

Budget Report 2024-25

June 6, 2024



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CONTEXT

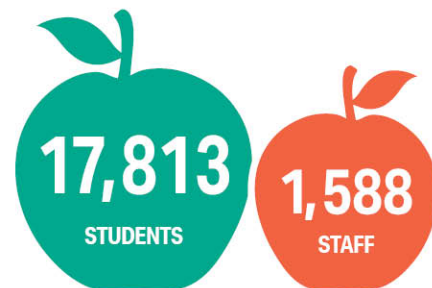
The Division’s Board of Trustees has, as Policy 1, its Mission and Belief Statements. These are the backbone of the budget.

Mission

To provide high-quality, student-centred education.

Belief Statements

- Student growth and success are the core work of the Division.
- All students deserve equitable access to high-quality teaching and learning.
- Every student can learn and experience success.
- Success is measured by academic growth, social-emotional learning, physical well-being and the competencies required to live a life of dignity and fulfilment.
- Student growth and success are a shared responsibility between all stakeholders.
- Respectful relationships are foundational to creating an environment where teamwork and collaboration thrive.
- Decisions are informed by reliable data and made in the best interest of all students.

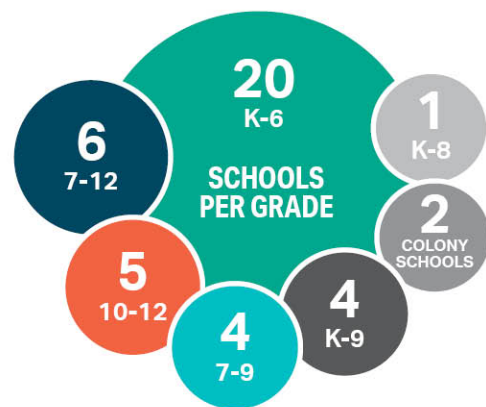


projected for the 2024-25 school year

42 TOTAL SCHOOLS

Schools by location

- 19: Sherwood Park
- 5: Strathcona County
- 5: Lamont County
- 9: City of Fort Saskatchewan
- 4: Vegreville, County of Minburn



Education Plan

The Division also develops a four-year education plan consisting of priorities and goals. These are also key to informing the spring budget.

This budget demonstrates the Division’s commitment to student growth and success through maintaining spending in the classroom. Through consultation, all stakeholders of EIPS – employees, students, parents/caregivers, partners, and the public have contributed to this budget.

2024-25 will be year three of the 2022-26 Education Plan which provides guidance for our work. This plan aligns with the direction of Alberta Education’s Assurance Framework.



PRIORITY 1: PROMOTE GROWTH AND SUCCESS FOR ALL STUDENTS

- Goal 1 Excellent start to learning
- Goal 2 Success for every student

PRIORITY 2: ENHANCE HIGH-QUALITY LEARNING AND WORKING ENVIRONMENTS

- Goal 1 A culture of excellence and accountability
- Goal 2 Positive learning and working environments
- Goal 3 Quality infrastructure for all

PRIORITY 3: ENHANCE PUBLIC EDUCATION THROUGH EFFECTIVE ENGAGEMENT

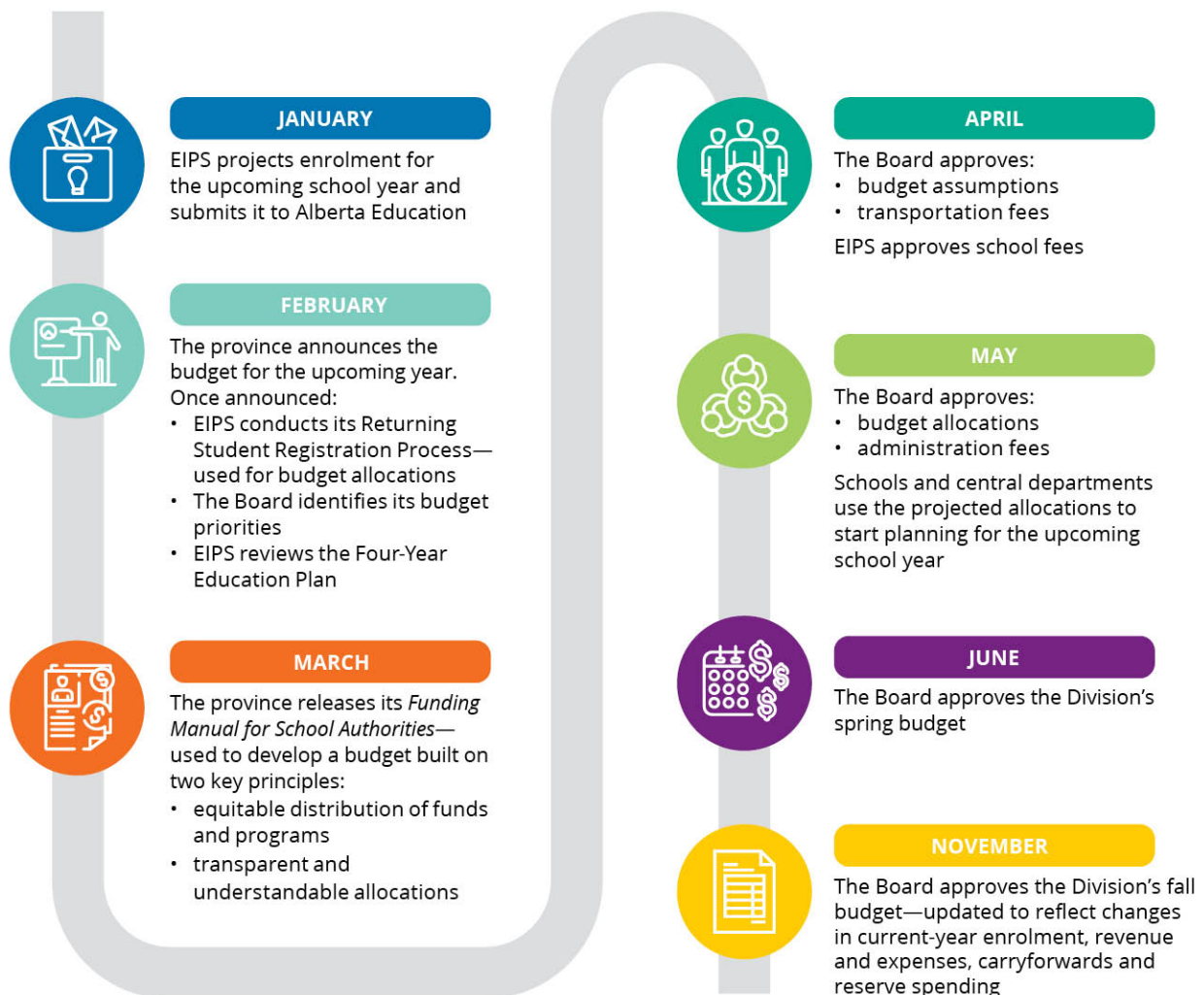
- Goal 1 Parent and caregiver engagement
- Goal 2 Engaged and effective governance

Budget Process and Timeline

In December, stakeholders were surveyed about priorities and the Board reviewed these in February. Also in early February, schools and departments prepared their forecasts using January actuals.

In April 2024, the Board of Trustees approved assumptions, and in May approved allocations used to build the 2024-25 Budget. The consolidated budget in this report is based on the best information available at the time the school and department budgets were prepared.

Schools and departments completed their budgets in mid-May with their projected carryforward surplus. They are allowed to carryforward up to a maximum 1% of their prior year operating budget.



BUDGET PRIORITIES

The following Board key priorities have been implemented for the 2024-25 Budget. While it would be ideal to be able to put significant resources into each of them, we must also operate within our fiscal realities. Some of these key budget priorities involve adding additional resources, using the existing grant dollars, or changing how we allocate dollars.

Complexity in Classrooms

Classroom complexity refers to having students with multiple needs in one class, including attendance, learning, behavioural, emotional and physical issues - all contributing to a challenging and unpredictable learning environment. Without an increase in funding, this has created heightened expectations of classroom teachers without the provision of necessary supports to address more students with individualized learning needs.

The most common stakeholder survey response was regarding the need to address complexity in the classroom. Unfortunately, funding did not increase in this area. In response to this feedback the following was determined to address classroom complexity.

- **Leveraging student achievement reserve:** addressing learning gaps. At year-end, any school surplus >1% is allocated to this fund. The funds are to focus on student learning needs and equity of student programming. In 2023-24, these funds were allocated to schools in a meaningful way to tackle learning gaps. Once assurance reviews are completed in the fall, administration will bring a report to the Board on how funds could best be used in the 2024-25 school year focusing on addressing learning gaps.
- **New Model of Allocations for Specialized Supports:** In prior years, specialized support allocations have been focused on two main areas: inclusive support and system programs. These allocations to schools did not consider the complexity of classrooms which was identified through both the Assurance Reviews and the Budget Survey as a pressing concern of all stakeholders. Supports for Students (SFS) has created a new method of allocating inclusive allocations to schools, and slightly modified the allocation method for system programs to allow for a new complex classroom allocation. This approach aims to offer greater flexibility for administrators while addressing the needs arising from classroom complexity.

The new model of allocations for specialized supports for inclusive students and system programs (through reductions in these areas) is being introduced to allow for a **new complex classroom allocation** for schools. This new complex classroom allocation is based on an algorithm including the following factors:

- Provincial Achievement and Diploma Test results including standard deviation/mean;
- socio-economic factors;
- First Nation, Métis and Inuit self-identified students;

- English as an Additional Language;
- students in care; and
- students with non-levelled special education codes, and
- student population size.

Overall, the total amount allocated to schools has not changed significantly, but some schools see overall increases and others see overall decreases.

To summarize, the new method of allocation is a robust model to help meet needs of most complex areas and includes:

- new inclusive allocation;
- new system program allocation; and
- a new funding allocation specifically targeting classroom complexity.

This allows EIPS to maximize dollars in the most appropriate way (funds are no longer attached to individual students) to address the varying needs at each school. The combined new allocation method prioritizes the following key values:

- clarity in the funding process and philosophy;
- equitable distribution of funds – recognizing that schools have different make ups;
- allocation for addressing classroom complexity;
- emphasis on site-based decision making; and
- provision of additional funding to schools in spring to support staffing.

As an update: Based on initial feedback from schools, Classroom Complexity allocations are being used in a variety of ways. While parameters were given for the expenditure of the funds, school teams were able to consider their own context to determine how the funds could best be used to support classroom complexity. Some schools have hired additional educational assistants to support programming in classrooms with particularly complex needs. Others have hired additional teaching staff, or increased teaching FTE, to provide more support to students or to decrease class sizes. Some have increased counselling time or school-based social worker time to increase wrap-around supports for students and families. One added a small amount of administrative support, and this is a very busy school with lots of complex needs. Finally, a few schools have used the support to staff the reset rooms for part of the school day.

The Ministry provided the classroom complexity grant of \$861,000, which EIPS will use for the following items:

- part of the classroom complexity allocations (as per above); and for the following high leverage strategies:
 - a Speech Language Pathologist Assistant position;
 - a Speech Language Pathologist Assistive Technology position; and
 - a Reading Specialist Consultant position – this position will continue to work on the Reading Enrichment and Development (READ) Pilot program with targeted

Grade 2 students in 2024-25. This was launched to improve student reading achievement through a powerful targeted intervention program based on the science of reading using effective teaching methods and strategies. The results reviewed in March with the Board showed that the students are making significant growth in their reading skills. In 2023-24, this was only targeted in seven schools at students that scored low on the STAR Early Reading test along with other factors.

- **Reading Enrichment and Development (READ) pilot program:** To further assist in the areas of classroom complexity, there will be two additional full time equivalent teachers funded from reserves which will expand the READ pilot program. This will allow more students to be targeted in 2024-25, and for this to be evaluated over one more year. The READ pilot program targets students going into Grade 2 that score below the 10th percentile in reading, display characteristics of a reading disability, and have no other cognitive disruptions. The results of this expanded pilot will be taken into consideration in the 2025-26 budget process to see if it can be incorporated into general operations.
- **Special Education Programs:** The additional special education programs in Fort Saskatchewan implemented last year will remain. (One program in Lamont is on hold currently though as there are not enough students registered in the program).

Curriculum and Resource Development

- The Curriculum grant amount is estimated to be approximately \$305,000 for grades 4-6 Science and French Immersion Language Arts and Literature.
- Plans are to operate within the grant funds to support teachers and include continuing curriculum support for all areas and provide professional development to grades 4-6 teachers.

Mental Health Strategic Plan

- This has been a reserve-funded initiative by the Board over the years.
- In 2024-25, \$30,480 will be funded from reserves for professional development related to the Mental Health Strategic Plan in areas of Violent Threat Risk Assessment (VTRA) and mental health in schools.
- The Mental Health Advisor position continues into 2024-25 and assists staff in terms of professional development and building staff capacity in a multitude of ways. We are also engaging with caregivers and community partners. With staff, we are moving from support to building capacity, and focusing on universal strategies for items such as regulation. The next steps are more focused work with counselors, more parent engagement and continued training.
- The Mental Health in School Pilot grant from the province that funded the reset rooms in the junior high schools for the 2023-24 year has ended. This would be one area, among many, that schools would have the ability to use some funds from the classroom complexity allocation.

Schools may also creatively find ways to support the reset room concept and/or mental health strategies by re-aligning current practices. As we saw in 2023-24, there were non-junior high schools that incorporated reset rooms to some extent without any additional funds because they saw value in them. In addition, through the Board funded Mental Health Strategic Plan, staff have been receiving professional development and are implementing mental health strategies in the classrooms.

- As an update: Schools were contacted after budget completion about the continuation of Reset Rooms:
 - Some schools are looking to staff the Reset rooms with other staff (counsellors for example).
 - Some schools are going to work with staff on how to incorporate Reset Room supports within the classroom.
 - Providing additional supports (i.e., more counselling time).
- Additionally, in June, all counsellors will be provided with professional development that will outline how schools can support mental health and wellbeing without Reset Rooms.

Collegiate Program/Career Pathways

- This budget continues to support a Career Pathways teacher from reserves for one more year. This position completes site visits, updates grade books, ensures assignments are done and reviews hours worked. This position must be funded from general operations going forward (2025-26) or else a significant amount of work will need to move back to school responsibility.
- Continue to have a Career Pathways Supervisor focus on collegiate and dual credit opportunities work for 2024-25 and future years. EIPS continues to pursue a Collegiate School in Fort Saskatchewan.

Equity

- Rural
 - Mileage allocation for schools in Sectors 4 and 5 will continue. This is to fund staff traveling to Central Services for professional development and/or meetings. This provides for one principal meeting per month, one assistant principal meeting every two months and one staff person meeting per year.
 - Letter of Understanding to allow for a travel allowance for certificated substitutes for eight rural schools.
 - For the two rural small schools, the amount reduced from their allocations for operations has been lessened, allowing them to keep more funding.
 - There continues to be a \$30 per student Distance allocation for rural (costs more for field trips etc.) provided to schools in Sectors 4 and 5.

- Equity for All
 - The additional special education programs in Fort Saskatchewan implemented last year will remain. (One program in Lamont is on hold currently though as there are not enough students registered in the program).
 - Complexity allocation considers lower socio-economic status factors and other factors that are unique to each school.
 - Classified staff will be able to take their second personal business day without providing the funds for a sub to the Division.

Retention of Staff

- The Division plans to hire more permanent educational assistants and less hourly for the 2024-25 year. Permanent staff are eligible for benefits. (13 more permanent EAs added).
- Classified staff will be able to take their second personal business day without providing the funds for a sub to the Division.

Artificial Intelligence (AI)/Digital Tools Considerations

- This budget includes a two-year position for an AI Seconded Principal funded from reserves. The position will be responsible for developing and implementing a strategic plan for the use of education and system software solutions and applications in schools (digital products vision). This principal will work closely with school administrators and senior administration to guide the direction of current and future use of technology in our schools. Areas of focus include training and awareness of artificial intelligence and its role in our systems tools and education applications, and strategic planning for software and applications for teachers that focus on instructional practices and assessment.

BUDGET HIGHLIGHTS

The 2024-25 Budget has a planned operating deficit of \$1.81 million, which is offset by operating reserves (\$1.42 million) and Asset Retirement Obligation Amortization (\$0.39 million). Revenue decreased by \$0.19 million to \$206.26 million while expenses increased by \$0.29 million to \$208.07 million from the 2023-24 Fall Budget.

Accumulated Surplus is projected to be \$9.56 million at August 31, 2025 comprised of:

- (\$9.98) million deficit in Asset Retirement Obligation.
- \$10.65 million surplus in operating reserves:
 - Schools and Central Services operating reserves are projected to be \$1.71 million;
 - School Generated Funds are projected to be \$2.14 million; and
 - Division Unallocated Operating Reserve is projected to be \$6.80 million.
- \$0.56 million surplus in Capital Reserves.
- \$8.33 million surplus in Investment in Tangible Capital Assets.

Significant capital items to be funded from Capital Reserves include: Information Technology Access Points (\$150,000), VOIP Phone System (\$220,000), and school buses (\$581,000).

Student enrolment is projected to be 17,813 at September 27, 2024.

- An increase of 53 students from the 2023-24 Fall Budget.

Staff decreased to 1,324.26 FTE

- A decrease of 48.32 FTE (3.5%) from 2023-24 Fall Budget;
 - 38.88 at schools (28.97 classified, 9.91 certificated), and
 - 9.44 at Central (7.16 classified, 2.28 certificated).

Compensation

- 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 80.0% when capital is excluded, which equates to \$9,362 per student.

System administration spending is \$4.49 million (2.2% of total expenses), which is within the \$6.55 million grant provided by Alberta Education (AE). The additional funds have been distributed for to Instructional costs, as allowed in the *Funding Manual for School Authorities 2024-25 School Year (Funding Manual)*.

BUDGET ASSUMPTIONS UPDATES

EIPS established assumptions that are the building blocks of the 2024-25 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 based the Assumptions Report approved by the Board on April 18, 2024. There are no material changes overall to the assumptions detailed in that report. EIPS' operations will align closely to the 2023-24 Fall Budget.

Official Languages in Education Program (OLEP)

Budget Assumptions Report April 18:

- Official Languages in Education Program (OLEP) is funded by the federal government and is negotiated with the provinces through *Protocols for Agreements*. Alberta's funding is divided between minority-language (francophone) education and French second-language instruction. EIPS' portion is unknown currently. Therefore, a conservative estimate of \$225,000 has been included in revenue (last year's amount was \$291,974). This estimate will be updated once we are informed of the amount; depending on timing the allocations may be in the Spring Budget, if not then the Fall Budget will be updated.

Update:

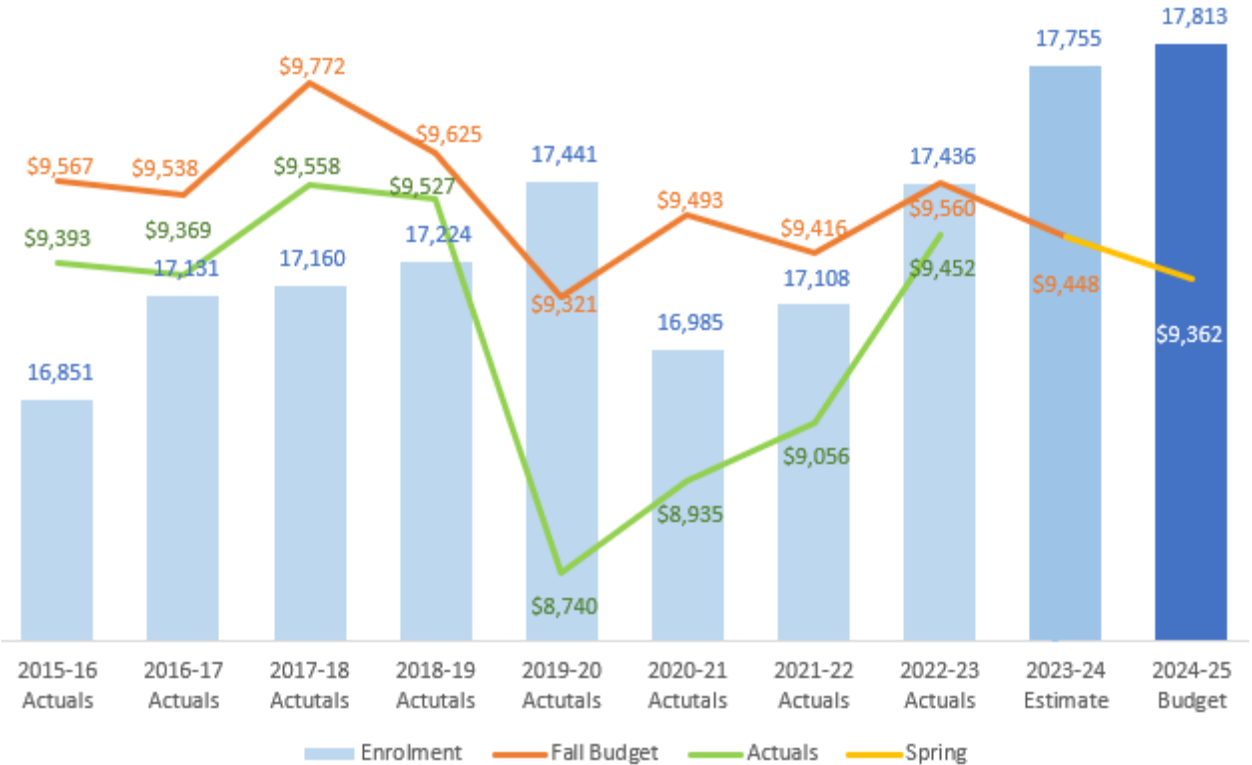
- Notice of updates to the ratification of the 2024-25 bilateral agreement was received on May 21, 2024.
 - a. Only the base funding amounts from the previous Protocol is assured - \$121,311.
 - b. Funding for 2024-25 to 2027-28 is still under negotiation. Once an agreement is ratified, additional funding allocations for school authorities will be communicated.
- The estimate of \$225,000 has been left in the Spring Budget and will be updated with confirmed numbers in the Fall Budget.

DISCUSSION OF ENROLMENT, REVENUE, EXPENSES AND RESERVES

Enrolment

EIPS was on a continued growth trajectory until COVID hit in 2020 and some students did not return for the start of the 2020-21 school year. Over the next two years, enrolment recovered close to pre-pandemic levels, the following year experienced substantial growth of 322 students to 17,755.

Enrolment (Headcount) & Instructional Spend Per Student



Revenue

None of the grant funding rates have changed from 2023-24, thus inflation has not been funded from the prior year. In addition, most funding calculations remain the same, and the only increases are due to enrolment and Weighted Moving Average (WMA) increases. These enrolment increases have helped our division offset inflationary increases.

The usage of WMA continues; most of the funding (50%) is based on the number of students enrolled as of Sept. 27, 2024. It is important that enrolment projections are developed carefully. An over-estimation 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.

- The 2024-25 funding envelope from AE is based on enrolment of 18,115 – 355 more students than fall of 2023. This projection was made utilizing a combination of population growth projections as well as Division year-over-year actual growth.
- Spring enrolment has increased to 17,813 from 17,760 (fall 2023-24); this is 302 less than projected in January. Most of the difference is in ECS (110) and grades 1-9 (193). Last year we had 207 students register between spring and fall.
- As current projected 2024-25 enrolment is less than 18,115 students, revenue was reduced to align with spring enrolment. Enrolment and revenue will be adjusted to actual enrolment in the fall.
- EIPS' WMA for 2024-25 is 17,054 students (EIPS 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.
- The Division has applied for two grants: Dual Credit Start-up and Dual Credit Enhancement Grant, amounts for 2024-25 are not known at this time.
- Low Incidence Supports and Services Funding will be applied for, and are subject to approval; once amounts are known (if any) the fall budget will be updated.

Expenses

Compensation

- 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.

Salaries and benefits are over 75% of total current total year expenditures. Staffing at schools and departments are detailed in Appendix 1 on pages 41 and 47 respectively.

Inflation and Increased Costs

- The Division is continuing to see inflationary pressures on its operations with the increased cost of ASEBP benefits, insurance, energy, carbon tax, construction labour and materials, as well as purchases such as fleet vehicles and school buses. Given the economic outlook for the province, these pressures will continue into 2024-25 school year, albeit at lower levels than the prior two years, and add to budgetary challenges being experienced.
- 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 2024-25. Except for utilities, salary increases, and custodial costs, these inflationary costs will be covered by schools and departments.

Reserves

The plan for reserve usage has been built into the allocations and is shown on page 19. There have been no changes in reserve usage since April when reserves usage was approved other than truing up total salaries and adjusting Student Transportations' surplus amount.

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 including School Generated Funds (SGF) at Aug. 31, 2025 are:
 - The maximum reserve limit is calculated at 6.0% of operating expenditures.
 - The minimum reserve limit is calculated at 1% of operating expenditures.
- The amount estimated at August 31, 2025 is \$12,450,213 (@ 6.0% of 2023-24 operating expenses).

CAPITAL PLAN

Administration has drafted a Five-Year Capital Plan; contained in that plan are some planned usages that may require directing funds into Capital Reserves over time to ensure there are funds to cover those costs in future years. Capital includes most items that will last more than one year and with an individual cost greater than \$5,000.

In addition to these amounts, EIPS receives Capital Maintenance and Repair (CMR) funding for capital improvements and upgrades at schools. For 2024-25, this amount of funding is \$2,843,844. A portion of Infrastructure Maintenance and Renewal (IMR) will also be capitalized for \$1,000,000.

EIPS Consolidated 5 Year Capital Plan						
2024-25 Spring Budget						
	2024-25	2025-26	2026-27	2027-28	2028-29	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Information Technologies (funded by Capital Reserves)						
Switches and Access Points		68,602	102,059	577,961		748,622
Link Access Point Design Replacement	150,000					150,000
VOIP Phone System	220,000					220,000
Wireless Access Point Replacement				106,393		106,393
CEN Data Server Replacement				267,353		267,353
Central UPS Battery Replacement		8,128		8,128		16,256
Firewall Replacement			305,784			305,784
IT Sub-Total	370,000	76,730	407,843	959,835	-	1,814,408
Facility Services (funded by Facilities)						
Small Lift ¹	45,000					45,000
Articulating Lawn Tractor ¹	15,000					15,000
Vehicles ¹	183,840	255,000	170,000			608,840
FAC Sub-Total	243,840	255,000	170,000	-	-	668,840
Schools (funded by Schools)						
School Bus Replacements ²	581,036	126,910	290,518	-	163,609	1,162,072
School Purchases from Operating Budget ¹	300,000	300,000	300,000	300,000	300,000	1,500,000
SCH Sub-Total	881,036	426,910	590,518	300,000	463,609	2,662,072
GRAND TOTAL	\$ 1,494,876	\$ 758,640	\$ 1,168,361	\$ 1,259,835	\$ 463,609	\$ 5,145,320

¹ Not required for Capital Reserves.

² Schools will pay for the buses over 10 years to the Division, Funding from Reserves is to finance the initial purchase.

SUMMARY

The Division is continuing to operate in a fiscally constrained environment. A higher percentage of revenues received continue to be 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 2024-25 school year will allow EIPS to fund its key budget priorities, which are:

- Complexity in classrooms;
- Curriculum and resource development to support teachers;
- Year 3 of the Mental Health Strategic Plan;
- Continued pursuit of Collegiate School /Program and support for Career Pathways;
- Equity for rural schools, equity for all;
- Retention of Staff; and
- Artificial Intelligence (AI) / Digital Tools considerations.

Focusing on these priorities will allow our students to not only continue to grow academically but socially as well as; we are seeing results from prior years’ investments addressing the effects of the pandemic. Achieving these results allows the Division to look to the future to items such as collegiate programming, use of artificial intelligence, etc., so that our students are set up for success in their life after graduation.

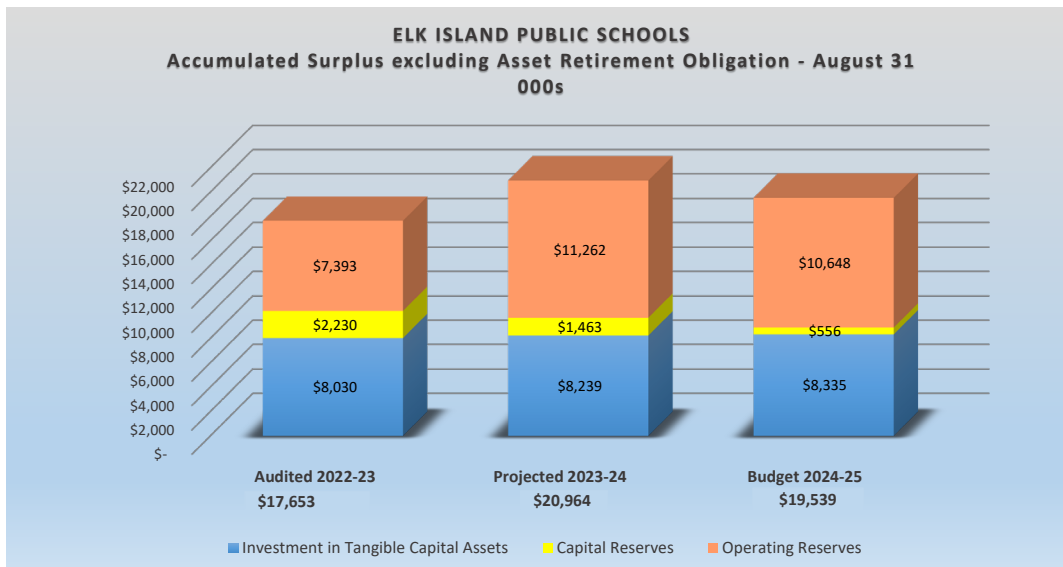
Due to inflationary pressures, detailed in this report, and the lack of additional funding from the province for school divisions to assist with these pressures, divisions now must budget within fiscal constraints. Looking forward to next year, significant operational changes will need to be made for 2025-26 as we anticipate funding to be the same as this year.

SCHEDULES & NOTES

The following pages contain the supporting schedules and explanatory notes of Budget 2024-25.

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)	3,026,948	-	(284,269)	3,311,217	-	-
Board Funded Capital Asset Additions	-	1,873,119	-	(609,119)	-	(1,264,000)
Net Amortization, Debt & Disposals	-	(1,664,783)	-	1,534,842	-	129,941
Net Reserve Transfers	-	-	-	(4,236,940)	3,869,540	367,400
Projection - August 31, 2024	\$ 11,368,382	\$ 8,238,671	\$ (9,595,699)	\$ -	\$ 11,262,484	\$ 1,462,926
Surplus/(Deficit)	(1,811,576)	-	(386,545)	(1,425,031)	-	-
Board Funded Capital Asset Additions	-	1,510,417	-	(543,840)	-	(966,577)
Net Amortization, Debt & Disposals	-	(1,414,179)	-	1,354,179	-	60,000
Net Reserve Transfers	-	-	-	614,692	(614,692)	-
Budget - August 31, 2025	\$ 9,556,806	\$ 8,334,909	\$ (9,982,244)	\$ -	\$ 10,647,792	\$ 556,349

- 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.



Reserves									
	A	B	C	D	E = A+B+C+D	F	G	H	I = E+F+G+H
	Audited 31-Aug-23	Contributions /(Use)	2023-24 Capital Effect	Budget/Projection Transfers	Projected 31-Aug-24	Contributions /(Use)	2024-25 Capital Effect	Budget Transfers	Budget 31-Aug-25
OPERATING RESERVES									
Central Services	\$ 219,356	\$ 990,479	\$ -	\$ (798,156)	\$ 411,679	\$ 23,321	\$ -	\$ -	\$ 435,000
Schools - Operations	1,007,565	310,641	-	(52,442)	1,265,764	4,236	-	-	1,270,000
School Generated Funds (SGF)	2,439,169	(300,000)	-	-	2,139,169	-	-	-	2,139,169
Central Services & Schools	3,666,090	1,001,120	-	(850,598)	3,816,612	27,557	-	-	3,844,169
Leveraging Student Achievement	101,021	(101,021)	-	48,580	48,580	(48,580)	-	-	-
Projects and Initiatives	-	(196,950)	-	196,950	-	(593,669)	-	593,669	-
SouthPointe School Site Maintenance	-	(210,000)	-	210,000	-	-	-	-	-
Budgeted Transfer to Support Operations	-	(906,616)	-	906,616	-	(810,339)	-	810,339	-
EIPS Division Allocated	101,021	(1,414,587)	-	1,362,146	48,580	(1,452,588)	-	1,404,008	-
EIPS Division Unallocated (See Note 1)	3,625,833	3,724,684	925,723	(878,948)	7,397,292	-	810,339	(1,404,008)	6,803,623
	\$ 7,392,944	\$ 3,311,217	\$ 925,723	\$ (367,400)	\$ 11,262,484	\$ (1,425,031)	\$ 810,339	\$ -	\$ 10,647,792

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-23	Contributions /(Use)	2023-24 Capital Effect	Budget/Projection Transfers	Projected 31-Aug-24	Contributions /(Use)	2024-25 Capital Effect	Budget Transfers	Budget 31-Aug-25
CAPITAL RESERVES									
Facility Services	\$ 17,229	\$ 15,541	\$ (17,229)	\$ -	\$ 15,541	\$ -	\$ (15,541)	\$ -	\$ -
Aging Equipment at Schools	5,392	-	(4,688)	(704)	-	-	-	-	-
Various Capital Purchases - To be Determined	100,000	-	-	(100,000)	-	-	-	-	-
Building Management System	440,000	-	(181,000)	(259,000)	-	-	-	-	-
School Buses	-	-	(163,609)	163,609	-	-	(581,036)	581,036	-
Salisbury Composite High Stormwater Project	1,646,504	-	(842,625)	(803,879)	-	-	-	-	-
IT Infrastructure (Access Points/VOIP)	-	-	(54,849)	54,849	-	-	(370,000)	370,000	-
EIPS Division Allocated	2,191,896	-	(1,246,771)	(945,125)	-	-	(951,036)	951,036	-
Opening Balance	20,460	-	-	-	20,460	-	-	-	\$ 20,460
Proceeds on Sale of Assets	-	114,400	-	-	114,400	60,000	-	-	174,400
Transfer (to)/from Capital Allocated	-	-	-	945,125	945,125	-	-	(951,036)	(5,911)
Potential Trsf. from Operating Res. (June 2024) (See Note 1)	-	-	-	367,400	367,400	-	-	-	367,400
EIPS Division Unallocated	20,460	114,400	-	1,312,525	1,447,385	60,000	-	(951,036)	556,349
	\$ 2,229,585	\$ 129,941	\$ (1,264,000)	\$ 367,400	\$ 1,462,926	\$ 60,000	\$ (966,577)	\$ -	\$ 556,349

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.

Note 1

Contributions to operating reserves are \$3.77 million higher than previously reported to incorporate proceeds from the sale of IP addresses.
 A potential transfer of \$367,400 from operating reserves to capital reserves has been included in 2023-24 and will be brought to the Board for approval in June 2024.

Accumulated Surplus/(Deficit)

Accumulated Surplus/(Deficit) (pg. 16)

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.
- **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. 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). Funds in capital reserves must be spent on capital assets and cannot be transferred to operating reserves, unless approved by the Minister. These reserves do not fall under the provincial maximum reserve limit.

Accumulated Surplus will decrease from 2023-24 to 2024-25 by \$1.8 million primarily due to:

- Use of Capital Reserves of \$0.9 million;
- Use of Operating Reserves of \$0.61 million;
- Recognition of \$0.39 million of Asset Retirement Obligation amortization expense; and
- An increase in Investments in Tangible Capital Assets of \$0.1 million (unsupported capital asset exceeding amortization and debt repayments).

As a result, Accumulated Surplus is projected to be \$9.56 million at Aug. 31, 2025 comprised of:

- \$8.33 million surplus in Investment in Tangible Capital Assets;
- \$9.98 million deficit in Asset Retirement Obligation;
- \$0.56 million surplus in Capital Reserves (pg. 18); and
- \$10.65 million surplus in Operating Reserves (pg. 18):
 - School Generated Funds are projected to be \$2.14 million;
 - Central operating reserves are projected to be \$1.27 million;
 - Schools operating reserves are projected to be \$0.44 million;
 - Division Allocated Operating reserve is projected to be \$0; and
 - Division Unallocated Operating reserve is projected to be \$6.8 million (pg. 19);

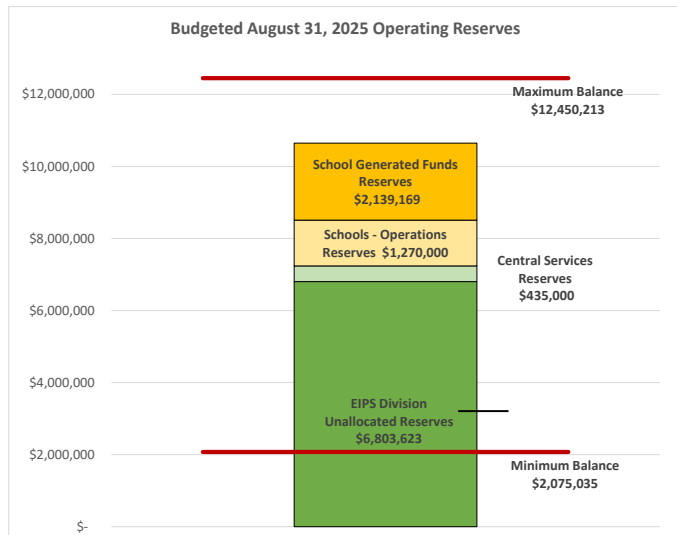
Operating Reserves - Three-Year Projection																																													
		A				B				C				D				E = A + B + C + D				F				G				H = E + F + G				I				J				K = H + I + J			
		Projections				Contributions				2024-25				Budget				2025-26				Estimate				2026-27				Estimate															
		31-Aug-24		/(Use)		Capital Effect ¹		Transfer		31-Aug-25		/(Use)		Transfer		31-Aug-26		/(Use)		Transfer		31-Aug-27		/(Use)		Transfer		31-Aug-27																	
Central Services & Schools (includes SGF)	L	\$	3,816,612	\$	27,557	\$	-	\$	-	\$	3,844,169	\$	-	\$	-	\$	3,844,169	\$	-	\$	-	\$	3,844,169	\$	-	\$	-	\$	3,844,169																
Leveraging Student Achievement			48,580		(48,580)						-					-						-																							
Mental Health Strategic Plan					(30,480)				30,480		-					-						-																							
Position Support (5.0 FTE) (See Note 1)					(543,189)				543,189				(153,234)		153,234							-																							
Other Minor Adjustments					(20,000)				20,000													-																							
Replacement School Start-Up Funds													(420,000)		420,000							-																							
Capital Effect Transfer to Support Operations					(810,339)				810,339				(648,099)		648,099							-		(828,683)		828,683																			
EIPS Division Allocated Reserves	M		48,580		(1,452,588)				1,404,008				(1,221,333)		1,221,333							-		(828,683)		828,683																			
Capital Effect - Purchases from Operating Budget							(543,840)		543,840			(543,840)		(526,000)		526,000						(1,069,840)		(526,000)		526,000		(1,595,840)																	
Capital Effect - Annual Amortization							1,354,179		1,354,179			1,354,179		1,174,099		1,174,099						2,528,278		1,354,683		3,882,961		3,882,961																	
Transfer to Allocated Reserves	N								(1,404,008)		(1,404,008)				(1,221,333)		(2,625,341)					(828,683)		(828,683)		(3,454,024)		(3,454,024)																	
EIPS Division Unallocated Opening Balance			7,397,292						7,397,292		7,397,292				7,397,292							7,397,292																							
EIPS Division Unallocated Reserves	O		7,397,292		-		810,339		(1,404,008)		6,803,623		648,099		(1,221,333)		6,230,389		828,683		(828,683)		6,230,389		828,683		(828,683)		6,230,389																
Total EIPS Division Reserves	P = M + O		7,445,872		(1,452,588)		810,339		-		6,803,623		(573,234)		-		6,230,389		-		-		6,230,389		-		-		6,230,389																
Total Operating Reserves	Q = L + P	\$	11,262,484	\$	(1,425,031)	\$	810,339	\$	-	\$	10,647,792	\$	(573,234)	\$	-	\$	10,074,558	\$	-	\$	-	\$	10,074,558	\$	-	\$	-	\$	10,074,558																

(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).

Note 1
A transfer of \$543,189 will cover a Seconded Principal for artificial intelligence, two READ Specialist positions, one Career Pathways position, and support for one existing position.

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. New for Aug. 31, 2025, these balances now include School Generated Fund reserves (previously excluded), in addition to other operating reserves. The maximum limit for reserves is 6% of prior year expenditures (previously was 3.2%).



Budgeted August 31, 2024 Operating Reserve Balances (excluding SGF)	
Central Services Reserves	\$ 435,000
Schools - Operations Reserves	1,270,000
School Generated Funds Reserves	2,139,169
EIPS Division Allocated Reserves	-
EIPS Division Unallocated Reserves	6,803,623
Total Budgeted Operating Reserves	\$ 10,647,792
Estimated 2023-24 Total Operating Expenses	\$ 207,503,542
Total Operating Reserve Maximum Limit based on 6% rate	12,450,213
Room for Additional Surplus Before Exceeding Maximum Limit	1,802,421
Total Operating Reserve Minimum Limit based on 1% rate	2,075,035
Room for Additional Spending (Deficit) Before Falling Below Minimum Limit	8,572,757

Reserves

Operating Reserves (pgs. 18 &19)

The **OPERATING RESERVES** table (pg. 18) provides a summary of the budgeted changes in Operating Reserves for 2023-24. The **OPERATING RESERVES PROJECTION** table (pg. 19) provides more detail for changes in Operating Reserves for 2024-25, as well as a projection of use of reserves for 2025-26 and 2026-27.

Central Services & Schools (pg. 18, column F)

School and Central Services projected operating reserve carryforwards from prior year (2023-24) have been included in 2024-25 allocations, with most departments projecting approximately 1% carryforward. For 2024-25, EIPS is budgeting a year-end 1% carryforward, so there is not a significant year-over-year change budgeted in the Central Services and Schools reserve balances.

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. 19, row M)

The Division Allocated Operating Reserve is used to fund specific expenses identified by the Board. Proposed changes for 2024-25 have been identified as well as estimates for 2025-26 and 2026-27 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 \$1.45 million as follows (column D):
 - \$642,000 for:
 - \$30,000 for professional development related to the Mental Health Strategic Plan in areas of Violent Threat Risk Assessment (VTRA), mental health in schools, etc.,
 - \$543,000 for a Seconded Principal to focus on artificial intelligence, two READ Specialist positions, one Career Pathways position, support for one existing position,
 - \$20,000 for other minor adjustments, and
 - \$48,600 for Leveraging Student Achievement.
 - \$810,000 transfer of Capital Effect surplus to support operations.
- For 2025-26 School Year, Division Allocated Reserves will be used totaling \$1.2 million (column F) to continue efforts from 2023-24 for the following items:
 - \$153,000 for a seconded principal to focus on artificial intelligence,
 - \$420,000 Sherwood Heights solution school start-up funds, and
 - \$648,000 transfer of Capital Effect to support operations.
- For 2026-27 School Year, Division Allocated Reserves will be used totaling \$0.83 million (column I) for the following item:
 - \$829,000 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.

\$1.4 million of Division Unallocated Reserves are being transferred to Division Allocated Reserves to support projects and initiatives, shown in row N. Transfers of \$1.22 million in 2025-26 and \$0.83 million in 2026-27 are projected to support future Division needs.

Capital asset purchases of \$0.54 million and amortization of \$1.35 million have been included in the 2024-25 projection as capital assets purchased from current year funding are offset by amortization from prior year purchases, creating a \$0.81 million 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”). EIPS’ cap for 2024-25 school year is \$12.5 million calculated as 6% of our estimated 2023-24 expenditures and applies to all operating reserves. Based on projected balances at Aug. 31, 2025, EIPS projects to be below the maximum limit by \$1.8 million.

There is also a minimum operating reserve limit of 1% of projected 2023-24 expenditures, or \$2.08 million for EIPS. Based on projected balances at Aug. 31, 2025, EIPS projects to be above the minimum limit by \$8.6 million.

Capital Reserves (pg. 18)

Capital Reserves can be used for the purchase of capital assets and can be accessed with Board approval. Every year, capital items are also 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:

- Facility Services will access \$15,000 from past proceeds on the sale of vehicles to contribute to replacement fleet vehicles,
- School bus replacements at four schools of \$581,000¹, and,
- Information Technology purchases (wireless access points and a VOIP phone system) of \$370,000.

A transfer from Unallocated Capital Reserves of \$951,000 will fund the IT purchases and school buses.

There will also be \$556,000 of Division Unallocated capital funds available at August 31, 2025.

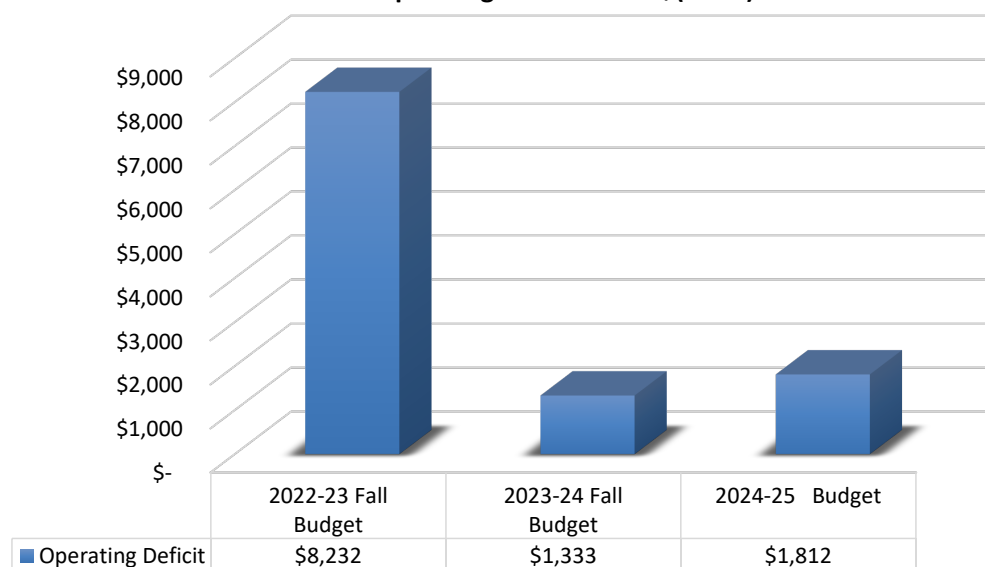
¹ Schools will pay for the buses over 10 years to the Division, funding from reserves is to finance the initial purchase.

Statement of Revenues and Expenses

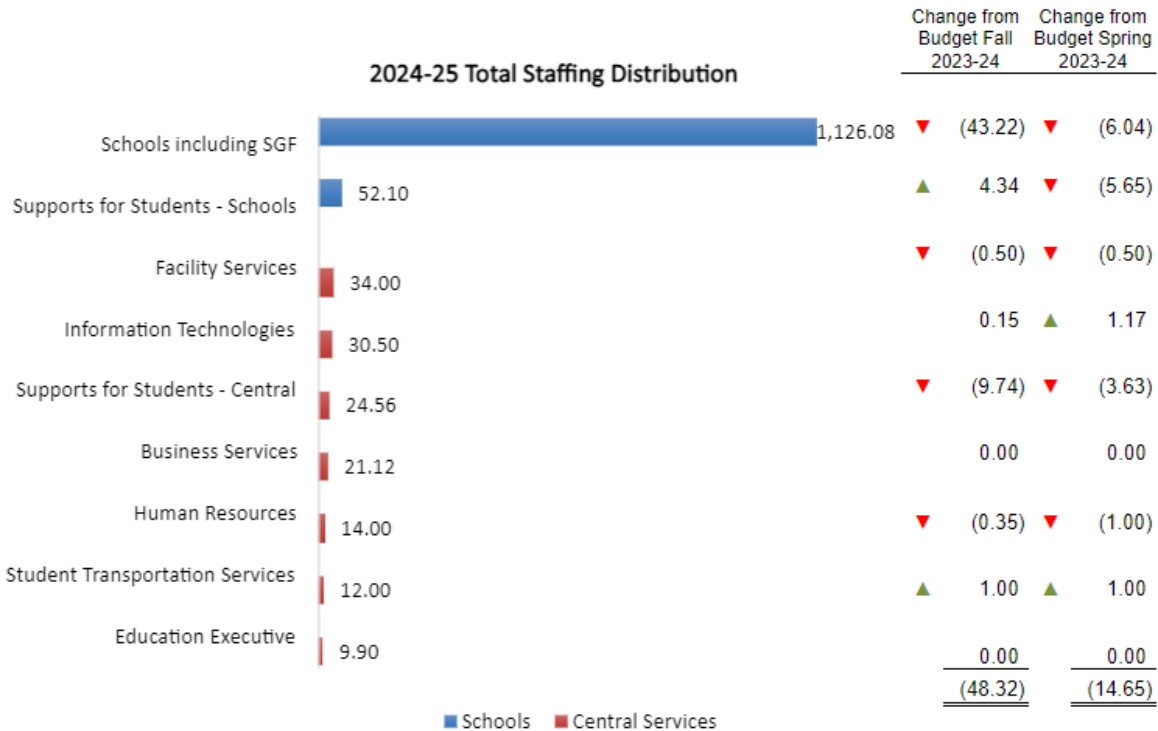
	Page Ref	2023-24 Fall Budget	2024-25 Budget	Note	Change	% Change
REVENUES						
Government of Alberta						
Alberta Education	27	\$ 190,920,965	\$ 191,350,944		\$ 429,979	0%
Other Government of Alberta*		4,813,426	4,441,365	A	(372,061)	(8%)
		<u>195,734,391</u>	<u>195,792,309</u>		<u>57,918</u>	<u>0%</u>
Other Alberta School Authorities*		50,464	50,464		-	0%
Fees		5,091,198	4,733,290	B	(357,908)	(7%)
Other Sales and Services		2,821,460	2,676,892	C	(144,568)	(5%)
Investment Income		512,078	1,021,000	D	508,922	99%
Gifts and Donations		1,610,652	1,405,923	E	(204,729)	(13%)
Rental of Facilities		231,740	231,740		-	0%
Fundraising		403,200	351,232		(51,968)	(13%)
		<u>206,455,183</u>	<u>206,262,850</u>		<u>(192,333)</u>	<u>(0%)</u>
EXPENSES						
Instruction						
Schools*		140,764,808	140,126,681		(638,127)	(0%)
Central Service*		22,035,959	21,908,772		(127,187)	(1%)
		<u>162,800,767</u>	<u>162,035,453</u>	F	<u>(765,314)</u>	<u>(0%)</u>
Operations & Maintenance*		22,833,775	23,341,300		507,525	2%
Transportation		15,656,210	17,052,801	G	1,396,591	9%
System Administration		4,587,832	4,491,038		(96,794)	(2%)
External Services		1,909,227	1,153,834	H	(755,393)	(40%)
		<u>207,787,811</u>	<u>208,074,426</u>		<u>286,615</u>	<u>0%</u>
OPERATING DEFICIT		<u>\$ (1,332,628)</u>	<u>\$ (1,811,576)</u>	I	<u>\$ (478,948)</u>	<u>36%</u>

* 2023-24 Fall Budget value was restated for comparison purposes due to a classification change and to include the asset retirement obligation expense.

3 Year Operating Deficit Trend \$(000's)



Staffing - Full Time Equivalent (FTE)					
	Page Ref	2023-24 Fall Budget	2024-25 Budget	Change	% Change
SCHOOLS					
Certificated	41	844.93	835.02	(9.91)	(1.2%)
Classified	41	372.13	343.16	(28.97)	(7.8%)
		<u>1,217.06</u>	<u>1,178.18</u>	<u>(38.88)</u>	<u>(3.2%)</u>
CENTRAL SERVICES					
Certificated	47	29.14	26.86	(2.28)	(7.8%)
Classified	47	126.38	119.22	(7.16)	(5.7%)
		<u>155.52</u>	<u>146.08</u>	<u>(9.44)</u>	<u>(6.1%)</u>
TOTAL STAFFING					
Certificated		874.07	861.88	(12.19)	(1.4%)
Classified		498.51	462.38	(36.13)	(7.2%)
		<u>1,372.58</u>	<u>1,324.26</u>	<u>(48.32)</u>	<u>(3.5%)</u>



School staffing variances are explained on page 41.
Central staffing variances are explained on page 47 and onwards.

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. The changes in the Other Government of Alberta are summarized below:

- \$273,000 decrease in the Alberta Infrastructure (AI) supported amortization;
- \$169,000 decrease as prior year modular move and demolition have been completed;
- \$56,000 decrease in lease revenue as a lease is no longer continuing; and
- \$126,000 increase in secondment revenue for additional staff being seconded.

B. Fees have decreased primarily from transportation fee decrease of \$228,000.

In addition, School Generated Funds (SGF) fees decreased by \$130,000 related to a change in the base year utilized for estimating SGF. For 2024-25, a 5% inflationary increase was applied to 2022-23 actuals. Last year, a 5% increase was added to 2018-19 - the last 'normal year' for school activities given 2020-21 was a recovery year as activities were returning to normal post-pandemic.

C. The primary reason for the decreases in Other Sales and Services is related to the change in estimating SGF mentioned in note B.

D. Investment income was projected based on an estimated interest rate and projected spending for 2024-25. The operating budget's investment income increased \$338,000 and the SGF investment income increased \$171,000; prior year's estimates were conservative.

E. Gift and Donations revenue was updated to remove all revenues not known to continue for 2024-25 at the time of drafting this report. These reductions include the following:

- \$4,000 in supported amortization;
- \$8,000 donation from Shell for the Fort Saskatchewan outdoor initiative which is expected to be completed in 2023-24;
- \$10,000 donation from the Town of Lamont;
- \$29,000 reduction in Christian Education Association of Alberta revenue;
- \$42,000 SGF gift and donation revenue;
- \$56,000 donation for Castle (Scotford Colony); and
- \$56,000 reduction in Partners 4 Science donations as it is actively being used to build new science kits.

F. Instruction Expenses have decreased by the following categories:

- \$302,000 in salary expense;
- \$283,000 in services contract and supplies expense. This primarily comes from a decrease of \$186,000 for evergreening computers and \$100,000 equipment buyouts; and
- \$180,000 in amortization expense.

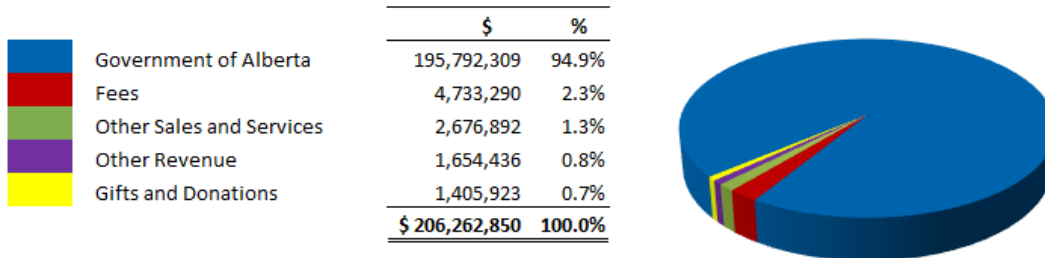
Statement of Revenues and Expenses Notes (continued)

- G. The Transportation Expenses increase is a timing difference. When the Fall Budget was prepared, the Transportation Grant was still under review, a final value was received later in the year. The 2024-25 grant is expected to remain close to what EIPS received in 2023-24 and thus the transportation expense has also increased.
- H. The External Services decrease involves fewer staff being seconded.
- I. A summary of the Operating Deficit has been provided in the table below.

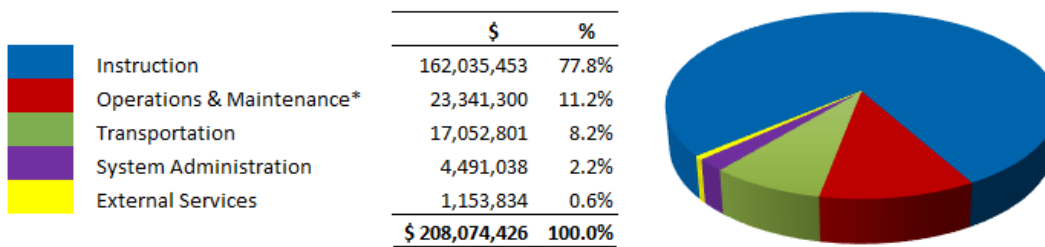
	2023-24 Fall Budget	2024-25 Budget	Variance
Capital Effect	\$ 906,616	\$ 810,339	\$ (96,277)
Division Reserve	196,950	593,669	396,719
Asset Retirement Obligation	284,269	386,545	102,276
Leveraging Student Achievement	101,021	48,580	(52,441)
SGF Reserve	300,000	-	(300,000)
Carryforward	(456,228)	(27,557)	428,671
Operating Deficit	\$ 1,332,628	\$ 1,811,576	\$ 478,948

Statement of Revenues and Expenses Notes (continued)

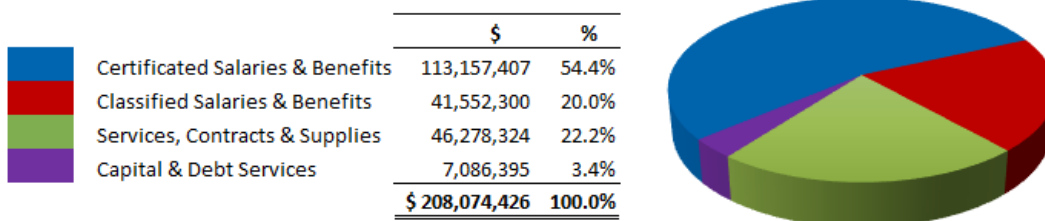
Below is a comparative chart that illustrates EIPS' revenues by source. The Other Revenue includes Investment Income, Rental of Facilities, Fundraising and Other Alberta School Authorities.



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	2024-25			%
	Fall Budget	Budget	Note	Change	Change
Base Instruction					
Early Childhood Services (ECS)	\$ 4,348,422	\$ 4,250,391		\$ (98,031)	(2%)
Grades 1-9	76,110,369	76,416,797		306,428	0%
High Schools	30,108,007	31,569,047		1,461,040	5%
Hutterite Colony Funding	53,000	53,000		-	0%
Distance Education	13,500	13,500		-	0%
Outreach Programs	250,000	350,000		100,000	40%
Rural Small Schools	1,841,432	1,841,432		-	0%
	112,724,730	114,494,167	A	1,769,437	2%
Services & Supports					
Specialized Learning Support	12,545,014	12,605,832		60,818	0%
Specialized Learning Support Kindergarten	1,322,970	1,311,915		(11,055)	(1%)
Moderate Language Delay	145,200	189,640		44,440	31%
ECS Pre-K Program Unit Funding (PUF)	1,927,387	1,932,117		4,730	0%
First Nations, Métis and Inuit Education	1,868,139	1,876,488		8,349	0%
Classroom Complexity	861,061	861,269		208	0%
English as an Additional Language	388,080	437,316		49,236	13%
Refugee Students	1,210	-		(1,210)	(100%)
Institutional Programs	362,858	432,986		70,128	19%
	19,421,919	19,647,563		225,644	1%
School - System Needs					
Operations & Maintenance	16,267,352	16,365,140		97,788	1%
SuperNet	374,400	374,400		-	0%
Transportation	14,124,018	15,595,238	B	1,471,220	10%
Infrastructure Maintenance and Renewal	988,477	1,225,100	C	236,623	24%
	31,754,247	33,559,878		1,805,631	6%
Community					
Socio-Economic Status	1,081,372	1,089,484		8,112	1%
Geographic	1,495,300	1,484,120		(11,180)	(1%)
School Nutrition Program	199,500	199,500		-	0%
	2,776,172	2,773,104		(3,068)	(0%)
Jurisdictions					
System Administration	6,186,944	6,545,977	D	359,033	6%
Teacher Salary Settlement	3,416,480	3,456,020		39,540	1%
Supplemental Enrolment Growth	-	150,000	E	150,000	100%
	9,603,424	10,151,997		548,573	6%
Other					
Dual Credit Programming	248,043	53,733	F	(194,310)	(78%)
French Language Funding	291,974	225,000		(66,974)	(23%)
Lease Support	651,746	651,746		-	0%
Odyssey Language Program	162,000	-	G	(162,000)	(100%)
Transportation Training Grant	-	62,000		62,000	100%
Mental Health in School Pilot	1,371,632	-	H	(1,371,632)	(100%)
Fuel Price Contingency Program	357,720	357,720		-	0%
New Curriculum Funding	786,115	304,780	I	(481,335)	(61%)
Secondments	976,548	113,640	J	(862,908)	(88%)
	4,845,778	1,768,619		(3,077,159)	(64%)
Supported Amortization	1,191,695	1,247,616		55,921	5%
Teacher Pensions	8,603,000	7,708,000	K	(895,000)	(10%)
	<u>\$ 190,920,965</u>	<u>\$ 191,350,944</u>		<u>\$ 429,979</u>	<u>0.2%</u>

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Alberta Education Revenue Notes

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

- A. The Basic Instruction revenue will increase because revenue is calculated on the three-year Weighted Moving Average (WMA). The years used are 2022-23, 2023-24 and 2024-25. As enrolment has increased each year, revenue will increase as well. The 2024-25 enrollment has increased by 53 students. This funding increase is essentially the growth Alberta Education (AE) is funding.

The Outreach program will receive an additional \$100,000 as it has moved up a funding level due to its increased enrolment.

Rural Small Schools Grant have remained at the same funding groups as the prior year.

School	Group	2024-25 Block Funding Rate
Bruderheim	Group 5	920,716
Mundare	Group 5	920,716
Total		1,841,432

- B. The variance for the Transportation grant is a timing difference. When the Fall Budget was prepared, the Transportation Grant was still under review, a final value was received later in the year. The 2024-25 grant is expected to remain close to what EIPS received in 2023-24.
- C. The Infrastructure Maintenance and Renewal (IMR) funding assumes that Facility Services will spend 100% of the 2023-24 IMR funding this year and have no carryforward balance. The IMR budget for 2024-25 has been reduced for an estimated capital component (which is budgeted through supported amortization slowly over time).

	2023-24 Fall	2024-25 Budget	Variance
IMR Funding	\$ 2,238,000	\$ 2,225,000	\$ (13,000)
Prior Year Carryforward	-	-	-
IMR Capitalized	(1,250,000)	(1,000,000)	250,000
IMR Revenue Total	\$ 988,000	\$ 1,225,000	\$ 237,000

In addition, the Capital Maintenance Renewal (CMR) Grant increased from \$1.14 million to \$2.84 million in 2024-25 (\$1.70 million increase). This grant was reduced in prior years to offset a one-time CMR Stimulus Grant that was allocated to school boards in 2019-20. In 2024-25 it is no longer being reduced. The CMR grant is spent on capital.

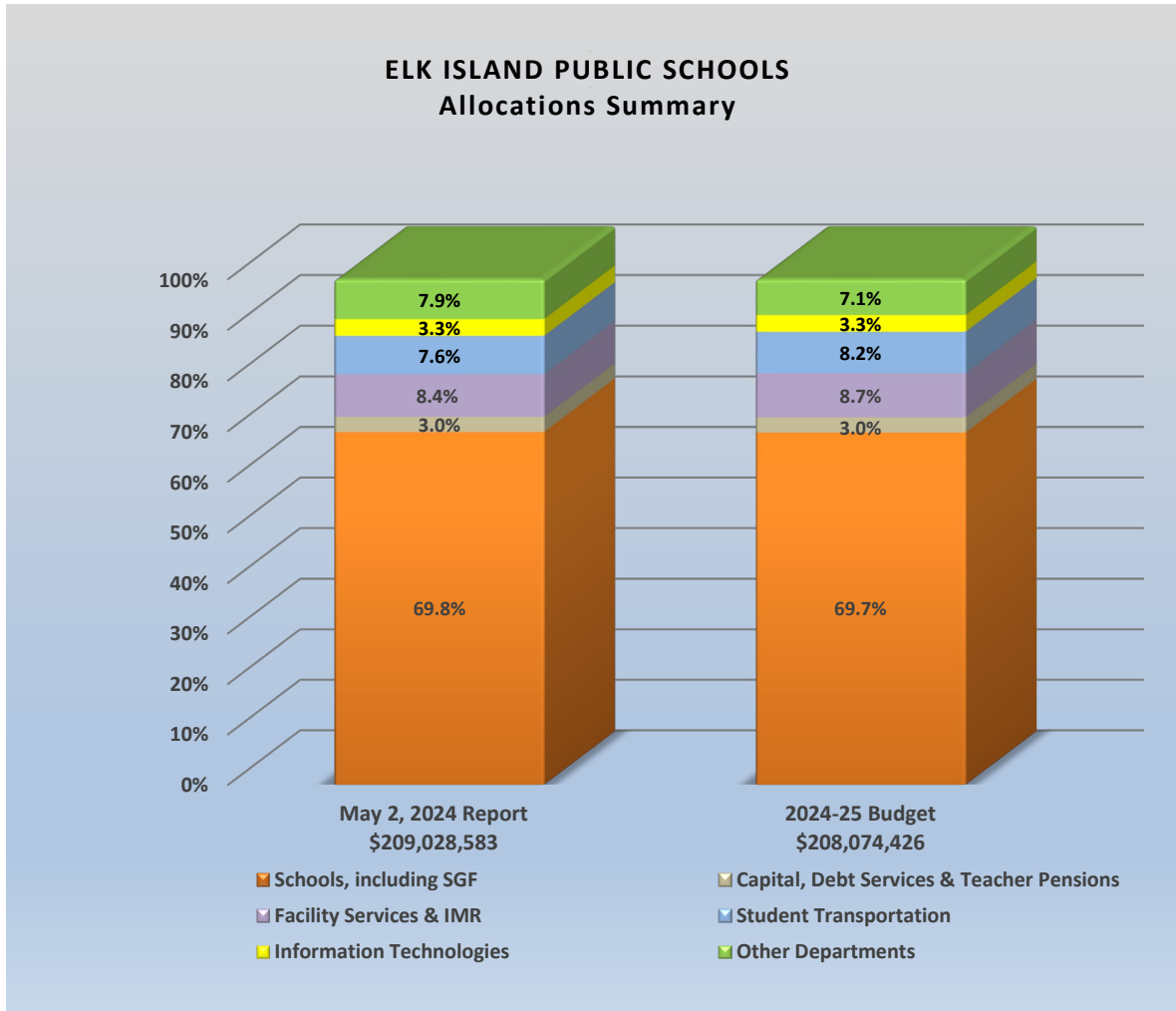
These two grants are targeted.

- D. The System Administration grant is calculated using 3.2% of the 2022-23 expenditures, which were approximately \$11 million higher than 2021-22.

Alberta Education Revenue Notes (continued)

- E. When the Fall Budget was prepared, the Supplemental Growth total was not known, and the details were provided in late November 2023. The amount received in 2023-24 was \$582,000. This grant will fluctuate each year, as the basis of the calculation is the variance between the current and prior year's enrolment.
- F. The Dual Credit Programming amount for 2024-25 is the 2023-24 carryforward amount. New grant applications for 2024-25 have been submitted and are awaiting approval.
- G. At the time of preparing the budget, the Odyssey Language Program had not been confirmed and was therefore removed. Once confirmation is provided it will be added to the fall budget.
- H. The Mental Health in Schools Pilot grant runs until December 2024, however EIPS used the remaining funds in the 2023-24 school year. The driving factor behind this decision was the staffing concern of finding qualified candidates for a partial year. In addition, it is hard to make a change mid-year and manage the students' and parents' expectations. Thus, there will be no funds available in 2024-25.
- I. The New Curriculum 2024-25 budget has been estimated at \$305,000, which has been submitted and is awaiting approval by AE. In 2023-24 the curriculum work was for grades ECS to 6 and in 2024-25 it will be for grades 4 to 6 resulting in a decrease in funding.
- J. The Secondment variance is from fewer staff being seconded to AE. Currently, in 2024-25 there is one secondment, in 2023-24 there were eight secondments. This value will be updated in the Fall Budget if any new contracts are approved in the coming months.
- K. Teacher Pensions has decreased \$895,000 primarily due to a reduction in the employer contribution rate from 9.89% to 8.92%. There were also less pensionable salaries resulting from the decrease in certificated FTE.

Allocation Reconciliation					
	Page Ref	May 2, 2024 Report	2024-25 Budget	\$ Change	% Change
Schools, including SGF		\$ 138,850,783	\$ 139,228,137	\$ 377,354	0.3%
Supports for Students - Schools		7,100,135	5,833,442	(1,266,693)	(17.8%)
	32	145,950,918	145,061,579	(889,339)	(0.6%)
Facility Services		16,759,130	16,778,238	19,108	0.1%
Other Departments		14,908,401	14,877,077	(31,324)	(0.2%)
Student Transportation		17,121,971	17,101,458	(20,513)	(0.1%)
Information Technologies		6,770,631	6,815,968	45,337	0.7%
Capital, Debt Services & Teacher Pensions		6,299,256	6,215,006	(84,250)	(1.3%)
Infrastructure Maintenance and Renewal (IMR)		1,218,276	1,225,100	6,824	0.6%
	47	63,077,665	63,012,847	(64,818)	(0.1%)
		\$ 209,028,583	\$ 208,074,426	\$ (954,157)	(0.5%)



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	May 2, 2024 Report	2024-25 Budget	Note	Change	% Change
Basic Allocations	\$ 98,223,000	\$ 98,191,000		\$ (32,000)	(0.0%)
Supports for Students Allocations	18,896,000	20,128,000	A	1,232,000	6.5%
Next Step Consolidated	2,854,000	2,880,000		26,000	0.9%
School Programs* and Other Items	1,516,000	1,487,000		(29,000)	(1.9%)
Year-End Carryforward	923,000	897,000		(26,000)	(2.8%)
Elk Island Youth Ranch Learning Center	341,000	341,000		-	0.0%
	<u>122,753,000</u>	<u>123,924,000</u>		<u>1,171,000</u>	<u>1.0%</u>
School Generated Funds	7,750,000	7,750,000		-	0.0%
Teacher Pensions	8,243,000	7,386,000	B	(857,000)	(10.4%)
Supports for Students – Schools	7,100,000	5,833,000	C	(1,267,000)	(17.8%)
Contingency - To Be Allocated (TBA)	1,183,000	1,203,000		20,000	1.7%
Leveraging Student Achievement	49,000	49,000		-	100.0%
Capital Lease	(181,000)	(181,000)		-	0.0%
Carryforward - TBA	(946,000)	(902,000)		44,000	100.0%
School Allocations	<u>\$ 145,951,000</u>	<u>\$ 145,062,000</u>		<u>\$ (889,000)</u>	<u>(0.61%)</u>

* School Programs include Language, International Baccalaureate, Advanced Placement, and First Nations, Métis, and Inuit.

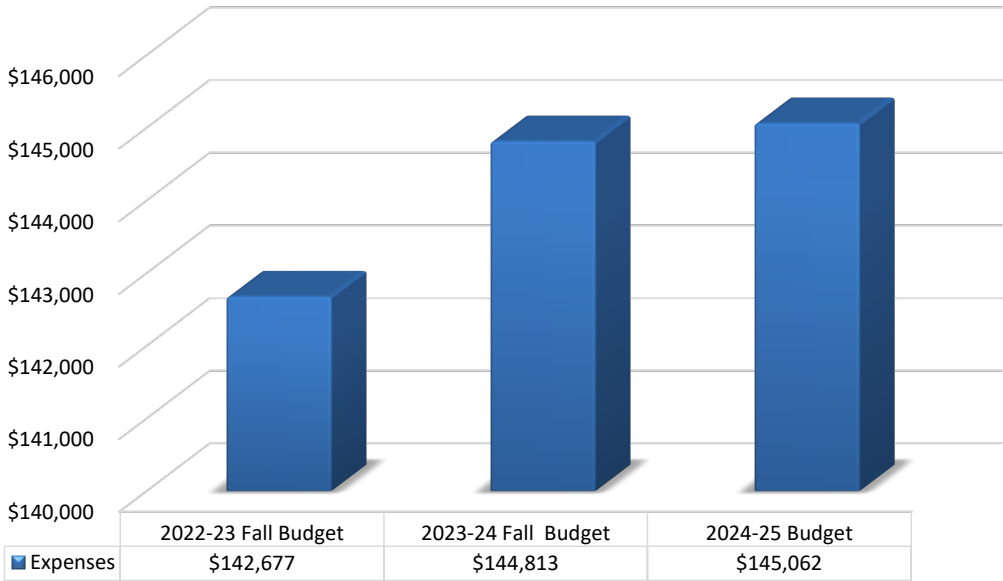
- A. Support for Students Allocations increased as additional support was provided to schools since the original allocation report.
- B. Teacher's Pension from school salaries has decreased \$857,000 primarily due to a reduction in the employer contribution rate from 9.89% to 8.92%. There were also less pensionable salaries resulting from the certificated FTE decreases.
- C. This is primarily the offset for allocations as identified in note A.

Central Allocations	May 2, 2024 Report	2024-25 Budget	Note	Change	% Change
Student Transportation	\$ 17,122,000	\$ 17,101,000		\$ (21,000)	(0.1%)
Facilities Services	16,759,000	16,778,000		19,000	0.1%
Other Departments	14,908,000	14,877,000		(31,000)	(0.2%)
Information Technologies	6,771,000	6,816,000		45,000	0.7%
Capital and Debt Services/Teacher Pension	6,299,000	6,215,000		(84,000)	(1.3%)
Infrastructure Maintenance and Renewal	1,218,000	1,225,000		7,000	0.6%
Central Allocations	<u>\$ 63,077,000</u>	<u>\$ 63,012,000</u>		<u>\$ (65,000)</u>	<u>(0.1%)</u>

The changes in the Central Allocations do not meet the threshold for a note.

Schools Expenses						
Expenses	Page Ref	2023-24 Fall Budget	2024-25 Budget	Note	Change	% Change
Sector 1 - Sherwood Park		\$ 68,686,944	\$ 68,992,305		\$ 305,361	0%
Sector 2 - Strathcona County		13,879,681	13,579,545		(300,136)	(2%)
Sector 3 - Fort Saskatchewan		24,882,732	24,810,206		(72,526)	(0%)
Sector 4 - Lamont County		7,500,213	7,557,225		57,012	1%
Sector 5 - County of Minburn		5,811,685	5,764,305		(47,380)	(1%)
	36	120,761,255	120,703,586	A	(57,669)	(0%)
Elk Island Youth Ranch Learning Centre		336,206	340,627		4,421	1%
Next Step Continuing Education - Summer		565,085	591,236		26,151	5%
Next Step Outreach		2,246,689	2,288,708		42,019	2%
Total School Allocations		123,909,235	123,924,157		14,922	0%
Supports for Students	43	5,203,931	5,833,442	B	629,511	12%
School Generated Funds		8,245,350	7,749,636	C	(495,714)	(6%)
Teacher Pensions		8,242,659	7,385,555	D	(857,104)	(10%)
Capital Lease (Photocopiers)		(181,397)	(181,397)		-	-
Contingency - To Be Allocated		540,867	1,203,224	E	662,357	122%
Schools' Year-End Carryforward		(1,248,309)	(901,618)	F	346,691	(28%)
Leveraging Student Achievement		101,021	48,580		(52,441)	(52%)
	30	\$ 144,813,357	\$ 145,061,579		\$ 248,222	0%

3 Year Expenditure Trend \$(000's)



Schools Expenses Notes
(For changes greater than \$75,000.)

A. Although it appears the total expenses at schools remained comparable to the Fall Budget, there were material changes. Below is a reconciliation of those changes.

School Allocation Change:	
2023-24 Fall Budget	\$ 120,761,000
Basic Allocations	2,057,000
Mental Health in School Pilot	(1,231,000)
Specialized Supports & Early Learning	(555,000)
Curriculum Subs	(117,000)
Donations	(95,000)
Year End Carryforward	(87,000)
Other Small Items	(29,000)
2024-25 Budget	<u>\$ 120,704,000</u>

The increase in Basic Allocations was to offset the standard cost increase of \$1.54 million and the balance for enrolment changes.

2023-24 was the final year for the Mental Health in School Pilot. This decrease negatively impacts the expenditure and total certificated full-time equivalent (FTE) which is presented on page 41.

Specialized Support & Early Learning allocations to schools are lower than the 2023-24 Fall Budget. Both areas hold a contingency in the spring for new students arriving, or for students that are identified later in the year as needing extra support. The contingency being held centrally is \$1.22 million (\$0.60 million for Specialized Supports – Schools and \$0.62 million for Early Learning). If the number of new students is lower than anticipated, this contingency would then be used to offset the decrease in Alberta Education revenue.

Curriculum Subs were not allocated to schools for the 2024-25 Spring Budget. The funds are being held centrally to pay for sub costs as they incur, instead of planning sub time in advance.

In the 2023-24 Fall Budget, EIPS received a donation for a Hutterite Colony and the Lamont schools. These donations were still being discussed and not confirmed when preparing the 2024-25 Spring Budget. There was also a slight reduction in a donation received from a Christian Society.

Schools Expense Notes (continued)

B. The \$629,000 increase in Supports for Students is outlined through the changes below:

Supports for Students Allocation Change:	
2023-24 Fall Budget	\$ 5,204,000
Allocations to Schools	555,000
Reserve Changes	190,000
Block Increases	176,000
Targeted Revenue	69,000
Other	5,000
One-Time Allocations	(366,000)
2024-25 Budget	<u>\$ 5,833,000</u>

The increase in Allocations to Schools is the result of Early Learning holding \$622,000 and Specialized Supports holding \$600,000 in contingency for new students arriving or for students that are identified later in the year as needing extra support. If the number of new students in Early Learning is lower than anticipated this contingency would then be used to offset the decrease in Alberta Education revenue.

The Reserve Changes is primarily the result of adding two Reading Enrichment and Development teachers to continue with a pilot program started in 2023-24.

The Block Increase was provided to offset the impacts of standard cost, grid movement, and benefit costs.

The One-Time Allocations were provided in the fall but \$100,000 of it was returned shortly after fall budget. The remaining \$266,000 was not required in 2024-25 as there was additional targeted revenue to offset this allocation.

C. School Generated Funds (SGF) are \$496,000 lower than the fall budget. In 2023-24 Fall Budget EIPS had budgeted a \$300,000 reduction in SGF reserves as the 2023-24 ending balance was high. In 2024-25 there has been no reduction budgeted.

In addition, there was a change in the base year utilized for estimating School Generated Funds (SGF). For 2024-25, a 5% inflationary increase was applied to 2022-23 actuals. Last year, a 5% increase was added to 2018-19 - the last 'normal year' for school activities given 2020-21 was a recovery year as activities were returning to normal post-pandemic.

D. Teacher's Pension from school salaries has decreased \$857,000 primarily due to a reduction in the employer contribution rate from 9.89% to 8.92%. There were also less pensionable salaries resulting from the certificated FTE decreases.

E. Contingency - To Be Allocated is \$662,000 higher than the fall budget. Contingency funds are being held for uncertainties that will not be resolved until 2024-25.

Schools Expense Notes (continued)

- F. Schools' Year-End Carryforward is \$347,000 higher than fall budget. The 2024-25 Spring Budget amount is a combination of two items.

The first is the 2023-24 carryforward amount of \$368,000 that could be allocated to schools if their financial actuals on August 31, 2024, are higher than what was projected in February 2024 to top them up to the one percent as part of projections. This will be reduced to zero in the Fall Budget.

The second is the estimated 2024-25 one percent carryforward reduction amount of \$1.27 million. This amount trues up the budget, as a portion of the funds will not be spent in 2024-25 and will be carried into 2025-26.

Schools Expenses - Detail by Sector by Category

	2023-24 Fall Budget	2024-25 Budget	Change	Salaries & Benefits	Services, Contracts & Supplies	Total Salaries* as a % of Total Budget
Sector 1 - Sherwood Park						
Bev Facey Community High	\$ 7,120,946	\$ 7,228,664	\$ 107,718	\$ 6,910,655	\$ 318,009	95.60%
Brentwood Elementary	3,259,998	3,153,404	(106,594)	3,022,044	131,360	95.83%
Clover Bar Junior High	2,807,131	2,903,703	96,572	2,786,520	117,183	95.96%
Davidson Creek Elementary	4,149,552	4,190,217	40,665	4,042,331	147,886	96.47%
École Campbelltown	2,374,781	2,456,607	81,826	2,366,884	89,723	96.35%
F.R. Haythorne Junior High	4,472,771	4,114,728	(358,043)	3,897,940	216,788	94.73%
Glen Allan Elementary	2,206,431	2,159,572	(46,859)	2,036,387	123,185	94.30%
Heritage Hills Elementary	3,141,667	3,161,702	20,035	3,019,707	141,995	95.51%
Lakeland Ridge	4,452,900	4,280,578	(172,322)	4,078,161	202,417	95.27%
Mills Haven Elementary	3,265,201	3,270,848	5,647	3,121,723	149,125	95.44%
Pine Street Elementary	3,230,913	3,237,676	6,763	3,075,873	161,803	95.00%
Salisbury Composite High	9,095,531	9,756,761	661,230	8,960,114	796,647	91.83%
Sherwood Heights Junior High	3,951,828	3,947,183	(4,645)	3,754,542	192,641	95.12%
Strathcona Christian Academy Elementary	3,425,969	3,487,717	61,748	3,352,586	135,131	96.13%
Strathcona Christian Academy Secondary	3,990,606	4,085,958	95,352	3,880,134	205,824	94.96%
Wes Hosford Elementary	2,129,680	1,997,592	(132,088)	1,898,981	98,611	95.06%
Westboro Elementary	2,548,830	2,584,768	35,938	2,442,817	141,951	94.51%
Woodbridge Farms Elementary	3,062,209	2,974,627	(87,582)	2,889,552	85,075	97.14%
	<u>68,686,944</u>	<u>68,992,305</u>	<u>305,361</u>	<u>65,536,951</u>	<u>3,455,354</u>	<u>94.99%</u>
Sector 2 - Strathcona County						
Ardrossan Elementary	3,711,186	3,637,264	(73,922)	3,518,488	118,776	96.73%
Ardrossan Junior Senior High	5,071,978	5,113,850	41,872	4,901,965	211,885	95.86%
Castle (Scotford Colony)	248,462	212,181	(36,281)	198,602	13,579	93.60%
Fultonvale Elementary Junior High	3,323,700	3,234,865	(88,835)	3,049,121	185,744	94.26%
Uncas Elementary	1,524,355	1,381,385	(142,970)	1,311,761	69,624	94.96%
	<u>13,879,681</u>	<u>13,579,545</u>	<u>(300,136)</u>	<u>12,979,937</u>	<u>599,608</u>	<u>95.58%</u>
Sector 3 - Fort Saskatchewan						
École Parc Élémentaire	2,696,775	2,768,877	72,102	2,657,260	111,617	95.97%
Fort Saskatchewan Christian	3,108,043	3,088,597	(19,446)	2,977,595	111,002	96.41%
Fort Saskatchewan Elementary	2,389,968	2,486,957	96,989	2,372,893	114,064	95.41%
Fort Saskatchewan High	3,577,017	3,544,156	(32,861)	3,401,688	142,468	95.98%
James Mowat Elementary	2,770,519	2,572,553	(197,966)	2,458,499	114,054	95.57%
Rudolph Hennig Junior High	2,945,573	3,090,070	144,497	2,964,826	125,244	95.95%
SouthPointe School	4,371,555	4,292,064	(79,491)	4,131,483	160,581	96.26%
Win Ferguson Elementary	3,023,282	2,966,932	(56,350)	2,851,371	115,561	96.11%
	<u>24,882,732</u>	<u>24,810,206</u>	<u>(72,526)</u>	<u>23,815,615</u>	<u>994,591</u>	<u>95.99%</u>
Sector 4 - Lamont County						
Bruderheim School	1,139,692	1,164,577	24,885	1,125,595	38,982	96.65%
Lamont Elementary	2,428,347	2,344,104	(84,243)	2,239,804	104,300	95.55%
Lamont High	2,924,493	2,981,906	57,413	2,832,530	149,376	94.99%
Mundare School	1,007,681	1,066,638	58,957	1,023,472	43,166	95.95%
	<u>7,500,213</u>	<u>7,557,225</u>	<u>57,012</u>	<u>7,221,401</u>	<u>335,824</u>	<u>95.56%</u>
Sector 5 - County of Minburn						
A.L. Horton Elementary	2,823,337	2,812,323	(11,014)	2,693,587	118,736	95.78%
Pleasant Ridge Colony	155,014	183,303	28,289	171,041	12,262	93.31%
Vegreville Composite High	2,833,334	2,768,679	(64,655)	2,638,769	129,910	95.31%
	<u>5,811,685</u>	<u>5,764,305</u>	<u>(47,380)</u>	<u>5,503,397</u>	<u>260,908</u>	<u>95.47%</u>
	<u>\$ 120,761,255</u>	<u>\$ 120,703,586</u>	<u>\$ (57,669)</u>	<u>\$ 115,057,301</u>	<u>\$ 5,646,285</u>	<u>95.32%</u>

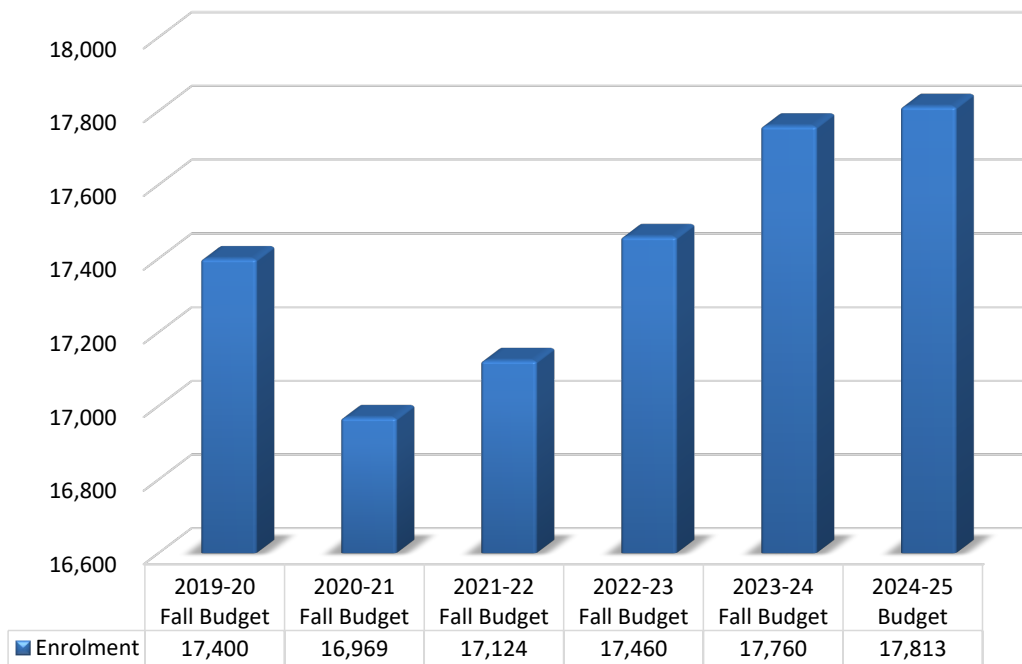
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* Includes salaries supported by First Nations, Métis and Inuit revenue.

Schools were encouraged to budget at a 95% staffing component, exceptions were granted by Superintendent and Associate Superintendents.

Schools Enrolment					
Enrolment	Page Ref	2023-24 Fall Budget	2024-25 Budget	Change	% Change
Sector 1 - Sherwood Park		10,049	10,075	26	0%
Sector 2 - Strathcona County		2,147	2,154	7	0%
Sector 3 - Fort Saskatchewan		3,481	3,486	5	0%
Sector 4 - Lamont County		906	898	(8)	(1%)
Sector 5 - County of Minburn		743	747	4	1%
		17,326	17,360	34	0.2%
Elk Island Youth Ranch Learning Centre		6	6	-	0%
Next Step Outreach		428	440	12	3%
To Be Allocated		-	7	7	100%
	39	17,760	17,813	53	0.3%

6 Year Enrolment Trend

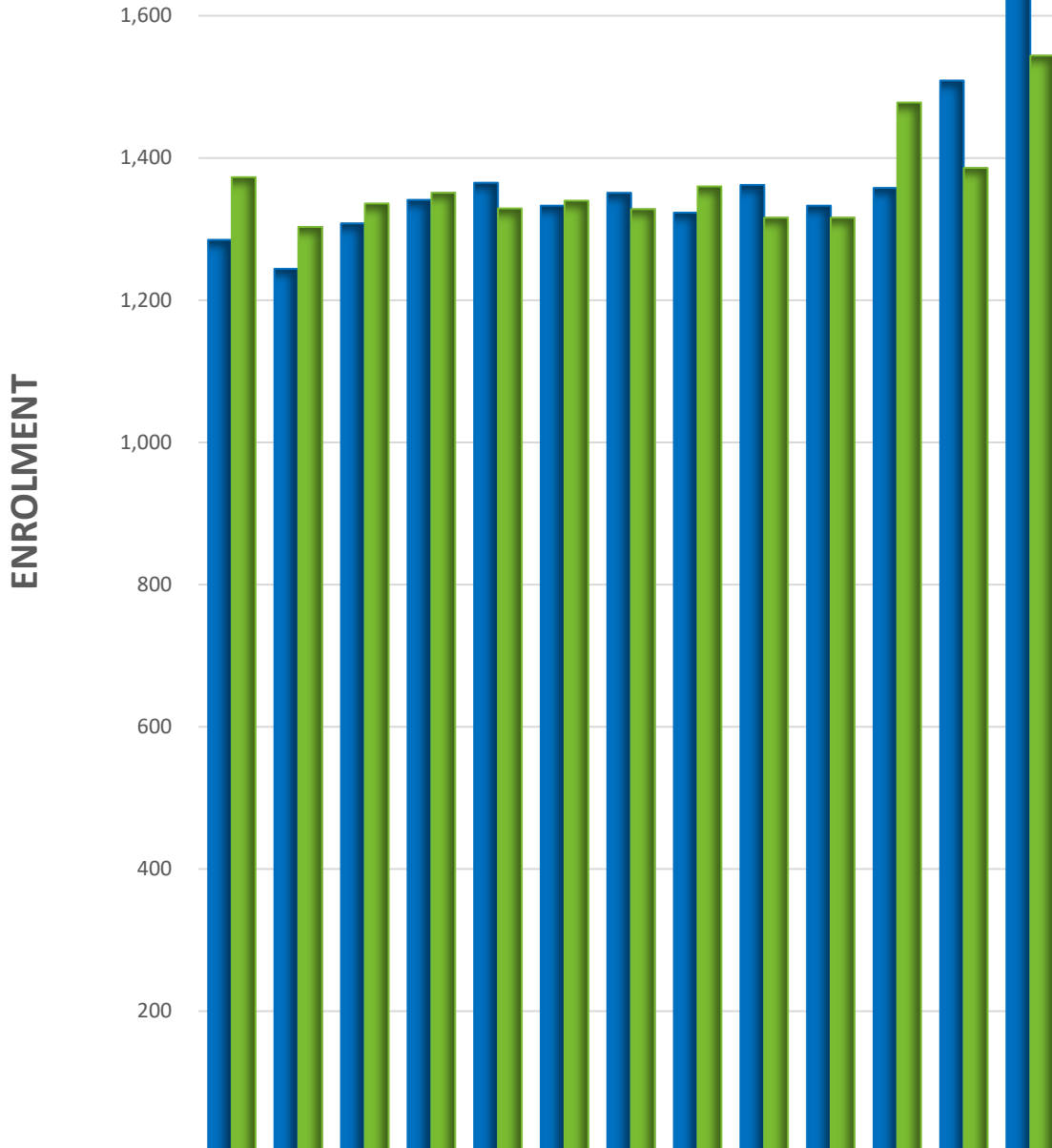


Enrolment Detail - by Sector				
	2023-24 Fall Budget	2024-25 Budget	Change	% Change
Sector 1 - Sherwood Park				
Bev Facey Community High	1,018	1,007	(11)	(1%)
Brentwood Elementary	456	439	(17)	(4%)
Clover Bar Junior High	392	427	35	9%
Davidson Creek Elementary	652	658	6	1%
École Campbelltown	382	382	-	0%
F. R. Haythorne Junior High	619	572	(47)	(8%)
Glen Allan Elementary	288	284	(4)	(1%)
Heritage Hills Elementary	519	502	(17)	(3%)
Lakeland Ridge	728	717	(11)	(2%)
Mills Haven Elementary	464	465	1	0%
Pine Street Elementary	372	363	(9)	(2%)
Salisbury Composite High	1,440	1,539	99	7%
Sherwood Heights Junior High	628	639	11	2%
Strathcona Christian Academy Elementary	577	582	5	1%
Strathcona Christian Academy Secondary	630	650	20	3%
Wes Hosford Elementary	320	293	(27)	(8%)
Westboro Elementary	247	236	(11)	(4%)
Woodbridge Farms Elementary	317	320	3	1%
	10,049	10,075	26	0.3%
Sector 2 -Strathcona County				
Ardrossan Elementary	598	602	4	1%
Ardrossan Junior Senior High	827	848	21	3%
Castle (Scotford Colony)	26	29	3	12%
Fultonvale Elementary Junior High	503	498	(5)	(1%)
Uncas Elementary	193	177	(16)	(8%)
	2,147	2,154	7	0.3%
Sector 3 - Fort Saskatchewan				
École Parc Élémentaire	352	350	(2)	(1%)
Fort Saskatchewan Christian	427	429	2	0%
Fort Saskatchewan Elementary	310	310	-	0%
Fort Saskatchewan High	469	472	3	1%
James Mowat Elementary	416	379	(37)	(9%)
Rudolph Hennig Junior High	413	443	30	7%
SouthPointe School	683	696	13	2%
Win Ferguson Elementary	411	407	(4)	(1%)
	3,481	3,486	5	0.1%
Sector 4 - Lamont County				
Bruderheim School	115	105	(10)	(9%)
Lamont Elementary	331	325	(6)	(2%)
Lamont High	344	361	17	5%
Mundare School	116	107	(9)	(8%)
	906	898	(8)	(0.9%)

Enrolment Detail - by Sector (continued)				
	2023-24 Fall Budget	2024-25 Budget	Change	% Change
Sector 5 - County of Minburn				
A. L. Horton Elementary	353	348	(5)	(1%)
Pleasant Ridge Colony	17	23	6	35%
Vegreville Composite High	373	376	3	1%
	<u>743</u>	<u>747</u>	<u>4</u>	<u>1%</u>
Total Enrolment in Sectors	<u>17,326</u>	<u>17,360</u>	<u>34</u>	<u>0.2%</u>
Elk Island Youth Ranch Learning Centre	6	6	-	0%
Next Step Home Education	-	-	-	-
Next Step Outreach	428	440	12	3%
To Be Allocated	-	7	7	100%
Total Enrolment	<u>17,760</u>	<u>17,813</u>	<u>53</u>	<u>0.3%</u>
Enrolment by Grade				
ECS	1,373	1,285	(88)	(6%)
Grade 1-3	3,990	3,893	(97)	(2%)
Grade 4-6	3,996	4,049	53	1%
Grade 7-9	3,968	3,996	28	1%
Grade 10-12	3,999	4,144	145	4%
	<u>17,326</u>	<u>17,367</u>	<u>41</u>	<u>0.2%</u>
Elk Island Youth Ranch Learning Centre	6	6	-	0%
Next Step Outreach	428	440	12	3%
Total Enrolment	<u>17,760</u>	<u>17,813</u>	<u>53</u>	<u>0.3%</u>

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ELK ISLAND PUBLIC SCHOOLS 2024-25 Budget Enrolment Comparative - by Grade



	ECS	1	2	3	4	5	6	7	8	9	10	11	12
2024-25 Budget	1,285	1,244	1,308	1,341	1,365	1,333	1,351	1,323	1,362	1,333	1,358	1,509	1,701
2023-24 Fall Budget	1,373	1,303	1,336	1,351	1,329	1,340	1,328	1,360	1,316	1,316	1,478	1,386	1,544

2024-25 Budget
Enrolment

17,813 ■

2023-24 Fall Budget
Enrolment

17,760 ■

Schools Full Time Equivalent (FTE)

Staffing - Full Time Equivalent (FTE)	Page Ref	Certificated			Classified		
		2023-24 Fall Budget	2024-25 Budget	Change	2023-24 Fall Budget	2024-25 Budget	Change
Sector 1 - Sherwood Park		469.68	464.03	(5.65)	162.70	148.59	(14.11)
Sector 2 - Strathcona County		97.84	95.73	(2.11)	29.66	23.52	(6.14)
Sector 3 - Fort Saskatchewan		165.64	163.56	(2.08)	71.11	61.89	(9.22)
Sector 4 - Lamont County		48.83	47.82	(1.01)	22.46	20.68	(1.78)
Sector 5 - County of Minburn		38.54	37.63	(0.91)	16.26	14.46	(1.80)
	42	820.53	808.77	(11.76) ¹	302.19	269.14	(33.05)
Elk Island Youth Ranch Learning Centre		2.20	2.20	-	0.75	0.75	-
Next Step Continuing Education - Summer		0.70	0.70	-	0.72	0.74	0.02
Next Step Outreach		13.97	13.80	(0.17)	5.60	5.63	0.03
Supports for Students - Schools	43	7.00	9.00	2.00 ³	40.76	43.10	2.34
To Be Allocated		0.53	0.55	0.02	1.33	0.22	(1.11)
School Generated Funds		-	-	-	20.78	23.58	2.80
	23	844.93	835.02	(9.91)	372.13	343.16	(28.97) ²

¹ 2023-24 was the final year for the Mental Health in School Pilot. This has a negative impact on total certificated staffing for 2024-25. (\$1.2 million in funding)

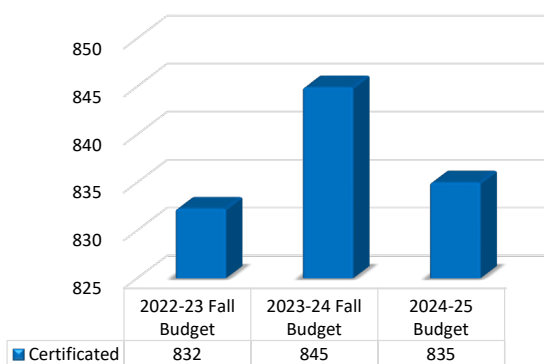
² The following are contributing factors to the decrease in classified staffing for 2024-25: To improve staff retention and create equity, the Spring Budget was prepared with predominantly permanent, rather than hourly, educational assistants (EAs) - approximately 7 FTE. In addition, the schools prepared their spring budget with a standard of a maximum of 95% staffing (as there is less contingency being held centrally) which resulted in \$970,000 more budgeted to services, contracts & supplies (21 FTE). Thirdly, some schools preferred keeping more certificated staff with the complexity allocation to program for the range of students as EAs are not qualified to do this. Finally, EIPS has had a history of one-to-one EAs which is not a realistic practice. EIPS is now right sizing their inclusive learning.

EAs FTE	2023-24 Fall Budget	2024-25 Budget	Variance
Permanent	171.12	183.78	12.66
Hourly	53.20	11.69	(41.51)
Total	224.32	195.47	(28.85) [*]

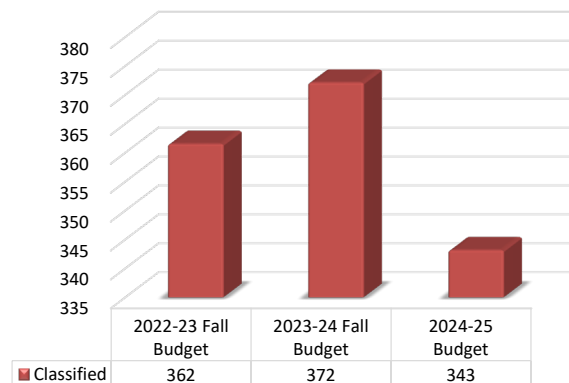
^{*} EAs only

³ The increase in certificated staffing for Supports for Students - Schools is for the Reading Enrichment and Development program.

3 Year Certificated Staffing Trend



3 Year Classified Staffing Trend



Schools Staffing by Sector - Full Time Equivalent (FTE)							
	Certificated			Classified ¹			Total Change
	2023-24 Fall Budget	2024-25 Budget	Change	2023-24 Fall Budget	2024-25 Budget	Change	
Sector 1 - Sherwood Park							
Bev Facey Community High	48.43	48.85	0.42	17.48	16.28	(1.20)	(0.78)
Brentwood Elementary	22.81	21.81	(1.00)	6.91	6.55	(0.36)	(1.36)
Clover Bar Junior High	19.81	20.19	0.38	6.02	6.08	0.06	0.44
Davidson Creek Elementary	28.19	28.13	(0.06)	10.70	10.25	(0.45)	(0.51)
École Campbelltown	17.30	17.80	0.50	3.70	3.56	(0.14)	0.36
F.R. Haythorne Junior High	30.94	30.17	(0.77)	10.09	4.76	(5.33)	(6.10)
Glen Allan Elementary	13.99	12.99	(1.00)	6.23	6.55	0.32	(0.68)
Heritage Hills Elementary	23.03	23.09	0.06	5.13	4.30	(0.83)	(0.77)
Lakeland Ridge	30.94	29.94	(1.00)	9.31	7.35	(1.96)	(2.96)
Mills Haven Elementary	21.19	20.42	(0.77)	9.12	9.26	0.14	(0.63)
Pine Street Elementary	18.71	18.75	0.04	13.45	11.93	(1.52)	(1.48)
Salisbury Composite High	64.80	65.65	0.85	16.58	17.97	1.39	2.24
Sherwood Heights Junior High	28.51	28.10	(0.41)	7.03	5.74	(1.29)	(1.70)
Strathcona Christian Academy Elementary	24.32	24.19	(0.13)	7.66	6.39	(1.27)	(1.40)
Strathcona Christian Academy Secondary	28.50	28.64	0.14	6.24	6.74	0.50	0.64
Wes Hosford Elementary	14.98	13.21	(1.77)	4.75	4.21	(0.54)	(2.31)
Westboro Elementary	14.63	13.65	(0.98)	10.58	11.06	0.48	(0.50)
Woodbridge Farms Elementary	18.60	18.45	(0.15)	11.72	9.61	(2.11)	(2.26)
	469.68	464.03	(5.65)	162.70	148.59	(14.11)	(19.76)
Sector 2 - Strathcona County							
Ardrossan Elementary	26.81	26.45	(0.36)	6.82	5.74	(1.08)	(1.44)
Ardrossan Junior Senior High	37.00	36.70	(0.30)	9.10	8.07	(1.03)	(1.33)
Castle (Scotford Colony)	1.61	1.21	(0.40)	0.76	0.81	0.05	(0.35)
Fultonvale Elementary Junior High	23.79	22.74	(1.05)	6.93	5.09	(1.84)	(2.89)
Uncas Elementary	8.63	8.63	-	6.05	3.81	(2.24)	(2.24)
	97.84	95.73	(2.11)	29.66	23.52	(6.14)	(8.25)
Sector 3 - Fort Saskatchewan							
École Parc Élémentaire	16.22	15.96	(0.26)	10.83	10.60	(0.23)	(0.49)
Fort Saskatchewan Christian	21.91	21.05	(0.86)	7.41	7.09	(0.32)	(1.18)
Fort Saskatchewan Elementary	15.34	16.21	0.87	7.42	5.84	(1.58)	(0.71)
Fort Saskatchewan High	23.86	23.50	(0.36)	9.23	8.70	(0.53)	(0.89)
James Mowat Elementary	17.99	16.99	(1.00)	8.20	6.06	(2.14)	(3.14)
Rudolph Hennig Junior High	21.47	21.53	0.06	6.09	6.08	(0.01)	0.05
SouthPointe School	30.26	29.73	(0.53)	10.97	8.94	(2.03)	(2.56)
Win Ferguson Elementary	18.59	18.59	-	10.96	8.58	(2.38)	(2.38)
	165.64	163.56	(2.08)	71.11	61.89	(9.22)	(11.30)
Sector 4 - Lamont County							
Bruderheim School	6.71	6.67	(0.04)	4.76	4.37	(0.39)	(0.43)
Lamont Elementary	15.75	15.64	(0.11)	7.86	5.46	(2.40)	(2.51)
Lamont High	19.37	18.51	(0.86)	7.99	8.41	0.42	(0.44)
Mundare School	7.00	7.00	-	1.85	2.44	0.59	0.59
	48.83	47.82	(1.01)	22.46	20.68	(1.78)	(2.79)
Sector 5 - County of Minburn							
A.L. Horton Elementary	17.45	17.44	(0.01)	10.46	8.49	(1.97)	(1.98)
Pleasant Ridge Colony	1.05	1.05	-	0.49	0.65	0.16	0.16
Vegreville Composite High	20.04	19.14	(0.90)	5.31	5.32	0.01	(0.89)
	38.54	37.63	(0.91)	16.26	14.46	(1.80)	(2.71)
	820.53	808.77	(11.76)	302.19	269.14	(33.05)	(44.81)

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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	2024-25	Change	Note	% Change	Salaries & Benefits	Services, Contracts, & Supplies
	Fall Budget	Budget					
Early Learning	\$ 2,648,346	\$ 3,116,394	\$ 468,048	A	17.7%	\$ 3,017,770	\$ 98,624
Mental Health Capacity Building	235,532	235,532	-		0.0%	223,297	12,235
Specialized Supports - Schools	1,777,614	1,992,899	215,285	B	12.1%	1,678,659	314,240
School Nutrition Program	208,742	208,742	-		0.0%	70,612	138,130
Partners 4 Science	333,697	279,875	(53,822)		(16.1%)	159,765	120,110
	<u>\$ 5,203,931</u>	<u>\$ 5,833,442</u>	<u>\$ 629,511</u>		<u>12.1%</u>	<u>\$ 5,150,103</u>	<u>\$ 683,339</u>

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Staffing (FTE)	Certificated			Note	Classified		
	2023-24	2024-25	Change		2023-24	2024-25	Change
	Fall Budget	Budget			Fall Budget	Budget	
Early Learning	2.00	2.00	-	A	22.32	25.05	2.73
Mental Health Capacity Building	-	-	-		2.60	2.60	-
Specialized Supports - Schools	5.00	7.00	2.00	B	12.38	11.99	(0.39)
School Nutrition Program	-	-	-		1.33	1.33	-
Partners 4 Science	-	-	-		2.13	2.13	-
	<u>7.00</u>	<u>9.00</u>	<u>2.00</u>		<u>40.76</u>	<u>43.10</u>	<u>2.34</u>

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Supports for Students – Schools Notes (continued)

A. The Early Learning budget increase of \$468,000 is reflected in the changes below.

Early Learning Changes	
Allocations to Schools	\$ 503,000
Block Allocation	44,000
Targeted Revenue	41,000
Reserve Changes	(20,000)
One-Time Allocations	(100,000)
Total Change	\$ 468,000

The Allocations to Schools is reflective of Early Learning holding \$622,000 in contingency for new students arriving, or for students that are identified later in the year as needing extra support. These funds are budgeted as educational assistants and appear in the FTE change for classified staff.

The One-Time Allocations of \$100,000 was provided in the 2023-24 Fall Budget, but it was later returned and not required. As the targeted revenues have increased there was no need to supply these one-time funds again.

B. The Specialized Supports – Schools budget increase of \$215,000 is reflective of the below changes.

Specialized Supports - Schools Changes	
Reserve Changes	\$ 210,000
Block Allocation	165,000
Targeted Revenue	83,000
Allocations to Schools	52,000
Other Small Changes	(29,000)
One-Time Allocations	(266,000)
Total Change	\$ 215,000

The Reserve Changes is primarily the result of adding two Reading Enrichment and Development teachers to continue with a pilot program that started in 2023-24. This is also reflected in the FTE increase for certificated staffing.

The Block Allocation increase was provided to offset the impacts of standard cost, grid movement, and benefit costs.

Targeted Revenue increased by \$83,000. This is made up of an Alberta Education (AE) revenue increase of \$232,000 offset by a decrease in the Mental Health in School Pilot revenue of \$149,000.

The decrease in One-Time Allocations was an additional request for funds from the Fall Budget. As the AE revenue increased similarly, this was not continued in the 2024-25 Spring Budget.

Early Learning and Specialized Supports - Schools

	2023-24 Fall Budget	2024-25 Budget	Note	Change	% Change
Revenues					
Alberta Education Funding					
Early Learning	\$ 4,262,833	\$ 4,304,195		\$ 41,362	1%
Specialized Supports	17,047,683	17,130,093		82,410	0%
	<u>21,310,516</u>	<u>21,434,288</u>	A	<u>123,772</u>	<u>1%</u>
Expenses					
Schools					
Early Learning	3,081,190	2,578,659		(502,531)	(16%)
Specialized Supports - Schools	17,627,461	17,569,399		(58,062)	(0%)
	<u>20,708,651</u>	<u>20,148,058</u>	B	<u>(560,593)</u>	<u>(3%)</u>
Central Services					
Early Learning	2,648,346	3,116,394		468,048	18%
Specialized Supports - Central	1,777,614	1,992,899		215,285	12%
	<u>4,425,960</u>	<u>5,109,293</u>	C	<u>683,333</u>	<u>15%</u>
	<u>25,134,611</u>	<u>25,257,351</u>		<u>122,740</u>	<u>0%</u>
Unfunded by Alberta Education	<u>\$ (3,824,095)</u>	<u>\$ (3,823,063)</u>		<u>\$ 1,032</u>	<u>(0%)</u>

Early Learning and Specialized Supports - Schools Notes

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

- A. Alberta Education funding for these departments increased by \$124,000 due to changes in the Weighted Moving Average (WMA) and an increase in special education students.
- B. The Schools Expenses decrease is reflective of both departments holding a contingency for new students arriving in the division or for current students awaiting assessments. Therefore, there are less expenses in the schools right now and more being held centrally.
- C. The Central Services 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. There was also the addition of the two Reading Enrichment and Development teachers.

Central Services						
Expenses by Department	Page Ref	2023-24 Fall Budget	2024-25 Budget	Change	% Change	
Governance	49					
Board of Trustees		\$ 588,696	\$ 584,012	\$ (4,684)	(0.8%)	
Education Executive	51					
Superintendent		831,872	833,475	1,603	0.2%	
Communications		702,550	720,800	18,250	2.6%	
		<u>1,534,422</u>	<u>1,554,275</u>	<u>19,853</u>	<u>1.3%</u>	
Supports For Students - Central	53					
Associate Superintendent		468,712	459,959	(8,753)	(1.9%)	
Instructional Supports		3,326,664	2,862,919	(463,745)	(13.9%)	
Curriculum		668,883	304,780	(364,103)	(54.4%)	
Specialized Supports		557,669	590,912	33,243	6.0%	
		<u>5,021,928</u>	<u>4,218,570</u>	<u>(803,358)</u>	<u>(16.0%)</u>	
Human Resources	56					
Associate Superintendent		2,394,882	1,579,481	(815,401)	(34.0%)	
Staff Relations & Training		755,380	744,747	(10,633)	(1.4%)	
Recruitment & Staffing		3,039,397	3,101,504	62,107	2.0%	
		<u>6,189,659</u>	<u>5,425,732</u>	<u>(763,927)</u>	<u>(12.3%)</u>	
Business Services	58					
Secretary-Treasurer		824,655	770,091	(54,564)	(6.6%)	
Financial Services		2,308,224	2,324,397	16,173	0.7%	
		<u>3,132,879</u>	<u>3,094,488</u>	<u>(38,391)</u>	<u>(1.2%)</u>	
Facility Services	60					
Facilities		16,510,292	16,778,238	267,946	1.6%	
Infrastructure Maintenance and Renewal		988,477	1,225,100	236,623	23.9%	
		<u>17,498,769</u>	<u>18,003,338</u>	<u>504,569</u>	<u>2.9%</u>	
Information Technologies	62	6,797,855	6,815,968	18,113	0.3%	
Student Transportation	64	15,699,981	17,101,458	1,401,477	8.9%	
Fiscal Services*	66	6,510,265	6,215,006	(295,259)	(4.5%)	
		<u>\$ 62,974,454</u>	<u>\$ 63,012,847</u>	<u>\$ 38,393</u>	<u>0.1%</u>	

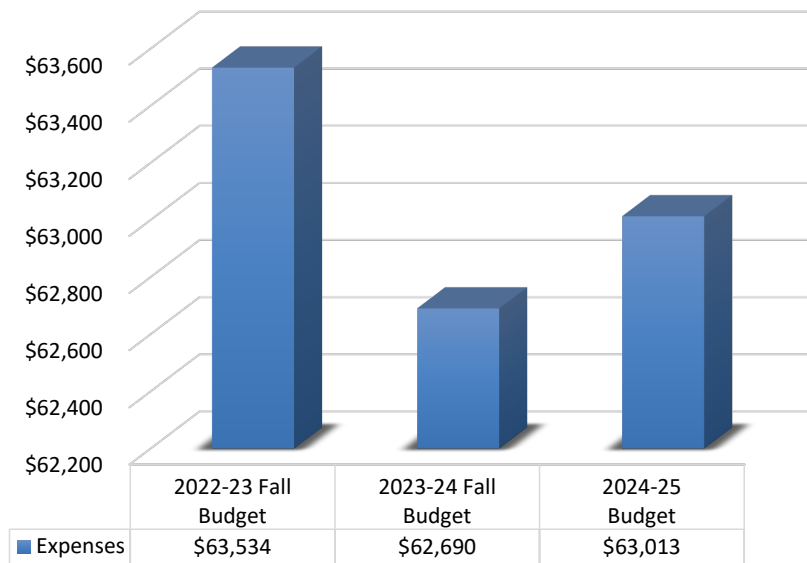
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Staffing - Full Time Equivalents (FTE)	2023-24 Fall Budget	2024-25 Budget	FTE Change	% Change
Certificated	29.14	26.86	(2.28)	(7.8%)
Classified	126.38	119.22	(7.16)	(5.7%)
	<u>23 155.52</u>	<u>146.08</u>	<u>(9.44)</u>	<u>(6.1%)</u>

* 2023-24 Fall Budget value was restated for comparison purposes to include the asset retirement obligation expense.

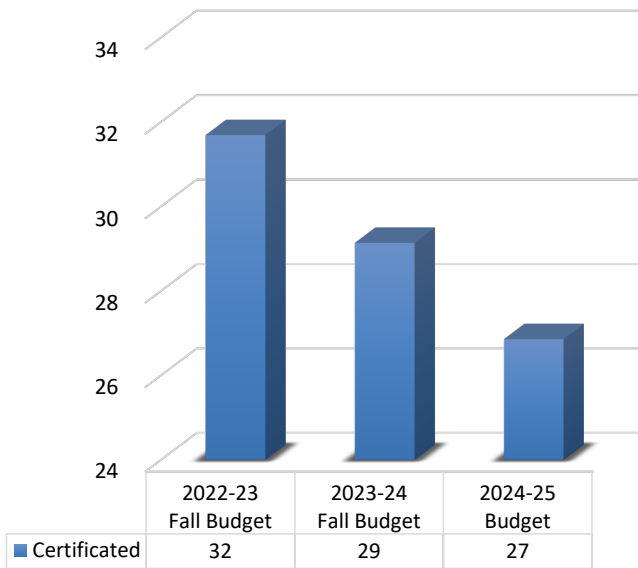
Central Services (continued)

3 Year Expenditure Trend \$(000's)

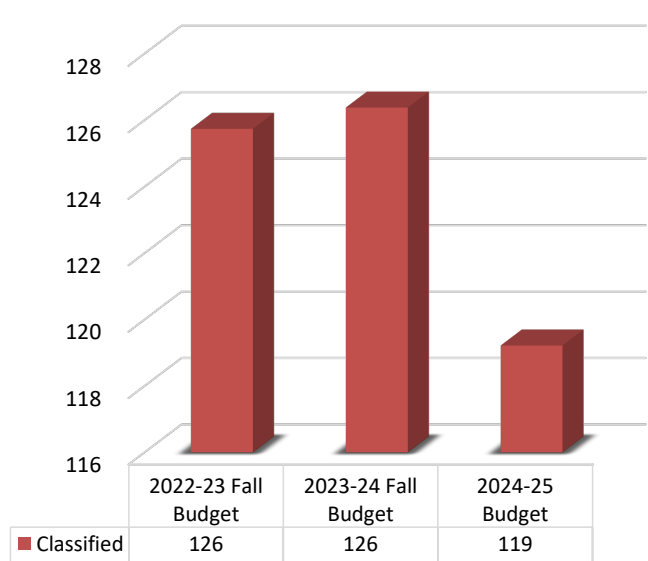


2022-23 was the year many initiatives and projects were completed to spend down the reserves to be below the cap.

3 Year Certificated Staffing Trend



3 Year Classified Staffing Trend



Governance					
Budget	2023-24 Fall Budget	2024-25 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 585,266	\$ 578,125	\$ (7,141)	(1.2%)	
In Year - One Time	3,000	-	(3,000)	-100.0%	
Reserve Spending	430	5,887	5,457	1269.1%	
	588,696	584,012	(4,684)	(0.8%)	
Expenses					
<i>Salaries and Benefits</i>					
Classified	433,449	393,708	(39,741)	(9.2%)	
	433,449	393,708	(39,741)	(9.2%)	
<i>Services, Contracts and Supplies</i>					
Dues & Fees	83,217	85,912	2,695	3.2%	
Staff Development	32,495	28,714	(3,781)	(11.6%)	
Advertising/Public Relations	7,161	21,041	13,880	193.8%	
Contracted Services	11,669	19,818	8,149	69.8%	
Travel	4,000	9,777	5,777	144.4%	
Mileage	-	5,000	5,000	100.0%	
Computer Equipment	5,750	4,980	(770)	(13.4%)	
Subsistence	3,400	4,400	1,000	29.4%	
Mail, Printing & Copying	2,000	2,867	867	43.4%	
Supplies & Materials	2,600	2,345	(255)	(9.8%)	
Rental/Lease	1,000	2,000	1,000	100.0%	
Furniture & Equipment	-	2,000	2,000	100.0%	
Telephone/Fax/Cellular	1,955	1,450	(505)	(25.8%)	
	155,247	190,304	35,057	22.6%	
	588,696	584,012	(4,684)	(0.8%)	
	\$ -	\$ -	\$ -	-	

Governance (continued)

The Governance budget is comprised of the eight (2023-24: 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	2023-24 Fall Budget	2024-25 Budget	Change	% Change	Note	Superintendent	Communications & Elections
Revenue/Allocations							
Block Revenue Allocations	\$ 1,452,002	\$ 1,478,382	\$ 26,380	1.8%		\$ 829,771	\$ 648,611
One-Time Funding	68,100	-	(68,100)	(100.0%)		-	-
Reserve Spending	14,320	75,893	61,573	430.0%		3,704	72,189
	<u>1,534,422</u>	<u>1,554,275</u>	<u>19,853</u>	<u>1.3%</u>		<u>833,475</u>	<u>720,800</u>
Expenses							
<i>Salaries and Benefits</i>							
Certificated	448,364	442,592	(5,772)	(1.3%)		442,592	-
Classified	823,507	852,024	28,517	3.5%		220,014	632,010
	<u>1,271,871</u>	<u>1,294,616</u>	<u>22,745</u>	<u>1.8%</u>		<u>662,606</u>	<u>632,010</u>
<i>Services, Contracts and Supplies</i>							
Supplies & Materials	48,899	54,391	5,492	11.2%		48,391	6,000
Contracted Services - Elections	50,000	50,000	-	-		-	50,000
Subsistence	33,228	38,372	5,144	15.5%		37,372	1,000
Contracted Services	42,488	30,953	(11,535)	(27.1%)		27,953	3,000
Rental/Lease	21,000	24,000	3,000	14.3%		23,500	500
Staff Development	16,500	16,500	-	-		13,500	3,000
Advertising/Public Relations	14,175	13,982	(193)	(1.4%)		175	13,807
Mileage	11,458	11,958	500	4.4%		9,958	2,000
Dues & Fees	7,575	7,875	300	4.0%		5,975	1,900
Mail, Printing & Copying	7,017	7,017	-	-		4,335	2,682
Computer Equipment	7,500	6,000	(1,500)	(20.0%)		3,500	2,500
Telephone/Fax/Cellular	3,865	3,865	-	-		3,115	750
Furniture & Equipment	4,101	2,601	(1,500)	(36.6%)		2,000	601
Travel	2,315	2,065	(250)	(10.8%)		1,315	750
Repairs & Maintenance	2,976	1,000	(1,976)	(66.4%)		-	1,000
Books, Publications & Subscriptions	450	450	-	-		150	300
Cost Recoveries	(10,996)	(11,370)	(374)	3.4%		(10,370)	(1,000)
	<u>262,551</u>	<u>259,659</u>	<u>(2,892)</u>	<u>(1.1%)</u>		<u>170,869</u>	<u>88,790</u>
	<u>1,534,422</u>	<u>1,554,275</u>	<u>19,853</u>	<u>1.3%</u>		<u>833,475</u>	<u>720,800</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>

Staffing (FTE)	2023-24 Fall Budget	2024-25 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 department 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 Fall Budget	2024-25 Budget	Change	% Change	Note
Revenue/Allocations					
Government of Alberta Revenue*	\$ 2,730,691	\$ 1,834,421	\$ (896,270)	(32.8%)	A
Block Revenue Allocations	2,586,925	2,646,169	59,244	2.3%	
Reserve Spending	160,247	82,445	(77,802)	(48.6%)	B
One-Time Funding	55,371	15,250	(40,121)	(72.5%)	
Other Revenue*	82,465	76,804	(5,661)	(6.9%)	
Transfers To/From Other Sites*	(593,771)	(436,519)	157,252	(26.5%)	C
	5,021,928	4,218,570	(803,358)	(16.0%)	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	3,325,133	2,934,228	(390,905)	(11.8%)	D
Classified	651,823	480,952	(170,871)	(26.2%)	E
	3,976,956	3,415,180	(561,776)	(14.1%)	
<i>Services, Contracts, and Supplies</i>					
Contracted Services	531,944	387,753	(144,191)	(27.1%)	F
Dues & Fees	183,507	112,104	(71,403)	(38.9%)	
Supplies & Materials	71,407	66,916	(4,491)	(6.3%)	
Staff Development	56,156	48,160	(7,996)	(14.2%)	
Mileage	40,700	44,700	4,000	9.8%	
Subsistence	27,600	33,600	6,000	21.7%	
Rental/Lease	22,200	28,987	6,787	30.6%	
Furniture & Equipment	31,025	28,000	(3,025)	(9.8%)	
Books, Publications & Subscriptions	22,213	17,060	(5,153)	(23.2%)	
Computer Equipment	21,000	11,000	(10,000)	(47.6%)	
Telephone/Fax/Cellular	6,670	7,560	890	13.3%	
Software	12,000	7,000	(5,000)	(41.7%)	
Mail, Printing & Copying	3,800	5,800	2,000	52.6%	
Travel	4,500	4,500	-	-	
Repairs & Maintenance	250	250	-	-	
Contracted Transportation	10,000	-	(10,000)	(100.0%)	
	1,044,972	803,390	(241,582)	(23.1%)	
	5,021,928	4,218,570	(803,358)	(16.0%)	
	\$ -	\$ -	\$ -	-	

* 2023-24 Fall Budget value was restated for comparison purposes due to a classification change.

Staffing (FTE)	2023-24 Fall Budget	2024-25 Budget	Change	% Change	Note
Certificated	23.14	19.86	(3.28)	(14.2%)	D
Classified	11.16	4.70	(6.46)	(57.9%)	E
	34.30	24.56	(9.74)	(28.4%)	

Supports for Students - Central (continued)

The Support for Students - Central budget, totaling \$4.22 million, is comprised of the Associate Superintendent \$0.46 million, Instructional Supports \$2.86 million, Curriculum \$0.31 million, and Specialized Supports \$0.59 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), and the First Nations, Métis, and Inuit team. The budget is comprised primarily of salary and contracted services.

Specialized Supports promote 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. Government of Alberta Revenue has decreased by \$896,000 primarily from the following decreases:

- \$481,000 Curriculum grant;
- \$194,000 Dual Credit grant;
- \$162,000 Odyssey French funding; and
- \$67,000 Official Languages in Education Programs (OLEP) funding.

The Dual Credit revenue is 2023-24 projected carryforward amounts, new grant applications for 2024-25 have been submitted and are awaiting approval. The Odyssey French funding was removed from the budget until it is confirmed. The OLEP funding was updated with an estimate of what EIPS will receive for 2024-25 but has not been confirmed yet.

B. The decrease in Reserve Spending reflects less department carryforwards projected, and less Division Reserves used.

C. Transfers To/From Other Sites is \$157,000 less. In the 2023-24 Fall Budget there was \$117,000 in certificated substitutes allocated to schools for curriculum. For 2024-25 these funds will be used as sub costs are incurred.

The balance of this change relates to First Nations, Métis, and Inuit Education funds held centrally for projects that will be reviewed, approved, and allocated to schools in the upcoming months.

Supports for Students - Central (continued)

- D. The primary reason for the decrease in the Certificated Salaries and Benefits and FTE is from the Curriculum budget. In 2023-24 Fall Budget, there were 5.0 certificated FTE that have been reduced to 1.72 certificated FTE for 2024-25.

- E. The main reason for the decrease in the Classified Salaries and Benefits and FTE is the removal of the Odyssey French funding. In 2023-24 Fall Budget there were 6.0 French language assistants.

- F. Contracted Services has decreased by \$144,000, most of which relates to the decreased Dual Credit and OLEP revenues.

Human Resources					
Budget	2023-24 Fall Budget	2024-25 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 4,842,808	\$ 4,870,306	\$ 27,498	0.6%	
Government of Alberta Revenue*	1,233,857	496,457	(737,400)	(59.8%)	A
One-Time Funding	48,800	12,192	(36,608)	(75.0%)	
Reserve Spending	33,660	15,533	(18,127)	(53.9%)	
Other Revenue*	60,534	61,244	710	1.2%	
Transfers To/From Other Sites	(30,000)	(30,000)	-	-	
	6,189,659	5,425,732	(763,927)	(12.3%)	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	369,805	371,952	2,147	0.6%	
Classified	1,248,019	1,239,110	(8,909)	(0.7%)	
	1,617,824	1,611,062	(6,762)	(0.4%)	
Staffing - Certificated **	2,217,206	2,225,497	8,291	0.4%	
Staffing - Classified **	427,133	442,240	15,107	3.5%	
	2,644,339	2,667,737	23,398	0.9%	
Secondments - Certificated	1,294,391	557,701	(736,690)	(56.9%)	A
	5,556,554	4,836,500	(720,054)	(13.0%)	
<i>Services, Contracts and Supplies</i>					
Staff Development	325,282	344,132	18,850	5.8%	
Contracted Services	132,491	86,253	(46,238)	(34.9%)	
Supplies & Materials	50,862	43,877	(6,985)	(13.7%)	
Subsistence	37,479	37,229	(250)	(0.7%)	
Repairs & Maintenance	35,806	26,308	(9,498)	(26.5%)	
Mileage	14,095	12,093	(2,002)	(14.2%)	
Furniture & Equipment	9,390	9,890	500	5.3%	
Dues & Fees	8,300	7,600	(700)	(8.4%)	
Computer Equipment	6,000	7,000	1,000	16.7%	
Advertising/Public Relations	3,250	4,000	750	23.1%	
Rental/Lease	2,350	3,500	1,150	48.9%	
Telephone/Fax/Cellular	4,100	3,000	(1,100)	(26.8%)	
Mail, Printing & Copying	2,500	2,350	(150)	(6.0%)	
Books, Publications & Subscriptions	400	1,200	800	200.0%	
Cost Recoveries	800	800	-	-	
	633,105	589,232	(43,873)	(6.9%)	
	6,189,659	5,425,732	(763,927)	(12.3%)	
	\$ -	\$ -	\$ -	-	

* 2023-24 Fall Budget value was restated for comparison purposes due to a classification change.

**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 Fall Budget	2024-25 Budget	Change	% Change	Note
Certificated	2.00	2.00	-	-	
Classified	12.35	12.00	(0.35)	(2.8%)	
	14.35	14.00	(0.35)	(2.4%)	

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

Human Resources (continued)

The Human Resources budget totaling \$5.43 million is comprised of the Associate Superintendent \$1.58 million, Recruitment & Staffing \$3.10 million, and Staff Relations & Training \$0.75 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 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 Government of Alberta Revenue of \$737,000 is due to fewer employees being seconded. This is also reflected in the Secondments – Certificated Salaries and Benefits total.

Business Services					
Budget	2023-24 Fall Budget	2024-25 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 3,107,704	\$ 3,068,265	\$ (39,439)	(1.3%)	
Reserve Spending	25,175	26,223	1,048	4.2%	
	<u>3,132,879</u>	<u>3,094,488</u>	<u>(38,391)</u>	<u>(1.2%)</u>	
Expenses					
<i>Salaries and Benefits</i>					
Classified	2,484,942	2,496,299	11,357	0.5%	
	<u>2,484,942</u>	<u>2,496,299</u>	<u>11,357</u>	<u>0.5%</u>	
<i>Services, Contracts and Supplies</i>					
Insurance	351,739	323,200	(28,539)	(8.1%)	
Contracted Services	200,294	171,635	(28,659)	(14.3%)	
Staff Development	34,990	34,990	-	-	
Supplies & Materials	13,811	15,760	1,949	14.1%	
Dues & Fees	14,153	15,654	1,501	10.6%	
Computer Equipment	7,500	10,500	3,000	40.0%	
Furniture & Equipment	8,000	9,000	1,000	12.5%	
Subsistence	5,400	5,400	-	-	
Mileage	3,800	3,800	-	-	
Telephone/Fax/Cellular	2,350	2,350	-	-	
Mail, Printing & Copying	2,000	2,000	-	-	
Rental/Lease	1,650	1,650	-	-	
Travel	1,050	1,050	-	-	
Advertising/Public Relations	1,000	1,000	-	-	
Books, Publications & Subscriptions	200	200	-	-	
	<u>647,937</u>	<u>598,189</u>	<u>(49,748)</u>	<u>(7.7%)</u>	
	<u>3,132,879</u>	<u>3,094,488</u>	<u>(38,391)</u>	<u>(1.2%)</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	

Staffing (FTE)	2023-24 Fall Budget	2024-25 Budget	Change	% Change	Note
Classified	21.12	21.12	-	-	

Business Services (continued)

The Business Services budget totaling \$3.09 million is comprised of the Secretary-Treasurer \$0.77 million, and Financial Services \$2.32 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, Accounting & 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 Fall Budget	2024-25 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 15,339,220	\$ 15,772,567	\$ 433,347	2.8%	
Government of Alberta Revenue - IMR	988,477	1,225,100	236,623	23.9%	A
Government of Alberta Revenue*	895,022	670,376	(224,646)	(25.1%)	B
Other Revenue*	231,740	231,740	-	-	
One-Time Funding	89,000	-	(89,000)	(100.0%)	C
Reserve Spending	(44,690)	103,555	148,245	(331.7%)	D
	17,498,769	18,003,338	504,569	2.9%	
Expenses					
<i>Salaries and Benefits</i>					
Classified*	3,530,593	3,580,205	49,612	1.4%	
	3,530,593	3,580,205	49,612	1.4%	
<i>Services, Contracts and Supplies</i>					
Contracted Custodial Services	4,454,800	4,436,346	(18,454)	(0.4%)	
Electricity	2,363,000	2,463,622	100,622	4.3%	
Contracted Services	1,668,305	1,531,076	(137,229)	(8.2%)	E
Natural Gas/Propane	1,332,000	1,400,516	68,516	5.1%	
Repairs & Maintenance - IMR	988,477	1,225,100	236,623	23.9%	A
Rental/Lease	1,193,485	1,190,632	(2,853)	(0.2%)	
Insurance	498,750	600,606	101,856	20.4%	F
Supplies - Custodial	431,200	482,050	50,850	11.8%	
Supplies & Materials	348,750	356,250	7,500	2.2%	
Repairs & Maintenance	265,000	255,000	(10,000)	(3.8%)	
Water & Sewer	240,500	241,625	1,125	0.5%	
Furniture & Equipment	179,000	228,459	49,459	27.6%	
Oil/Gas/Propane	80,000	85,000	5,000	6.3%	
Software	56,000	56,000	-	-	
Staff Development	25,000	30,000	5,000	20.0%	
Subsistence	11,000	15,000	4,000	36.4%	
Dues & Fees	11,500	12,000	500	4.3%	
Mail, Printing & Copying	11,500	11,500	-	-	
Telephone/Fax/Cellular	10,450	10,424	(26)	(0.2%)	
Computer Equipment	5,500	5,500	-	-	
Miscellaneous Bank Charges	4,000	4,000	-	-	
Mileage	-	500	500	100.0%	
Cost Recoveries	(210,041)	(218,073)	(8,032)	3.8%	
	13,968,176	14,423,133	454,957	3.3%	
	17,498,769	18,003,338	504,569	2.9%	
	\$ -	\$ -	\$ -	-	

* 2023-24 Fall Budget value was restated for comparison purposes due to a classification change.

Staffing (FTE)	2023-24 Fall Budget	2024-25 Budget	Change	% Change	Note
Classified	34.50	34.00	(0.50)	-1.4%	C

Facility Services (continued)

The Facility Services budget totaling \$18.0 million is comprised of the Facilities \$16.77 million and Infrastructure Maintenance & Renewal (IMR) \$1.23 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 IMR budget includes repairs and maintenance expense.

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

- A. The IMR funding assumes that Facility Services will spend 100% of the 2023-24 IMR funding this year and have no carryforward balance. The IMR budget for 2024-25 has been reduced for an estimated capital component (which is budgeted through supported amortization slowly over time). See page 28 for a detailed table.
- B. The Government of Alberta Revenue has decreased by \$225,000. In 2023-24 Fall Budget there was \$169,000 budgeted for the Uncas Elementary modular demo and the modular move between École Campbelltown and SouthPointe School. Both projects are now complete, and the funds have been removed for 2024-25.

In addition, there was a reduction of \$56,000 in funding from Alberta Infrastructure for the Trillium lease as this lease ends.
- C. One-Time Funding was provided in the fall. This is no longer required, and the allocation was returned.
- D. Reserve Spending is reflective of the change between prior and current years' projected carryforward of up to 1%.
- E. Contracted Services decrease also relates to the modular demo and move as described in note B above.
- F. Insurance has increased as the premiums are expected to rise. The current estimates used in the budget are a 30% increase on property and 10% on fleet insurance.

Information Technologies					
Budget	2023-24 Fall Budget	2024-25 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 6,149,645	\$ 6,235,451	\$ 85,806	1.4%	
Government of Alberta Revenue	374,400	374,400	-	-	
One-Time Funding	231,941	11,447	(220,494)	(95.1%)	A
Reserve Spending	41,869	194,670	152,801	365.0%	B
	6,797,855	6,815,968	18,113	0.3%	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	326,255	481,384	155,129	47.5%	B
Classified	3,035,854	3,221,715	185,861	6.1%	C
	3,362,109	3,703,099	340,990	10.1%	
<i>Services, Contracts and Supplies</i>					
Software	1,973,551	2,023,803	50,252	2.5%	
Internet	626,880	619,926	(6,954)	(1.1%)	
Telephone/Fax/Cellular	273,154	274,150	996	0.4%	
Contracted Services	197,850	53,414	(144,436)	(73.0%)	C
Staff Development	35,313	45,470	10,157	28.8%	
Mileage	49,000	40,000	(9,000)	(18.4%)	
Computer Equipment	218,241	32,001	(186,240)	(85.3%)	A
Supplies & Materials	10,000	10,000	-	-	
Subsistence	7,500	7,500	-	-	
Dues & Fees	3,300	3,300	-	-	
Furniture & Equipment	2,000	2,000	-	-	
Mail, Printing & Copying	704	704	-	-	
Insurance	500	500	-	-	
Rental/Lease	101	101	-	-	
Amortization of Capital Assets	37,652	-	(37,652)	(100.0%)	
	3,435,746	3,112,869	(322,877)	(9.4%)	
	6,797,855	6,815,968	18,113	0.3%	
	\$ -	\$ -	\$ -	-	

Staffing (FTE)	2023-24 Fall Budget	2024-25 Budget	Change	% Change	Note
Certificated	2.00	3.00	1.00	50.0%	B
Classified	28.35	27.50	(0.85)	(3.0%)	C
	30.35	30.50	0.15	0.5%	

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. One-Time Funding has decreased. This was primarily for evergreening computers which is also reflected in the decreased Computer Equipment. In addition, one-time projects were funded in the fall which are now completed. The offset is reflected in Contracted Services.
- B. Reserve Spending has increased for the seconded principal funded from Division reserves. This is also reflected in the Certificated Salaries and Benefits line and the Certificated FTE total.
- C. Classified Salaries and Benefits have increased by \$186,000. In the 2023-24 Fall Budget, staff vacancies created savings that were redistributed to Contracted Services and temporary staffing. Those vacancies are anticipated to be filled in 2024-25 and therefore the salary expense is increasing. The offset is a decrease in Contracted Services and elimination of the temporary position which is also reflected in the Classified FTE total.

Student Transportation Services					
Budget	2023-24 Fall Budget	2024-25 Budget	Change	% Change	Note
Revenue/Allocations					
Government of Alberta Revenue	14,481,738	16,014,958	1,533,220	10.6%	A
Other Revenue	1,092,948	876,500	(216,448)	(19.8%)	B
Reserve Spending	125,295	210,000	84,705	67.6%	C
	<u>15,699,981</u>	<u>17,101,458</u>	<u>1,401,477</u>	<u>8.9%</u>	
Expenses					
<i>Salaries and Benefits</i>					
Classified	1,477,045	1,616,406	139,361	9.4%	D
	<u>1,477,045</u>	<u>1,616,406</u>	<u>139,361</u>	<u>9.4%</u>	
<i>Services, Contracts and Supplies</i>					
Contracted Transportation	12,935,864	14,343,930	1,408,066	10.9%	E
Insurance	722,929	710,000	(12,929)	(1.8%)	
Telephone/Fax/Cellular	222,250	95,000	(127,250)	(57.3%)	F
Contracted Services	69,000	67,059	(1,941)	(2.8%)	
Supplies & Materials	65,000	62,000	(3,000)	(4.6%)	
Mail, Printing & Copying	34,000	35,000	1,000	2.9%	
Miscellaneous Bank Charges	34,500	34,500	-	-	
Staff Development	30,500	30,500	-	-	
Cost Recoveries	24,900	26,570	1,670	6.7%	
Subsistence	17,000	17,000	-	-	
Rental/Lease	15,424	15,424	-	-	
Furniture & Equipment	10,000	15,000	5,000	50.0%	
Software	8,719	8,719	-	-	
Oil/Gas/Propane	7,000	7,000	-	-	
Repairs & Maintenance	7,000	7,000	-	-	
Computer Equipment	14,000	4,000	(10,000)	(71.4%)	
Dues & Fees	2,000	3,500	1,500	75.0%	
Mileage	2,000	2,000	-	-	
Advertising/Public Relations	500	500	-	-	
Books, Publications & Subscriptions	350	350	-	-	
	<u>14,222,936</u>	<u>15,485,052</u>	<u>1,262,116</u>	<u>8.9%</u>	
	<u>15,699,981</u>	<u>17,101,458</u>	<u>1,401,477</u>	<u>8.9%</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	

Staffing (FTE)	2023-24 Fall Budget	2024-25 Budget	Change	% Change	Note
Classified	11.00	12.00	1.00	9.1%	D

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%.)

- A. Government of Alberta Revenue increase is a timing difference. When the Fall Budget was prepared, the Transportation Grant was still under review, a final value was received later in the year. The 2024-25 grant is expected to remain close to what EIPS received in 2023-24.
- B. Other Revenue is decreasing primarily from less transportation fee revenue.
- C. Reserve Spending is increasing due to more carryforward from 2023-24.
- D. Classified Salary and Benefits have increased due to the addition of an administrative assistant position. With the extra number of students eligible for transportation, this position assists the operation.
- E. The increase in AE revenue has resulted in increased Contracted Transportation costs to meet the needs of all eligible students.
- F. Telephone/Fax/Cellular has decreased by \$127,000. In the prior year, both the GPS units and tablets had data access costs. Now that the tablets are being utilized, they fulfill the requirement for a GPS thus eliminating the need for data on both devices.

Fiscal Services					
Budget	2023-24 Fall Budget	2024-25 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocation	\$ 997,604	\$ 858,872	\$ (138,732)	(13.9%)	A
Government of Alberta Revenue*	5,629,345	5,374,447	(254,898)	(4.5%)	
Asset Retirement Obligation - ARO*	284,269	386,545	102,276	36.0%	B
Other Revenue*	33,887	30,142	(3,745)	(11.1%)	
Departments' Year-End Carryforward	(434,840)	(435,000)	(160)	0.0%	
	6,510,265	6,215,006	(295,259)	(4.5%)	
Expenses					
<i>Salaries and benefits</i>					
Teacher Pensions - Central	360,341	322,445	(37,896)	(10.5%)	
	360,341	322,445	(37,896)	(10.5%)	
<i>Services, Contracts and Supplies</i>					
Amortization of Capital	6,989,864	6,494,225	(495,639)	(7.1%)	
Amortization of Capital - ARO*	284,269	386,545	102,276	36.0%	B
Departments' Year-End Carryforward	(434,840)	(435,000)	(160)	0.0%	
Rental / Lease	(9,369)	(9,369)	-	-	
Equipment Buyouts	(680,000)	(543,840)	136,160	(20.0%)	C
	6,149,924	5,892,561	(257,363)	(4.2%)	
	6,510,265	6,215,006	(295,259)	(4.5%)	
	\$ -	\$ -	\$ -	-	

* 2023-24 Fall Budget value was restated for comparison purposes due to a classification change and to include the asset retirement obligation expense.

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 Service's 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 for Fiscal Services fluctuates each year based upon the lifespan of capital assets previously purchased using school or department budgets. For 2024-25, less allocation was required as amortization of these assets has decreased from prior year (in other words, some assets completed amortization in 2023-24).
- B. Asset Retirement Obligation has increased from prior year. The two lines represent the investment in our older school buildings potentially required long-term to abate asbestos. The amount has increased from prior year as inflation has substantially increased the expected future abatement costs since the last estimation. Note that this line represents potential future costs and has no current impact to EIPS' operating or capital reserves—should EIPS decide to undertake abatement for a particular building, a funding source would need to be determined at that point in time.
- C. Equipment Buyouts are expected to be less than in the prior year. This is a result of slightly less Facility Services equipment and vehicle purchases, and a reduction in estimated school purchases (estimated based on average historic purchases).