primarily from the following:
- \$206,000 Dual Credit grants;
 - \$162,000 Odyssey French funding;
 - \$80,000 Shell grant for the Lamont and Fort Saskatchewan outdoor spaces; and
 - (\$56,000) funding adjustment for First Nations, Métis and Inuit funding due to less self-identified students.
- B. Certificated Salaries have increased by \$341,000 and 2.0 FTE as the result of a reclassification of 2.0 FTE from a classified position to a certificated position.
- C. Classified Salaries have decreased by \$198,000 and 4.11 FTE. The reclassification of 2.0 FTE as described in note B applies here as well. In addition, there was 6.0 FTE added for French Language Assistants and 0.11 FTE increase for P4S staff to work on science kits.
- D. Contracted Services have increased by \$96,000 primarily from the following:
- \$80,000 for the Lamont and Fort Saskatchewan outdoor spaces;
 - \$100,000 related to the Dual Credit grants this is a placeholder until the specific needs for the programs are determined;
 - \$36,000 for the Division Professional Development Day; and
 - (\$120,000) for First Nations, Métis and Inuit projects allocated out to schools.
- E. Dues & Fees have increased by \$84,000 as the result of the Dual Credit grants. This is the tuition costs paid to external schools on behalf of students enrolled in the dual credit courses.

Human Resources					
Budget	2023-24 Budget*	2023-24 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 4,882,777	\$ 4,842,808	\$ (39,969)	(0.8%)	
Targeted Funding	1,406,631	1,294,391	(112,240)	(8.0%)	A
One-Time Funding	48,800	48,800	-	-	
Reserve Spending	37,310	33,660	(3,650)	(9.8%)	
Transfers To/From Other Sites	(30,000)	(30,000)	-	-	
	6,345,518	6,189,659	(155,859)	(2.5%)	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	366,250	369,805	3,555	1.0%	
Classified	1,311,126	1,248,019	(63,107)	(4.8%)	
	1,677,376	1,617,824	(59,552)	(3.6%)	
Staffing - Certificated **	2,217,206	2,217,206	-	-	
Staffing - Classified **	412,133	427,133	15,000	3.6%	
	2,629,339	2,644,339	15,000	0.6%	
Secondments - Certificated	1,406,631	1,294,391	(112,240)	(8.0%)	A
	5,713,346	5,556,554	(156,792)	(2.7%)	
<i>Services, Contracts and Supplies</i>					
Staff Development	329,782	325,282	(4,500)	(1.4%)	
Contracted Services	124,294	132,491	8,197	6.6%	
Supplies & Materials	65,355	50,862	(14,493)	(22.2%)	
Subsistence	37,229	37,479	250	0.7%	
Repairs & Maintenance	16,220	35,806	19,586	120.8%	
Mileage	14,592	14,095	(497)	(3.4%)	
Furniture & Equipment	16,000	9,390	(6,610)	(41.3%)	
Dues & Fees	7,000	8,300	1,300	18.6%	
Computer Equipment	7,000	6,000	(1,000)	(14.3%)	
Telephone/Fax/Cellular	4,100	4,100	-	-	
Advertising/Public Relations	3,250	3,250	-	-	
Mail, Printing & Copying	2,500	2,500	-	-	
Rental/Lease	2,350	2,350	-	-	
Cost Recoveries	800	800	-	-	
Books, Publications & Subscriptions	1,700	400	(1,300)	(76.5%)	
	632,172	633,105	933	0.1%	
	6,345,518	6,189,659	(155,859)	(2.5%)	
	\$ -	\$ -	\$ -	-	

*Refer to note provided on the Governance page.

**The Staffing - Certificated and Classified total relates to severance, leaves of absence, substitutes, benefits for illness and maternity/parental leaves. This expense is for the whole division but is managed, projected, and reported by Human Resources.

Staffing (FTE)*	2023-24 Budget	2023-24 Fall Budget	Change	% Change	Note
Certificated	2.00	2.00	-	-	
Classified	13.00	12.35	(0.65)	(5.0%)	
	15.00	14.35	(0.65)	(4.3%)	

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

Continued on the next page.

Human Resources (continued)

The Human Resources budget totaling \$6.19 million is comprised of the Associate Superintendent \$2.39 million, Recruitment & Staffing \$3.04 million, and Staff Relations & Training \$0.76 million 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 occupational 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 Relations & 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. The decrease in Targeted Funding of \$112,000 is due to one less employee being seconded to Alberta Education.

Business Services					
Budget	2023-24 Budget*	2023-24 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 3,098,148	\$ 3,107,704	\$ 9,556	0.3%	
Reserve Spending	25,180	25,175	(5)	(0.0%)	
	<u>3,123,328</u>	<u>3,132,879</u>	9,551	0.3%	
Expenses					
<i>Salaries and Benefits</i>					
Classified	2,467,883	2,484,942	17,059	0.7%	
	<u>2,467,883</u>	<u>2,484,942</u>	17,059	0.7%	
<i>Services, Contracts and Supplies</i>					
Insurance	351,739	351,739	-	-	
Contracted Services	205,397	200,294	(5,103)	(2.5%)	
Staff Development	32,295	34,990	2,695	8.3%	
Dues & Fees	13,153	14,153	1,000	7.6%	
Supplies & Materials	14,011	13,811	(200)	(1.4%)	
Furniture & Equipment	8,000	8,000	-	-	
Computer Equipment	9,500	7,500	(2,000)	(21.1%)	
Subsistence	5,400	5,400	-	-	
Mileage	4,900	3,800	(1,100)	(22.4%)	
Telephone/Fax/Cellular	2,350	2,350	-	-	
Mail, Printing & Copying	4,400	2,000	(2,400)	(54.5%)	
Rental/Lease	1,650	1,650	-	-	
Travel	1,450	1,050	(400)	(27.6%)	
Advertising/Public Relations	1,000	1,000	-	-	
Books, Publications & Subscriptions	200	200	-	-	
	<u>655,445</u>	<u>647,937</u>	(7,508)	(1.1%)	
	<u>3,123,328</u>	<u>3,132,879</u>	9,551	0.3%	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	

*Refer to note provided on the Governance page.

Staffing (FTE)	2023-24 Budget	2023-24 Fall Budget	Change	% Change	Note
Classified	21.12	21.12	-	-	

Business Services (continued)

The Business Services budget totaling \$3.13 million is comprised of the Secretary-Treasurer \$0.82 million, and Financial Services \$2.31 million departments. It provides 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 and Department Support, Financial Reporting and Purchasing & Contracts. The budget is comprised primarily of department staff salary and contracted services for external audit fees.

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

Not applicable.

Facility Services					
Budget	2023-24 Budget*	2023-24 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 15,518,311	\$ 15,339,220	\$ (179,091)	(1.2%)	
Targeted Funding - IMR	1,238,477	988,477	(250,000)	(20.2%)	A
Targeted Funding	651,746	820,501	168,755	25.9%	B
Supplemental Revenue	306,261	306,261	-	-	
One-Time Funding	59,000	89,000	30,000	50.8%	
Reserve Spending	-	(44,690)	(44,690)	100.0%	
	17,773,795	17,498,769	(275,026)	(1.5%)	
Expenses					
<i>Salaries and Benefits</i>					
Classified*	3,639,123	3,530,593	(108,530)	(3.0%)	
	3,639,123	3,530,593	(108,530)	(3.0%)	
<i>Services, Contracts and Supplies</i>					
Contracted Custodial Services	4,480,000	4,454,800	(25,200)	(0.6%)	
Electricity	2,363,000	2,363,000	-	-	
Contracted Services	1,461,952	1,668,305	206,353	14.1%	C
Natural Gas/Propane	1,438,000	1,332,000	(106,000)	(7.4%)	D
Rental/Lease	1,183,576	1,193,485	9,909	0.8%	
Repairs & Maintenance - IMR	1,238,477	988,477	(250,000)	(20.2%)	A
Insurance	498,750	498,750	-	-	
Supplies - Custodial	431,200	431,200	-	-	
Supplies & Materials	348,750	348,750	-	-	
Repairs & Maintenance	265,000	265,000	-	-	
Water & Sewer	240,500	240,500	-	-	
Furniture & Equipment	179,000	179,000	-	-	
Oil/Gas/Propane	80,000	80,000	-	-	
Software	56,000	56,000	-	-	
Staff Development	25,000	25,000	-	-	
Dues & Fees	11,500	11,500	-	-	
Mail, Printing & Copying	11,500	11,500	-	-	
Subsistence	11,000	11,000	-	-	
Telephone/Fax/Cellular	10,450	10,450	-	-	
Computer Equipment	5,500	5,500	-	-	
Miscellaneous Bank Charges	4,000	4,000	-	-	
Cost Recoveries	(208,483)	(210,041)	(1,558)	0.7%	
	14,134,672	13,968,176	(166,496)	(1.2%)	
	17,773,795	17,498,769	(275,026)	(1.5%)	
	\$ -	\$ -	\$ -	-	

*Refer to note provided on the Governance page.

Staffing (FTE)	2023-24 Budget	2023-24 Fall Budget	Change	% Change	Note
Classified	34.50	34.50	-	-	

Facility Services (continued)

The Facility Services budget totaling \$17.5 million is comprised of the Facilities \$16.51 million and Infrastructure Maintenance & Renewal (IMR) \$0.99 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. The IMR budget for 2023-24 has been reduced as more projects are expected to be capitalized than originally estimated. A detailed table is provided on page 16 of this report.
- B. Targeted Revenue has increased by \$169,000 for funding received for the Uncas Elementary modular demo and the modular move between École Campbelltown and SouthPointe School. Both projects started in 2022-23 and will be completed by December 31, 2023.
- C. Contracted Services increased by \$206,000 because of the following items:
 - \$169,000 from the move and demo of the modular as described in note B;
 - \$30,000 for community consultation; and
 - \$7,000 for general contracting increases.
- D. Natural Gas/Propane decreased by \$106,000. After the Spring Budget was completed, it was determined the natural gas contract end date varied from what was originally used in the cost analysis.

Information Technologies					
Budget	2023-24 Budget*	2023-24 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 6,149,645	\$ 6,149,645	\$ -	-	
Targeted Funding	384,000	374,400	(9,600)	(2.5%)	
One-Time Funding	186,240	231,941	45,701	24.5%	
Reserve Spending	2,260	41,869	39,609	1752.6%	
	6,722,145	6,797,855	75,710	1.1%	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	302,772	326,255	23,483	7.8%	
Classified	3,135,096	3,035,854	(99,242)	(3.2%)	A
	3,437,868	3,362,109	(75,759)	(2.2%)	
<i>Services, Contracts and Supplies</i>					
Software	1,944,931	1,973,551	28,620	1.5%	
Internet	630,019	626,880	(3,139)	(0.5%)	
Telephone/Fax/Cellular	272,593	273,154	561	0.2%	
Computer Equipment	225,240	218,241	(6,999)	(3.1%)	
Contracted Services	61,424	197,850	136,426	222.1%	B
Mileage	49,000	49,000	-	-	
Amortization of Capital Assets	37,652	37,652	-	-	
Staff Development	35,313	35,313	-	-	
Supplies & Materials	10,000	10,000	-	-	
Subsistence	7,500	7,500	-	-	
Dues & Fees	3,300	3,300	-	-	
Furniture & Equipment	6,000	2,000	(4,000)	(66.7%)	
Mail, Printing & Copying	704	704	-	-	
Insurance	500	500	-	-	
Rental/Lease	101	101	-	-	
	3,284,277	3,435,746	151,469	4.6%	
	6,722,145	6,797,855	75,710	1.1%	
	\$ -	\$ -	\$ -	-	

*Refer to note provided on the Governance page.

Staffing (FTE)	2023-24 Budget	2023-24 Fall Budget	Change	Note
Certificated	2.00	2.00	-	-
Classified	27.33	28.35	1.02	3.7% A
	29.33	30.35	1.02	3.5%

Information Technologies (continued)

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. Classified Salaries and Benefits have decreased by \$99,000 but the total FTE increased by 1.02. Below is a summary of the changes:
- \$151,000 savings from a vacant position that will not be hired for 2023-24 as a portion of these funds are being utilized for contracted work. The FTE remains in the budget as a placeholder.
 - \$32,000 savings from a short-term leave of absence, with the full FTE remaining in the budget.
 - The above items are offset by \$84,000 for an additional FTE and reclassification of two positions.
- B. Contracted Services have been increased by \$136,000 resulting from staff savings noted above in addition IT was allocated the Rural Municipalities of Alberta (RMA) RiskPro Credits.

Student Transportation Services					
Budget	2023-24 Budget*	2023-24 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Targeted Funding	14,481,738	14,481,738	-	-	
Supplemental Revenue	1,092,948	1,092,948	-	-	
Reserve Spending	188,603	125,295	(63,308)	(33.6%)	
	<u>15,763,289</u>	<u>15,699,981</u>	<u>(63,308)</u>	<u>(0.4%)</u>	
Expenses					
<i>Salaries and Benefits</i>					
Classified	1,483,310	1,477,045	(6,265)	(0.4%)	
	<u>1,483,310</u>	<u>1,477,045</u>	<u>(6,265)</u>	<u>(0.4%)</u>	
<i>Services, Contracts and Supplies</i>					
Contracted Transportation	12,945,184	12,935,864	(9,320)	(0.1%)	
Insurance	722,929	722,929	-	-	
Telephone/Fax/Cellular	222,250	222,250	-	-	
Contracted Services	69,000	69,000	-	-	
Supplies & Materials	65,000	65,000	-	-	
Miscellaneous Bank Charges	34,500	34,500	-	-	
Mail, Printing & Copying	34,000	34,000	-	-	
Staff Development	30,500	30,500	-	-	
Cost Recoveries	22,623	24,900	2,277	10.1%	
Subsistence	17,000	17,000	-	-	
Rental/Lease	15,424	15,424	-	-	
Computer Equipment	14,000	14,000	-	-	
Furniture & Equipment	60,000	10,000	(50,000)	(83.3%)	
Software	8,719	8,719	-	-	
Oil/Gas/Propane	7,000	7,000	-	-	
Repairs & Maintenance	7,000	7,000	-	-	
Dues & Fees	2,000	2,000	-	-	
Mileage	2,000	2,000	-	-	
Advertising/Public Relations	500	500	-	-	
Books, Publications & Subscriptions	350	350	-	-	
	<u>14,279,979</u>	<u>14,222,936</u>	<u>(57,043)</u>	<u>(0.4%)</u>	
	<u>15,763,289</u>	<u>15,699,981</u>	<u>(63,308)</u>	<u>(0.4%)</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	

*Refer to note provided on the Governance page.

Staffing (FTE)	2023-24 Budget	2023-24 Fall Budget	Change	% Change	Note
Classified	11.00	11.00	-	-	

Student Transportation Services (continued)

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

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

Not applicable.

Fiscal Services					
Budget	2023-24 Budget*	2023-24 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocation	\$ 1,026,030	\$ 997,604	\$ (28,426)	(2.8%)	
Targeted Funding	5,660,941	5,663,232	2,291	0.0%	
Departments' Year-End Carryforward	77,523	(434,840)	(512,363)	(660.9%)	A
	<u>6,764,494</u>	<u>6,225,996</u>	<u>(538,498)</u>	<u>(8.0%)</u>	
Expenses					
<i>Salaries and benefits</i>					
Teacher Pensions - Central	347,442	360,341	12,899	3.7%	
	<u>347,442</u>	<u>360,341</u>	<u>12,899</u>	<u>3.7%</u>	
<i>Services, Contracts and Supplies</i>					
Amortization of Capital	6,928,898	6,989,864	60,966	0.9%	
Departments' Year-End Carryforward	77,523	(434,840)	(512,363)	(660.9%)	A
Rental / Lease	(9,369)	(9,369)	-	-	
Equipment Buyouts	(580,000)	(680,000)	(100,000)	17.2%	B
	<u>6,417,052</u>	<u>5,865,655</u>	<u>(551,397)</u>	<u>(8.6%)</u>	
	<u>6,764,494</u>	<u>6,225,996</u>	<u>(538,498)</u>	<u>(8.0%)</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	

*Refer to note provided on the Governance page.

Fiscal Services (continued)

Fiscal Services includes the Division's funded & unfunded amortization (capital asset costs recorded over time), and the teacher retirement funds for Central Services' 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. The Departments' Year-End Carryforward has been reduced by \$512,000. The \$77,000 in the Spring Budget related to the 2022-23 projected carryforward unallocated. This has now been allocated to departments, based on year-end actuals so the balance is nil. The Fall Budget amount of \$435,000 is 2023-24 projected carryforward reductions. It is anticipated that departments will not spend 1% of their current budget; therefore, EIPS will see a reduction in expenses.
- B. In addition to \$400,000 budgeted for school capital purchases, Facility Services intends on purchasing \$280,000 of vehicles and equipment.