

Fall Budget Report 2024-25

November 28, 2024



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BUDGET HIGHLIGHTS

The 2024-25 Fall Budget has a planned operating deficit of \$2.50 million, which is offset by operating reserves (\$2.11 million) and Asset Retirement Obligation Amortization (\$0.39 million). Revenue increased by \$4.39 million to \$210.65 million from the Spring Budget, while expenses increased by \$5.08 million to \$213.15 million.

Reserve Projections to August 31, 2025 include:

- \$10.59 million in operating reserves:
 - Central Services are projected to be \$0.43 million;
 - Schools Operations are projected to be \$1.27 million;
 - School Generated Funds are projected to be \$2.13 million;
 - Division Allocated Operating Reserves are projected to be \$3.81 million; and
 - Division Unallocated Operating Reserve is projected to be \$2.95 million.
- \$0.21 million in Capital Reserves.

Significant capital items to be funded from Capital Reserves include: Chiller Replacement at Salisbury Composite High (\$1,000,000), VOIP Phone System (\$548,000), Information Technology Infrastructure (\$150,000), and school buses (\$627,000).

Student enrolment was 17,949 at September 27, 2024

- An increase of 136 students (0.8%) from the 2024-25 Spring Budget.
- An increase of 189 students (1.1%) from Sept. 29, 2023.

Staffing is 1,367.00 FTE at September 30, 2024

- An increase of 42.74 FTE (3.2%) from 2024-25 Spring Budget;
 - 37.38 at schools (26.31 classified, 11.07 certificated), and
 - 5.36 at Central (2.96 classified, 2.40 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 77.9% of the total budget and 80.0% when capital is excluded, which equates to \$9,518 per student.

System administration spending is \$4.51 million (2.1% of total expenses), which is within the \$6.55 million grant provided by Alberta Education (AE). The additional funds have been distributed for Instructional costs, as allowed in the *Funding Manual for School Authorities 2024-25 School Year (Funding Manual)*.

BUDGET PROCESS

In April 2024, the Board of Trustees approved assumptions and allocations used to build the 2024-25 Budget. This Fall Budget has now been updated for:

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

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

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

- The “*balance of operating reserves restriction*” on operating reserves excluding School Generated Funds (SGF) at Aug. 31, 2025 are:
 - The maximum reserve limit is calculated at 6% of operating expenditures.
 - The minimum reserve limit is calculated at 1% of operating expenditures.
- The amount at August 31, 2025 is \$12,674,795 (@ 6% of 2023-24 operating expenses).

RESERVES

In the Spring Budget, the Board approved using **\$1,001,237** from Operating Reserves comprised of \$1,811,576 to be used for operations, offset by a \$810,339 capital effect. This has been updated in the fall with a reconciliation on the *Statement of Revenue and Expenses Notes* (note C, page 15).

BUDGET ASSUMPTIONS UPDATES

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

Funding

Spring Budget Assumption: The 2024-25 funding envelope was based on enrolment of 18,115. As the projected 2024-25 enrolment in the spring was less students (17,813), deferred revenue had been established for the 2024-25 year; that is, the funding envelope was reduced.

Fall Budget Update: Actual enrolment is 17,949 as of Sept. 27, 2024, and final deferred revenues have been calculated and will be recorded as a payable in 2024-25. Revenue for EIPS is calculated on Sept. 27, 2024 enrolment.

In July 2024, all boards received additional funding to address rising enrolment and enable school divisions to alleviate increased operational pressures.

The increase from spring to fall enrolment increases revenue.

Other General Assumption Updates:

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

- *Dual Credit grants have been received with an increase of \$156,000;*
- *Support in the amount of \$81,000 for the Odyssey Languages Program (Official Languages Program) has been confirmed after Spring Budget where the budgeted amount was \$nil – this is funding for three French Language Assistants.*
- *The Official Languages in Education Program (OLEP) agreement has been ratified with an increase of \$64,000 from spring estimates;*
- *Assessments of Program Unit Funding students are still expected to be completed by the deadlines imposed by AE.*
- *Funding for Literacy and Numeracy Support Funding (previously known as Learning Disruption Grant) has been applied for; funding will be provided to eligible school and education authorities using a similar approach to that used in previous years. “Alberta Education intends to notify school and education authorities in November 2024 of the amount of funding they will receive”, thus funding has not been allocated out to schools at the time of fall budget preparation. Funding in 2024-25 is for kindergarten to grade 3. This amount has not been included in Fall Budget as still unknown.*
- *There are other grants from Alberta Education that EIPS has applied for and is waiting to be notified as to whether any funding will be received; including the Low Incidence Supports & Services Funding.*
- *Although confirmation of institutional program funding has not been received at the time of fall budget preparation, an estimate equal to spring has been built into the budget.*

Expenses

- Although there has been a lowering of inflation (September 2024 CPI increased 1.6% vs 3.5% September 2023), the Division continues to experience inflationary pressures on items such as employee benefits, property insurance, vehicle and bus purchases, utilities, carbon tax, construction labour and materials, etc. Given the continued global economic and political strife and new labour unrest across the country, inflationary pressures are projected to continue into 2024-25.
- Leveraging Student Achievement – Funds will be used to close the learning gaps in literacy and numeracy with a focus on junior high and it will also be used to build teacher capacity.

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 mostly complete.

Enrolment

- Enrolment has increased to 17,949 from 17,813 in Spring 2024-25.
- The primary variance between enrolment and Weighted Moving Average (WMA) is because an Early Childhood Services (ECS) student is counted at a 0.5 FTE in WMA. Rural school enrolment is included in the total WMA; however, it is excluded from the grant calculations for Basic Instruction. The WMA is factored into most of the AE grants.
- EIPS' WMA for 2024-25 as calculated using Sept. 27, 2023 actual enrolment is 17,306.6, Spring Budget was 17,417.5 students (AE Calculation based on 18,115 enrolment).

Department Estimates and Assumptions

- Invoices for annual insurance renewals effective Nov. 1, 2024 were received in mid-November and have not been incorporated into the preparation of the Fall Budget. Preliminary analysis is that property insurance has risen by about 10%. Liability and Contracted Bus Operator (CBO) vehicles need further review.

CAPITAL PLAN

Since the Spring Budget, there have been some material changes to the Five-Year Capital Plan:

- The amount for VOIP in the spring was estimated to be \$220,000 and was entered as a placeholder until more detailed cost information was received for phones and installation. Total increase of \$328,000 in 2024-25.
- The chiller at Salisbury Composite High School (SAL) requires replacement. Total increase of \$1,220,000 in 2024-25.
- Facility Services has reduced the number of vehicles needing to be replaced as well as the timing of replacement by \$183,840. The estimates for the Small Lift and Lawn Tractor have also been reduced by \$30,000. Total decrease of \$213,840 in 2024-25.
- The cost of busses has increased since the spring so the projected costs have been adjusted accordingly. Total increase of \$45,824 in 2024-25.

EIPS Consolidated 5 Year Capital Plan 2024-25 Fall 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	548,000					548,000
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	698,000	76,730	407,843	959,835	-	2,142,408
Facility Services						
Chiller at SAL (funded by Capital Reserves)	1,000,000					1,000,000
Chiller at SAL (funded by IMR/CMR)	220,000					220,000
Facility Services (funded by Facilities)						
Small Lift ¹	20,000					20,000
Articulating Lawn Tractor ¹	10,000					10,000
Vehicles ¹		180,000	180,000			360,000
FAC Sub-Total	1,250,000	180,000	180,000	-	-	1,610,000
Schools (funded by Schools)						
School Bus Replacements ²	626,860	143,484	319,409	-	175,925	1,265,678
School Purchases from Operating Budget ¹	300,000	300,000	300,000	300,000	300,000	1,500,000
SCH Sub-Total	926,860	443,484	619,409	300,000	475,925	2,765,678
GRAND TOTAL	\$ 2,874,860	\$ 700,214	\$ 1,207,252	\$ 1,259,835	\$ 475,925	\$ 6,518,086

¹ Not required for Capital Reserves.

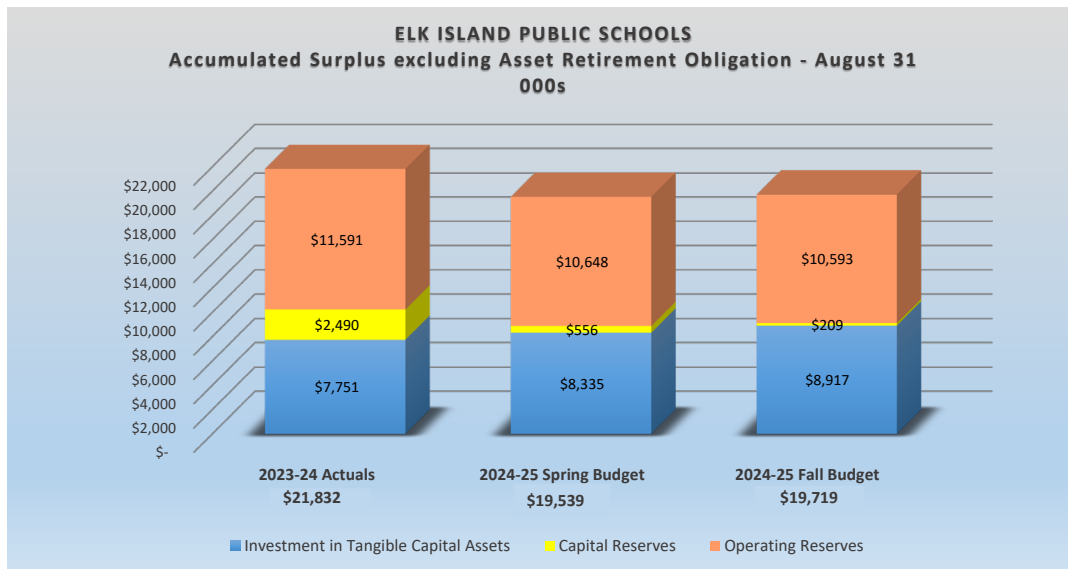
² Schools will pay for the buses over 10 years to the Division, Funding from Reserves is to finance the initial purchase.

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, 2024	\$ 11,500,586	\$ 7,750,624	\$ (10,331,072)	\$ -	\$ 11,591,180	\$ 2,489,854
Surplus/(Deficit)	(2,498,706)	-	(386,545)	(2,112,161)	-	-
Board Funded Capital Asset Additions	-	2,594,860	-	(314,459)	-	(2,280,401)
Net Amortization, Debt & Disposals	-	(1,428,163)	-	1,428,163	-	-
Net Reserve Transfers	-	-	-	998,457	(998,457)	-
Budget - August 31, 2025	\$ 9,001,880	\$ 8,917,321	\$ (10,717,617)	\$ -	\$ 10,592,723	\$ 209,453
Spring Budget - August 31, 2025	9,556,806	8,334,909	(9,982,244)	-	10,647,792	556,349
Variance - Fall to Spring	<u>\$ (554,926)</u>	<u>\$ 582,412</u>	<u>\$ (735,373)</u>	<u>\$ -</u>	<u>\$ (55,069)</u>	<u>\$ (346,896)</u>

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



Accumulated Surplus/(Deficit) Notes

Accumulated Surplus/(Deficit) (pg. 6)

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. Other than School Generated Funds, these reserves fall under the provincial maximum reserve limit of 6%.
- **Capital Reserves** includes reserves set aside for spending on capital assets and/or capital projects (major building improvements). These reserves do not fall under the provincial maximum reserve limit.

Accumulated Surplus will decrease from 2023-24 to 2024-25 by \$2.5 million primarily due to:

- Use of Operating Reserves of \$998,000;
- Use of Capital Reserves of \$2.28 million;
- An increase in Investments in Tangible Capital Assets of \$1.17 million (unsupported capital asset purchases exceeding amortization and debt repayments); and
- Recognition of \$387,000 of Asset Retirement Obligation amortization expense.

As a result, Accumulated Surplus is projected to be \$9 million at Aug. 31, 2025 comprised of:

- \$8.92 million surplus in Investment in Tangible Capital Assets.
- (\$10.72) million deficit in Asset Retirement Obligation.
- \$10.59 million surplus in Operating Reserves (pg. 8):
 - Central Services operating reserves are projected to be \$435,000;
 - Schools operating reserves are projected to be \$1.27 million;
 - School Generated Funds are projected to be \$2.13 million;
 - Division Allocated for non-capital asset proceeds of \$3.81 million;
 - Division Unallocated Operating reserve is projected to be \$2.95 million (pg. 9)
- \$209,000 surplus in Capital Reserves (pg. 8).

Reserves					
	A	B	C	D	E = A+B+C+D
	Audited 31-Aug-24	Contributions /(Use)	2024-25 Capital Effect	Budgeted Transfers	Budget 31-Aug-25
OPERATING RESERVES					
Central Services	626,964	(191,964)	-	-	\$ 435,000
Schools - Operations	944,481	325,519	-	-	1,270,000
School Generated Funds (SGF)	2,281,758	(150,000)	-	-	2,131,758
Central Services & Schools	3,853,203	(16,445)	-	-	3,836,758
Leveraging Student Achievement	388,343	(388,343)	-	-	-
Non-Capital Asset Proceeds	3,809,102	-	-	-	3,809,102
Projects	-	(593,669)	-	593,669	-
Budgeted Transfer to Support Operations	-	(1,113,704)	-	1,113,704	-
EIPS Division Allocated	4,197,445	(2,095,716)	-	1,707,373	3,809,102
EIPS Division Unallocated	3,540,532	-	1,113,704	(1,707,373)	2,946,863
	\$ 11,591,180	\$ (2,112,161)	\$ 1,113,704	\$ -	\$ 10,592,723
Spring Budget	11,262,484	(1,425,031)	810,339	-	10,647,792
Variance - Fall to Spring	\$ 328,696	\$ (687,130)	\$ 303,365	\$ -	\$ (55,069)

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

	A	B	C	D	E = A+B+C+D
	Audited 31-Aug-24	Contributions /(Use)	2024-25 Capital Effect	Budgeted Transfers	Budget 31-Aug-25
CAPITAL RESERVES					
Facility Services	\$ 15,541	\$ -	\$ (15,541)	\$ -	\$ -
Chiller Replacement at Salisbury Composite High	-	-	(1,000,000)	1,000,000	-
VOIP Phone System	-	-	(548,000)	548,000	-
IT Infrastructure	-	-	(150,000)	150,000	-
Buses	-	-	(626,860)	626,860	-
EIPS Division Allocated	-	-	(2,324,860)	2,324,860	-
Opening Balance	2,474,313	-	-	-	2,474,313
Proceed on Sale of Assets	-	-	60,000	-	60,000
Transfer to New Projects	-	-	-	(2,324,860)	(2,324,860)
EIPS Division Unallocated	2,474,313	-	60,000	(2,324,860)	209,453
	\$ 2,489,854	\$ -	\$ (2,280,401)	\$ -	\$ 209,453
Spring Budget	1,462,926	-	(906,577)	-	556,349
Variance - Fall to Spring	\$ 1,026,928	\$ -	\$ (1,373,824)	\$ -	\$ (346,896)

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

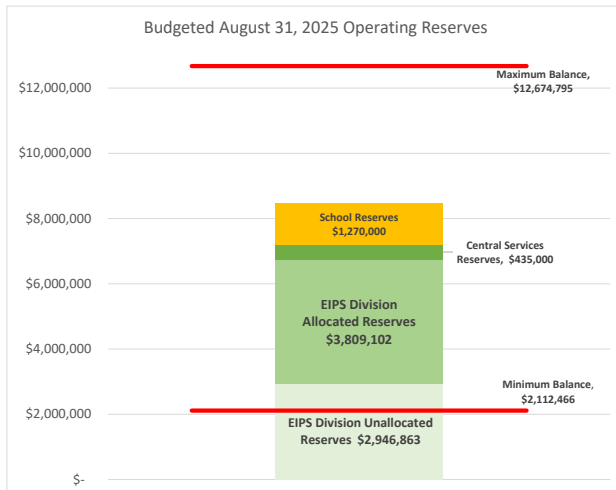
Operating Reserves - Three-Year Projection													
		A	B	C	D	E = A + B + C + D	F	G	H = F + G	I	J	K = I + J	
		Audited	Contributions		2024-25	Transfer	Budget	Contributions		Estimate	2026-27		Estimate
		31-Aug-24	/(Use)	Capital Effect ¹		31-Aug-25	/(Use)	Transfer	31-Aug-26	/(Use)	Transfer	31-Aug-27	
Central Services & Schools (includes SGF)	L	\$ 3,853,203	\$ (16,445)	\$ -	\$ -	\$ 3,836,758	\$ -	\$ -	\$ 3,836,758	\$ -	\$ -	\$ 3,836,758	
Leveraging Student Achievement		388,343	(388,343)			-			-			-	
Non-Capital Asset Proceeds		3,809,102				3,809,102			3,809,102			3,809,102	
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			(1,113,704)		1,113,704	-	(759,379)	759,379	-	(828,683)	828,683	-	
EIPS Division Allocated Reserves	M	4,197,445	(2,095,716)	-	1,707,373	3,809,102	(1,332,613)	1,332,613	3,809,102	(828,683)	828,683	3,809,102	
Capital Effect - Purchases from Operating Budget				(314,459)		(314,459)	(526,000)		(840,459)	(526,000)		(1,366,459)	
Capital Effect - Annual Amortization				1,428,163		1,428,163	1,285,379		2,713,542	1,354,683		4,068,225	
Transfer to Allocated Reserves	N				(1,707,373)	(1,707,373)		(1,332,613)	(3,039,986)		(828,683)	(3,868,669)	
EIPS Division Unallocated Opening Balance		3,540,532				3,540,532			3,540,532			3,540,532	
EIPS Division Unallocated Reserve	O	3,540,532	-	1,113,704	(1,707,373)	2,946,863	759,379	(1,332,613)	2,373,629	828,683	(828,683)	2,373,629	
Total EIPS Division Reserves	P = M + O	7,737,977	(2,095,716)	1,113,704	-	6,755,965	(573,234)	-	6,182,731	-	-	6,182,731	
Total Operating Reserves	Q = L + P	\$ 11,591,180	\$ (2,112,161)	\$ 1,113,704	\$ -	\$ 10,592,723	\$ (573,234)	\$ -	\$ 10,019,489	\$ -	\$ -	\$ 10,019,489	

(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. These balances do not include School Generated Fund reserves, and the maximum and minimum balances are calculated as a percentage of prior year operating expenses.



Budgeted August 31, 2025 Operating Reserve Balances (excluding SGF)	
Central Services Reserves	\$ 435,000
School Reserves	1,270,000
EIPS Division Allocated Reserves	3,809,102
EIPS Division Unallocated Reserves	2,946,863
Total Budgeted Operating Reserves (excluding SGF)	\$ 8,460,965
2023-24 Total Operating Expenses	\$ 211,246,579
Total Operating Reserve <u>Maximum</u> Limit based on 6% rate	12,674,795
Room for Additional Surplus Before Exceeding Maximum Limit	4,213,830
Total Operating Reserve <u>Minimum</u> Limit based on 1% rate	2,112,466
Room for Additional Spending (Deficit) Before Falling Below Minimum Limit	6,348,499

Reserve Notes

Operating Reserves (pgs. 8 & 9)

The **OPERATING RESERVES** table (pg. 8) provides a summary of the budgeted changes in Operating Reserves for 2024-25. The **OPERATING RESERVES PROJECTION** table (pg. 9) 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. 8, column E)

Schools and Central Services Operating Reserves carryforwards from prior year have been included in 2024-25 allocations.

For 2024-25, EIPS is estimating schools and central services departments will end the year with a carryforward amount of approximately 1% of their operating budget.

EIPS has also budgeted an approximate 7% usage (\$150,000) of School Generated Funds Reserves.

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

The Board maintains two types of Division operating reserves: allocated and unallocated.

Division Allocated Operating Reserves (pg. 9, row M)

The Division Allocated Operating Reserves are used to fund specific expenses identified by the Board. Proposed amounts 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.

Opening balances from Aug. 31, 2024 include \$388,000 in Leveraging Student Achievement and \$3.81 million of non-capital asset proceeds. The Leveraging Student Achievement funds are budgeted to be spent in 2024-25. However, the non-capital asset proceeds are set aside separately and have not been allocated for use at this time.

- EIPS Division Allocated Reserves are being accessed for a total of \$2.1 million as follows (column B):
 - \$388,000 for Leveraging Student Achievement;
 - \$30,000 for professional development related to the Mental Health Strategic Plan in areas of Violent Threat Risk Assessment (VTRA) and mental health in schools;
 - \$543,000 for a Seconded Principal for artificial intelligence, two READ Specialist positions, one Career Pathways position, and support for one existing position;
 - \$20,000 for other minor adjustments; and
 - \$1.11 million transfer of Capital Effect to support operations.

- For 2025-26 school year, Division Allocated Reserves will be used totaling \$1.33 million (column F) to continue efforts from 2024-25 for the following items:
 - \$153,000 for a Seconded Principal for artificial intelligence,
 - \$420,000 Sherwood Heights replacement school start-up funds; and
 - \$759,000 transfer of Capital Effect to support operations.

Reserves Notes (continued)

- For 2026-27 school year, Division Allocated Reserves will be used totaling \$829,000 (column I) for the following item:
 - \$829,000 transfer of Capital Effect to support operations.

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.

\$1.71 million of Division Unallocated Reserve is being transferred to Division Allocated Reserves to support projects and initiatives, shown in row N. Transfers of \$1.33 million in 2025-26 and \$829,000 in 2026-27 are projected to support future Division needs.

Capital asset purchases of \$314,000 and amortization of \$1.43 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 \$1.11 million surplus, which is being utilized as a budgeted transfer to support operations.

Operating Reserve Maximum Limit

The Government of Alberta implemented a maximum limit on school board operating reserves (a “cap”). EIPS’ cap for 2024-25 school year is \$12,674,795 calculated as 6% of our actual 2023-24 expenditures and applies to all operating reserves except School Generated Funds. This is a change from Spring Budget, when the Government of Alberta had communicated that School Generated Funds were to be included at that time. Based on projected balances at Aug. 31, 2025 in Division Allocated and Unallocated Operating reserves, as well as the estimated carryforward for schools’ and central services’ budgets, EIPS projects to be below the maximum limit by \$4.21 million.

There is also a minimum operating reserve limit of 1% of actual 2023-24 expenditures, or \$2.11 million for EIPS. Based on projected balances at Aug. 31, 2025, EIPS projects to be above the minimum limit by \$6.35 million.

Capital Reserves (pg. 8)

Capital Reserves can be used for the purchase of capital assets and can be accessed with Board approval. Every year, capital items are purchased from the operating budget in schools and departments (approximately \$200,000 to \$500,000 per year).

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

- New chiller at Salisbury Composite High for \$1 million;
- VOIP phone system for \$548,000;
- School bus replacement of \$627,000 financed initially by capital reserves but paid for over ten years by the respective school’s budget;
- Information Technology purchases (switches, access points, and uninterrupted power supply batteries) of \$150,000; and

Reserves Notes (continued)

- Facility Services' equipment purchases of \$15,000 using proceeds from previous sales of Facility Services vehicles (supplementing their department budget);

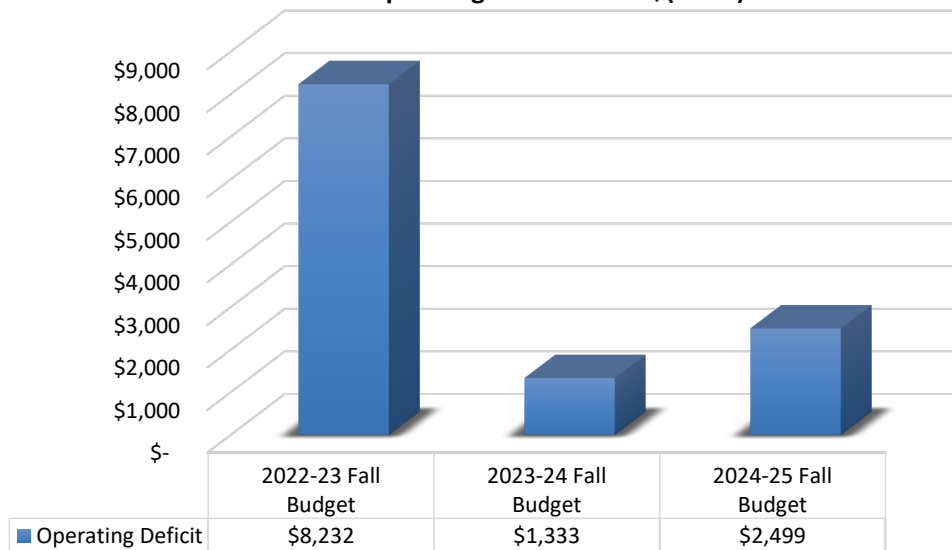
A transfer from Unallocated Capital Reserves of \$2.32 million will fund the capital items/projects listed above.

After this transfer and expected proceeds of approximately \$60,000 from sale of capital assets (older buses), there will be \$209,000 of Unallocated Capital Reserves.

Statement of Revenues and Expenses

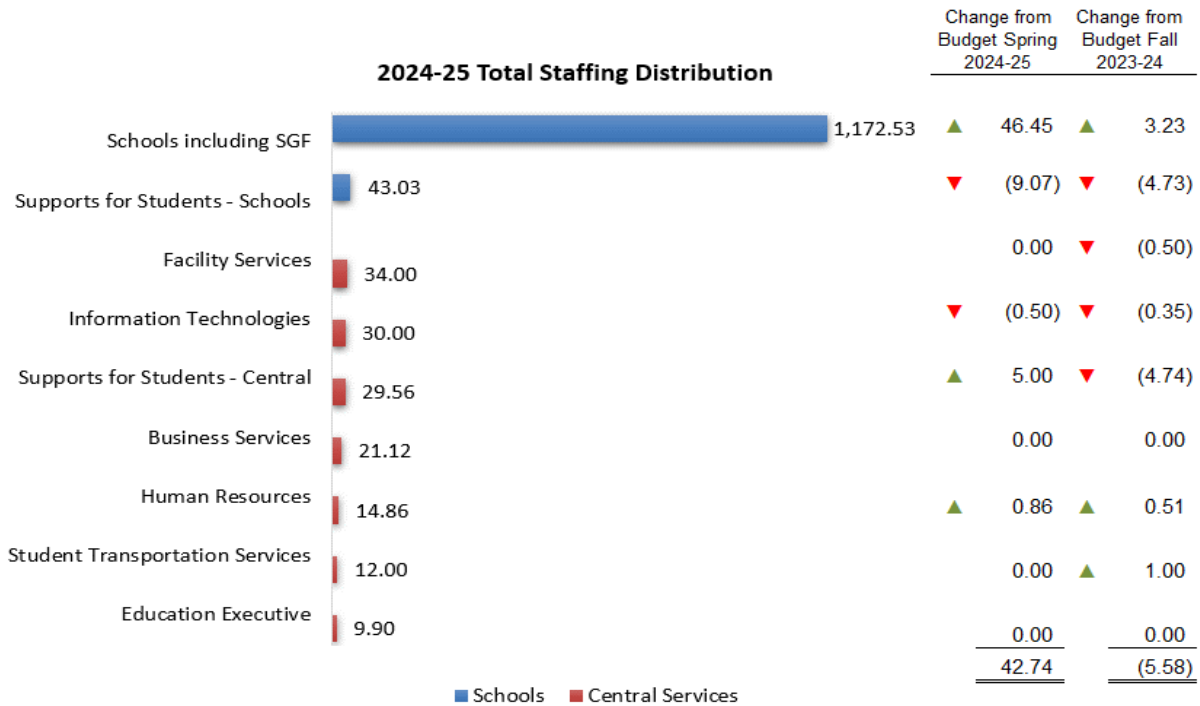
	Page Ref	2024-25 Budget	2024-25 Fall Budget	Note	Change	% Change
REVENUES						
Government of Alberta						
Alberta Education	17	\$ 191,350,944	\$ 195,657,577	A	\$ 4,306,633	2%
Other Government of Alberta		4,441,365	4,461,485		20,120	0%
		<u>195,792,309</u>	<u>200,119,062</u>		<u>4,326,753</u>	<u>2%</u>
Other Alberta School Authorities		50,464	50,464		-	0%
Fees		4,733,290	4,757,935		24,645	1%
Other Sales and Services		2,676,892	2,712,269		35,377	1%
Investment Income		1,021,000	952,194		(68,806)	(7%)
Gifts and Donations		1,405,923	1,437,908		31,985	2%
Rental of Facilities		231,740	271,740		40,000	17%
Fundraising		351,232	351,232		-	0%
		<u>206,262,850</u>	<u>210,652,804</u>		<u>4,389,954</u>	<u>2%</u>
EXPENSES						
Instruction						
Schools		140,126,681	144,564,851		4,438,170	3%
Central Service		21,908,772	21,564,035		(344,737)	(2%)
		<u>162,035,453</u>	<u>166,128,886</u>		<u>4,093,433</u>	<u>3%</u>
Operations & Maintenance		23,341,300	24,104,825		763,525	3%
Transportation		17,052,801	17,413,214		360,413	2%
System Administration		4,491,038	4,514,586		23,548	1%
External Services		1,153,834	989,999	B	(163,835)	(14%)
		<u>208,074,426</u>	<u>213,151,510</u>		<u>5,077,084</u>	<u>2%</u>
OPERATING DEFICIT		<u>\$ (1,811,576)</u>	<u>\$ (2,498,706)</u>	C	<u>\$ (687,130)</u>	<u>(38%)</u>

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



In 2022-23 Fall Budget there was \$4.96 million in Division Reserve usage for many supported projects, \$1.0 million in Focus on Learning Loss funding from reserves and the projected carryforward for the following year was projected at \$0 because of the reserve cap. In 2024-25 Fall Budget for comparison, there is \$0.59 million in Division Reserve usage and an offsetting \$1.71 million in projected carryforward for 2025-26.

Staffing - Full Time Equivalent (FTE)					
	Page Ref	2024-25 Budget	2024-25 Fall Budget	Change	% Change
SCHOOLS					
Certificated	31	835.02	846.09	11.07	1.3%
Classified	31	343.16	369.47	26.31	7.7%
		<u>1,178.18</u>	<u>1,215.56</u>	<u>37.38</u>	<u>3.2%</u>
CENTRAL SERVICES					
Certificated	37	26.86	29.26	2.40	8.9%
Classified	37	119.22	122.18	2.96	2.5%
		<u>146.08</u>	<u>151.44</u>	<u>5.36</u>	<u>3.7%</u>
TOTAL STAFFING					
Certificated		861.88	875.35	13.47	1.6%
Classified		462.38	491.65	29.27	6.3%
		<u>1,324.26</u>	<u>1,367.00</u>	<u>42.74</u>	<u>3.2%</u>



School staffing variances are explained on page 31.
Central staffing variances are explained on page 37 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 and may not add up to the total change.

- A. Below is a breakdown of the total Alberta Education funding increase of \$4.31 million. In July, Alberta Education announced a one-time rate increase for the funding framework grants which equated to \$1.65 million. The \$1.08 million for Enrolment Change includes \$0.54 million for supplemental growth which is not guaranteed next year unless EIPS experiences growth again.

	One-Time Rate Increase	Enrolment Change	Targeted Grants	Total
Base Instruction	1,255,436	587,861		1,843,297
Services & Supports	399,324	(72,280)		327,044
School - System Needs		15,281	653,131	668,412
Community		8,673		8,673
Jurisdictions		540,000		540,000
Other			919,207	919,207
Total Change	\$ 1,654,760	\$ 1,079,535	\$ 1,572,338	\$ 4,306,633

The One-Time Rate Increase of \$1.65 million was distributed as per below:

- \$1.48 million to schools as a classroom complexity allocation;
- \$0.07 million to Educational Assistant Capacity Building Project;
- \$0.05 million to Next Step Consolidated; and
- \$0.05 million to contingency for in-year expenses.

The Enrolment Change of \$1.08 million was distributed as per below:

- \$0.45 million to schools as basic allocations for enrolment growth, and cover 50% of enrolment decreases;
- \$0.43 million to contingency for in-year expenses; and
- \$0.20 million to Next Step Consolidated.

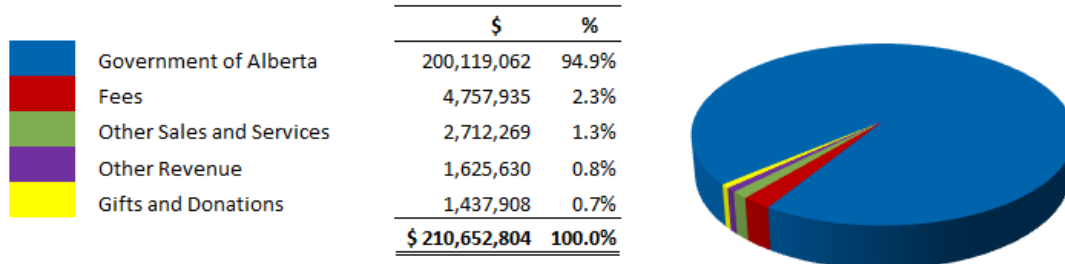
- B. The External Services decrease of \$164,000 involves fewer staff being seconded than projected in the Spring Budget.
- C. A summary of the Operating Deficit has been provided in the table below.

	2024-25 Budget	2024-25 Fall Budget	Variance
Capital Effect*	\$ 810,339	\$ 1,113,704	\$ 303,365
Division Reserve	593,669	593,669	-
Asset Retirement Obligation	386,545	386,545	-
Leveraging Student Achievement	48,580	388,343	339,763
SGF Reserve	-	150,000	150,000
Carryforward	(27,557)	(133,555)	(105,998)
Operating Deficit	\$ 1,811,576	\$ 2,498,706	\$ 687,130

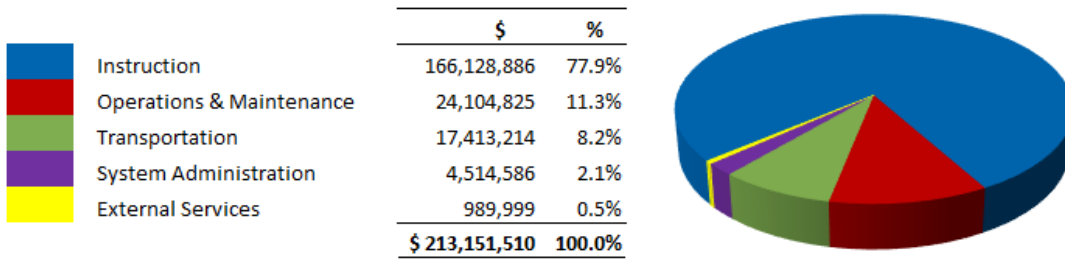
* A change in the Capital Effect is offset by an increase in the Block Revenue Allocation to Fiscal Services (page 56) and essentially a nil impact.

Statement of Revenues and Expenses Notes (continued)

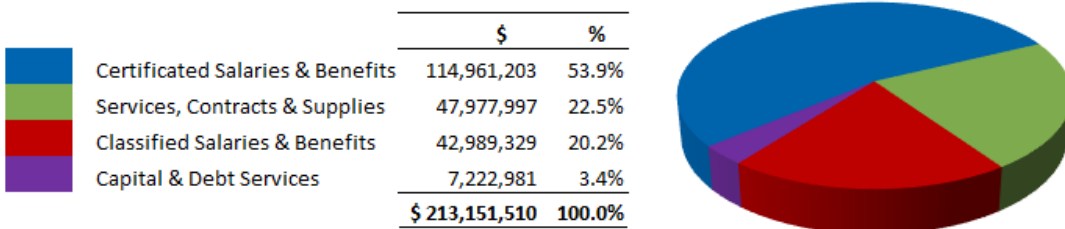
Below is a comparative chart that illustrates EIPS' revenues by source. The Other Revenue includes Investment Income, Rental of Facilities, Fundraising and Other Alberta School Authorities.



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				
	2024-25 Budget	2024-25 Fall Budget	Note	% Change
Base Instruction				
Early Childhood Services (ECS)	\$ 4,250,391	\$ 4,288,945		\$ 38,554 1%
Grades 1-9	76,416,797	77,263,906		847,109 1%
High Schools	31,569,047	32,514,749		945,702 3%
Distance Education	13,500	4,593		(8,907) (66%)
Hutterite Colony Funding	53,000	53,583		583 1%
Outreach Programs	350,000	350,000		- 0%
Rural Small Schools	1,841,432	1,861,688		20,256 1%
	114,494,167	116,337,464	A	1,843,297 2%
Services & Supports				
Specialized Learning Support	12,605,832	12,930,157		324,325 3%
Specialized Learning Support Kindergarten	1,311,915	1,394,534	B	82,619 6%
Moderate Language Delay	189,640	166,505		(23,135) (12%)
ECS Pre-K Program Unit Funding (PUF)	1,932,117	1,832,529	C	(99,588) (5%)
First Nations, Métis and Inuit Education	1,876,488	1,886,731		10,243 1%
Classroom Complexity	861,269	861,204		(65) (0%)
English as an Additional Language	437,316	469,961		32,645 7%
Refugee Students	-	-		- 0%
Institutional Programs	432,986	432,986		- 0%
	19,647,563	19,974,607		327,044 2%
School - System Needs				
Operations & Maintenance	16,365,140	16,380,421		15,281 0%
SuperNet	374,400	374,400		- 0%
Transportation	15,595,238	15,595,238		- 0%
Infrastructure Maintenance and Renewal	1,225,100	1,878,231	D	653,131 53%
	33,559,878	34,228,290		668,412 2%
Community				
Socio-Economic Status	1,089,484	1,093,797		4,313 0%
Geographic	1,484,120	1,488,480		4,360 0%
School Nutrition Program	199,500	199,500		- 0%
	2,773,104	2,781,777		8,673 0%
Jurisdictions				
System Administration	6,545,977	6,545,977		- 0%
Teacher Salary Settlement	3,456,020	3,456,020		- 0%
Supplemental Enrolment Growth	150,000	690,000	E	540,000 360%
	10,151,997	10,691,997		540,000 5%
Other				
Alberta School Council Engagement	-	27,093		27,093 100%
Digital Assessment Grant	-	150,000	F	150,000 100%
Dual Credit Programming	53,733	209,329	G	155,596 290%
French Language Funding	225,000	289,437		64,437 29%
Fuel Price Contingency Program	357,720	357,720		- 0%
Lease Support	651,746	657,802		6,056 1%
Odyssey Language Program	-	81,000	H	81,000 100%
Mental Health in School Pilot	-	352,702	I	352,702 100%
New Curriculum Funding	304,780	308,665		3,885 1%
Secondments	113,640	28,680	J	(84,960) (75%)
Transportation Training Grant	62,000	62,000		- 0%
	1,768,619	2,524,428		755,809 43%
Supported Amortization	1,247,616	1,289,014		41,398 3%
Teacher Pensions	7,708,000	7,830,000		122,000 2%
	<u>\$ 191,350,944</u>	<u>\$ 195,657,577</u>		<u>\$ 4,306,633 2.3%</u>

Alberta Education Revenue Notes

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

Refer to page 15 for an explanation of the one-time funding received in July.

- A. The Base 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 increased as well. The fall enrollment has increased by 136 students. This funding increase is essentially the growth Alberta Education (AE) is funding. Enrollment accounted for \$383,000 of the Base Instruction increase and the one-time rate increase \$1.26 million of the base increase.

Summer School had more continuing education units (CEU) than projected during the spring, which had an increase in revenue of \$205,000, excluding the one-time rate increase.

Rural Small Schools Grant remained at the same funding groups.

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

*Excluding one-time rate increase of 1.1%

- B. Specialized Learning Support Kindergarten had an increase of \$83,000. \$56,000 was from additional students being assessed and enrolled since the Spring Budget. \$27,000 was related to the one-time rate increase.
- C. ECS Pre-K Program Unit Funding (PUF) had a decrease of \$100,000. There was a \$36,000 increase from the one-time rate increase, and this was offset by a \$136,000 decrease from lower enrolment in the Play and Learn at School (PALS) program. This value will continue to change as students are enrolled and assessed. The revenue will be updated after the December 2 enrolment deadline to capture any changes.
- D. The Infrastructure Maintenance and Renewal (IMR) budget for 2024-25 has been reduced for a capital component (which is budgeted through supported amortization slowly over time) and increased for the carryforward component of prior year.

	2024-25 Budget	2024-25 Fall Budget	Variance
IMR Funding	\$ 2,225,100	\$ 2,225,100	\$ -
Prior Year Carryforward	-	335,131	335,131
IMR Capitalized	(1,000,000)	(682,000)	318,000
IMR Revenue Total	\$ 1,225,100	\$ 1,878,231	\$ 653,131

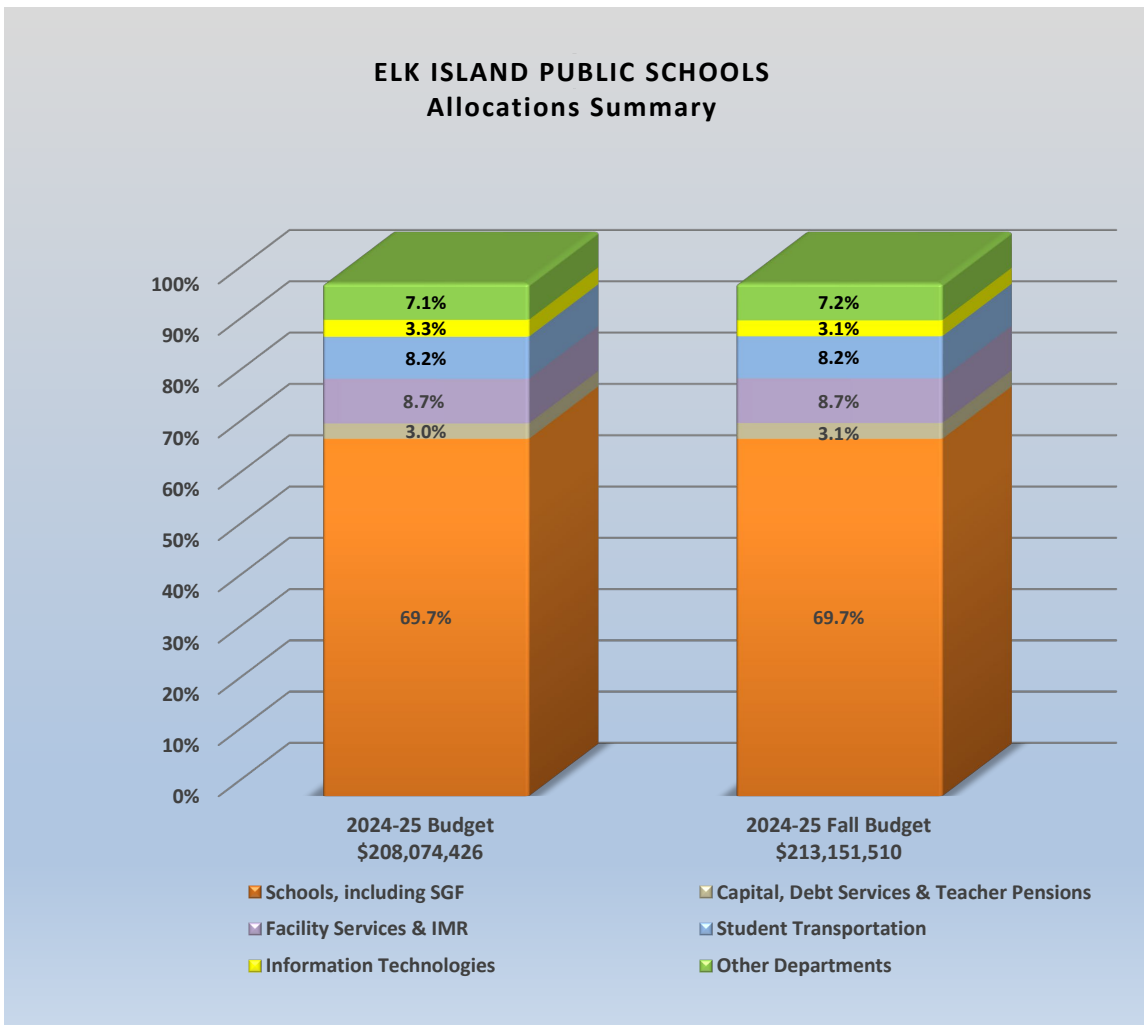
Alberta Education Revenue Notes (continued)

In addition, the Capital Maintenance Renewal (CMR) Grant increased from \$1.14 million in 2023-24 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.

- E. Supplemental Enrolment Growth increased by \$540,000, due to increased enrolment.
- F. A new grant for 2024-25 is the Digital Assessment grant for \$150,000. These funds will be used to transition EIPS to using AE's new Digital Assessment Platform (DAP) for administering provincial exams. Specifically, supporting students and staff in becoming familiar with the DAP environment and using Chromebooks for extended writing tasks. This will be achieved by ensuring students have access and practice time as well as appropriate accommodations, if needed.
- G. Dual Credit Programming increased by \$156,000. EIPS has received approval for a Rural Skilled Trades grant \$50,000 and the Alberta Education Enhancement grant \$100,000 and the remainder is carryforward from prior year.
- H. Odyssey Language Program budget of \$81,000 is for three French Language Assistants.
- I. The Mental Health in School Pilot program will receive \$353,000 in funding. This has been distributed to schools with junior high students.
- J. Secondments to Alberta Education decreased by \$85,000 as there was a staffing change after the Spring Budget was approved.

Allocation Reconciliation					
	Page Ref	2024-25 Budget	2024-25 Fall Budget	\$ Change	% Change
Schools, including SGF		\$ 139,228,137	\$ 143,562,788	\$ 4,334,651	3.1%
Supports for Students - Schools		5,833,442	4,916,579	(916,863)	(15.7%)
	23	145,061,579	148,479,367	3,417,788	2.4%
Facility Services		16,778,238	16,706,707	(71,531)	(0.4%)
Other Departments		14,877,077	15,424,527	547,450	3.7%
Student Transportation		17,101,458	17,477,180	375,722	2.2%
Information Technologies		6,815,968	6,566,908	(249,060)	(3.7%)
Capital, Debt Services & Teacher Pensions		6,215,006	6,618,590	403,584	6.5%
Infrastructure Maintenance and Renewal (IMR)		1,225,100	1,878,231	653,131	53.3%
	37	63,012,847	64,672,143	1,659,296	2.6%
		\$ 208,074,426	\$ 213,151,510	\$ 5,077,084	2.4%



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	2024-25	2024-25	Note	Change	% Change
	Budget	Fall Budget			
Basic Allocations	\$ 98,191,000	\$ 98,639,000		\$ 448,000	0.5%
Supports for Students Allocations	20,128,000	20,837,000		709,000	3.5%
One-Time Classroom Complexity Allocation	-	1,484,000	A	1,484,000	100.0%
Next Step Consolidated	2,880,000	3,135,000	B	255,000	8.9%
School Programs* and Other Items	1,487,000	1,911,000	C	424,000	28.5%
Year-End Carryforward	897,000	934,000		37,000	4.1%
Elk Island Youth Ranch Learning Center	341,000	354,000		13,000	3.8%
	<u>123,924,000</u>	<u>127,294,000</u>		<u>3,370,000</u>	<u>2.7%</u>
School Generated Funds	7,750,000	7,972,000		222,000	2.9%
Teacher Pensions	7,386,000	7,478,000		92,000	1.2%
Supports for Students – Schools	5,833,000	4,917,000	D	(916,000)	(15.7%)
Contingency - To Be Allocated (TBA)	1,203,000	1,881,000	E	678,000	56.4%
Leveraging Student Achievement	49,000	388,000	F	339,000	691.8%
Capital Lease	(181,000)	(181,000)		-	0.0%
Schools' Year-End Carryforward	(902,000)	(1,270,000)	G	(368,000)	(40.8%)
School Allocations	<u>\$ 145,062,000</u>	<u>\$ 148,479,000</u>		<u>\$3,417,000</u>	<u>2.36%</u>

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

- A. In July, Alberta Education announced a one-time rate increase for the funding framework grants of which \$1.48 million was allocated directly to schools.
- B. Next Step Consolidated increased by \$255,000. This increase includes \$50,000 in classroom complexity allocations, \$135,000 for additional staffing and \$70,000 to expand the summer school program.
- C. School Programs and Other Items increased by \$424,000, which primarily relates to the Mental Health in School Pilot Program funding announced in the fall for \$353,000.
- D. Supports for Students – Schools decreased by \$916,000 which primarily includes \$709,000 in allocations to schools and \$241,000 in Division reserves being reallocated to Supports for Students – Central for the READ Specialist teacher positions.
- E. Contingency – To Be Allocated (TBA) are funds being held for in-year expenses.
- F. Leveraging Student Achievement has been updated based on August 31, 2024, yearend results for schools with the addition of the standard cost surplus.
- G. Schools' Year-End Carryforward has been adjusted to budget for the carryforwards expected for the 2024-25 school year.

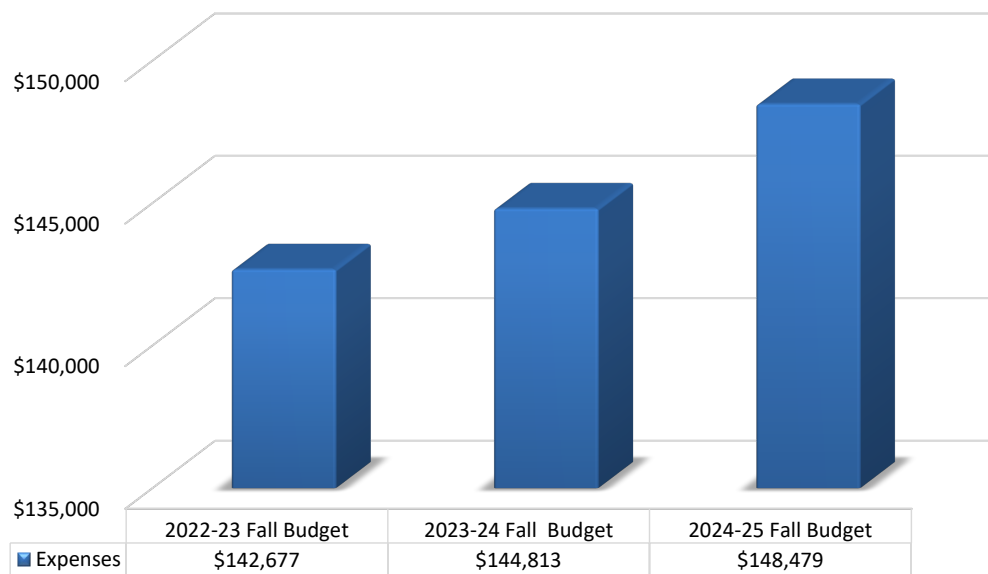
Allocation Reconciliation Notes (continued)

Central Allocations	2024-25 Budget	2024-25 Fall Budget	Note	Change	% Change
Student Transportation	\$ 17,101,000	\$ 17,477,000		\$ 376,000	2.2%
Facilities Services	16,779,000	16,707,000		(72,000)	(0.4%)
Other Departments	14,877,000	15,424,000		547,000	3.7%
Information Technologies	6,816,000	6,567,000		(249,000)	(3.7%)
Capital and Debt Services/Teacher Pension	6,215,000	6,619,000	H	404,000	6.5%
Infrastructure Maintenance and Renewal	1,225,000	1,878,000	I	653,000	53.3%
Central Allocations	<u>\$ 63,013,000</u>	<u>\$ 64,672,000</u>		<u>\$1,659,000</u>	<u>2.6%</u>

- H. Capital and Debt Services/Teacher Pension increased by \$404,000. This increase is the result of a block increase of \$299,000 and a revenue increase of \$105,000 to offset the increase in supported and unsupported amortizations, teacher pensions and equipment buyouts.
- I. The IMR budget for 2024-25, which includes carryforward from the prior year, has been reduced for a capital component (which is budgeted through supported amortization slowly over time). See page 18 for a detailed table.

Schools Expenses						
Expenses	Page Ref	2024-25 Budget	2024-25 Fall Budget	Note	Change	% Change
Sector 1 - Sherwood Park		\$ 68,992,305	\$ 70,615,187		\$ 1,622,882	2.4%
Sector 2 - Strathcona County		13,579,545	13,806,998		227,453	1.7%
Sector 3 - Fort Saskatchewan		24,810,206	25,622,832		812,626	3.3%
Sector 4 - Lamont County		7,557,225	7,873,468		316,243	4.2%
Sector 5 - County of Minburn		5,764,305	5,887,033		122,728	2.1%
	26	120,703,586	123,805,518	A	3,101,932	2.6%
Elk Island Youth Ranch Learning Centre		340,627	354,676		14,049	4.1%
Next Step Continuing Education - Summer		591,236	661,236		70,000	11.8%
Next Step Outreach		2,288,708	2,473,821	B	185,113	8.1%
Total School Allocations		123,924,157	127,295,251		3,371,094	2.7%
Supports for Students	33	5,833,442	4,916,579	C	(916,863)	(15.7%)
School Generated Funds		7,749,636	7,971,880	D	222,244	2.9%
Teacher Pensions		7,385,555	7,478,118	E	92,563	1.3%
Capital Lease (Photocopiers)		(181,397)	(181,397)		-	0.0%
Contingency - To Be Allocated		1,203,224	1,880,593	F	677,369	56.3%
Schools' Year-End Carryforward		(901,618)	(1,270,000)	G	(368,382)	(40.9%)
Leveraging Student Achievement		48,580	388,343	H	339,763	699.4%
	20	\$ 145,061,579	\$ 148,479,367		\$ 3,417,788	2.4%

3-Year Expenditure Trend \$(000's)



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

A. The \$3.10 million increase in allocations to schools is summarized below:

School Allocation Change:	
2024-25 Budget	\$ 120,704,000
One-Time Classroom Complexity Allocation	1,484,000
Specialized Supports & Early Learning	709,000
Basic Allocations	449,000
Mental Health in School Pilot	353,000
Year End Carryforward	37,000
First Nations, Métis, and Inuit Allocations	29,000
English as an Additional Language Allocation	22,000
Other Small Items	19,000
2024-25 Fall Budget	<u>\$ 123,806,000</u>

The One-Time Classroom Complexity Allocation was the distribution of the Alberta Education one-time rate increase for the funding framework grants.

The increase in Specialized Supports & Early Learning provided funds to schools for both new students that arrived in the Division and students with completed assessments.

The increase in Basic Allocations was to fund new students that arrived in the Division between Spring Budget estimates and Fall Budget. EIPS was able to fund these students at 100% of the allocation rate.

Alberta Education announced the continued support of the Mental Health in School Pilot, and these funds were distributed to the schools with junior high students.

B. The increase for Next Step Outreach includes \$135,000 for additional staffing and \$50,000 in one-time classroom complexity allocations.

C. The \$917,000 decrease in Supports for Students is outlined through the changes below:

Supports for Students Allocation Change:	
2024-25 Budget	\$ 5,833,000
Block Increase	111,000
Other Small Items	(9,000)
Revenue Changes	(68,000)
Division Reserve Changes	(241,000)
Allocations to Schools	(709,000)
2024-25 Fall Budget	<u>\$ 4,917,000</u>

The Block Increase was funding to support a Child and Adolescent Services for All (CASA) Mental Health teacher at Bev Facey Community High.

Schools Expense Notes (continued)

The Division Reserve Changes decrease is a transfer of the two Reading Enrichment and Development (READ) teachers to Supports for Students – Central to better align with whom they will report to.

The decrease in Allocations to Schools is providing funds to schools for new students that arrived in the Division and students with completed assessments.

- D. School Generated Funds (SGF) are \$222,000 higher than the Spring Budget. Fall Budget includes a reserve usage of \$150,000 and the revenue was updated for the before and after school programs for \$142,000. The offset is a reduction of \$70,000 for investment income.
- E. Teacher Pensions from school salaries has increased \$93,000 primarily due to more pensionable salaries resulting from the certificated FTE increase.
- F. Contingency – To Be Allocated are funds being held for in-year expenses.
- G. Schools' Year-End Carryforward has been adjusted to budget for the carryforwards expected for the 2024-25 school year.
- H. Leveraging Student Achievement has been updated based on August 31, 2024, yearend results for schools with the addition of the standard cost surplus.

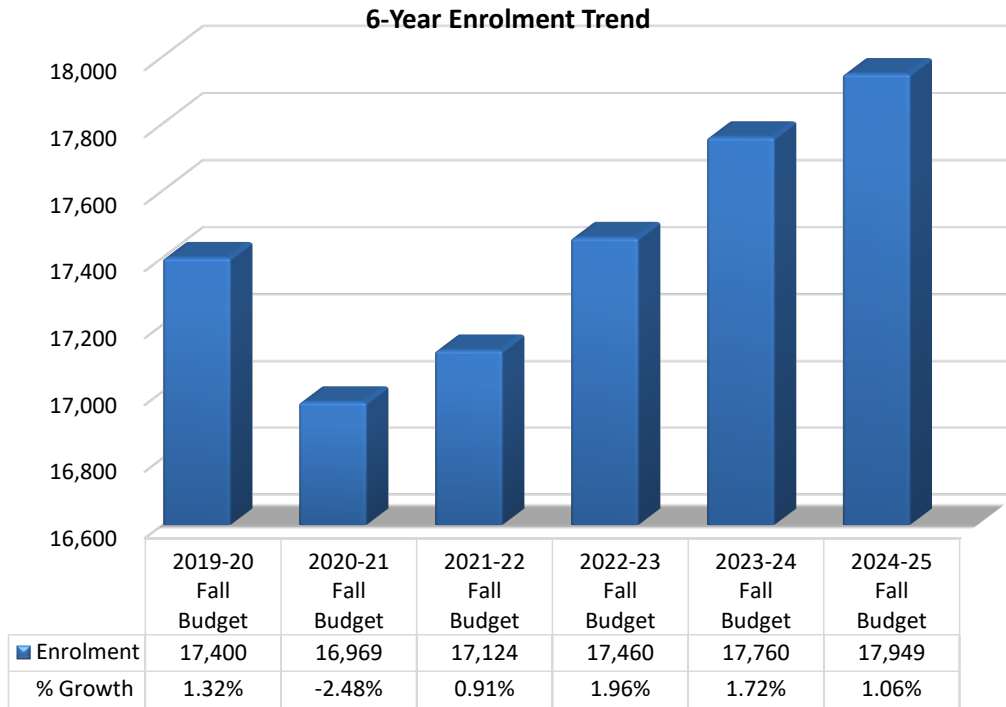
Schools Expenses - Detail by Sector by Category

	2024-25 Budget	2024-25 Fall Budget	Change	Salaries & Benefits	Services, Contracts & Supplies	Total Salaries* as a % of Total Budget
Sector 1 - Sherwood Park						
Bev Facey Community High	\$ 7,228,664	\$ 7,496,460	\$ 267,796	\$ 7,122,887	\$ 373,573	95.02%
Brentwood Elementary	3,153,404	3,230,937	77,533	3,107,809	123,128	96.19%
Clover Bar Junior High	2,903,703	3,016,105	112,402	2,854,126	161,979	94.63%
Davidson Creek Elementary	4,190,217	4,295,193	104,976	4,162,431	132,762	96.91%
École Campbelltown	2,456,607	2,484,125	27,518	2,393,929	90,196	96.37%
F.R. Haythorne Junior High	4,114,728	4,247,714	132,986	3,982,964	264,750	93.77%
Glen Allan Elementary	2,159,572	2,200,177	40,605	2,057,781	142,396	93.53%
Heritage Hills Elementary	3,161,702	3,172,041	10,339	3,072,027	100,014	96.85%
Lakeland Ridge	4,280,578	4,364,890	84,312	4,158,724	206,166	95.28%
Mills Haven Elementary	3,270,848	3,464,609	193,761	3,320,957	143,652	95.85%
Pine Street Elementary	3,237,676	3,441,593	203,917	3,297,926	143,667	95.83%
Salisbury Composite High	9,756,761	9,787,083	30,322	9,120,605	666,478	93.19%
Sherwood Heights Junior High	3,947,183	4,039,901	92,718	3,841,910	197,991	95.10%
Strathcona Christian Academy Elementary	3,487,717	3,493,851	6,134	3,371,097	122,754	96.49%
Strathcona Christian Academy Secondary	4,085,958	4,124,622	38,664	3,911,066	213,556	94.82%
Wes Hosford Elementary	1,997,592	2,065,005	67,413	1,968,363	96,642	95.32%
Westboro Elementary	2,584,768	2,666,928	82,160	2,520,092	146,836	94.49%
Woodbridge Farms Elementary	2,974,627	3,023,953	49,326	2,933,436	90,517	97.01%
	<u>68,992,305</u>	<u>70,615,187</u>	<u>1,622,882</u>	<u>67,198,130</u>	<u>3,417,057</u>	<u>95.16%</u>
Sector 2 - Strathcona County						
Ardrossan Elementary	3,637,264	3,802,018	164,754	3,625,776	176,242	95.36%
Ardrossan Junior Senior High	5,113,850	5,153,111	39,261	4,949,963	203,148	96.06%
Castle (Scotford Colony)	212,181	211,419	(762)	201,596	9,823	95.35%
Fultonvale Elementary Junior High	3,234,865	3,273,660	38,795	3,141,491	132,169	95.96%
Uncas Elementary	1,381,385	1,366,790	(14,595)	1,314,915	51,875	96.20%
	<u>13,579,545</u>	<u>13,806,998</u>	<u>227,453</u>	<u>13,233,741</u>	<u>573,257</u>	<u>95.85%</u>
Sector 3 - Fort Saskatchewan						
École Parc Élémentaire	2,768,877	2,764,599	(4,278)	2,660,103	104,496	96.22%
Fort Saskatchewan Christian	3,088,597	3,127,790	39,193	3,028,203	99,587	96.82%
Fort Saskatchewan Elementary	2,486,957	2,554,289	67,332	2,475,331	78,958	96.91%
Fort Saskatchewan High	3,544,156	3,607,459	63,303	3,467,399	140,060	96.12%
James Mowat Elementary	2,572,553	2,576,213	3,660	2,462,224	113,989	95.58%
Rudolph Hennig Junior High	3,090,070	3,217,120	127,050	3,113,732	103,388	96.79%
SouthPointe School	4,292,064	4,675,186	383,122	4,478,487	196,699	95.79%
Win Ferguson Elementary	2,966,932	3,100,176	133,244	2,980,611	119,565	96.14%
	<u>24,810,206</u>	<u>25,622,832</u>	<u>812,626</u>	<u>24,666,090</u>	<u>956,742</u>	<u>96.27%</u>
Sector 4 - Lamont County						
Bruderheim School	1,164,577	1,214,232	49,655	1,168,601	45,631	96.24%
Lamont Elementary	2,344,104	2,482,589	138,485	2,389,036	93,553	96.23%
Lamont High	2,981,906	3,056,656	74,750	2,918,082	138,574	95.47%
Mundare School	1,066,638	1,119,991	53,353	1,066,735	53,256	95.24%
	<u>7,557,225</u>	<u>7,873,468</u>	<u>316,243</u>	<u>7,542,454</u>	<u>331,014</u>	<u>95.80%</u>
Sector 5 - County of Minburn						
A.L. Horton Elementary	2,812,323	2,869,756	57,433	2,748,887	120,869	95.79%
Pleasant Ridge Colony	183,303	183,309	6	171,041	12,268	93.31%
Vegreville Composite High	2,768,679	2,833,968	65,289	2,718,098	115,870	95.91%
	<u>5,764,305</u>	<u>5,887,033</u>	<u>122,728</u>	<u>5,638,026</u>	<u>249,007</u>	<u>95.77%</u>
	<u>\$ 120,703,586</u>	<u>\$ 123,805,518</u>	<u>\$ 3,101,932</u>	<u>\$ 118,278,441</u>	<u>\$ 5,527,077</u>	<u>95.54%</u>

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

Schools Enrolment					
Enrolment	Page Ref	2024-25 Budget	2024-25 Fall Budget	Change	% Change
Sector 1 - Sherwood Park		10,075	10,094	19	0.2%
Sector 2 - Strathcona County		2,154	2,158	4	0.2%
Sector 3 - Fort Saskatchewan		3,486	3,451	(35)	(1.0%)
Sector 4 - Lamont County		898	902	4	0.4%
Sector 5 - County of Minburn		747	738	(9)	(1.2%)
		17,360	17,343	(17)	(0.1%)
Elk Island Youth Ranch Learning Centre		6	6	-	0%
Next Step Outreach		440	600	160	36.4%
To Be Allocated		7	-	(7)	(100%)
	29	17,813	17,949	136	0.8%

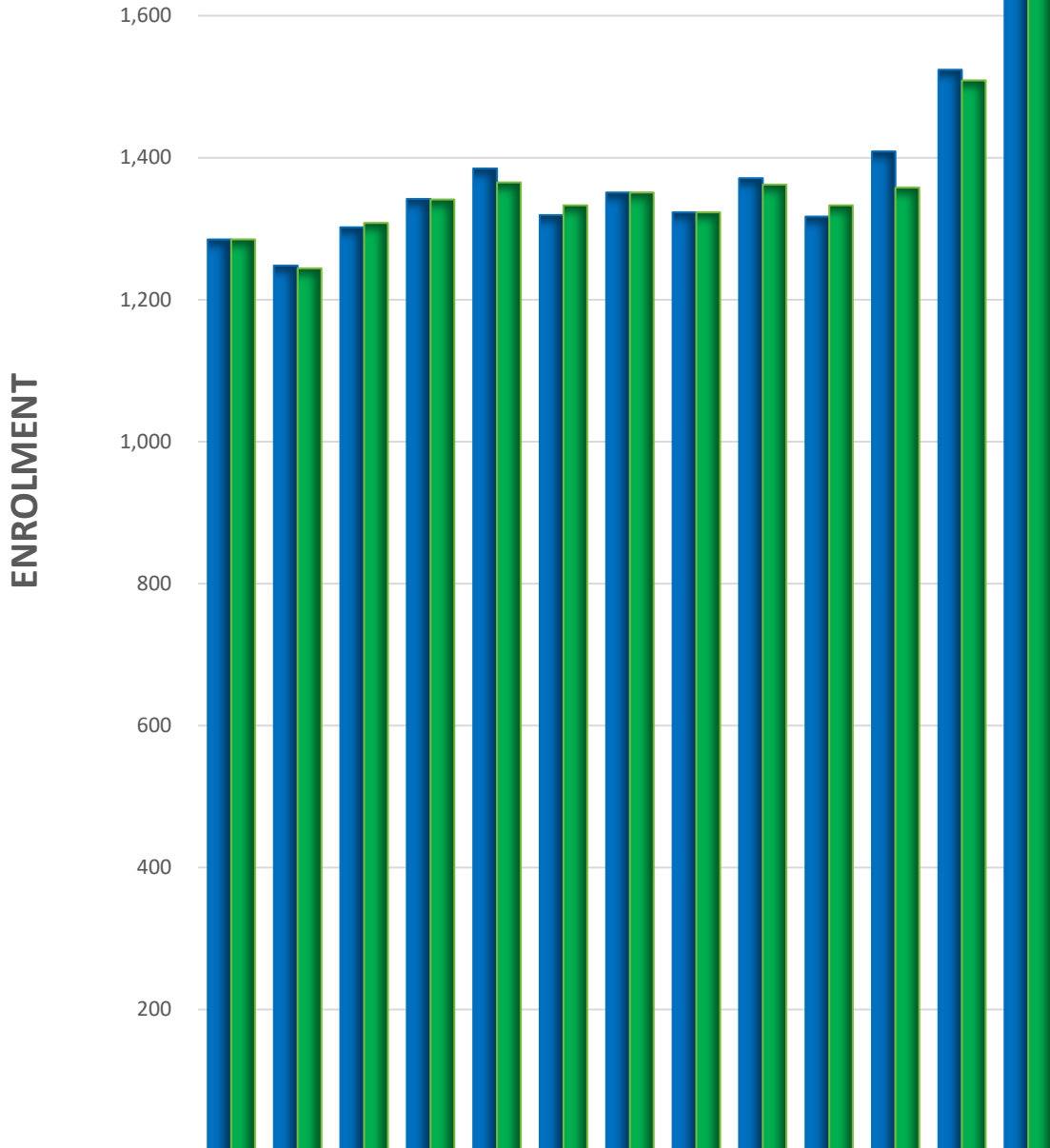


Enrolment Detail - by Sector				
	2024-25 Budget	2024-25 Fall Budget	Change	% Change
Sector 1 - Sherwood Park				
Bev Facey Community High	1,007	1,029	22	2.2%
Brentwood Elementary	439	446	7	1.6%
Clover Bar Junior High	427	433	6	1.4%
Davidson Creek Elementary	658	666	8	1.2%
École Campbelltown	382	372	(10)	(2.6%)
F. R. Haythorne Junior High	572	580	8	1.4%
Glen Allan Elementary	284	284	-	0%
Heritage Hills Elementary	502	491	(11)	(2.2%)
Lakeland Ridge	717	718	1	0.1%
Mills Haven Elementary	465	472	7	1.5%
Pine Street Elementary	363	370	7	1.9%
Salisbury Composite High	1,539	1,508	(31)	(2.0%)
Sherwood Heights Junior High	639	626	(13)	(2.0%)
Strathcona Christian Academy Elementary	582	579	(3)	(0.5%)
Strathcona Christian Academy Secondary	650	654	4	0.6%
Wes Hosford Elementary	293	307	14	4.8%
Westboro Elementary	236	244	8	3.4%
Woodbridge Farms Elementary	320	315	(5)	(1.6%)
	10,075	10,094	19	0.2%
Sector 2 -Strathcona County				
Ardrossan Elementary	602	613	11	1.8%
Ardrossan Junior Senior High	848	850	2	0.2%
Castle (Scotford Colony)	29	29	-	0%
Fultonvale Elementary Junior High	498	497	(1)	(0.2%)
Uncas Elementary	177	169	(8)	(4.5%)
	2,154	2,158	4	0.2%
Sector 3 - Fort Saskatchewan				
École Parc Élémentaire	350	307	(43)	(12.3%)
Fort Saskatchewan Christian	429	427	(2)	(0.5%)
Fort Saskatchewan Elementary	310	307	(3)	(1.0%)
Fort Saskatchewan High	472	469	(3)	(0.6%)
James Mowat Elementary	379	364	(15)	(4.0%)
Rudolph Hennig Junior High	443	433	(10)	(2.3%)
SouthPointe School	696	735	39	5.6%
Win Ferguson Elementary	407	409	2	0.5%
	3,486	3,451	(35)	(1.0%)
Sector 4 - Lamont County				
Bruderheim School	105	111	6	5.7%
Lamont Elementary	325	336	11	3.4%
Lamont High	361	353	(8)	(2.2%)
Mundare School	107	102	(5)	(4.7%)
	898	902	4	0.4%

Enrolment Detail - by Sector (continued)				
	2024-25 Budget	2024-25 Fall Budget	Change	% Change
Sector 5 - County of Minburn				
A. L. Horton Elementary	348	345	(3)	(0.9%)
Pleasant Ridge Colony	23	23	-	0%
Vegreville Composite High	376	370	(6)	(1.6%)
	<u>747</u>	<u>738</u>	<u>(9)</u>	<u>(1.2%)</u>
Total Enrolment in Sectors	<u>17,360</u>	<u>17,343</u>	<u>(17)</u>	<u>(0.1%)</u>
Elk Island Youth Ranch Learning Centre	6	6	-	0%
Next Step Home Education	-	-	-	0%
Next Step Outreach	440	600	160	36.4%
To Be Allocated	7	-	(7)	(100.0%)
Total Enrolment	<u>17,813</u>	<u>17,949</u>	<u>136</u>	<u>0.8%</u>
Enrolment by Grade				
ECS	1,285	1,285	-	0%
Grade 1-3	3,893	3,892	(1)	(0%)
Grade 4-6	4,049	4,055	6	0.1%
Grade 7-9	3,996	3,981	(15)	(0.4%)
Grade 10-12	4,144	4,130	(14)	(0.3%)
	<u>17,367</u>	<u>17,343</u>	<u>(24)</u>	<u>(0.1%)</u>
Elk Island Youth Ranch Learning Centre	6	6	-	0%
Next Step Outreach	440	600	160	36.4%
Total Enrolment	<u>17,813</u>	<u>17,949</u>	<u>136</u>	<u>0.8%</u>

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



	ECS	1	2	3	4	5	6	7	8	9	10	11	12
■ 2024-25 Fall Budget	1,285	1,248	1,302	1,342	1,385	1,319	1,351	1,323	1,371	1,317	1,409	1,524	1,773
■ 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

2024-25 Fall Budget
Enrolment

17,949 ■

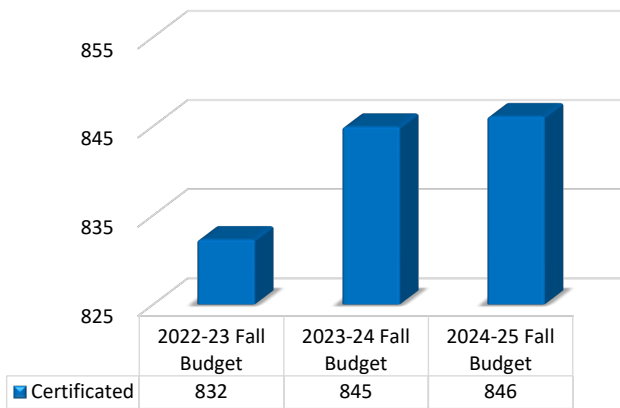
2024-25 Budget
Enrolment

17,813 ■

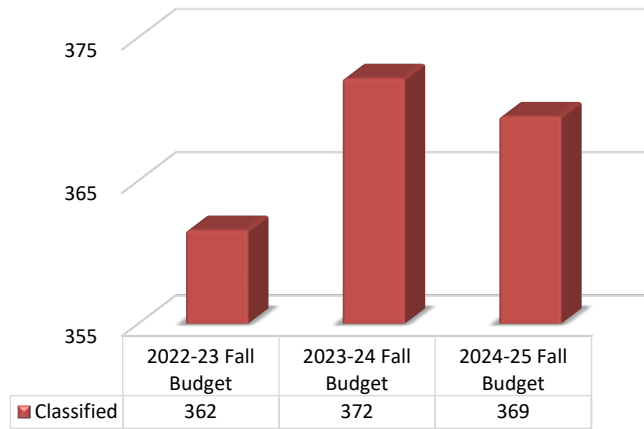
Schools Full Time Equivalent (FTE)

Staffing - Full Time Equivalent (FTE)	Page Ref	Certificated			Classified		
		2024-25 Budget	2024-25 Fall Budget	Change	2024-25 Budget	2024-25 Fall Budget	Change
Sector 1 - Sherwood Park		464.03	470.83	6.80	148.59	164.45	15.86
Sector 2 - Strathcona County		95.73	96.72	0.99	23.52	26.62	3.10
Sector 3 - Fort Saskatchewan		163.56	165.52	1.96	61.89	73.37	11.48
Sector 4 - Lamont County		47.82	49.38	1.56	20.68	23.35	2.67
Sector 5 - County of Minburn		37.63	38.44	0.81	14.46	14.98	0.52
	32	808.77	820.89	12.12	269.14	302.77	33.63
Elk Island Youth Ranch Learning Centre		2.20	2.20	-	0.75	0.75	-
Next Step Continuing Education - Summer		0.70	0.85	0.15	0.74	0.74	-
Next Step Outreach		13.80	15.15	1.35	5.63	5.60	(0.03)
Supports for Students - Schools	33	9.00	7.00	(2.00)	43.10	36.03	(7.07)
To Be Allocated		0.55	-	(0.55)	0.22	-	(0.22)
School Generated Funds		-	-	-	23.58	23.58	-
	14	835.02	846.09	11.07	343.16	369.47	26.31

3-Year Certificated Staffing Trend



3-Year Classified Staffing Trend



Schools Staffing by Sector - Full Time Equivalent (FTE)

	Certificated			Classified ¹			Total Change
	2024-25 Budget	2024-25 Fall Budget	Change	2024-25 Budget	2024-25 Fall Budget	Change	
Sector 1 - Sherwood Park							
Bev Facey Community High	48.85	50.50	1.65	16.28	16.30	0.02	1.67
Brentwood Elementary	21.81	21.75	(0.06)	6.55	7.65	1.10	1.04
Clover Bar Junior High	20.19	20.65	0.46	6.08	6.13	0.05	0.51
Davidson Creek Elementary	28.13	28.17	0.04	10.25	12.51	2.26	2.30
École Campbelltown	17.80	18.04	0.24	3.56	3.56	-	0.24
F.R. Haythorne Junior High	30.17	30.17	-	4.76	5.39	0.63	0.63
Glen Allan Elementary	12.99	12.99	-	6.55	6.96	0.41	0.41
Heritage Hills Elementary	23.09	23.30	0.21	4.30	4.84	0.54	0.75
Lakeland Ridge	29.94	30.27	0.33	7.35	7.94	0.59	0.92
Mills Haven Elementary	20.42	21.22	0.80	9.26	11.70	2.44	3.24
Pine Street Elementary	18.75	19.80	1.05	11.93	14.90	2.97	4.02
Salisbury Composite High	65.65	67.57	1.92	17.97	17.25	(0.72)	1.20
Sherwood Heights Junior High	28.10	28.50	0.40	5.74	6.29	0.55	0.95
Strathcona Christian Academy Elementary	24.19	24.21	0.02	6.39	6.68	0.29	0.31
Strathcona Christian Academy Secondary	28.64	28.50	(0.14)	6.74	7.19	0.45	0.31
Wes Hosford Elementary	13.21	12.96	(0.25)	4.21	5.71	1.50	1.25
Westboro Elementary	13.65	13.59	(0.06)	11.06	13.14	2.08	2.02
Woodbridge Farms Elementary	18.45	18.64	0.19	9.61	10.31	0.70	0.89
	464.03	470.83	6.80	148.59	164.45	15.86	22.66
Sector 2 - Strathcona County							
Ardrossan Elementary	26.45	27.03	0.58	5.74	6.62	0.88	1.46
Ardrossan Junior Senior High	36.70	36.93	0.23	8.07	8.59	0.52	0.75
Castle (Scotford Colony)	1.21	1.10	(0.11)	0.81	1.16	0.35	0.24
Fultonvale Elementary Junior High	22.74	23.03	0.29	5.09	6.40	1.31	1.60
Uncas Elementary	8.63	8.63	-	3.81	3.85	0.04	0.04
	95.73	96.72	0.99	23.52	26.62	3.10	4.09
Sector 3 - Fort Saskatchewan							
École Parc Élémentaire	15.96	16.36	0.40	10.60	10.45	(0.15)	0.25
Fort Saskatchewan Christian	21.05	20.60	(0.45)	7.09	8.27	1.18	0.73
Fort Saskatchewan Elementary	16.21	16.47	0.26	5.84	7.25	1.41	1.67
Fort Saskatchewan High	23.50	23.82	0.32	8.70	9.34	0.64	0.96
James Mowat Elementary	16.99	16.68	(0.31)	6.06	6.80	0.74	0.43
Rudolph Hennig Junior High	21.53	21.98	0.45	6.08	7.40	1.32	1.77
SouthPointe School	29.73	30.89	1.16	8.94	13.00	4.06	5.22
Win Ferguson Elementary	18.59	18.72	0.13	8.58	10.86	2.28	2.41
	163.56	165.52	1.96	61.89	73.37	11.48	13.44
Sector 4 - Lamont County							
Bruderheim School	6.67	6.96	0.29	4.37	4.61	0.24	0.53
Lamont Elementary	15.64	16.19	0.55	5.46	6.92	1.46	2.01
Lamont High	18.51	19.23	0.72	8.41	8.45	0.04	0.76
Mundare School	7.00	7.00	-	2.44	3.37	0.93	0.93
	47.82	49.38	1.56	20.68	23.35	2.67	4.23
Sector 5 - County of Minburn							
A.L. Horton Elementary	17.44	17.68	0.24	8.49	8.92	0.43	0.67
Pleasant Ridge Colony	1.05	1.05	-	0.65	0.65	-	-
Vegreville Composite High	19.14	19.71	0.57	5.32	5.41	0.09	0.66
	37.63	38.44	0.81	14.46	14.98	0.52	1.33
	808.77	820.89	12.12	269.14	302.77	33.63	45.75

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¹ Classified FTE is based on a 12-month year

Supports for Students - Schools							
Expenses by Category	2024-25	2024-25	Change	Note	% Change	Salaries & Benefits	Services, Contracts, & Supplies
	Budget	Fall Budget					
Early Learning	\$ 3,116,394	\$ 2,595,393	\$ (521,001)	A	(16.7%)	\$ 2,486,392	\$ 109,001
Mental Health Capacity Building	235,532	235,532	-		0%	222,118	13,414
Specialized Supports - Schools	1,992,899	1,571,945	(420,954)	B	(21.1%)	1,256,604	315,341
School Nutrition Program	208,742	207,055	(1,687)		(0.8%)	78,795	128,260
Partners 4 Science	279,875	306,654	26,779		9.6%	128,953	177,701
	<u>\$ 5,833,442</u>	<u>\$ 4,916,579</u>	<u>\$ (916,863)</u>		<u>(15.7%)</u>	<u>\$ 4,172,862</u>	<u>\$ 743,717</u>

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Staffing (FTE)	Certificated				Classified		
	2024-25	2024-25	Change	Note	2024-25	2024-25	Change
	Budget	Fall Budget			Budget	Fall Budget	
Early Learning	2.00	2.00	-	A	25.05	20.18	(4.87)
Mental Health Capacity Building	-	-	-		2.60	2.60	-
Specialized Supports - Schools	7.00	5.00	(2.00)	B	11.99	10.08	(1.91)
School Nutrition Program	-	-	-		1.33	1.51	0.18
Partners 4 Science	-	-	-		2.13	1.66	(0.47)
	<u>9.00</u>	<u>7.00</u>	<u>(2.00)</u>		<u>43.10</u>	<u>36.03</u>	<u>(7.07)</u>

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Supports for Students – Schools Notes

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

A. The Early Learning budget decrease is reflected in the changes below.

Early Learning Changes	
Allocations to Schools	\$ (362,000)
Targeted Revenue	(162,000)
Other Small Updates	3,000
Total Change	\$ (521,000)

The Allocations to Schools is providing funds to schools for new students that arrived in the Division and students with completed assessments. This is also reflected in the decreased Classified FTE.

Targeted Revenue has decreased. This is primarily related to decreased enrolment in the Play and Learn at School (PALS) program. PALS students are funded from the Early Childhood Services Basic Grant and either the ECS Pre-K Program Unit Funding (PUF) or the Moderate Language Delay grant. This value will continue to change as students are enrolled and assessed. The revenue will be updated after the December 2 enrolment deadline to capture any changes.

B. The Specialized Supports – Schools budget decrease is reflective of the below changes.

Specialized Supports - Schools Changes	
Allocations to Schools	\$ (347,000)
Division Reserve	(241,000)
Other Small Updates	2,000
Targeted Revenue	54,000
Block Allocation	111,000
Total Change	\$ (421,000)

The Allocations to Schools is providing funds to schools for new students that arrived in the Division and students with completed assessments. This is also reflected in the decreased Classified FTE.

The Division Reserve change is the transfer of two Reading Enrichment and Development (READ) teachers to Supports for Students – Central to better align with whom they will report to. This is also reflected in the decreased Certificated FTE.

The Block Increases was funding to support a Child and Adolescent Services for All (CASA) Mental Health teacher at Bev Facey Community High.

Early Learning and Specialized Supports - Schools

	2024-25 Budget	2024-25 Fall Budget	Note	Change	% Change
Revenues					
Alberta Education Funding					
Early Learning	\$ 4,304,195	\$ 4,142,301		\$ (161,894)	(3.8%)
Specialized Supports	17,130,093	17,183,928		53,835	0.3%
	<u>21,434,288</u>	<u>21,326,229</u>	A	<u>(108,059)</u>	<u>(0.5%)</u>
Expenses					
Schools					
Early Learning	2,578,659	2,940,915		362,256	14.0%
Specialized Supports - Schools	17,569,399	17,915,912		346,513	2.0%
	<u>20,148,058</u>	<u>20,856,827</u>	B	<u>708,769</u>	<u>3.5%</u>
Central Services					
Early Learning	3,116,394	2,595,393		(521,001)	(16.7%)
Specialized Supports - Central	1,992,899	1,571,945		(420,954)	(21.1%)
	<u>5,109,293</u>	<u>4,167,338</u>	C	<u>(941,955)</u>	<u>(18.4%)</u>
	<u>25,257,351</u>	<u>25,024,165</u>		<u>(233,186)</u>	<u>(0.9%)</u>
Unfunded by Alberta Education	<u>\$ (3,823,063)</u>	<u>\$ (3,697,936)</u>		<u>\$ 125,127</u>	<u>3.3%</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) offset by a decrease in Play and Learn at School (PALS) enrolment.
- B. The Schools expenses increase is reflective of both departments releasing schools' funds from their contingencies for new students arriving in the Division.
- C. The Central Services expenses decrease is reflective of both departments releasing schools' funds from their contingencies for new students arriving in the Division.

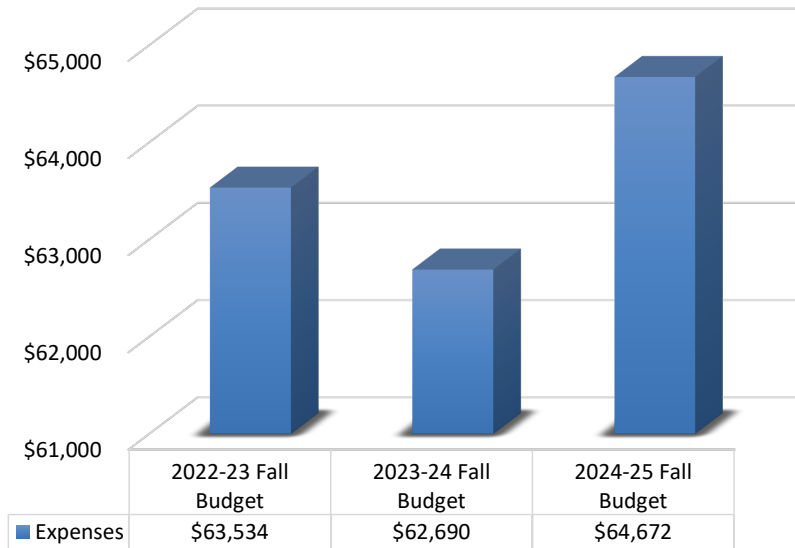
Central Services					
Expenses by Department	Page Ref	2024-25 Budget	2024-25 Fall Budget	Change	% Change
Governance	39				
Board of Trustees		\$ 584,012	\$ 543,188	\$ (40,824)	(7.0%)
Education Executive	41				
Superintendent		833,475	869,462	35,987	4.3%
Communications & Elections		720,800	721,984	1,184	0.2%
		<u>1,554,275</u>	<u>1,591,446</u>	37,171	2.4%
Supports For Students - Central	43				
Associate Superintendent		459,959	470,318	10,359	2.3%
Instructional Supports		2,862,919	3,670,229	807,310	28.2%
Curriculum		304,780	308,665	3,885	1.3%
Specialized Supports		590,912	442,756	(148,156)	(25.1%)
		<u>4,218,570</u>	<u>4,891,968</u>	673,398	16.0%
Human Resources	46				
Associate Superintendent		1,579,481	1,388,909	(190,572)	(12.1%)
Staff Relations & Training		744,747	810,877	66,130	8.9%
Recruitment & Staffing		3,101,504	3,103,629	2,125	0.1%
		<u>5,425,732</u>	<u>5,303,415</u>	(122,317)	(2.3%)
Business Services	48				
Secretary-Treasurer		770,091	770,413	322	0.0%
Financial Services		2,324,397	2,324,097	(300)	(0.0%)
		<u>3,094,488</u>	<u>3,094,510</u>	22	0.0%
Facility Services	50				
Facilities		16,778,238	16,706,707	(71,531)	(0.4%)
Infrastructure Maintenance and Renewal		1,225,100	1,878,231	653,131	53.3%
		<u>18,003,338</u>	<u>18,584,938</u>	581,600	3.2%
Information Technologies	52	6,815,968	6,566,908	(249,060)	(3.7%)
Student Transportation	54	17,101,458	17,477,180	375,722	2.2%
Fiscal Services	56	6,215,006	6,618,590	403,584	6.5%
		<u>\$ 63,012,847</u>	<u>\$ 64,672,143</u>	<u>\$ 1,659,296</u>	<u>2.6%</u>

(Page 20)

Staffing - Full Time Equivalents (FTE)	2024-25 Budget	2024-25 Fall Budget	FTE Change	% Change
Certificated	26.86	29.26	2.40	8.9%
Classified	119.22	122.18	2.96	2.5%
	<u>146.08</u>	<u>151.44</u>	<u>5.36</u>	<u>3.7%</u>

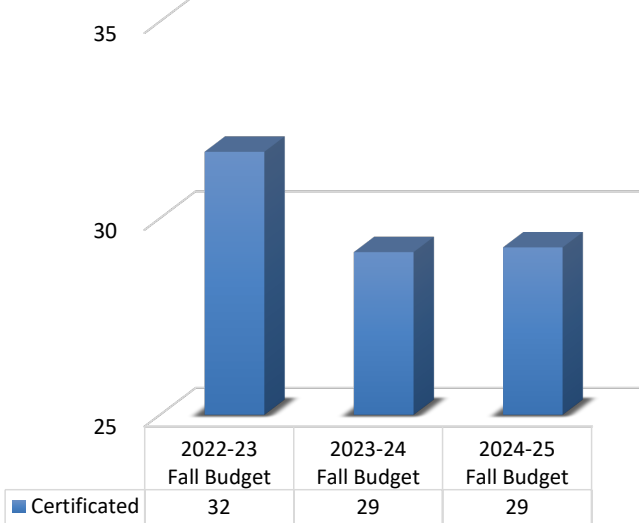
Central Services (continued)

3-Year Expenditure Trend \$(000's)

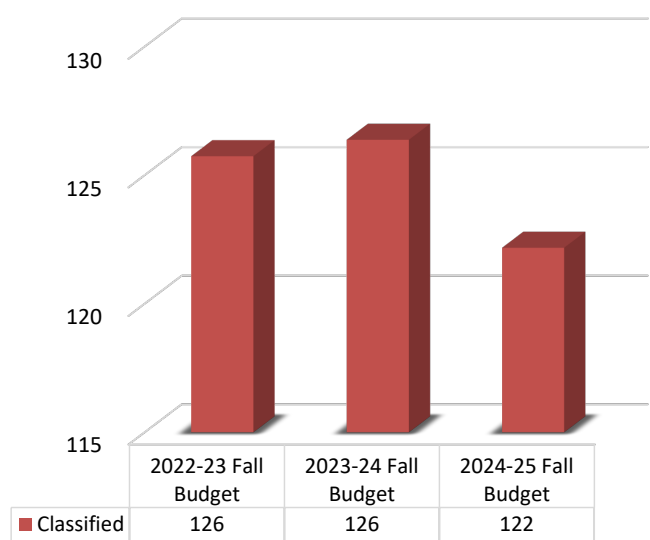


- 2022-23 was the year many initiatives and projects were completed to spend down the reserves to be below the cap.
- The change between 2023-24 Fall Budget and 2024-25 Fall Budget is primarily the Transportation grant increase of \$1.47 million.
- Central Services has many reserve funded projects to support schools. As such, expenditures are subject to large swings.

3-Year Certificated Staffing Trend



3-Year Classified Staffing Trend



Governance					
Budget	2024-25 Budget	2024-25 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 578,125	\$ 537,331	\$ (40,794)	(7.1%)	
In Year - One Time	-	-	-	-	
Reserve Spending	5,887	5,857	(30)	(0.5%)	
	584,012	543,188	(40,824)	(7.0%)	
Expenses					
<i>Salaries and Benefits</i>					
Classified	393,708	354,579	(39,129)	(9.9%)	
	393,708	354,579	(39,129)	(9.9%)	
<i>Services, Contracts and Supplies</i>					
Dues & Fees	85,912	85,912	-	-	
Staff Development	28,714	27,739	(975)	(3.4%)	
Advertising/Public Relations	21,041	20,581	(460)	(2.2%)	
Contracted Services	19,818	19,788	(30)	(0.2%)	
Travel	9,777	9,777	-	-	
Mileage	5,000	5,000	-	-	
Computer Equipment	4,980	4,830	(150)	(3.0%)	
Subsistence	4,400	4,400	-	-	
Mail, Printing & Copying	2,867	2,867	-	-	
Supplies & Materials	2,345	2,305	(40)	(1.7%)	
Rental/Lease	2,000	2,000	-	-	
Furniture & Equipment	2,000	2,000	-	-	
Telephone/Fax/Cellular	1,450	1,410	(40)	(2.8%)	
	190,304	188,609	(1,695)	(0.9%)	
	584,012	543,188	(40,824)	(7.0%)	
	\$ -	\$ -	\$ -	-	

Governance (continued)

The Governance budget is currently comprised of the seven (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	2024-25 Budget	2024-25 Fall Budget	Change	% Change	Note	Superintendent	Communications & Elections
Revenue/Allocations							
Block Revenue Allocations	\$ 1,478,382	\$ 1,500,277	\$ 21,895	1.5%		\$ 851,666	\$ 648,611
One-Time Funding	-	9,477	9,477	100.0%		9,477	-
Reserve Spending	75,893	81,692	5,799	7.6%		8,319	73,373
	<u>1,554,275</u>	<u>1,591,446</u>	<u>37,171</u>	<u>2.4%</u>		<u>869,462</u>	<u>721,984</u>
Expenses							
<i>Salaries and Benefits</i>							
Certificated	442,592	493,672	51,080	11.5%		493,672	-
Classified	852,024	852,024	-	-		220,014	632,010
	<u>1,294,616</u>	<u>1,345,696</u>	<u>51,080</u>	<u>3.9%</u>		<u>713,686</u>	<u>632,010</u>
<i>Services, Contracts and Supplies</i>							
Supplies & Materials	54,391	34,071	(20,320)	(37.4%)		26,887	7,184
Contracted Services - Elections	50,000	50,000	-	-		-	50,000
Subsistence	38,372	38,372	-	-		37,372	1,000
Contracted Services	30,953	35,568	4,615	14.9%		32,568	3,000
Rental/Lease	24,000	24,000	-	-		23,500	500
Staff Development	16,500	20,706	4,206	25.5%		17,706	3,000
Advertising/Public Relations	13,982	13,982	-	-		175	13,807
Mileage	11,958	9,958	(2,000)	(16.7%)		7,958	2,000
Dues & Fees	7,875	7,925	50	0.6%		6,025	1,900
Mail, Printing & Copying	7,017	7,017	-	-		4,335	2,682
Computer Equipment	6,000	6,000	-	-		3,500	2,500
Telephone/Fax/Cellular	3,865	3,700	(165)	(4.3%)		2,950	750
Furniture & Equipment	2,601	2,601	-	-		2,000	601
Travel	2,065	1,600	(465)	(22.5%)		850	750
Repairs & Maintenance	1,000	1,000	-	-		-	1,000
Books, Publications & Subscriptions	450	450	-	-		150	300
Cost Recoveries	(11,370)	(11,200)	170	1.5%		(10,200)	(1,000)
	<u>259,659</u>	<u>245,750</u>	<u>(13,909)</u>	<u>(5.4%)</u>		<u>155,776</u>	<u>89,974</u>
	<u>1,554,275</u>	<u>1,591,446</u>	<u>37,171</u>	<u>2.4%</u>		<u>869,462</u>	<u>721,984</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>

Staffing (FTE)	2024-25 Budget	2024-25 Fall Budget	Change	% Change	Note	Superintendent	Communications & Elections
Certificated	2.00	2.00	-	-		2.00	-
Classified	7.90	7.90	-	-		2.00	5.90
	<u>9.90</u>	<u>9.90</u>	<u>-</u>	<u>-</u>		<u>4.00</u>	<u>5.90</u>

Education Executive (continued)

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

The Communications 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	2024-25 Budget	2024-25 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Government of Alberta Revenue	\$ 1,834,421	\$ 2,299,582	\$ 465,161	25.4%	A
Block Revenue Allocations	2,646,169	2,658,610	12,441	0.5%	
Reserve Spending	82,445	365,287	282,842	343.1%	B
One-Time Funding	15,250	(28,282)	(43,532)	(285.5%)	
Other Revenue	76,804	63,489	(13,315)	(17.3%)	
Transfers To/From Other Sites	(436,519)	(466,718)	(30,199)	(6.9%)	
	4,218,570	4,891,968	673,398	16.0%	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	2,934,228	3,295,925	361,697	12.3%	C
Classified	480,952	558,495	77,543	16.1%	D
	3,415,180	3,854,420	439,240	12.9%	
<i>Services, Contracts, and Supplies</i>					
Contracted Services	387,753	467,801	80,048	20.6%	E
Dues & Fees	112,104	112,884	780	0.7%	
Supplies & Materials	66,916	79,967	13,051	19.5%	
Staff Development	48,160	53,560	5,400	11.2%	
Mileage	44,700	54,700	10,000	22.4%	
Subsistence	33,600	34,168	568	1.7%	
Rental/Lease	28,987	28,600	(387)	(1.3%)	
Furniture & Equipment	28,000	134,000	106,000	378.6%	F
Books, Publications & Subscriptions	17,060	23,103	6,043	35.4%	
Computer Equipment	11,000	16,500	5,500	50.0%	
Telephone/Fax/Cellular	7,560	11,965	4,405	58.3%	
Software	7,000	11,500	4,500	64.3%	
Mail, Printing & Copying	5,800	4,050	(1,750)	(30.2%)	
Travel	4,500	4,500	-	-	
Repairs & Maintenance	250	250	-	-	
Contracted Transportation	-	-	-	-	
	803,390	1,037,548	234,158	29.1%	
	4,218,570	4,891,968	673,398	16.0%	
	\$ -	\$ -	\$ -	-	

Staffing (FTE)	2024-25 Budget	2024-25 Fall Budget	Change	% Change	Note
Certificated	19.86	21.86	2.00	10.1%	C
Classified	4.70	7.70	3.00	63.8%	D
	24.56	29.56	5.00	20.4%	

Supports for Students - Central (continued)

The Support for Students - Central budget, totaling \$4.89 million, is comprised of the Associate Superintendent \$0.47 million, Instructional Supports \$3.67 million, Curriculum \$0.31 million, and Specialized Supports \$0.44 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 increased by \$465,000 primarily from the following:

- \$156,000 Dual Credit grant;
- \$150,000 Digital Assessment grant;
- \$81,000 Odyssey French funding; and
- \$64,000 Official Languages in Education Programs (OLEP) funding.

EIPS has received approval for a Rural Skilled Trades grant and the Alberta Education Enhancement grant within the Dual Credit total. The OLEP funding amount was updated to approved actuals, Spring Budget was based on an estimate.

B. The increase in Reserve Spending of \$283,000 reflects changes of department carryforwards, and a transfer of the Reading Specialist teacher positions for the Reading Enrichment and Development (READ) Pilot program from Specialized Supports Schools. This transfer aligned the positions with whom they will be reporting too.

C. Most of the increase in Salaries and Benefits Certificated expense line of \$362,000 is a result of a 2.0 FTE increase for the Reading Specialist teachers as explained in note B above for \$241,000. There was also an increase in sub time of \$108,000 due to the Digital Assessment grant, which was added in the Fall Budget. The balance is the result of a reorganization of staffing within the Supports for Students department.

D. The increase of 3.0 Classified FTE is the approval of the Odyssey staffing for 2024-25. The Spring Budget was built with the assumption that no staffing would be approved; however, since then, EIPS received approval for these three positions. This is also reflected in the Salaries and Benefits Classified expense line increase of \$78,000.

Supports for Students - Central (continued)

- E. The increase of \$80,000 in the Contracted Services line primarily relates to budgeting for the Dual Credit Programming.
- F. The increase of \$106,000 in the Furniture & Equipment line primarily relates to budgeting for the Dual Credit Programming equipment purchases.

Human Resources					
Budget	2024-25 Budget	2024-25 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 4,870,306	\$ 4,875,929	\$ 5,623	0.1%	
Government of Alberta Revenue	496,457	292,177	(204,280)	(41.1%)	A
One-Time Funding	12,192	78,322	66,130	542.4%	
Reserve Spending	15,533	27,090	11,557	74.4%	
Other Revenue	61,244	59,897	(1,347)	(2.2%)	
Transfers To/From Other Sites	(30,000)	(30,000)	-	-	
	5,425,732	5,303,415	(122,317)	(2.3%)	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	371,952	422,097	50,145	13.5%	
Classified	1,239,110	1,295,448	56,338	4.5%	
	1,611,062	1,717,545	106,483	6.6%	
Staffing - Certificated *	2,225,497	2,221,819	(3,678)	(0.2%)	
Staffing - Classified *	442,240	439,442	(2,798)	(0.6%)	
	2,667,737	2,661,261	(6,476)	(0.2%)	
Secondments - Certificated	557,701	352,074	(205,627)	(36.9%)	A
	4,836,500	4,730,880	(105,620)	(2.2%)	
<i>Services, Contracts and Supplies</i>					
Staff Development	344,132	340,832	(3,300)	(1.0%)	
Contracted Services	86,253	82,253	(4,000)	(4.6%)	
Supplies & Materials	43,877	39,730	(4,147)	(9.5%)	
Subsistence	37,229	38,229	1,000	2.7%	
Repairs & Maintenance	26,308	26,308	-	-	
Mileage	12,093	12,593	500	4.1%	
Furniture & Equipment	9,890	5,390	(4,500)	(45.5%)	
Dues & Fees	7,600	7,600	-	-	
Computer Equipment	7,000	6,750	(250)	(3.6%)	
Advertising/Public Relations	4,000	2,500	(1,500)	(37.5%)	
Rental/Lease	3,500	3,500	-	-	
Telephone/Fax/Cellular	3,000	3,000	-	-	
Mail, Printing & Copying	2,350	2,350	-	-	
Books, Publications & Subscriptions	1,200	700	(500)	(41.7%)	
Cost Recoveries	800	800	-	-	
	589,232	572,535	(16,697)	(2.8%)	
	5,425,732	5,303,415	(122,317)	(2.3%)	
	\$ -	\$ -	\$ -	-	

*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)*	2024-25 Budget	2024-25 Fall Budget	Change	% Change	Note
Certificated	2.00	2.40	0.40	20.0%	
Classified	12.00	12.46	0.46	3.8%	
	14.00	14.86	0.86	6.1%	B

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

Human Resources (continued)

The Human Resources budget totalling \$5.30 million is comprised of the Associate Superintendent \$1.39 million, Recruitment & Staffing \$3.10 million, and Staff Relations & Training \$0.81 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), Educational Assistant Training Pilot 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 \$204,000 is due to fewer employees being seconded. In the spring there were two additional staff being seconded, but the employees changed their plans after the Spring Budget was prepared. This is also reflected in the Secondments – Certificated Salaries and Benefits total.
- B. The increase in Staffing (FTE) is from adding an Educational Assistant Trainer position in the Certificated line (for the EA Certification program) and some overlapping temporary coverage for various leaves in the Classified line.

Business Services					
Budget	2024-25 Budget	2024-25 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 3,068,265	\$ 3,068,265	\$ -	-	
Reserve Spending	26,223	26,245	22	0.1%	
	<u>3,094,488</u>	<u>3,094,510</u>	<u>22</u>	<u>0.0%</u>	
Expenses					
<i>Salaries and Benefits</i>					
Classified	2,496,299	2,496,299	-	-	
	<u>2,496,299</u>	<u>2,496,299</u>	<u>-</u>	<u>-</u>	
<i>Services, Contracts and Supplies</i>					
Insurance	323,200	323,200	-	-	
Contracted Services	171,635	171,335	(300)	(0.2%)	
Staff Development	34,990	34,990	-	-	
Supplies & Materials	15,760	15,760	-	-	
Dues & Fees	15,654	15,654	-	-	
Computer Equipment	10,500	10,822	322	3.1%	
Furniture & Equipment	9,000	9,000	-	-	
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>598,189</u>	<u>598,211</u>	<u>22</u>	<u>0.0%</u>	
	<u>3,094,488</u>	<u>3,094,510</u>	<u>22</u>	<u>0.0%</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	
Staffing (FTE)					
Classified	<u>21.12</u>	<u>21.12</u>	<u>-</u>	<u>-</u>	

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 & Contract Services. 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	2024-25 Budget	2024-25 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 15,772,567	\$ 15,782,224	\$ 9,657	0.1%	
Government of Alberta Revenue - IMR	1,225,100	1,878,231	653,131	53.3%	A
Government of Alberta Revenue	670,376	676,432	6,056	0.9%	
Other Revenue	231,740	271,740	40,000	17.3%	
One-Time Funding	-	-	-	-	
Reserve Spending	103,555	(23,689)	(127,244)	(122.9%)	B
	18,003,338	18,584,938	581,600	3.2%	
Expenses					
<i>Salaries and Benefits</i>					
Classified*	3,580,205	3,622,811	42,606	1.2%	
	3,580,205	3,622,811	42,606	1.2%	
<i>Services, Contracts and Supplies</i>					
Contracted Custodial Services	4,436,346	4,446,346	10,000	0.2%	
Electricity	2,463,622	2,463,622	-	-	
Contracted Services	1,531,076	1,599,910	68,834	4.5%	
Natural Gas/Propane	1,400,516	1,273,165	(127,351)	(9.1%)	C
Repairs & Maintenance - IMR	1,225,100	1,878,231	653,131	53.3%	A
Rental/Lease	1,190,632	1,417,471	226,839	19.1%	D
Insurance	600,606	600,606	-	-	
Supplies - Custodial	482,050	482,050	-	-	
Supplies & Materials	356,250	356,634	384	0.1%	
Repairs & Maintenance	255,000	155,000	(100,000)	(39.2%)	E
Water & Sewer	241,625	241,625	-	-	
Furniture & Equipment	228,459	34,000	(194,459)	(85.1%)	F
Oil/Gas/Propane	85,000	85,000	-	-	
Software	56,000	56,000	-	-	
Staff Development	30,000	31,056	1,056	3.5%	
Subsistence	15,000	15,000	-	-	
Dues & Fees	12,000	12,000	-	-	
Mail, Printing & Copying	11,500	11,500	-	-	
Telephone/Fax/Cellular	10,424	10,424	-	-	
Computer Equipment	5,500	4,500	(1,000)	(18.2%)	
Miscellaneous Bank Charges	4,000	4,000	-	-	
Mileage	500	500	-	-	
Cost Recoveries	(218,073)	(216,513)	1,560	0.7%	
	14,423,133	14,962,127	538,994	3.7%	
	18,003,338	18,584,938	581,600	3.2%	
	\$ -	\$ -	\$ -	-	

Staffing (FTE)	2024-25 Budget	2024-25 Fall Budget	Change	% Change	Note
Classified	34.00	34.00	-	-	

Facility Services (continued)

The Facility Services budget totaling \$18.58 million is comprised of the Facilities \$16.71 million and Infrastructure Maintenance & Renewal (IMR) \$1.88 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 budget for 2024-25, which includes some carryforward from the prior year, has been reduced for a capital component (which is budgeted through supported amortization slowly over time). See page 18 for a detailed table.
- B. Reserve Spending decreased by \$127,000. The Spring Budget amount for Reserve Spending was based on a projection done in February of 2024. The Fall Budget is based on the year end actuals for 2023-24.
- C. The Natural Gas/Propane reduction of \$127,000 is based on the new contractual rate for natural gas. The Spring Budget was prepared using a projected rate as the contract was still up for tender.
- D. Rental/Lease costs increased by \$227,000 as determined by using the formula in the lease agreement for the two Sherwood Park Christian Schools. This is funded by Alberta Education.
- E. Repairs and maintenance decreased by \$100,000, which is an adjustment to align with the prior year's actuals, which have been reporting under budget.
- F. The Furniture & Equipment decrease of \$194,000 is related to Facility Services not purchasing or replacing any of their vehicles in 2024-25.

Information Technologies					
Budget	2024-25 Budget	2024-25 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 6,235,451	\$ 6,014,467	\$ (220,984)	(3.5%)	A
Government of Alberta Revenue	374,400	374,400	-	-	
One-Time Funding	11,447	51,447	40,000	349.4%	
Reserve Spending	194,670	126,594	(68,076)	(35.0%)	
	6,815,968	6,566,908	(249,060)	(3.7%)	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	481,384	506,257	24,873	5.2%	
Classified	3,221,715	3,126,430	(95,285)	(3.0%)	B
	3,703,099	3,632,687	(70,412)	(1.9%)	
<i>Services, Contracts and Supplies</i>					
Software	2,023,803	1,861,120	(162,683)	(8.0%)	C
Internet	619,926	619,926	-	-	
Telephone/Fax/Cellular	274,150	274,150	-	-	
Contracted Services	53,414	55,786	2,372	4.4%	
Staff Development	45,470	45,470	-	-	
Mileage	40,000	40,000	-	-	
Computer Equipment	32,001	43,448	11,447	35.8%	
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	-	-	-	-	
	3,112,869	2,934,221	(178,648)	(5.7%)	
	6,815,968	6,566,908	(249,060)	(3.7%)	
	\$ -	\$ -	\$ -	-	

Staffing (FTE)	2024-25 Budget	2024-25 Fall Budget	Change	Note
Certificated	3.00	3.00	-	-
Classified	27.50	27.00	(0.50)	(1.8%)
	30.50	30.00	(0.50)	(1.6%)

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. The Block Revenue Allocations decreased by \$221,000. This is primarily related to changes in the Software budget of \$163,000 as explained in note C below. The balance of this decrease is related to salary changes.
- B. The Classified Salaries and Benefits have decreased by \$95,000 and 0.5 FTE. There was a vacancy in a temporary position in which the department has decided not to backfill for 2024-25. In addition, there was a reorganization of staffing classification to align with the needs of the department.
- C. The Software budget decreased by \$163,000. This budget is reviewed semi-annually to determine what software continues to be required in the new school year and if there are any contractual changes. Any increases or decreases are either funded by the Division or returned to the Division.

Student Transportation Services					
Budget	2024-25 Budget	2024-25 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Government of Alberta Revenue	16,014,958	16,014,958	-	-	
Other Revenue	876,500	901,145	24,645	2.8%	
Reserve Spending	210,000	561,077	351,077	167.2%	A
	<u>17,101,458</u>	<u>17,477,180</u>	<u>375,722</u>	<u>2.2%</u>	
Expenses					
<i>Salaries and Benefits</i>					
Classified	1,616,406	1,620,459	4,053	0.3%	
	<u>1,616,406</u>	<u>1,620,459</u>	<u>4,053</u>	<u>0.3%</u>	
<i>Services, Contracts and Supplies</i>					
Contracted Transportation	14,343,930	14,368,575	24,645	0.2%	
Insurance	710,000	730,000	20,000	2.8%	
Telephone/Fax/Cellular	95,000	102,516	7,516	7.9%	
Contracted Services	67,059	322,412	255,353	380.8%	B
Supplies & Materials	62,000	78,000	16,000	25.8%	
Mail, Printing & Copying	35,000	35,000	-	-	
Miscellaneous Bank Charges	34,500	34,500	-	-	
Staff Development	30,500	30,500	-	-	
Cost Recoveries	26,570	54,624	28,054	105.6%	
Subsistence	17,000	17,000	-	-	
Rental/Lease	15,424	15,424	-	-	
Furniture & Equipment	15,000	33,601	18,601	124.0%	
Software	8,719	8,719	-	-	
Oil/Gas/Propane	7,000	8,000	1,000	14.3%	
Repairs & Maintenance	7,000	7,000	-	-	
Computer Equipment	4,000	4,000	-	-	
Dues & Fees	3,500	4,000	500	14.3%	
Mileage	2,000	2,000	-	-	
Advertising/Public Relations	500	500	-	-	
Books, Publications & Subscriptions	350	350	-	-	
	<u>15,485,052</u>	<u>15,856,721</u>	<u>371,669</u>	<u>2.4%</u>	
	<u>17,101,458</u>	<u>17,477,180</u>	<u>375,722</u>	<u>2.2%</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	
Staffing (FTE)					
Classified	<u>12.00</u>	<u>12.00</u>	<u>-</u>	<u>-</u>	

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. Reserve Spending is increasing by \$351,000 due to additional carryforward from 2023-24.
- B. Contracted Services increase of the \$255,000 is for the continuation of the surveillance camera project that was started in 2023-24.

Fiscal Services					
Budget	2024-25 Budget	2024-25 Fall Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocation	\$ 858,872	\$ 1,157,657	\$ 298,785	34.8%	A
Government of Alberta Revenue	5,374,447	5,467,246	92,799	1.7%	
Asset Retirement Obligation - ARO	386,545	386,545	-	-	
Other Revenue	30,142	42,142	12,000	39.8%	
Departments' Year-End Carryforward	(435,000)	(435,000)	-	-	
	6,215,006	6,618,590	403,584	6.5%	
Expenses					
<i>Salaries and benefits</i>					
Teacher Pensions - Central	322,445	351,881	29,436	9.1%	
	322,445	351,881	29,436	9.1%	
<i>Services, Contracts and Supplies</i>					
Amortization of Capital	6,494,225	6,638,992	144,767	2.2%	
Amortization of Capital - ARO	386,545	386,545	-	-	
Departments' Year-End Carryforward	(435,000)	(435,000)	-	-	
Rental / Lease	(9,369)	(9,369)	-	-	
Equipment Buyouts	(543,840)	(314,459)	229,381	42.2%	B
	5,892,561	6,266,709	374,148	6.3%	
	6,215,006	6,618,590	403,584	6.5%	
	\$ -	\$ -	\$ -	-	

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, offset by the amount of buyouts being undertaken by schools. For the Fall Budget, an additional allocation was required as expected buyouts have decreased. This was offset by an increase in capital effect (page 9).
- B. Equipment Buyouts are expected to be less than the Spring Budget as a result of Facility Services planning to purchase less expensive equipment and no vehicles in 2024-25.