



BOARD OF TRUSTEES ELK ISLAND PUBLIC SCHOOLS

REGULAR
SESSION

THURSDAY, MAY 19, 2022

Board Room
Central Services
Administration Building

AGENDA

Mission Statement - To provide high-quality student-centred education that builds strong, healthy communities.

9:00 am 1. **CALL TO ORDER** C. Holowaychuk

2. **AMENDMENTS TO AGENDA / ADOPTION OF AGENDA**

REPORTS FOR INFORMATION

3. **2022-23 BUDGET** M. Liguori/C. Cole/C. von Tettenborn

3.1 **Budget Overview** (encl.)

- Budget Summary
- Budget Process and Assumptions
- Accumulated Surplus
- Reserves
- Statement of Revenues and Expenses, and Staffing Summary
- Alberta Education Revenue
- Allocation Reconciliation

3.2 **Schools** (encl.)

- Summary
- Sector 1 – Sherwood Park
- Sector 2 – Strathcona County
- Sector 3 – Fort Saskatchewan
- Sector 4 – Lamont County
- Sector 5 – County of Minburn
- Supports for Students – Schools
- Early Learning and Specialized Supports - Schools
- Schools Details by Sector

3.3 **Central Services** (encl.)

- Summary
- Governance
- Education Executive
- Supports for Students – Central
- Human Resources
- Business Services
- Facility Services
- Information Technologies
- Student Transportation
- Fiscal Services

4. BUDGET CLOSING REMARKS

(verbal)

ADJOURNMENT

RECOMMENDATIONS TO MAY 19/22 BOARD OF TRUSTEES

2. That the Agenda be adopted as amended or as circulated.
3. That the Board of Trustees receive for information the 2022-23 Budget Report.



INFORMATION REPORT

DATE: May 19, 2022

TO: Board of Trustees

FROM: Mark Liguori, Superintendent

SUBJECT: 2022-23 Budget

ORIGINATOR: Candace Cole, Secretary-Treasurer

RESOURCE STAFF: Carmine von Tettenborn, Director, Financial Services
Laura Barrett, Senior Accountant II, Financial Services
Renee Armbruster, Accountant III, Financial Services

REFERENCE: Board Policy 2: Role of the Board

EIPS PRIORITY: Enhance high-quality learning and working environments.

EIPS GOAL: Quality infrastructure for all.

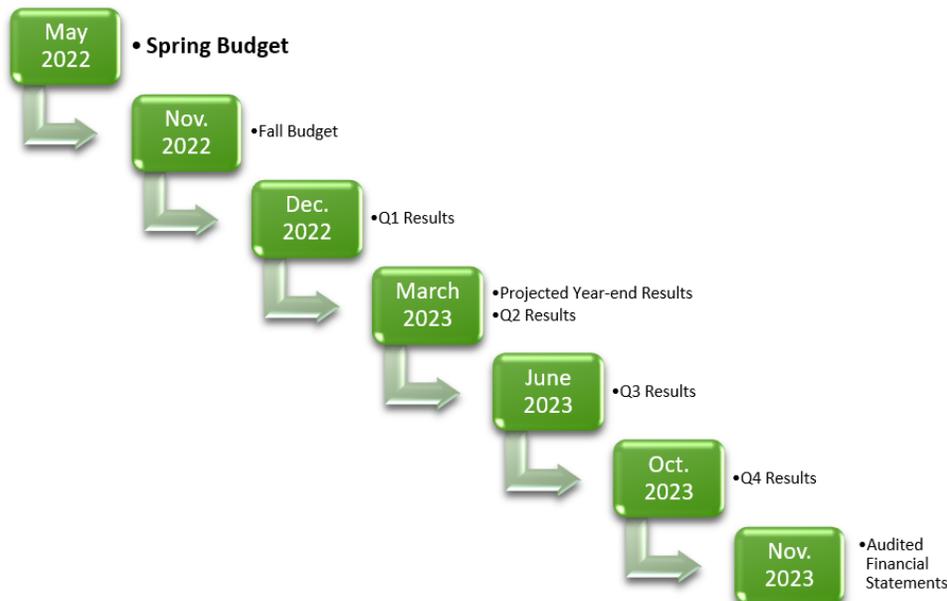
EIPS OUTCOME: Student learning is supported through the use of effective planning, management and investment in Division infrastructure.

ISSUE:

That the Board of Trustees receive for information the 2022-23 Budget Report.

BACKGROUND:

Board Policy 2: Role of the Board, section 8.2 Fiscal Accountability establishes that the Board of Trustees approve the annual budget.





In April 2022, the Board of Trustees approved assumptions and allocations used to build the 2022-23 Budget. The budget is based on the best information available at the time the budget is prepared. If, during the year, the actual results differ from the assumptions, the projected year-end financial results will change.

CURRENT SITUATION OR KEY POINT:

EIPS establishes assumptions and allocations that are the building blocks of the 2022-23 Budget.

New for 2022-23 school year and beyond, is the new accounting standard regarding Asset Retirement Obligation (ARO) for school divisions. Specifically, the ARO identifies the estimated future costs to remediate buildings that have asbestos, typically when the buildings are replaced or modernized. If a building has asbestos and it is not disturbed, then there is no harm to occupants. Administration has confirmed with Alberta Education in several meetings over the past month, that the introduction of the Asset Retirement Obligation accounting standard will not impact reserve levels at school boards. In other words, we will not be required to fund the obligation operationally. As such, the obligation (future cost) will be displayed and recorded as part of the Division's 'Investment in Tangible Capital Assets' rather than as part of the 'Accumulated Surplus from Operations' (reserves and unrestricted surplus). At this time, Administration has chosen to disclose separately on the Accumulated Surplus/(Deficit) page summary (page 8 of Attachment 1). Although the obligation may cause the Division to appear in an overall net deficit position, the 'Accumulated Surplus from Operations' portion will remain positive (reserves are adequate to cover budgeted operating deficit) and the province has indicated this is adequate to be compliant with the Funding Manual guidelines regarding accumulated deficits.

The proposed use of reserves and allocation of funds allows schools and departments to maintain essential services and supports the Division's mission, values, and priorities.

Budget Report (Attachment 1)

The 2022-23 Budget has been developed with a conservative approach due to the continued uncertainty of the external environment. The economy was showing signs of recovery from the pandemic; however, the war in Ukraine is leading to economic instability on top of prolonged supply chain issues caused by COVID. Although school operations are anticipated to return to 'near normal' next year, the pandemic's effect on student and staff wellbeing will be felt for years to come. The assumptions utilized are detailed in the Budget Report. In the fall, the Budget will be updated for the following items:

- updates to estimates to more accurate numbers (due to more updated information);
- actual carryforwards from the 2021-22 year-end;
- updates and new approvals for reserve spending, if any; and
- changes to expenses based on the above updates.

The 2022-23 Budget is based on the following budget principles:

- equitable distribution of funds and programs; and
- transparent and understandable changes to allocations.



INFORMATION REPORT

Alberta Education Budget Report (Attachment 2)

The Alberta Education Budget Report takes information presented in Attachment 1 and consolidates it into a standardized format required by Alberta Education. Consistent with the prior year, the Schedule of Uses for Accumulated Surpluses and Reserves shows estimates for only the Division reserves for 2023-24 and 2024-25. Amortization was estimated/projected for all years based on the best information available.

This report will be available on May 25, 2022. It takes the same information from our Budget Report and puts it into Alberta Education's format.

In Summary

For 2022-23, EIPS has prepared a \$202.42 million operating budget drawing \$8.91 million from operating reserves. The use of reserves allows the Division to support:

- students with continuation of the focus on unfinished learning, introduction of a mental health strategic plan, and work on the new curriculum;
- additional consultant support;
- numerous one-time department projects to ensure strong support for school operations continue,
- school and department savings up to 1%; and
- expected use of School Generated Funds (SGF) on non-recurring supplies, services, and equipment.

ATTACHMENT(S):

1. EIPS 2022-23 Budget Report
2. Alberta Education Budget Report for the Year Ending Aug. 31, 2023

(To be submitted with May 25, 2022 RFR)



Your Future **in MIND** 

ELK ISLAND PUBLIC SCHOOLS REGIONAL DIVISION NO. 14

**Budget
Report**

2022-23

**Report to the
Board of Trustees**

May 19, 2022

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Budget Summary

The 2022-23 Budget has a planned operating deficit of \$8.91 million, which is offset by operating reserves. Revenue increased by \$0.63 million to \$193.51 million while expenses increased by \$4.16 million to \$202.42 million from the 2021-22 Fall Budget.

Accumulated Deficit is projected to be (\$2.30) million at August 31, 2023 and is comprised of:

- (\$14.83) million deficit in Asset Retirement Obligation.
- \$4.82 million surplus in operating reserves:
 - School Generated Funds are projected to be \$0.90 million;
 - Division Unallocated Operating Reserve is projected to be \$3.92 million;
- \$1.44 million surplus in Capital Reserves.
- \$6.27 million surplus in Investment in Tangible Capital Assets.

Capital items to be funded from Capital Reserves include: \$0.10 million for aging equipment at schools, \$0.61 million for modernization and expansion of Career and Technology Studies (CTS) kitchens at two schools, \$0.22 million for Building Management System, and \$0.10 million for various capital projects.

Student enrolment is projected to be 17,121 at September 29, 2022.

- A decrease of 3 students from the 2021-22 Fall Budget.

Staff increased to 1,318.29 FTE

(CERTIFICATED 853.50 FTE, CLASSIFIED 464.78 FTE)

- An increase of 12.53 FTE (1.0%) from the 2021-22 Fall Budget.

Compensation

- Salary grid movement and benefit increases have been factored into standard costs.
- Inflationary salary costs are related to grid movement and benefit costs.

Instruction spending comprises 79.6% of the total budget and 81.6% when capital is excluded, which equates to \$9,751 per student.

System administration spending is \$4.42 million (2.2% of total expenses), which is within the \$6.30 million grant provided by Alberta Education (AE). The additional funds have been distributed for other Divisional uses, as allowed in the *Funding Manual for School Authorities 2022-23 School Year (Funding Manual)*.

Budget Process and Assumptions

Budget Process

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

In April 2022, the Board of Trustees approved assumptions and allocations used to build the 2022-23 Budget. The consolidated budget in this report is based on the best information available at the time the school and department budgets were prepared.

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

- School jurisdictions are required to acquire Ministerial approval on spending of reserves until Sept. 1, 2023. There is no restriction on operating reserve balances for Aug. 31, 2022.
- The “*balance of operating reserves restriction*” comes into effect on operating reserves excluding School Generated Funds (SGF) at Aug. 31, 2023 as per below:
 - The maximum reserve limit is calculated at 3.15% of operating expenditures.
 - The minimum reserve limit is calculated at 1% of operating expenditures.

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

- Although EIPS estimated (on a consolidated basis) 1% of reserve carryforward for schools, each school will only receive their actual 2021-22 year-end surplus (up to 1%). We are budgeting that 100% (\$1.22 million) will be spent in 2022-23; details on page 10.
- With the exceptions of Student Transportation and Board Governance reserve, departments entered their surplus (up to 1%) when they completed their budgets. Departments will only receive their actual 2021-22 year-end surplus (up to 1%). We are budgeting that 100% (\$0.66 million) will be spent in 2022-23; details on page 10.
- Any surplus above 1% carryforward in schools and departments will go into Division Unallocated Operating Reserves.
- EIPS estimated 40% of the School Generated Fund (SGF) Reserve to be used to ensure schools have the flexibility to draw down their SGF beyond their opening balance (\$0.61 million or 40% – page 10).
- Transfer \$5.33 million from Division Unallocated to Division Allocated to carry out the planned spending on continued Focus on Unfinished Learning initiative, Consultants: Assessment, Numeracy, Early Learning, Career Pathways, Professional Development, and various projects detailed on the Operating Reserves – Three Year Projection (page 11). The Mental Health Strategic Plan project will continue into 2023-24.

Budget Process and Assumptions – continued

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

Budget Assumptions

EIPS established assumptions that are the building blocks of the 2022-23 budget. Changes in key assumptions such as reserve usage, enrolment and standard cost have the potential to significantly affect the budget. This budget has been developed with the following assumptions:

General:

- EIPS' operations will align closely to the 2021-22 Fall Budget, with the following exceptions:
 - Return to normal operations including the removal of COVID costs. As school operations resume to a more 'near normal' state, there are some best practices to come out of the pandemic such as additional daytime custodial hours at schools as well as continued hand sanitizer usage. No other COVID costs will be included in the budget. COVID-19 has had a major impact on the Division and its students during the past two years; the impacts on students will be felt for several years to come. Therefore, the focus for 2022-23 school year will turn towards increasing student learning opportunities. Additional dollars will come from reserves to support this.
 - Curriculum work, introduction of a mental health strategic plan, and technology upgrades are also new focus areas.

Funding:

- The 2022-23 funding envelope from AE is based on enrolment of 17,219. As current projected 2022-23 enrolment is less than 17,219 students, deferred revenue has been established for the 2022-23 year. More information on this is included in the enrolment section of this report.
- The net change of increases/decreases in enrolment will be set up as a receivable or deferred revenue. For calculating 2022-23 revenue, we are seeing a decrease 98 students as compared to the submission to AE. Final deferred revenue will be calculated in the fall.
- The Minister will approve 100% of our operating reserve expenditure requests for 2022-23. There is no indication if there is a reserve cap across the province (in 2020-21 there was a \$100 million province-wide cap).
- Lease funding from Alberta Education (AE) for Strathcona Christian Secondary and Strathcona Christian Elementary has been included in the budget. Confirmation of this lease support (\$652,000) will not come until much later (last year confirmation was received late Oct. 2021).
- Funding for Mental Health Capacity Building (MHCB) grant of \$225,000 will remain for 2022-23. EIPS' contract is in place until Aug. 31, 2022. Supports for Students (SFS) has confirmed with its MHCB lead that the contract is expected to be renewed for the same annual amount for another three years until Aug. 31, 2025.

Budget Process and Assumptions – continued

- Official Languages in Education Program (OLEP) is funded by the federal government and is negotiated with the provinces through *Protocols for Agreements* every four to five years. Alberta's funding is divided between minority-language (francophone) education and French second-language instruction. French funding has been included in the Spring Budget in the amount of \$145,000. This is a slight reduction from 2021-22 due to a change in how the programs are split. This amount is an estimate only as the Funding Manual has not yet been updated for this grant.
- Odyssey has been removed from the Spring Budget as at this time it is not known if support will continue and for what amount. Odyssey is an official languages program, also funded by the federal government and administered by Alberta Ministries. This program provides French language assistant to work in a classroom setting with teachers, utilizing games and activities to help students improve their French language. The salary is covered by program funding while EIPS covers the costs of their benefits.
- Dual Credit has been removed from the Spring Budget as there are no grants that EIPS can apply.
- School Generated Funds (SGF) are anticipated to return to normal business and have been included in the Spring Budget for 100% of 2018-19 actuals as this was the last normal year of complete school operations.
- Fee collection rates next year will be similar to 2018-19 (over 90%) which was the last normal year of operations.
- The Program Unit Funding students will be able to be assessed by the deadlines imposed by AE.
- The school nutrition program will continue at Lamont Elementary and Bruderheim School.

AE announced three new grants for 2022-23 and were not in the Funding Manual: Curriculum Implementation, Student Well-Being, and Dual Credit and Enhancements for Career and Technology Studies. At the time of developing this budget, specific funding details along with any restrictions associated with these monies had not been provided. Therefore, to develop an implementation plan, all curriculum work for the 2022-23 year will be funded from reserves until we receive more details on AE's \$59 million Curriculum Grant for the upcoming school year. No information has been received on the \$2 million Dual Credit Grant at this time.

The \$30 million Student Well-Being Grant is to provide targeted funding to support students experiencing academic and mental health challenges, and student well-being. Schools across the province have long acted as access points to identify support opportunities, assess needs, and connect children and youth to supportive interventions. This funding will help address pandemic-related mental health issues and provide for additional academic supports to help students catch up to grade level. The Fall Budget will include details on this grant as well as the other two as to how EIPS will apply the funds to student learning.

Expenses:

- Inflation has become a significant factor in developing the budget this year as the cost of insurance, utilities, and fuel have impacted Division operations; whereas the increases to officiating, CTS course supplies such as food, lumber and steel have impacted schools and the fees set for 2022-23.

Budget Process and Assumptions - continued

Compensation

- Salary grid movement and benefit increases have been factored into standard costs.
- Increased salary costs are related to grid movement and benefit costs.
- Staffing at the schools is occurring at the same time as budget development; therefore, estimates relating to salary standard costs have been made. These will be reviewed in the fall once staffing at the schools has been completed.

Enrolment

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

- Enrolment has decreased from 17,124 in 2021-22 to 17,121 in 2022-23.
- At the time of the Allocations Report in April, enrolment was projected to be 16,942 (based on March 14 data). Subsequently, enrolment has increased to 17,121 primarily due to additional enrolments since March 14, which is only three less students than 2021-22 Fall Budget.
- EIPS' WMA for 2022-23 is 16,431.9 students (AE calculation). The primary variance between enrolment and WMA is because an ECS student is counted at a 0.5 FTE in WMA and WMA is over three years. Rural school enrolment is included in the total WMA; however, it is excluded from the grant calculations for Basic Instruction.
- There is still some uncertainty regarding enrolment. Enrolment will continue to be adjusted to actual enrolment from now until the fall. EIPS has set aside some dollars in To Be Allocated (TBA) for potential enrolment reductions.

Department Estimates and Assumptions

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

Facility Services

- Funds that were allocated in prior years to handle additional deep cleaning during evenings, and personal protective equipment are no longer required as the Division moves towards normal operations. The additional daytime cleaning in the classrooms will be maintained as a best practice.
- As three of the last four years were impacted by COVID, it was felt that using a five-year average of actual costs would provide for a more accurate budget; therefore, the new methodologies developed in 2021-22 for budgeting were continued:
 - Snow removal is based on a five-year average,
 - Electricity where consumption averages of pre-COVID times and overall rate (commodity and delivery charges) of all years (including COVID) was used,
 - Water and sewer costs are also based on a five-year average of actual costs, and

Budget Process and Assumptions - continued

- Natural gas, in addition to being based on consumption averages of pre-COVID times and overall rate (commodity and delivery charges) of all years (including COVID), is anticipated to increase due to carbon tax which is currently at \$2.629/GJ.
- Due to supply chain and manufacturing issues in 2021-22 the purchase of four new vehicles did not occur. It is anticipated that the cost for the same vehicle specifications for these four vehicles will increase by \$50,000 due to inflation.
- Facility Services is planning that activities will resume to normal, and this includes facility rentals for gyms, before and after school care, etc.

Student Transportation Services

- The Board has approved a fee increase of \$21 for Student Transportation Services (STS) effective for the 2022-23 school year. The additional revenue will cover higher costs associated with the anticipated higher ridership as well as the anticipated significant increase in fuel costs.
- STS is anticipating that costs will increase due to inflation and the carbon tax increase on April 1, 2023. STS's fuel escalator is being calculated at \$2.00/litre whereas it was \$1.30/litre in 2021-22.

Human Resources

- Human Resources adjusted the previous methodology used from a four-year average to using similar budget as 2021-22 as COVID has made it difficult to use averages for budgeting various staffing leaves.
- Additional funds (\$200,000) are being held in TBA as COVID illness contingency.

Information Technology

- Software costs are increasing due to average annual increase of two per cent per year, slightly off set by a reduction in foreign exchange. A major change is that the province is no longer paying the \$143,000 for the M365 licence. Other estimated increases are related to new licenses and hardware expenditures.

Financial Services

- The annual audit fee is assumed to remain the same as prior years. However, the contract will be going out for tender, and this amount could change.

Other

In 2020-21, EIPS changed insurance providers due to the 271% liability insurance premium increase in 2019-20 under its former insurance partner. EIPS is now with the Genesis Reciprocal and experienced a significant decrease in insurance premiums for 2020-21. As the insurance market continues to be a "hard" market, consistent with last year, we are estimating a range of increases from 10% to 15% for liability and property coverage and 20% to 25% for contracted bus operators – assuming no large losses within the program or even within the province. If these happen, there could be a further negative impact on next year's rates. To be conservative, the budget was built with the higher percentages for each category of insurance premiums for 2022-23.

Budget Process and Assumptions - continued

- Carbon tax costs will continue to be factored into the budget. The current rate is \$50/tonne effective April 1, 2022 (increased from \$40/tonne). This increase equates to 2.2 cents per litre. Since inception the increase has been 11.0 cents per litre, and by 2030 the tax could be 37.43 cents per litre - an increase of 467% over 10 years! In December 2021, the Federal Government moved to accelerate the price on carbon pollution through to 2030 with a new policy, “2030 Emissions Reduction Plan” which references carbon pricing. *“The fuel charge rates reflect a carbon pollution price of \$65 per tonne of carbon dioxide equivalent (CO₂e) in 2023 (the price currently reaches \$50 per tonne in 2022), which will rise by \$15 per tonne annually to reach \$170 per tonne in 2030.”* If implemented into law, this will have significant impact on the Division’s budget from busing, school fees, utilities, through to most purchased goods and services as vendors increase prices to recover the impact of the tax on their operations.
- The Canadian dollar has stabilized year-over-year. The exchange rate has been an average of \$1.25 since the beginning of September; it was budgeted at \$1.33 for 2021-22. The current projections into next year have the exchange rate decreasing to an average of \$1.28; rates will be revisited in the fall.

Summary

Alberta Education has held school divisions “harmless” for 2022-23 in that the Educational Funding Envelope remained relatively the same as last year and funding reductions were not made due to the impact of 2021-22 reduced enrolment. As the province deals with the significant financial impact of the pandemic, it is anticipated that in future years school divisions will not be held harmless and changes to the funding formula(s), bridge funding, etc., will occur.

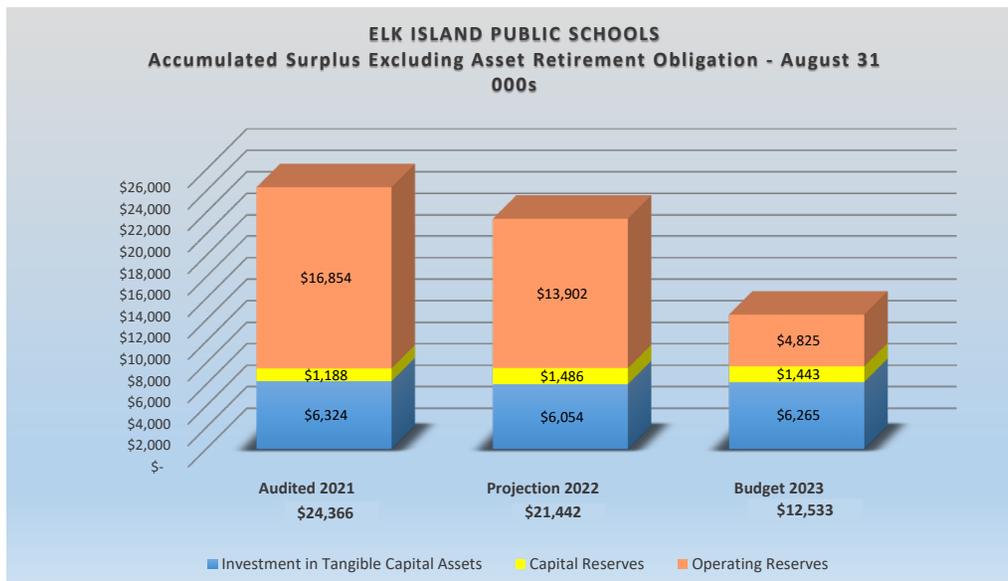
The plan for reserve usage has been built into the allocations and is shown on page 11. As previously mentioned, the Division is undertaking several projects that are focused on students, staff and strengthening the infrastructure utilized for student learning. There have been no changes in reserve usage since April when reserves usage was approved.

The impacts of the COVID pandemic will continue into 2022-23 and this budget allows EIPS to target resources to ensure student success not only in their educational experience, but also in their after-school lives. This budget also provides funds for health and wellness initiatives for students and staff, investment in technology and other infrastructure – to name just a few. This is a year where the Division has the flexibility to invest in students, staff, and infrastructure to set itself up for success in the future when the restrictions on reserve usage becomes a reality.

Accumulated Surplus/(Deficit)						
	A=B+C+D+E+F	B	C	D	E F Internally Restricted	
	Accumulated Surplus	Investment in Tangible Capital Assets	Asset Retirement Obligation ¹	Unrestricted Surplus	Operating Reserves	Capital Reserves
Audited - August 31, 2021	\$ 24,366,813	\$ 6,324,280		\$ -	\$ 16,854,299	\$ 1,188,234
Surplus/(Deficit)	(2,924,953)	-		(2,924,953)	-	-
Board Funded Capital Asset Additions	-	1,092,315		(309,115)	(80,655)	(702,545)
Net Amortization, Debt & Disposals	-	(1,362,400)		1,362,400	-	-
Net Reserve Transfers	-	-		1,871,668	(2,871,668)	1,000,000
Projection - August 31, 2022	\$ 21,441,860	\$ 6,054,195	\$ -	\$ -	\$ 13,901,976	\$ 1,485,689
Restatement for Asset Retirement Obligation	(14,227,860)		(14,227,860)			
Surplus/(Deficit)	(9,514,158)		(606,260)	(8,907,898)		
Board Funded Capital Asset Additions	-	1,562,714		(520,485)	-	(1,042,229)
Net Amortization, Debt & Disposals	-	(1,351,485)		1,351,485		
Net Reserve Transfers	-	-		8,076,898	(9,076,898)	1,000,000
Budget - August 31, 2023	\$ (2,300,158)	\$ 6,265,424	\$ (14,834,120)	\$ -	\$ 4,825,078	\$ 1,443,460

(1) Accounting standards requiring an Asset Retirement Obligation do not go into effect until the 2022-23 fiscal year.

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



Accumulated Surplus/(Deficit)

Accumulated Surplus/(Deficit) (pg. 8)

Accumulated surplus, excluding Asset Retirement Obligation (ARO), will decrease from 2021-22 to 2022-23 by \$8.91 million primarily due to:

- Use of Operating Reserves of \$9.08 million;
- Transfer of \$1.00 million from Division Unallocated to Capital Reserves;
- Use of Capital Reserves of \$1.04 million; and
- An increase in Investments in Tangible Capital Assets of \$0.21 million (amortization and debt repayments exceeding unsupported capital asset purchases).

Accumulated deficit including ARO is projected to be (\$2.30) million at Aug. 31, 2023 comprised of:

- (\$14.83) million deficit in Asset Retirement Obligation.
- \$4.82 million surplus in operating reserves (pg. 10):
 - Schools and Central Services operating reserves are projected to be \$0.90 million;
 - Division Unallocated Operating reserve is projected to be \$3.92 million (pg. 11);
- \$1.44 million surplus in Capital Reserves (pg. 10).
- \$6.27 million surplus in Investment in Tangible Capital Assets.
- Schools' and Central departments' actual 2021-22 year-end surpluses have been included in the allocations.

Administration is proposing a transfer of \$1.0 million from operating reserves to capital reserves in 2022-23.

Currently, the Division's capital reserves continue to be lower than most school divisions of a comparable size, and there are adequate capital needs within the Division to spend this additional reserve funding over the next few years as the Board directs. If EIPS maintained capital reserves at the average rate for jurisdictions of a similar size, capital reserves would be \$4.7 million*.

As well, there are sufficient funds available in operating reserves for a transfer at this time and doing so allows the Division to plan for future capital expenditures and operate within the restrictions being imposed on Division operating reserves in 2022-23.

* Information as per August 31, 2021 Audited Financial Statements of selected School Boards

Reserves											
	A	B	C		D	E = A+B+C+D	F	G		H	I = E+F+G+H
	Audited 31-Aug-21	Contributions /(Use)	2021-22 Capital Effect		Budget/Projection Transfer	Projected 31-Aug-22	Contributions /(Use)	2022-23 Capital Effect		Budget Transfer	Projected 31-Aug-23
OPERATING RESERVES											
Central Services	\$ 425,616	\$ (890,954)	\$ -		1,120,919	\$ 655,581	\$ (655,581)	\$ -		-	\$ -
Schools - Operations	1,061,301	370,750	-		(212,292)	1,219,759	(1,219,759)	-		-	-
School Generated Funds (SGF)	1,941,375	(436,476)	-		-	1,504,899	(601,960)	-		-	902,939
Central Services & Schools	3,428,292	(956,680)	-		908,627	3,380,239	(2,477,300)	-		-	902,939
COVID Costs	-	(236,518)	-		236,518	-	-	-		-	-
Focus on Unfinished Learning	-	(500,000)	-		1,000,000	500,000	(1,000,000)	-		500,000	-
Social Emotional Supports	-	(500,000)	-		500,000	-	-	-		-	-
Projects	-	(2,416,755)	(80,655)		3,095,410	598,000	(4,599,598)	-		4,001,598	-
Capital Effect Transfer to Support Operations	-	-	-		-	-	(831,000)	-		831,000	-
EIPS Division Allocated	-	(3,653,273)	(80,655)		4,831,928	1,098,000	(6,430,598)	-		5,332,598	-
EIPS Division Unallocated	13,426,007	1,685,000	1,053,285		(6,740,555)	9,423,737	-	831,000		(6,332,598)	3,922,139
	\$ 16,854,299	\$ (2,924,953)	\$ 972,630		\$ (1,000,000)	\$ 13,901,976	\$ (8,907,898)	\$ 831,000		\$ (1,000,000)	\$ 4,825,078

B/F. Projected surplus (deficit), excluding Asset Retirement Obligation impact.

C/G. Capital Effect includes the net effect of unsupported capital transactions.

D. Budgeted transfers between EIPS Division Allocated/Unallocated Reserves as approved by the Board of Trustees; and projected transfers between EIPS Division Allocated/Unallocated Reserves to address completed projects, projected surpluses and expected deficits.

H. Budgeted transfers between EIPS Division Allocated/Unallocated Reserves as approved by the Board of Trustees.

	A	B	C		D	E = A+B+C+D	F	G		H	I = E+F+G+H
	Audited 31-Aug-21	Contributions /(Use)	2021-22 Capital Effect		Transfers	Budget 31-Aug-22	Contributions /(Use)	2022-23 Capital Effect		Transfers	Budget 31-Aug-23
CAPITAL RESERVES											
Facility Services	\$ 17,229	\$ -	\$ -		\$ -	\$ 17,229	\$ -	\$ (17,229)		\$ -	\$ -
Modular Connecting Link (SouthePoint School)	15,000	-	(10,160)		(4,840)	-	-	-		-	-
Aging Equipment at Schools	-	-	(100,000)		200,000	100,000	-	(100,000)		-	-
Information Technology	-	-	(377,385)		377,385	-	-	-		-	-
Various Capital Purchases - To be Determined	-	-	-		-	-	-	(100,000)		100,000	-
Kitchen CTS Renovations/Upgrades	-	-	-		-	-	-	(605,000)		605,000	-
Building Management System	-	-	-		-	-	-	(220,000)		660,000	440,000
Rudolph Hennig Office Renovation	-	-	(215,000)		215,000	-	-	-		-	-
EIPS Division Allocated	15,000	-	(702,545)		787,545	100,000	-	(1,025,000)		1,365,000	440,000
Opening Balance	1,156,005	-	-		-	1,156,005	-	-		-	1,156,005
Transfer (to)/from Capital Allocated	-	-	-		(787,545)	(787,545)	-	-		(1,365,000)	(2,152,545)
Transfer from Operating Reserves	-	-	-		1,000,000	1,000,000	-	-		1,000,000	2,000,000
EIPS Division Unallocated	1,156,005	-	-		212,455	1,368,460	-	-		(365,000)	1,003,460
	\$ 1,188,234	\$ -	\$ (702,545)		\$ 1,000,000	\$ 1,485,689	\$ -	\$ (1,042,229)		\$ 1,000,000	\$ 1,443,460

B/F. Proceeds on disposal of unsupported assets year to date.

C/G. Use of reserves for purchases.

D. Budgeted transfer from Capital Unallocated Reserves to allocated projects, and transfer of \$1 million from Operating Reserves; and projected transfers for leftover funds from completed projects.

H. Budgeted transfer from Capital Unallocated Reserves to allocated projects, and transfer of \$1 million from Operating Reserves.

Operating Reserves - Projection												
	A	B	C	D	E = A + B + C + D	F	G	H = F + G	I	J	K = I + J	
	Projections	Contribution	2022-23		Budget	2023-24		Estimate	2024-25		Estimate	
	31-Aug-22	/(Use)	Capital	Transfer	31-Aug-23	Contribution	Transfer	31-Aug-24	Contribution	Transfer	31-Aug-25	
			Effect			/(Use)			/(Use)			
Central Services & Schools (includes SGF)	L	\$ 3,380,239	\$ (2,477,300)	\$ -	\$ -	\$ 902,939		\$ 902,939			\$ 902,939	
Carryforwards from 2021-22												
Focus on Unfinished Learning		500,000	(1,000,000)		500,000	-		-			-	
Consultants: Assessment, Numeracy, Early Learning		393,000	(395,271)			2,271		-			-	
Career Pathways		130,000	(131,757)			1,757		-			-	
Professional Development (OTAGS) and Leadership		75,000	(50,000)		(25,000)	-		-			-	
New Projects												
New Curriculum - Sub Costs			(212,500)		212,500	-		-			-	
New Curriculum - 5 FTE Teachers			(534,675)		534,675	-		-			-	
New Curriculum - Resources			(50,800)		50,800	-		-			-	
Illness			(200,000)		200,000	-		-			-	
Health & Wellness Initiatives			(50,000)		50,000	-		-			-	
Hand Sanitizer			(120,000)		120,000	-		-			-	
Common Exam Sub Release Time			(30,000)		30,000	-		-			-	
Consultant K-12 Education Technology - 1FTE			(131,757)		131,757	-		-			-	
Mental Health Strategic Plan - includes 3 FSLW FTE			(383,900)		383,900	-	(124,947)	124,947	-		-	
Readers/Writers Workshop			(60,000)		60,000	-		-			-	
Socio-economic Status Project			(150,000)		150,000	-		-			-	
Classified Salary Compensation Analysis			(100,000)		100,000	-		-			-	
Technology Evergreening - school staff computers			(500,000)		500,000	-		-			-	
Student Transportation Tyler Tablets			(270,866)		270,866	-		-			-	
SouthPointe School Modular Furniture & Equipment			(69,000)		69,000	-		-			-	
New Replacement School Start-Up Funds			-		-	-		-	(420,000)	420,000	-	
Video Surveillance			(134,112)		134,112	-		-			-	
Records Digitization			(25,000)		25,000	-		-			-	
Uninterrupted Power Source Devices & Batteries			(65,380)		65,380	-		-			-	
Routers			(18,333)		18,333	-		-			-	
Servers			(10,323)		10,323	-		-			-	
Communications - 1 FTE			(57,824)		57,824	-		-			-	
Board Governance			(30,000)		30,000	-		-			-	
Community Consultation			(10,000)		10,000	-		-			-	
MyBudgetFile Redesign Project			(20,320)		20,320	-		-			-	
Tableau project completion			(43,380)		43,380	-		-			-	
Contract Work - Survey Analysis			(25,000)		25,000	-		-			-	
Rural Schools Transition Funding			(419,400)		419,400	-		-			-	
Schools with Multiple Programs			(300,000)		300,000	-		-			-	
Capital Effect Transfer to Support Operations			(831,000)		831,000	-	(1,019,161)	1,019,161		(649,594)	649,594	
EIPS Division Allocated Reserves	M	1,098,000	(6,430,598)	-	5,332,598	-	(1,144,108)	1,144,108	-	(1,069,594)	1,069,594	
Capital Effect - Purchases from Operating Budgets		-	-	(520,485)	-	(520,485)	(300,000)	(820,485)	(300,000)		(1,120,485)	
Capital Effect - Annual Amortization		-	-	1,351,485	-	1,351,485	1,319,161	2,670,646	949,594		3,620,240	
Transfer to Allocated Reserves	N	-	-	-	(5,332,598)	(5,332,598)	(1,144,108)	(6,476,706)		(1,069,594)	(7,546,300)	
Transfer to Capital Reserves	O	-	-	-	(1,000,000)	(1,000,000)	-	(1,000,000)	-	-	(1,000,000)	
EIPS District Reserve		9,423,737	-	-	-	9,423,737		9,423,737	-		9,423,737	
EIPS Division Unallocated Reserve	P	9,423,737	-	831,000	(6,332,598)	3,922,139	1,019,161	(1,144,108)	3,797,192	649,594	(1,069,594)	3,377,192
Total EIPS Division Reserves	Q = M + P	10,521,737	(6,430,598)	831,000	(1,000,000)	3,922,139	(124,947)	-	3,797,192	(420,000)	3,377,192	
Total Operating Reserves	R = L + Q	\$ 13,901,976	\$ (8,907,898)	\$ 831,000	\$ (1,000,000)	\$ 4,825,078	\$ (124,947)	\$ -	\$ 4,700,131	\$ (420,000)	\$ 4,280,131	

2021-22 Adjusted Budget Operating Expenses	\$ 192,824,630
Total Operating Reserve Maximum Limit based on 3.15% rate	6,073,976
Less estimated school & department carryforward reserves (1%)	1,875,340
EIPS Division Reserves Maximum Limit	4,198,636
Division Reserves over (under) the Operating Reserve Limit	(276,497)
Total Operating Reserve Minimum Limit based on 1% rate	1,928,246

Reserves

Reserves for Operating Expenditures (pg. 10)

- Reserve balances for schools and departments are updated for estimated usage. EIPS is estimating 100% usage of Central Services and Schools Operations, and 40% usage (\$602,000) for School Generated Funds.
- EIPS Division Allocated Reserve is being accessed for a total of \$6.43 million as follows (column F):
 - \$1.0 million to continue the work from 2021-22 capitalizing on the Focus on Unfinished Learning project's momentum to close the academic gaps that were created or increased due to COVID. These funds will be provided to each school based on learning gaps and will be used for focused and intentional purposes,
 - \$831,000 transfer of Capital Effect to support operations, and
 - \$4.60 million for Projects (pg. 11).
- Transfer to Capital Reserves of \$1.0 million.

Capital Reserves (pg. 10)

Capital Reserves can be used for the purchase of future capital assets. Every year, capital items are purchased from the operating budget in schools and departments (\$100,000 to \$500,000 per year). To access capital reserves for operating expenses, the Division would have to obtain permission from the Minister.

The budget includes a plan for the purchase of the following capital items:

- Vehicle purchase for Facility Services for \$17,000,
- Aging Equipment at Schools for \$100,000,
- Modernization and expansion of CTS kitchens at two schools for \$605,000,
- Building Management System for \$220,000, and
- \$100,000 set aside for various capital projects that may emerge over the course of the school year.

Transfer from Operating Reserves of \$1.0 million.

Three-Year Operating Reserves Projection (pg. 11)

Reserve estimates include estimated and projected balances for schools and departments. The budget allocations include use of the Division Operating Reserves as outlined below.

The Board maintains two types of division operating reserves:

1. Division Allocated Operating Reserve (row M)

The Division Allocated Operating Reserve is used to fund specific expenses identified by the Board. Proposed changes for 2022-23 have been identified as well as estimates for 2023-24 and 2024-25 to outline future needs (columns F and I respectively). Alberta Education (AE) requires a projection of the use of Accumulated Surplus and Reserves for 2023-24 and 2024-25 as part of the submitted Budget Report. Each year, Administration will bring to the Board for approval the use of Division Reserves.

Reserves – continued

- For the 2022-23 School Year, Division Allocated Reserves will be used totaling \$6.43 million (column B) for the following projects:
 - \$1,000,000 Focus on Unfinished Learning - close academic gaps that have been created or increased due to COVID. Funds will be provided to each school based on learning gaps and will be used for focused and intentional purposes.
 - \$395,271 Consultants for: Assessment, Numeracy and Early Learning (3 FTE).
 - \$131,757 Career Pathways Consultant - develop a Grades 7-12 broad picture framework regarding beyond high school, to expose students to multiple careers, work with community and post-secondary, develop apprenticeship projects, review Career and Technology Foundations programming/curriculum, facility audits (needs of each facility for Career and Technology Studies (CTS/CTF) and understand students' programming interests in Fort Saskatchewan High and other schools).
 - \$50,000 Professional Development and Leadership (OTAGS).
 - \$212,500 New Curriculum Sub Costs - two sub days per teacher (K-6) throughout elementary for professional development on the new curriculum.
 - \$534,675 New Curriculum Teachers (5 FTE) - develop resources for teachers, scope and sequences, and professional development for roll out of curriculum.
 - \$50,800 New Curriculum Resources - online digital licenses, hard copy, literacy books, etc. to support the new curriculum.
 - \$200,000 Illness - Anticipating more stress related illness due to continuation of COVID, war in the Ukraine, higher costs, rising inflation, and financial concerns.
 - \$50,000 Health and wellness staff initiatives - provide support, build connections, and develop a healthy work force.
 - \$120,000 Hand sanitizer.
 - \$30,000 Sub release time for the development of common exams.
 - \$131,757 K-12 Education Technology Consultant (1 FTE) would continue work around implementing common exams, training on Brightspace, transition of report cards to PowerTeacher Pro, and working on systems.
 - \$383,900 Mental Health Strategic Plan includes Family School Liaison Workers (3 FTE).
 - \$60,000 Readers/Writers Workshop.
 - \$150,000 Socio-economic Status Project Fort Saskatchewan Feeder Group.
 - \$100,000 Classified Salary Compensation Analysis.
 - \$500,000 Technology Evergreening.
 - \$270,866 Tyler Tablets to be mounted on the dash of each bus to assist drivers with turn-by-turn navigation, student information, scan onboarding/offboarding students, confirm stops, seating chart view, driver clock in, re-routing of bus and messaging to driver.
 - \$69,000 SouthPointe School furniture and equipment for three new modulars.
 - \$134,112 Video surveillance to be installed at the main door of each school. Four pilot schools were completed and received positive results.
 - \$25,000 Records Digitization to continue supporting the schools with their records digitalization. Currently, the project is progressing well and the funding in place will complete most of the records. Funding is requested as contingency to support schools to digitize the student records that will require a transition.

Reserves – continued

- \$65,380 Uninterrupted Power Source Devices & Batteries that need to be replaced.
 - \$18,333 Routers for VOIP/TELUS/Paging Protocols.
 - \$10,323 Servers at schools.
 - \$57,824 Communications 1 FTE to complete surveys, FOIP, accommodation work.
 - \$30,000 Board Governance.
 - \$10,000 Community Consultation work completion.
 - \$20,320 MyBudgetFile Redesign Project to clean up old data.
 - \$43,380 Tableau Project Completion.
 - \$25,000 Contract Work – Survey Analysis.
 - \$419,400 Rural Schools Transition Funding to allow three rural schools to adjust to 2023-24 reductions and provides Division with added time to work with each community to determine best solutions.
 - \$300,000 Schools with Multiple Programs – accommodation issues within Strathcona County that will rectify funding concerns for schools with multiple programs.
 - \$831,000 Capital Effect Transfer to Support Operations.
- For 2023-24 School Year, Division Allocated Reserves will be used totaling \$1.14 million (column F) to continue efforts from 2022-23 for the following items:
 - \$125,000 Mental Health Strategic Plan, and
 - \$1.02 million transfer of Capital Effect to support operations.
 - For 2024-25 School Year, Division Allocated Reserves will be used totaling \$1.07 million (column I) for the following items:
 - \$420,000 Start-up Funds for the Sherwood Heights Junior High School replacement project, and
 - \$650,000 transfer of Capital Effect to support operations.

2. Division Unallocated Operating Reserve (row P)

The Division Unallocated Operating Reserve is available to provide some flexibility to cover potential emergent issues, price fluctuations, and to stabilize funding in future years.

Capital asset purchases of \$365,000 and amortization of \$1.35 million have been included in the 2022-23 projection as capital assets purchased from current year funding are offset by amortization from prior year purchases, creating a surplus in the reserve.

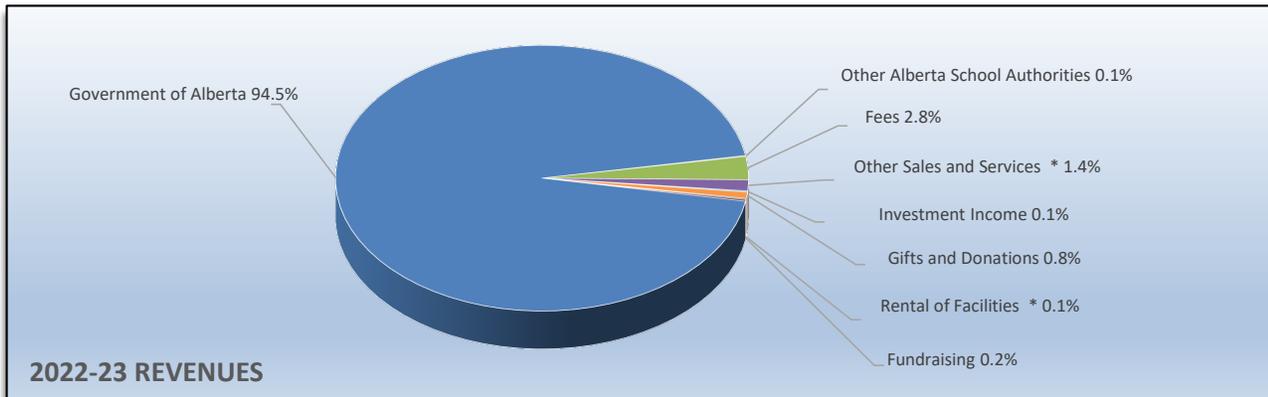
Statement of Revenues and Expenses					
	2021-22	2022-23		%	
	Fall	Budget	Change	Change	Note
REVENUES					
Government of Alberta					
Alberta Education <i>(Page 18)</i>	\$ 177,297,529	\$ 178,427,168	\$ 1,129,639	0.6%	
Other Government of Alberta	4,980,544	4,438,885	(541,659)	(10.9%)	A
	<u>182,278,073</u>	<u>182,866,053</u>	<u>587,980</u>	<u>0.3%</u>	
Other Alberta School Authorities	536,400	179,666	(356,734)	(66.5%)	B
Fees	5,125,743	5,455,582	329,839	6.4%	C
Other Sales and Services *	2,623,217	2,617,087	(6,130)	(0.2%)	
Investment Income	260,000	260,000	-	0.0%	
Gifts and Donations	1,494,030	1,494,247	217	0.0%	
Rental of Facilities *	181,280	251,800	70,520	38.9%	D
Fundraising	384,000	384,000	-	0.0%	
	<u>192,882,743</u>	<u>193,508,435</u>	<u>625,692</u>	<u>0.3%</u>	
EXPENSES					
Instruction					
Schools	135,006,486	\$ 135,485,940	479,454	0.4%	
Central Services	21,011,211	25,586,864	4,575,653	21.8%	E
	<u>156,017,697</u>	<u>161,072,804</u>	<u>5,055,107</u>	<u>3.2%</u>	
Operations & Maintenance	24,829,453	23,648,782	(1,180,671)	(4.8%)	F
Transportation	12,412,751	13,011,322	598,571	4.8%	
System Administration	4,155,711	4,422,866	267,155	6.4%	G
External Services	843,477	260,559	(582,918)	(69.1%)	H
	<u>198,259,089</u>	<u>202,416,333</u>	<u>4,157,244</u>	<u>2.1%</u>	
OPERATING DEFICIT	<u>\$ (5,376,346)</u>	<u>\$ (8,907,898)</u>	<u>\$ (3,531,552)</u>	<u>65.7%</u>	<u>I</u>

* Comparatives have been restated due to re-classification of \$98,000 Services from Rental to Other Sales and Services.

Staffing - Full Time Equivalent (FTE)				
	2021-22	2022-23		%
	Fall	Budget	Change	Change
SCHOOLS				
Certificated <i>(Page 21)</i>	828.04	823.71	(4.33)	(0.5%)
Classified <i>(Page 21)</i>	336.81	349.19	12.38	3.7%
	<u>1,164.85</u>	<u>1,172.90</u>	<u>8.05</u>	<u>0.7%</u>
CENTRAL SERVICES				
Certificated <i>(Page 34)</i>	22.74	29.79	7.05	31.0%
Classified <i>(Page 34)</i>	118.16	115.59	(2.57)	(2.2%)
	<u>140.90</u>	<u>145.38</u>	<u>4.48</u>	<u>3.2%</u>
TOTAL STAFFING				
Certificated	850.78	853.50	2.72	0.3%
Classified	454.97	464.78	9.81	2.2%
	<u>1,305.75</u>	<u>1,318.28</u>	<u>12.53</u>	<u>1.0%</u>

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

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



The changes in revenue from Alberta Education are detailed on page 18.

A. Other Government of Alberta revenue decrease of \$542,000:

The Wye Elementary School demolition and abatement grant was included in the 2021-22 amount (\$112,000) and this work has been completed this year. The remaining decrease is due to the decrease in supported amortization from Alberta Infrastructure.

B. Other Alberta School Authorities revenue decrease of \$357,000:

In 2021-22, EIPS operated a low incidence team (in place of Regional Collaborative Service Delivery which was discontinued in 2019-20). For 2022-23, EIPS will no longer be operating the low incident team. The needs of our students will be met through our own staffing.

C. Fees have increased \$329,000 from Student Transportation fee revenue as well as anticipated increased ridership.

D. Rental of Facilities is expected to increase \$71,000 as rental bookings are expected to return to normal as the COVID pandemic subsides, also fees were increased as approved in April by the Board.

E. Instruction: Central Services expenses have increased by \$4.575 million.

- The \$1,000,000 increase in **Block** funding is to cover expenses related to insurance, HR analyst, IT programmer, IT various software, an SFS Director for Early Learning and Curriculum, SFS Occupational Therapy Assistant, SFS Audiologist, and SFS other supplemental funding (Dual-Credit and Special Education).
- The \$173,000 increase in **One Time** funding is to cover expenses related to computers for evergreening and to support Early Learning's significant decrease in Alberta Education funding.
- The \$1.485 million increase in **Reserves** is to cover expenses related to computer evergreening, new curriculum, and the Mental Health Strategic Plan.
- The \$122,000 decrease in **Revenue** is the net effect of reduced funding for Early Learning offset by Secondment revenue.
- The \$1.455 million increase in **Transfers** is because less funds have been transferred to schools from central (Early Learning, Specialized Supports - Schools, and FNMI) in the spring as compared to the fall.
- There is net \$576,000 in **Reclassifications** of Salary and Benefits to Instruction from other funding categories.

F. Operations & Maintenance expense has decreased \$1.180 million due to \$452,000 less Infrastructure Maintenance and Renewal funding as of Spring Budget and reduced COVID-Mitigation costs.

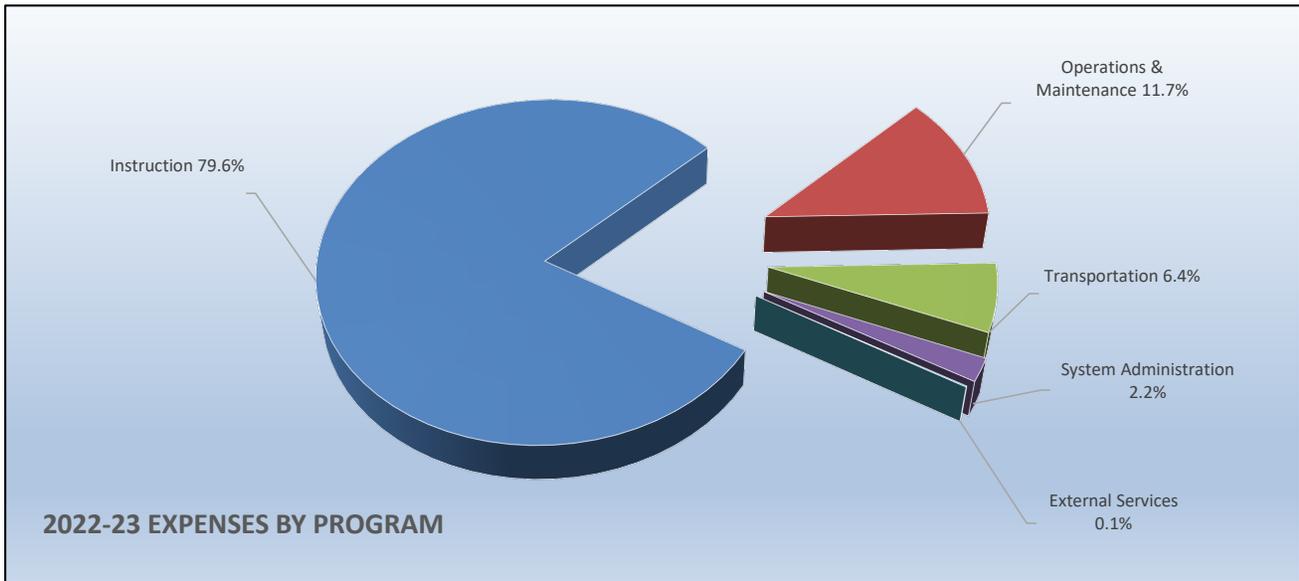
G. System Administration expense has increased \$267,000 due to additional staff and some short-term initiatives.

H. External Services has decreased due to the discontinuation of the Low Incidence Team revenue and revised estimate of services from Fall 2021-22.

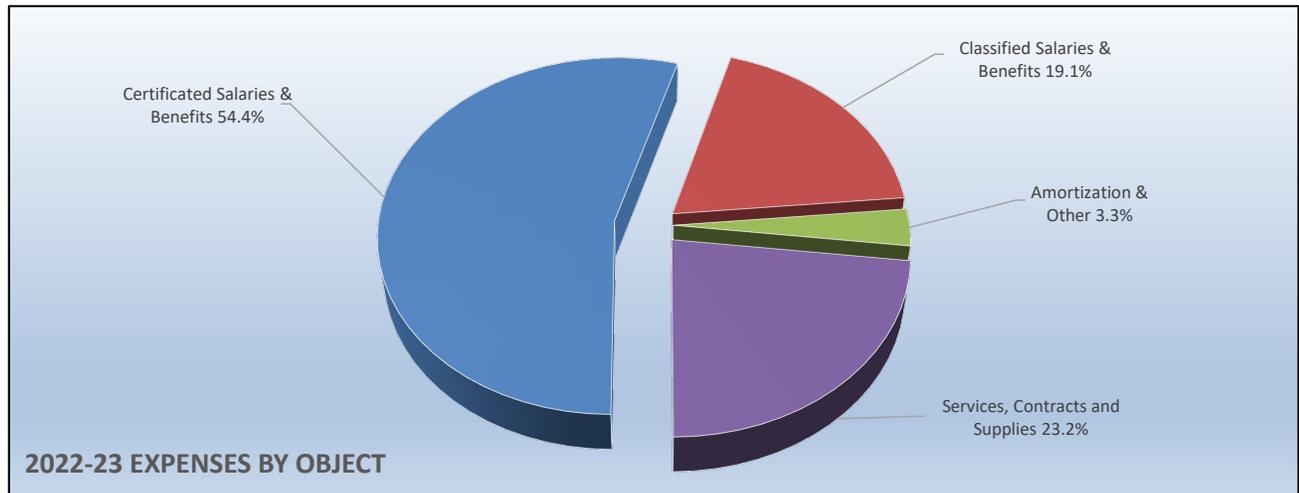
I. The change in Operating Deficit of \$3.531 million is funded by using Division reserves. The Division is allocating a significant amount of reserves on projects for the betterment of student learning, mental health and well-being, curriculum development, technology evergreening, and various consultations and analyses.

Revenue and Expense Notes - continued

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



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



ALBERTA EDUCATION REVENUE					
	2021-22	2022-23		%	
	Fall	Budget	Change	Change	Note
Base Instruction					
Early Childhood Services (ECS)	\$ 4,128,978	\$ 4,006,739	\$ (122,239)	(3.0%)	
Grades 1-9	69,836,056	70,706,520	870,464	1.2%	
High Schools	26,157,840	26,551,554	393,714	1.5%	
Home Education	35,700	-	(35,700)	(100.0%)	
Hutterite Colony Funding	50,000	50,000	-	0.0%	
Outreach Programs	150,000	150,000	-	0.0%	
Rural Small Schools	2,340,000	2,080,600	(259,400)	(11.1%)	
	102,698,574	103,545,413	846,839	0.8%	A
Services & Supports					
Moderate Language Delay	412,000	128,000	(284,000)	(68.9%)	
Specialized Learning Support	11,168,915	11,175,827	6,912	0.1%	
Specialized Learning Support Kindergarten	1,421,520	1,163,700	(257,820)	(18.1%)	
ECS Pre-K Program Unit Funding (PUF)	1,847,900	1,819,910	(27,990)	(1.5%)	
First Nations, Métis and Inuit Education	1,797,463	1,710,251	(87,212)	(4.9%)	
English as a Second Language	352,500	298,680	(53,820)	(15.3%)	
Refugee Students	6,050	2,750	(3,300)	(54.5%)	
Institutional Programs	362,858	362,858	-	0.0%	
	17,369,206	16,661,976	(707,230)	(4.1%)	B
School - System Needs					
Operations & Maintenance	14,900,980	15,410,927	509,947	3.4%	C
SuperNet	374,400	374,400	-	0.0%	
Transportation	10,292,236	10,765,680	473,444	4.6%	D
Infrastructure Maintenance and Renewal	2,714,490	2,262,457	(452,033)	(16.7%)	E
	28,282,106	28,813,464	531,358	1.9%	
Community					
Socio-Economic Status	1,078,757	1,083,662	4,905	0.5%	
Geographic	1,479,569	1,488,536	8,967	0.6%	
School Nutrition Program	150,000	150,000	-	0.0%	
	2,708,326	2,722,198	13,872	0.5%	
Jurisdictions					
System Administration	6,297,328	6,297,328	-	0.0%	
	6,297,328	6,297,328	-	0.0%	
Additional					
Bridge Funding for New Framework	6,894,527	8,070,467	1,175,940	17.1%	F
COVID Mitigation Funding	1,486,497	-	(1,486,497)	(100.0%)	F
	8,381,024	8,070,467	(310,557)	(3.7%)	
Other					
Dual Credit Programming	89,719	53,000	(36,719)	(40.9%)	
French Language Funding	159,654	145,000	(14,654)	(9.2%)	
Lease Support	651,746	651,746	-	0.0%	
Odyssey Language Program	125,000	-	(125,000)	(100.0%)	
CTS Bridge to Certification	30,442	75,000	44,558	146.4%	
Modular Move Grant	204,818	-	(204,818)	(100.0%)	
Secondments	355,083	1,284,854	929,771	261.8%	
	1,616,462	2,209,600	593,138	36.7%	G
Supported Amortization	844,503	1,061,722	217,219	25.7%	H
Teacher Pensions	9,100,000	9,045,000	(55,000)	(0.6%)	I
	<u>\$ 177,297,529</u>	<u>\$ 178,427,168</u>	<u>\$ 1,129,639</u>	<u>0.6%</u>	

Alberta Education Revenue Notes (for variances greater than \$75,000)

Alberta Education provided all school authorities with the same or more operational funding as the 2021-22 year, essentially holding school authorities harmless for enrolment decreases. For Elk Island Public Schools (EIPS), the funding remained the same as 2021-22. However, EIPS incorporates deferred revenue into the funding calculation which affects the overall available funding for the budget year. As well, EIPS receives 'Other' funding from Alberta Education. The net result is that EIPS has an increase of \$1.1 million in funding from Fall 2021-22. Since the Allocations Report in April, base instruction revenue has increased due to more registrations.

A. Base Funding: \$846,000 increase or 0.8%

There was a 1% increase in base funding rates offset by a decrease in WMA enrolment FTE. Rural Small Schools are block funded by ranges of enrolment based on WMA. For 2022-23, it is expected that the three rural small schools will drop a funding level.

B. Services & Supports: \$707,000 decrease or (4.1%)

The decrease in services and supports is due to a decrease in the Moderate Language Delay Grant of \$284,000 and Specialized Learning Support Kindergarten of \$258,000 primarily due to less students in these two categories. Last year, Alberta Education over-estimated these students, and this year, the Division has made the estimates to more accurate numbers.

Since the Allocation Report, the revenue decrease for the Institutional Programs has been resolved and Alberta Education is now funding the full amount.

Other than above explanations, the remaining decreases are due to decreases in the WMA enrolment FTE. Rates did not change for any grants in this category.

C. Operations & Maintenance Grant: \$510,000 increase or 3.4%

The increase is primarily due to an increase in the utilized space (funded for the increase in space) and an increase of 1% in funding rates.

D. Transportation: \$473,444 increase or 4.6%

The increase is primarily due to an increase of 4.6% of the Transportation Grant.

E. Infrastructure Maintenance and Renewal: \$452,000 decrease or (16.7%)

We are assuming that Facility Services will be able to spend 100% of the 2021-22 IMR funding this year. Going forward, the IMR budget will not be reduced for a capital component as specific projects have not been assigned as of yet.

(\$000s)	2021-22	2022-23	Change
	Fall	Budget	
IMR Funding	\$ 2,266	\$ 2,262	\$ (4)
Prior Year Carryforward	1,581	-	(1,581)
IMR Capitalized	(1,133)	-	1,133
IMR Revenue Total	\$ 2,714	\$ 2,262	\$ (452)

Alberta Education Revenue Notes (continued)

F. COVID Mitigation and Bridge Funding: \$310,000 decrease or (3.7%)

This funding is what was remaining after the five envelopes were calculated and Alberta Education allocated it out to school divisions in a lump sum. The funds were adjusted this year to ensure our funding envelope is the same balance as last year. (School boards were to be held harmless for the drop in enrolment due to COVID). Going forward into 2023-24, we do not know how much of the Bridge funding will be available to each Division. Bridge funding monies were to be used to support school divisions that are growing (WMA enrolment FTE increases). From the three-year budget plan, the government is committed to supporting education with increasing amounts each year; however, how that translates to each individual school division will need to be seen.

G. Other Alberta Education Revenue: \$593,000 increase or 36.7%

The Odyssey Languages Assistant Program grant (\$125,000) has been removed as we are unsure if this will continue. It does not impact allocations. The grant funding for the six modulars (\$205,000) moved in 2020-21 has now been completely expended and there are no modular grant dollars for 2022-23. Secondments has increased \$930,000 with an additional increase expected for the Fall. Alberta Education has a number of positions posted related to the new curriculum, and these positions are the majority of the Secondments. This revenue has an equal offsetting salary expense.

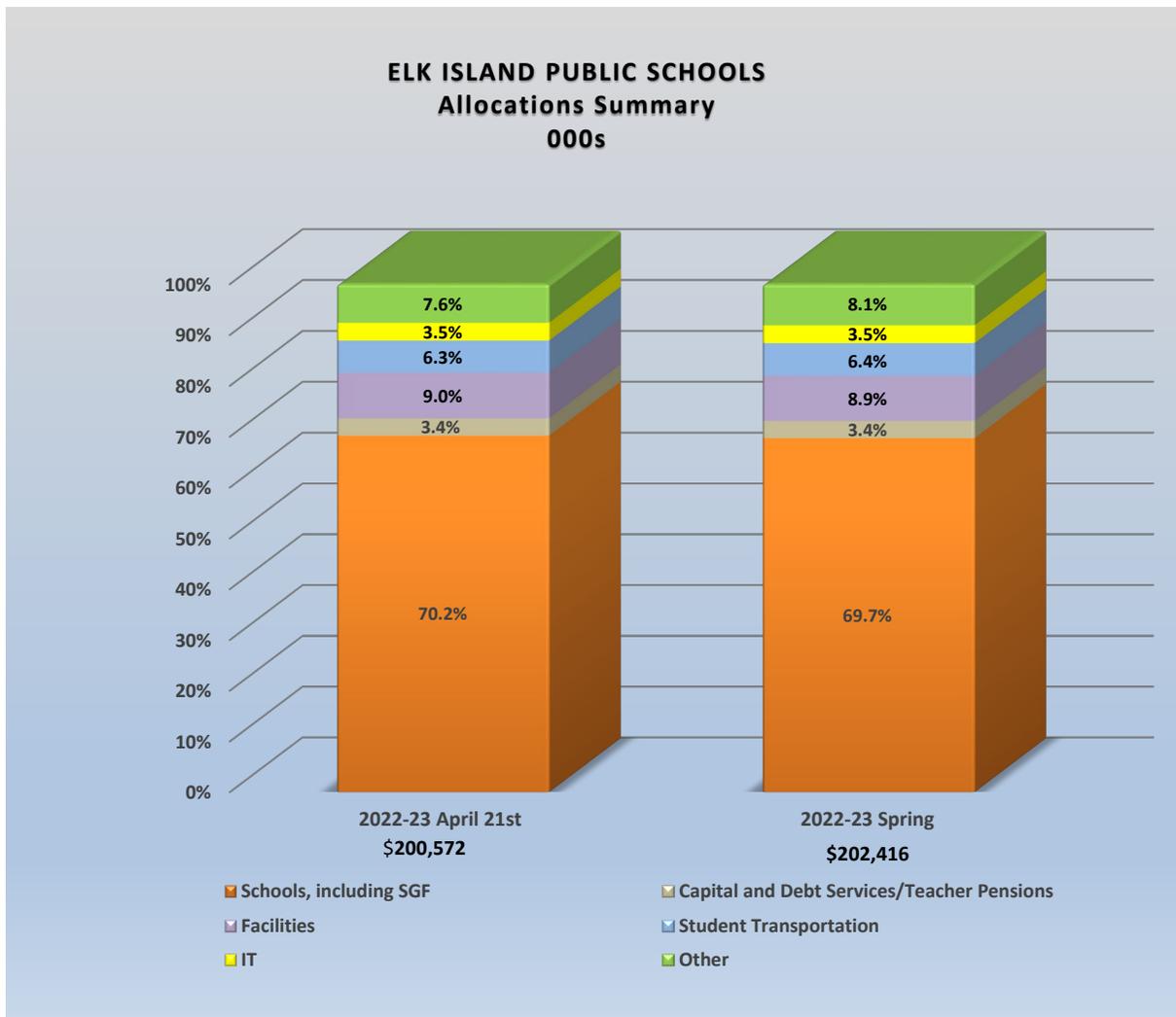
H. Supported Amortization: \$217,000 increase or 25.7%

This amount is increasing due to the expected capitalization of the 2021-22 Capital Maintenance and Renewal.

I. Teacher Pension \$55,000 decrease or (0.6%)

This has been updated from the Allocations Report based on budgeted staff in this Spring Budget and the decreased certificated standard cost rate. This revenue has an equal offsetting pension expense and therefore has no impact on allocations. There was no change to the prescribed pension rate of 10.87% from September 2021.

Allocation Reconciliation				
	April 21, 2022 Report	Spring 2022-23	\$ Change	% Change
Schools, including SGF	\$ 134,075,130	\$ 135,485,940	\$ 1,410,810	1.1%
Supports for Students - Schools	6,743,467	5,670,544	(1,072,923)	(15.9%)
<i>(Page 24)</i>	140,818,597	141,156,484	337,887	0.2%
Capital and Debt Services/Teacher Pensions	6,770,759	6,853,859	83,100	1.2%
Facility Services	15,711,659	15,843,227	131,568	0.8%
Infrastructure Maintenance and Renewal (IMR)	2,262,457	2,262,457	-	0.0%
Information Technologies	7,063,933	7,063,933	-	0.0%
Student Transportation	12,623,997	12,894,056	270,059	2.1%
Other Departments	15,320,766	16,342,317	1,021,551	6.7%
<i>(Page 39)</i>	59,753,571	61,259,849	1,506,278	2.5%
	\$ 200,572,168	\$ 202,416,333	\$ 1,844,165	0.9%



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

In April 2022, the Board of Trustees approved the assumptions and allocations used to build the 2022-23 budget. Below is a reconciliation of the changes that have taken place since that approval.

School Allocations (\$000s)	April 21, 2022 Report	Spring 2022-23	Variance	% Change
Allocations to Schools	\$ 114,555	\$ 116,682	\$ 2,127	1.9%
Supports for Students – Schools	6,710	5,637	(1,073)	(16.0%)
School Generated Funds	8,169	8,169	-	0.0%
Division Unallocated Reserves	1,138	507	(631)	(55.4%)
Year End Carryforward	1,467	1,519	52	3.5%
Teacher Pensions	8,779	8,641	(138)	(1.6%)
School Allocations	<u>\$ 140,818</u>	<u>\$ 141,155</u>	<u>\$ 337</u>	<u>0.24%</u>

Allocations to Schools has increased \$2.127 million from the below changes:

- Increased schools allocations by \$515,000 related to enrolment changes. This was off-set by using \$306,000 from TBA as 50% of the enrolment increases are unfunded in current budget year through Weighted Moving Average (WMA) funding model.
- Early Learning & Specialized Learning Supports allocations increased \$1,136,000 primarily from Specialized Supports - Schools transfers to Schools. Specialized programs were modified based on placement of students and reviewing the schools' needs, as well as student coding.
- Allocations increased \$631,000 due to one-time transition funding for rural schools and one-time funding to support schools with multiple programs.
- Other increases to allocations totaling \$151,000 relate to funding changes from Alberta Education and changes to expected carry-forward balances.

Supports for Students – Schools changes:

- Decrease of \$1.073 million as funds were further allocated to schools by Early Learning and Specialized Supports - Schools, with some off-set from increases to the funding resulting from enrolment changes.

Division Unallocated Reserves:

- Decrease of \$631,000 as the funds were allocated to schools for rural transition funding and to support schools with multiple programs.

Year End Carryforward has increased \$52,000 as schools updated their projected carryforward amounts.

Teacher Pension changes:

- Decreased the Teacher Pension by \$138,000 due to changes in the number of certificated FTE as well as a decreased certificated standard cost rate, on which the pension calculation is based. The rate remained the same as September 2021 at 10.87%.

Allocation Reconciliation Notes - continued

Central Allocations (\$000s)	April 21, 2022 Report	Spring 2022-23	Variance	% Change
Capital and Debt Services/Teacher Pension	\$ 6,771	\$ 6,854	\$ 83	1.2%
Facilities Services	15,712	15,843	131	0.8%
Infrastructure Maintenance and Renewal	2,262	2,262	0	0.0%
Information Technologies	7,064	7,064	0	0.0%
Student Transportation	12,624	12,894	270	2.1%
Other Departments	15,320	16,342	1,022	6.7%
School Allocations	<u>\$ 59,753</u>	<u>\$ 61,259</u>	<u>\$ 1,506</u>	<u>2.5%</u>

Capital and Debt Services/Teacher Pension changes:

- The Teacher Pension increased by \$83,000 due to a e-calculated based on updated staffing.

Facilities Services has a net increase of \$131,000 from the below changes:

- \$70,000 increase in Facilities Rentals and Leases.
- \$105,000 increase to block for lease costs.
- (\$44,000) decrease to block for insurance.

Student Transportation has a a net increase of \$270,000 from the below changes:

- (\$60,000) decrease to the carryforward amount.
- \$330,000 increase to Supplemental Revenue for fees by due to Board approved increase and anticipated increased ridership.

Other Departments have a net increase of \$1,022,000 from the below changes:

- \$957,000 increase for Secondment revenue.
- \$51,000 increase in block to Superintendent for additional initiatives.
- \$13,000 increase for other small changes, such as estimates to reserve carryforward.

Schools Summary

Enrolment	2021-22 Fall	2022-23 Budget	Change	% Change	Note
Sector 1 - Sherwood Park <i>(Page 27)</i>	9,825	9,840	15	0.2%	
Sector 2 - Strathcona County <i>(Page 28)</i>	2,108	2,099	(9)	(0.4%)	
Sector 3 - Fort Saskatchewan <i>(Page 29)</i>	3,324	3,395	71	2.1%	
Sector 4 - Lamont County <i>(Page 30)</i>	886	885	(1)	(0.1%)	
Sector 5 - County of Minburn <i>(Page 31)</i>	693	704	11	1.6%	
	16,836	16,923	87	0.5%	
Elk Island Youth Ranch Learning Centre	5	6	1	20.0%	
Next Step Home Education	42	-	(42)	100.0%	
Next Step Outreach	241	192	(49)	(20.3%)	
To Be Allocated	-	-	-	0.0%	
<i>(Page 33)</i>	<u>17,124</u>	<u>17,121</u>	<u>(3)</u>	<u>(0.0%)</u>	

Expenses	2021-22 Fall	2022-23 Budget	Change	% Change	Note
Sector 1 - Sherwood Park <i>(Page 27)</i>	\$ 65,490,218	\$ 64,169,833	\$ (1,320,385)	(2.0%)	
Sector 2 - Strathcona County <i>(Page 28)</i>	13,178,916	12,943,507	(235,409)	(1.8%)	
Sector 3 - Fort Saskatchewan <i>(Page 29)</i>	22,955,208	22,685,476	(269,732)	(1.2%)	
Sector 4 - Lamont County <i>(Page 30)</i>	7,818,197	7,776,947	(41,250)	(0.5%)	
Sector 5 - County of Minburn <i>(Page 31)</i>	5,392,583	5,224,833	(167,750)	(3.1%)	
<i>(Page 35)</i>	114,835,122	112,800,596	(2,034,526)	(1.8%)	A
Elk Island Youth Ranch Learning Centre	341,285	312,956	(28,329)	(8.3%)	B
Next Step Continuing Education - Summer	465,551	508,524	42,973	9.2%	C
Next Step Home Education	200,935	-	(200,935)	(100.0%)	C
Next Step Outreach	1,893,257	1,929,239	35,982	1.9%	C
Total School Allocations	117,736,150	115,551,315	(2,184,835)	(1.9%)	
Supports for Students <i>(Page 37)</i>	4,709,329	5,670,544	961,215	20.4%	D
School Generated Funds	8,003,476	8,168,961	165,485	2.1%	
Teacher Pensions	8,779,300	8,641,200	(138,100)	(1.6%)	
Capital Lease (Photocopiers)	(181,397)	(181,397)	-	0.0%	
To Be Allocated	147,292	2,230,416	2,083,124	1414.3%	E
Division Year End Carryforward	5,663	568,207	562,544	9933.7%	F
Contingency	516,000	507,238	(8,762)	(1.7%)	E
	<u>\$ 139,715,813</u>	<u>\$ 141,156,484</u>	<u>\$ 1,440,671</u>	<u>1.0%</u>	
		<i>(Page 21)</i>			

Schools Summary - continued							
	Certificated			Classified			Note
	2021-22	2022-23	Change	2021-22	2022-23	Change	
Staffing - Full Time Equivalent (FTE)	Fall	Budget		Fall	Budget		Change
Sector 1 - Sherwood Park (Page 27)	461.63	458.61	(3.02)	151.88	151.80	(0.08)	
Sector 2 - Strathcona County (Page 28)	95.63	96.84	1.21	27.78	25.62	(2.16)	
Sector 3 - Fort Saskatchewan (Page 29)	156.80	158.55	1.75	62.51	61.48	(1.03)	
Sector 4 - Lamont County (Page 30)	51.18	51.60	0.42	23.22	24.19	0.97	
Sector 5 - County of Minburn (Page 31)	35.12	35.41	0.29	16.51	15.26	(1.25)	
(Page 36)	800.36	801.01	0.65	281.90	278.35	(3.55)	
Elk Island Youth Ranch Learning Centre	3.10	2.20	(0.90)	-	0.65	0.65	B
Next Step Continuing Education - Summer	0.40	0.70	0.30	0.76	0.56	(0.20)	C
Next Step Home Education	1.40	-	(1.40)	0.52	-	(0.52)	C
Next Step Outreach	11.70	12.30	0.60	5.08	5.00	(0.08)	C
Supports for Students (Page 37)	8.90	5.50	(3.40)	28.38	44.84	16.46	D
To Be Allocated	2.14	2.00	(0.14)	0.36	0.00	(0.36)	
Division Year End Carryforward	0.04	-	(0.04)	0.02	-	(0.02)	
School Generated Funds	-	-	-	19.79	19.79	-	
	828.04	823.71	(4.33)	336.81	349.19	12.38	

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

A. In the Spring Budget there was a decrease of \$2.03 million allocated to schools. This is partially off-set by a reduction in Certificated and Educational Assistant standard cost rates. Also, Inclusive & Early Learning retain contingency funds in the spring for distribution to the schools in the fall and continuing for the remainder of the year, once schools' needs are more certain.

School Allocation Change (in \$000s):	
2021-22 Fall Budget	\$ 114,835
Basic Allocations - Net Enrolment Impact	(570)
Allocation - One Time	139
Inclusive & Early Learning (\$1,281 held back)	(1,179)
School Carryforward Change	(69)
Admin Allowance Allocation	7
Alternative Programs Allocation	(398)
Supplemental Revenue	(8)
Interdepartmental Transfers	43
2022-23 Spring Budget	\$ 112,800

- B. Elk Island Youth Ranch Learning Centre has reduced a 1.0 FTE teacher, but will utilize 0.1 FTE of a Consultant from Specialized Supports - Schools. Additionally, 0.65 FTE of an Educational Assistant has been added. The net dollar effect of these changes is a decrease of \$28,000 in expenses.
- C. Next Step Outreach and Next Step Summer School have restructured and added back a 1.0 FTE Principal which has increased staffing costs, rather than one Principal overseeing both Salisbury Composite High (0.7 FTE) and the Outreach (0.3 FTE) schools. Next Step Home Education has been discontinued for 2022-23. The net dollar effect of these changes is a decrease of \$122,000 in expenses.

School Summary- continued

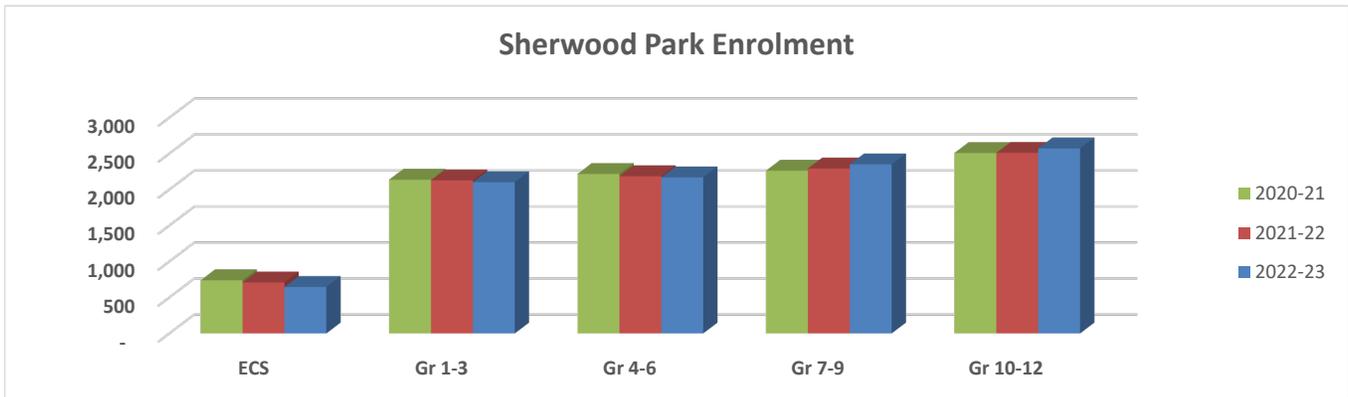
- D. Supports for Students has a net FTE reduction of 3.40 Certificated. This is due to the Low Incidence Team being discontinued. As well some Directors' and Consultant FTE has been shifted to Supports for Students - Central. Supports for Students has a net FTE increase of 16.46 Classified. This is due the the approved funding for three Family School Liason Workers (\$383,900 including sundry items), some shifts to FTE between SFS Schools and Central, put primarily due to the Contingency funds (\$1.281 million) for Education Assistants, retained by Inclusive & Early Learning in the Spring for distribution to the schools in the Fall continuing for the remainder of the year, once schools' needs are more certain. The net dollar effect of these changes is an increase of \$961,000 in expenses.
- E. To Be Allocated has increased by \$2.083 million. The increase is due to holding various amounts in the Spring Budget due to uncertainties that will not be resolved until the fall. This includes an enrolment cushion of \$121,000 for students that may or may not arrive in the fall, \$300,000 for classified standard cost cushion that can be released in the fall once classified Educational Assistant costs are reviewed and the remainder of \$1.662 million is being held for In-Year Funding to be disbursed in the fall. Last fall, only \$147,000 remained in this category. A comparison of specific Contingency items is provided below. Much of the Three Rural School Transition Funding and Schools with Multiple Programs contingency has been allocated in the spring.

Item	Fall	Spring
	2021-22	2022-23
Home Ed	116,000	
Illness	400,000	200,000
Socio-Economic Status Project		150,000
Modular Schools Furniture		69,000
Three Rural School Transition Funding		44,293
Schools with Multiple Programs		43,945
	516,000	507,238

- F. For Spring 2022-23, staff have not been budgeted from the Division Year End Carryforward amounts. It is anticipated that any changes from spring estimates to fall actuals will be absorbed within the Services, Contracts, and Supplies category of expenses. This is the estimated reserves needed for schools and departments to come in at the full 1% carryforward available. This will be adjusted to actuals in the fall. The increase is also due to reserve carryforwards for schools and departments up to the 1% allowable carryforward of \$568,000 (this was \$6,000 in the fall).

Sector 1 - Sherwood Park

Enrolment	2021-22 Fall	2022-23 Budget	Change	% Change
ECS	708	646	(62)	(8.8%)
Grade 1-3	2,128	2,103	(25)	(1.2%)
Grade 4-6	2,186	2,169	(17)	(0.8%)
Grade 7-9	2,293	2,350	57	2.5%
Grade 10-12	2,510	2,572	62	2.5%
	<u>9,825</u>	<u>9,840</u>	15	0.2%



Expenses by Category	2021-22 Fall	2022-23 Budget	Change	% Change
Salaries & Benefits	\$ 62,707,287	\$ 61,184,258	\$ (1,523,029)	(2.4%)
Services, Contracts & Supplies	2,782,931	2,985,575	202,644	7.3%
	<u>\$ 65,490,218</u>	<u>\$ 64,169,833</u>	<u>\$ (1,320,385)</u>	<u>(2.0%)</u>

Salaries & Benefits as % of budget

96%

95%

Staffing (FTE)	2021-22 Fall	2022-23 Budget	Change	% Change
Certificated	461.63	458.61	(3.02)	(0.7%)
Classified	151.88	151.80	(0.08)	(0.1%)
	<u>613.51</u>	<u>610.41</u>	<u>(3.10)</u>	<u>(0.5%)</u>

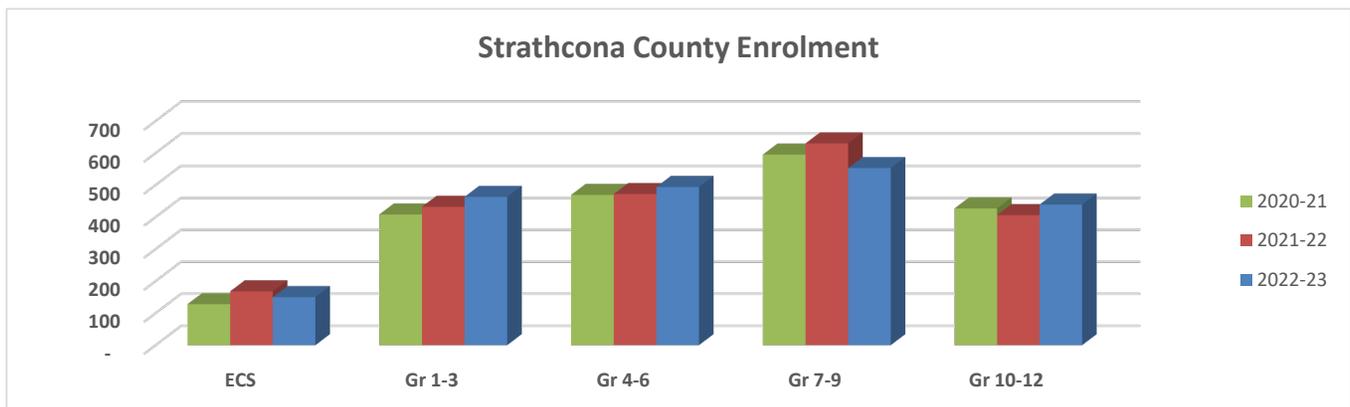
Notes (for changes greater than \$50,000)

Sector 1 enrolment has increased from Fall Budget by 15 students. However there is a decrease of 104 students in elementary grades (ECS-Grade 6) and in increase of 119 students in junior and secondary grades (Grade 7-12).

The decrease in expenditures is due to decreased staffing costs from reduced Certificated and Educational Assistant standard cost rates, as well as decreased funding - primarily a reduction in allocations from Inclusive and Early Learning allocations and a decrease in the expected carryforward amounts.

Sector 2 - Strathcona County

Enrolment	2021-22	2022-23	Change	% Change
	Fall	Budget		
ECS	168	150	(18)	(10.7%)
Grade 1-3	432	463	31	7.2%
Grade 4-6	472	494	22	4.7%
Grade 7-9	630	553	(77)	(12.2%)
Grade 10-12	406	439	33	8.1%
	2,108	2,099	(9)	(0.4%)



Expenses by Category	2021-22	2022-23	Change	% Change
	Fall	Budget		
Salaries & Benefits	\$ 12,717,565	\$ 12,459,815	\$ (257,750)	(2.0%)
Services, Contracts & Supplies	461,351	483,692	22,341	4.8%
	\$ 13,178,916	\$ 12,943,507	\$ (235,409)	(1.8%)

Salaries & Benefits as % of total budget

96%

96%

Staffing (FTE)	2021-22	2022-23	Change	% Change
	Fall	Budget		
Certificated	95.63	96.84	1.21	1.3%
Classified	27.78	25.62	(2.16)	(7.8%)
	123.41	122.46	(0.95)	(0.8%)

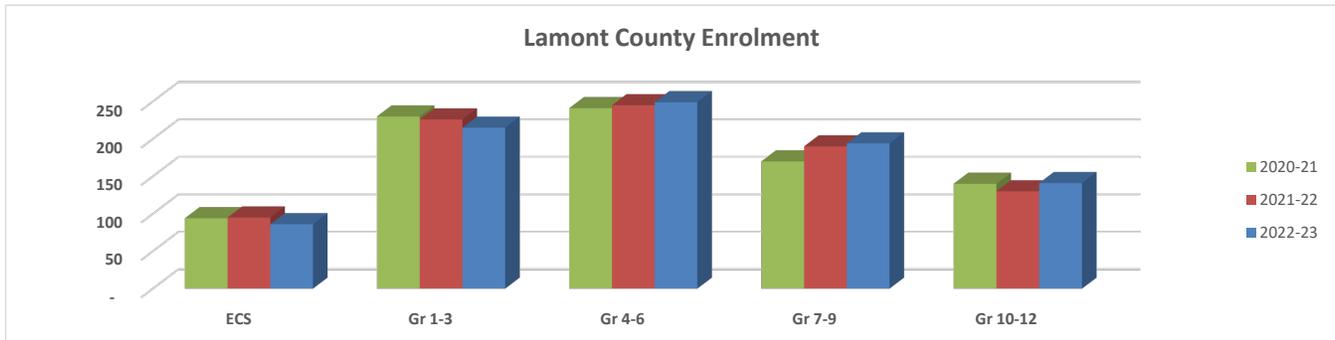
Notes (for changes greater than \$50,000)

Sector 2 enrolment has decreased from Fall Budget by 9 students. There were decreases of 18 students in ECS and 77 students in Grades 7-9. However, Grades 1-6 and Grades 10-12 have increased enrolment.

The decrease in Salaries & Benefits is due to decreased staffing costs from reduced Certificated and Educational Assistant standard cost rates, as well as decreased funding - primarily a reduction in allocations from Inclusive and Early Learning allocations.

Sector 4 - Lamont County

Enrolment	2021-22	2022-23	Change	% Change
	Fall	Budget		
ECS	95	86	(9)	(9.5%)
Grade 1-3	226	215	(11)	(4.9%)
Grade 4-6	245	249	4	1.6%
Grade 7-9	190	194	4	2.1%
Grade 10-12	130	141	11	8.5%
	886	885	(1)	(0.1%)



Expenses by Category	2021-22	2022-23	Change	% Change
	Fall	Budget		
Salaries & Benefits	\$ 7,505,555	\$ 7,457,587	\$ (47,968)	(0.6%)
Services, Contracts & Supplies	312,642	319,360	6,718	2.1%
	\$ 7,818,197	\$ 7,776,947	\$ (41,250)	(0.5%)

Salaries & Benefits as % of total budget

96% 96%

Staffing (FTE)	2021-22	2022-23	Change	% Change
	Fall	Budget		
Certificated	51.18	51.60	0.42	0.8%
Classified	23.22	24.19	0.97	4.2%
	74.40	75.79	1.39	1.9%

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

Sector 4 enrolment has decreased from Fall Budget by 1 student. There is a decrease of 20 students in Grades ECS-3 offset by an increase of 19 students in Grades 4-12.

The decrease in Salaries & Benefits is due to decreased staffing costs from reduced Certificated and Educational Assistant standard cost rates, as well as decreased funding - primarily a reduction in allocations from Inclusive and Early Learning allocations.

All three rural schools (Andrew, Bruderheim, and Mundare) received additional allocations from Contingency to stay at their same 2021-22 funding level.

Enrolment Detail - by Sector				
	2021-22 Fall	2022-23 Budget	Change	% Change
Sector 1 - Sherwood Park				
Bev Facey Community High	989	1,010	21	2.1%
Brentwood Elementary	400	400	-	0.0%
Clover Bar Junior High	371	391	20	5.4%
Davidson Creek Elementary	621	629	8	1.3%
École Campbelltown	368	363	(5)	(1.4%)
F. R. Haythorne Junior High	660	639	(21)	(3.2%)
Glen Allan Elementary	335	315	(20)	(6.0%)
Heritage Hills Elementary	500	481	(19)	(3.8%)
Lakeland Ridge	765	763	(2)	(0.3%)
Mills Haven Elementary	435	446	11	2.5%
Pine Street Elementary	334	341	7	2.1%
Salisbury Composite High	1,205	1,250	45	3.7%
Sherwood Heights Junior High	644	666	22	3.4%
Strathcona Christian Academy Elementary	565	582	17	3.0%
Strathcona Christian Academy Secondary	595	609	14	2.4%
Wes Hosford Elementary	392	345	(47)	(12.0%)
Westboro Elementary	332	303	(29)	(8.7%)
Woodbridge Farms Elementary	314	307	(7)	(2.2%)
	9,825	9,840	15	0.2%
Sector 2 -Strathcona County				
Ardrossan Elementary	569	602	33	5.8%
Ardrossan Junior Senior High	863	830	(33)	(3.8%)
Fultonvale Elementary Junior High	477	475	(2)	(0.4%)
Uncas Elementary	199	192	(7)	(3.5%)
	2,108	2,099	(9)	(0.4%)
Sector 3 - Fort Saskatchewan				
Castle (Scotford Colony)	25	26	1	4.0%
École Parc Élémentaire	317	330	13	4.1%
Fort Saskatchewan Christian	387	393	6	1.6%
Fort Saskatchewan Elementary	264	261	(3)	(1.1%)
Fort Saskatchewan High	437	467	30	6.9%
James Mowat Elementary	412	438	26	6.3%
Rudolph Hennig Junior High	472	405	(67)	(14.2%)
SouthPointe School	600	665	65	10.8%
Win Ferguson Elementary	410	410	-	0.0%
	3,324	3,395	71	2.1%
Sector 4 - Lamont County				
Andrew School	59	60	1	1.7%
Bruderheim School	119	109	(10)	(8.4%)
Lamont Elementary	301	293	(8)	(2.7%)
Lamont High	306	318	12	3.9%
Mundare School	101	105	4	4.0%
	886	885	(1)	(0.1%)

Enrolment Detail - by Sector - continued

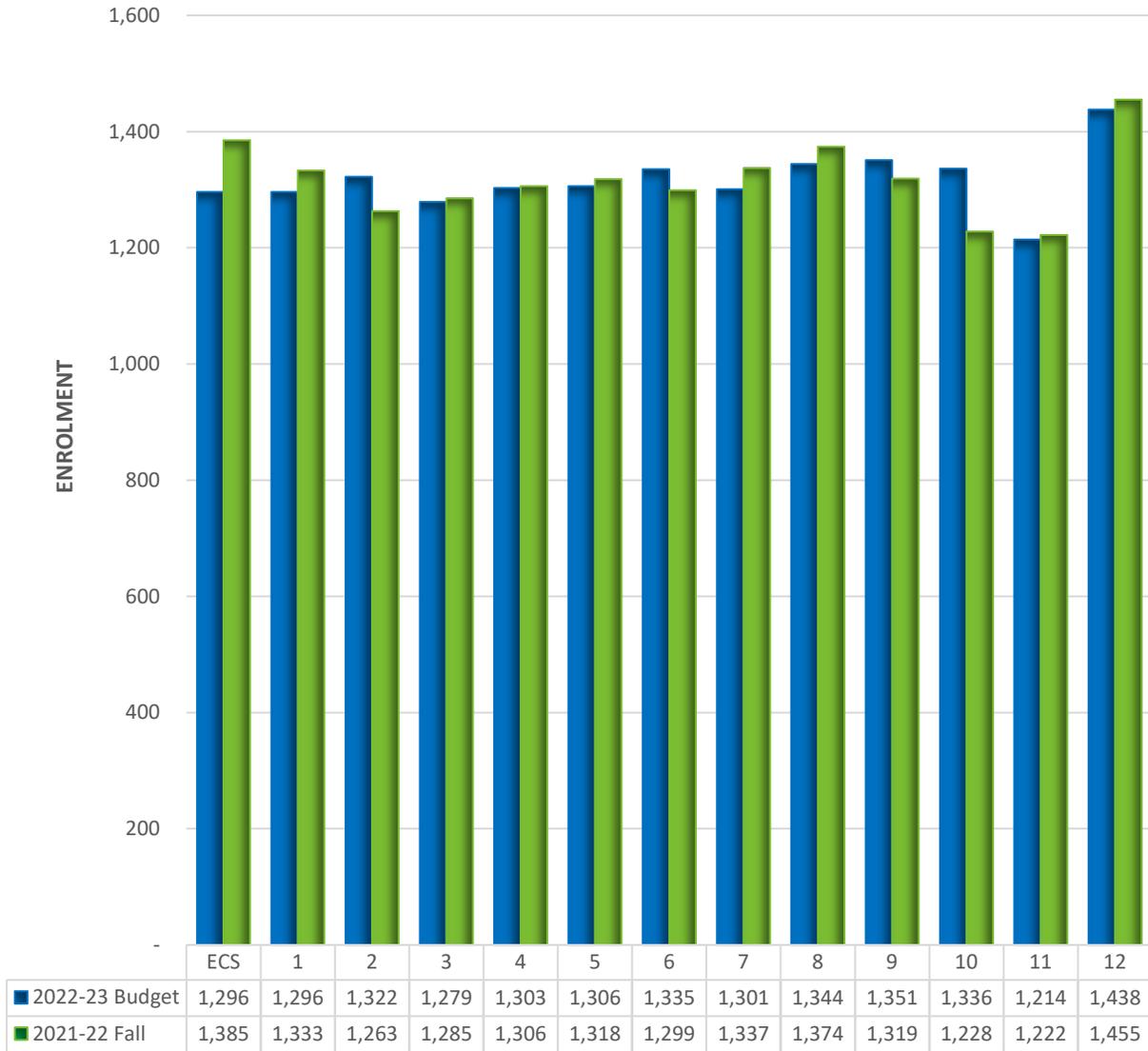
	2021-22 Fall	2022-23 Budget	Change	% Change
Sector 5 - County of Minburn				
A. L. Horton Elementary	330	328	(2)	(0.6%)
Pleasant Ridge Colony	16	17	1	6.3%
Vegreville Composite High	347	359	12	3.5%
	693	704	11	1.6%
Total Enrolment in Sectors	16,836	16,923	87	0.5%
Elk Island Youth Ranch Learning Centre	5	6	1	20.0%
Next Step Home Education	42	-	(42)	100.0%
Next Step Outreach	241	192	(49)	(20.3%)
Total Enrolment	17,124	17,121	(3)	(0.0%)
Enrolment by Grade				
ECS	1,385	1,296	(89)	(6.4%)
Grade 1-3	3,868	3,897	29	0.7%
Grade 4-6	3,910	3,944	34	0.9%
Grade 7-9	4,010	3,990	(20)	(0.5%)
Grade 10-12	3,663	3,796	133	3.6%
	16,836	16,923	87	0.5%
Elk Island Youth Ranch Learning Centre	5	6	1	20.0%
Next Step Home Education	42	-	(42)	100.0%
Next Step Outreach	241	192	(49)	(20.3%)
Total Enrolment	17,124	17,121	(3)	(0.0%)

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ELK ISLAND PUBLIC SCHOOLS

2022-23 Budget

Enrolment Comparative by Grade



**2022-23 Spring
Enrolment**

17,121 ■

**2021-22 Fall
Enrolment**

17,124 ■

Schools Expenses - Detail by Sector by Category

	2021-22 Fall	2022-23 Budget	Change	Salaries & Benefits	Services, Contracts & Supplies	Total Salaries* as % of Total Budget
Sector 1 - Sherwood Park						
Bev Facey Community High	\$ 6,959,102	\$ 6,852,345	\$ (106,757)	\$ 6,480,258	\$ 372,087	95%
Brentwood Elementary	2,950,715	2,868,183	(82,532)	2,759,817	108,366	96%
Clover Bar Junior High	2,742,989	2,632,641	(110,348)	2,534,968	97,673	96%
Davidson Creek Elementary	3,718,274	3,739,256	20,982	3,597,834	141,422	96%
École Campbelltown	2,289,366	2,204,646	(84,720)	2,095,769	108,877	95%
F.R. Haythorne Junior High	4,418,209	4,274,592	(143,617)	4,052,803	221,789	95%
Glen Allan Elementary	2,413,902	2,296,679	(117,223)	2,196,892	99,787	96%
Heritage Hills Elementary	3,016,016	2,836,271	(179,745)	2,725,624	110,647	96%
Lakeland Ridge	4,453,322	4,197,298	(256,024)	4,002,301	194,997	95%
Mills Haven Elementary	2,904,881	2,943,451	38,570	2,783,979	159,472	95%
Pine Street Elementary	2,444,652	2,579,759	135,107	2,457,783	121,976	95%
Salisbury Composite High	7,570,789	7,876,071	305,282	7,385,054	491,017	94%
Sherwood Heights Junior High	4,040,742	4,026,601	(14,141)	3,815,743	210,858	95%
Strathcona Christian Academy Elementary	3,351,310	3,299,270	(52,040)	3,195,419	103,851	97%
Strathcona Christian Academy Secondary	3,658,545	3,649,055	(9,490)	3,511,226	137,829	96%
Wes Hosford Elementary	2,534,802	2,277,112	(257,690)	2,184,765	92,347	96%
Westboro Elementary	3,038,437	2,706,872	(331,565)	2,628,259	78,613	97%
Woodbridge Farms Elementary	2,984,165	2,909,731	(74,434)	2,775,764	133,967	95%
	<u>65,490,218</u>	<u>64,169,833</u>	<u>(1,320,385)</u>	<u>61,184,258</u>	<u>2,985,575</u>	<u>95%</u>
Sector 2 - Strathcona County						
Ardrossan Elementary	3,548,585	3,655,418	106,833	3,537,172	118,246	97%
Ardrossan Junior Senior High	5,040,543	4,905,716	(134,827)	4,727,061	178,655	96%
Fultonvale Elementary Junior High	3,049,636	2,865,962	(183,674)	2,757,514	108,448	96%
Uncas Elementary	1,540,152	1,516,411	(23,741)	1,438,068	78,343	95%
	<u>13,178,916</u>	<u>12,943,507</u>	<u>(235,409)</u>	<u>12,459,815</u>	<u>483,692</u>	<u>96%</u>
Sector 3 - Fort Saskatchewan						
Castle (Scotford Colony)	206,685	197,461	(9,224)	178,498	18,963	90%
École Parc Élémentaire	2,264,056	2,240,587	(23,469)	2,143,798	96,789	96%
Fort Saskatchewan Christian	2,703,060	2,648,954	(54,106)	2,532,709	116,245	96%
Fort Saskatchewan Elementary	2,187,539	2,036,107	(151,432)	1,965,984	70,123	97%
Fort Saskatchewan High	3,121,623	3,353,436	231,813	3,166,107	187,329	94%
James Mowat Elementary	2,675,032	2,694,619	19,587	2,571,153	123,466	95%
Rudolph Hennig Junior High	3,163,868	2,701,393	(462,475)	2,591,263	110,130	96%
SouthPointe School	3,763,897	4,066,537	302,640	3,888,770	177,767	96%
Win Ferguson Elementary	2,869,448	2,746,382	(123,066)	2,663,400	82,982	97%
	<u>22,955,208</u>	<u>22,685,476</u>	<u>(269,732)</u>	<u>21,701,682</u>	<u>983,794</u>	<u>96%</u>
Sector 4 - Lamont County						
Andrew School	745,075	702,245	(42,830)	684,132	18,113	97%
Bruderheim School	1,179,290	1,095,953	(83,337)	1,058,808	37,145	97%
Lamont Elementary	2,260,005	2,265,696	5,691	2,165,035	100,661	96%
Lamont High	2,492,584	2,554,671	62,087	2,460,543	94,128	96%
Mundare School	1,141,243	1,158,382	17,139	1,089,069	69,313	94%
	<u>7,818,197</u>	<u>7,776,947</u>	<u>(41,250)</u>	<u>7,457,587</u>	<u>319,360</u>	<u>96%</u>
Sector 5 - County of Minburn						
A.L. Horton Elementary	2,533,950	2,371,729	(162,221)	2,248,660	123,069	95%
Pleasant Ridge Colony	149,260	138,110	(11,150)	130,360	7,750	94%
Vegreville Composite High	2,709,373	2,714,994	5,621	2,589,439	125,555	95%
	<u>5,392,583</u>	<u>5,224,833</u>	<u>(167,750)</u>	<u>4,968,459</u>	<u>256,374</u>	<u>95%</u>
	<u>\$ 114,835,122</u>	<u>\$ 112,800,596</u>	<u>\$ (2,034,526)</u>	<u>\$ 107,771,801</u>	<u>\$ 5,028,795</u>	<u>96%</u>

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

Schools Staffing by Sector - Full Time Equivalent (FTE)

	Certificated			Classified ¹			Total Change
	2021-22	2022-23	Change	2021-22	2022-23	Change	
	Fall	Budget		Fall	Budget		
Sector 1 - Sherwood Park							
Bev Facey Community High	47.80	47.29	(0.51)	19.29	18.53	(0.76)	(1.27)
Brentwood Elementary	21.80	21.60	(0.20)	5.57	5.57	-	(0.20)
Clover Bar Junior High	18.88	18.78	(0.10)	7.38	6.93	(0.45)	(0.55)
Davidson Creek Elementary	26.61	27.63	1.02	8.32	8.38	0.06	1.08
École Campbelltown	17.50	17.00	(0.50)	2.99	3.26	0.27	(0.23)
F.R. Haythorne Junior High	30.95	29.91	(1.04)	9.84	10.74	0.90	(0.14)
Glen Allan Elementary	16.09	15.71	(0.38)	7.29	6.54	(0.75)	(1.13)
Heritage Hills Elementary	22.88	22.10	(0.78)	4.30	4.30	-	(0.78)
Lakeland Ridge	33.39	31.06	(2.33)	7.09	8.05	0.96	(1.37)
Mills Haven Elementary	19.13	20.71	1.58	8.36	6.61	(1.75)	(0.17)
Pine Street Elementary	15.05	16.19	1.14	8.44	9.73	1.29	2.43
Salisbury Composite High	55.77	57.29	1.52	13.11	15.70	2.59	4.11
Sherwood Heights Junior High	29.06	29.65	0.59	8.17	7.50	(0.67)	(0.08)
Strathcona Christian Academy Elementary	24.36	24.40	0.04	6.47	6.61	0.14	0.18
Strathcona Christian Academy Secondary	27.86	27.79	(0.07)	5.36	6.00	0.64	0.57
Wes Hosford Elementary	17.88	16.00	(1.88)	5.99	5.85	(0.14)	(2.02)
Westboro Elementary	18.40	16.90	(1.50)	12.38	10.98	(1.40)	(2.90)
Woodbridge Farms Elementary	18.22	18.60	0.38	11.53	10.52	(1.01)	(0.63)
	461.63	458.61	(3.02)	151.88	151.80	(0.08)	(3.10)
Sector 2 - Strathcona County							
Ardrossan Elementary	24.15	26.41	2.26	9.34	9.02	(0.32)	1.94
Ardrossan Junior Senior High	38.88	38.12	(0.76)	7.82	7.57	(0.25)	(1.01)
Fultonvale Elementary Junior High	22.50	22.21	(0.29)	6.17	4.50	(1.67)	(1.96)
Uncas Elementary	10.10	10.10	-	4.45	4.53	0.08	0.08
	95.63	96.84	1.21	27.78	25.62	(2.16)	(0.95)
Sector 3 - Fort Saskatchewan							
Castle (Scotford Colony)	1.10	1.10	-	1.00	0.81	(0.19)	(0.19)
École Parc Élémentaire	14.96	15.01	0.05	7.46	7.18	(0.28)	(0.23)
Fort Saskatchewan Christian	19.88	20.34	0.46	6.06	4.58	(1.48)	(1.02)
Fort Saskatchewan Elementary	13.53	12.95	(0.58)	7.96	7.39	(0.57)	(1.15)
Fort Saskatchewan High	21.42	22.43	1.01	7.80	10.04	2.24	3.25
James Mowat Elementary	18.82	19.45	0.63	6.56	6.31	(0.25)	0.38
Rudolph Hennig Junior High	23.09	19.65	(3.44)	6.02	6.02	-	(3.44)
SouthPointe School	25.91	28.87	2.96	9.74	10.56	0.82	3.78
Win Ferguson Elementary	18.09	18.75	0.66	9.91	8.59	(1.32)	(0.66)
	156.80	158.55	1.75	62.51	61.48	(1.03)	0.72
Sector 4 - Lamont County							
Andrew School	5.00	4.49	(0.51)	2.06	2.33	0.27	(0.24)
Bruderheim School	7.16	7.06	(0.10)	4.43	4.02	(0.41)	(0.51)
Lamont Elementary	14.49	14.75	0.26	7.19	7.49	0.30	0.56
Lamont High	17.03	17.80	0.77	6.74	7.00	0.26	1.03
Mundare School	7.50	7.50	-	2.80	3.35	0.55	0.55
	51.18	51.60	0.42	23.22	24.19	0.97	1.39
Sector 5 - County of Minburn							
A.L. Horton Elementary	16.56	16.35	(0.21)	7.67	6.47	(1.20)	(1.41)
Pleasant Ridge Colony	1.05	1.05	-	0.34	0.43	0.09	0.09
Vegreville Composite High	17.51	18.01	0.50	8.50	8.36	(0.14)	0.36
	35.12	35.41	0.29	16.51	15.26	(1.25)	(0.96)
	800.36	801.01	0.65	281.90	278.35	(3.55)	(2.90)

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¹ Classified FTE is based on a 12-month year

Due to the changes in student composition including inclusive students and special education programs, as well as reserve carryforward, the change in allocations to individual schools cannot be directly correlated to the change in their staffing nor enrolment.

Supports for Students - Schools							
Expenses by Category	2021-22	2022-23	Change	Note	% Change	Salaries & Benefits	Services, Contracts, & Supplies
	Fall	Budget					
Early Learning	\$ 2,163,672	\$ 2,603,681	\$ 440,009	A	20.3%	\$ 2,496,481	\$ 107,200
Mental Health Capacity Building	225,061	225,061	-		0.0%	216,458	8,603
Specialized Supports - Schools	1,813,952	2,340,674	526,722	B	29.0%	1,932,004	408,670
School Nutrition Program	171,587	150,000	(21,587)		(12.6%)	55,471	94,529
Partners 4 Science	335,057	351,128	16,071		4.8%	101,848	249,280
	<u>\$ 4,709,329</u>	<u>\$ 5,670,544</u>	<u>\$ 961,215</u>		<u>20.4%</u>	<u>\$ 4,802,262</u>	<u>\$ 868,282</u>

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Staffing (FTE)	Certificated				Classified		
	2021-22	2022-23	Change	Note	2021-22	2022-23	Change
	Fall	Budget			Fall	Budget	
Early Learning	3.20	1.50	(1.70)	C	13.63	24.41	10.78
Mental Health Capacity Building	-	-	-		2.60	2.60	-
Specialized Supports - Schools	5.70	4.00	(1.70)	D	9.10	15.13	6.03
School Nutrition Program	-	-	-		1.59	1.22	(0.37)
Partners 4 Science	-	-	-		1.46	1.48	0.02
	<u>8.90</u>	<u>5.50</u>	<u>(3.40)</u>		<u>28.38</u>	<u>44.84</u>	<u>16.46</u>

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

Early Learning:

A. Contingency totalling \$793,000 is held centrally in order to have funding available to support additional students that are registered in the fall and any additional requests from schools. Corresponding increases are made in expenses for staffing. The majority of this will be allocated to schools in the fall. Early Learning received \$250,000 in one-time funding to support their needs an increase of \$130,000 to their block allocation to support a shared Director (shared with Curriculum) and the addition of a 1.0 FTE Occupational Therapy Assistant position. Overall, there was a decrease in funding from Alberta Education for the Moderate Language Delay, Specialized Learning Support - Kindergarten, and Program Unit Funding (PUF) compared to 2021-22.

C. The Certificated FTE of Early Learning has decreased 1.7 due to splitting Director's FTE with Curriculum, and shifting Consultants to SFS-Central. The increase of 10.78 Classified FTE is from the addition of the Occupational Therapist Assistant position, and off-set by shifting some staff to SFS-Central, but the net increase is primarily from the Contingency funds retained by Early Learning in the spring with the majority being allocated in the fall when Educational Assistances are hired.

Specialized Supports - Schools:

B. Contingency totalling \$489,000 is held centrally to have funding available to support additional new students and emerging needs, as well as any additional requests from schools. Corresponding increases are made in expenses for staffing. The majority of this will be allocated to schools in the fall. Specialized Supports - Schools discontinued the Low Incidence Team (LIT) program, but received \$50,000 in additional Block allocation to support some staffing from the LIT as well as \$78,000 to support their needs. The Specialized Learning Support Grant is comparable to 2021-22, but changes with enrolment.

D. The Certificated FTE of Specialized Supports - Schools has decreased 1.7 due to shifting the portion of Director's FTE and Consultants FTE to SFS-Central. The LIT Consultants are being off-set by other Consultants. The increase of 6.03 Classified FTE is from the addition of three 1.0 Family School Liason Worker positions, as well as shifing Classified staff to SFS-Central or the Schools (LPNs and LIT Audiologist). The remainder is from the Contingency funds primarily used for Educational Assistants hired in the fall; the funds are retained by Specialized Supports in the spring.

Early Learning and Specialized Supports - Schools					
	2021-22 Fall	2022-23 Budget	Change	% Change	Note
Revenues					
Alberta Education Funding					
Early Learning	\$ 4,188,620	\$ 3,570,958	\$ (617,662)	(14.7%)	A
Specialized Supports	14,391,855	14,475,508	83,653	0.6%	B
	<u>18,580,475</u>	<u>18,046,466</u>	<u>(534,009)</u>	<u>(2.9%)</u>	
Eastern Edge Low Incidence (100%)					
Specialized Supports	355,275	-	(355,275)	(100.0%)	C
	<u>355,275</u>	<u>-</u>	<u>(355,275)</u>	<u>(100.0%)</u>	
	<u>18,935,750</u>	<u>18,046,466</u>	<u>(889,284)</u>	<u>(4.7%)</u>	
Expenses					
Schools					
Early Learning	2,992,056	2,280,770	(711,286)	(23.8%)	
Specialized Supports - Schools	16,213,802	15,742,835	(470,967)	(2.9%)	
	<u>19,205,858</u>	<u>18,023,605</u>	<u>(1,182,253)</u>	<u>(6.2%)</u>	D
Central Services					
Early Learning	2,163,672	2,603,681	440,009	20.3%	
Specialized Supports - Central	1,813,952	2,340,674	526,722	29.0%	
	<u>3,977,624</u>	<u>4,944,355</u>	<u>966,731</u>	<u>24.3%</u>	D
	<u>23,183,482</u>	<u>22,967,960</u>	<u>(215,522)</u>	<u>(0.9%)</u>	
Unfunded by Alberta Education	<u>\$ (4,247,732)</u>	<u>\$ (4,921,494)</u>	<u>\$ (673,762)</u>	<u>15.9%</u>	E

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

A. Early Learning is funded from Program Unit Funding (PUF), Base Instruction and Specialized Learning Supports Kindergarten funding, Moderate Language Delay Grant, as well as Block Allocations.

The Alberta Education Funding for Early Learning has decreased \$617,000 due to a substantial drop in moderate language delays and severe Pre-K and K students.

B. Specialized Supports - Schools is funded from Base Instruction, Specialized Learning Support, First Nations, Métis and Inuit, Socio-Economic Status, and English as a Second Language funding, as well as Block Allocations.

The Alberta Education Funding for Specialized Supports has increased modestly at \$84,000 as EIPS Weighted Moving Average (WMA) for enrolment has increased between Spring and Fall Budget. As the WMA is used to calculate these grants, the Division has moved some of that revenue into Deferred Revenue as Alberta Education (AE) will claw this back in 2023-24.

C. Eastern Edge Low Incidence Team has been discontinued for 2022-23, resulting in a \$355,000 decrease in revenue (and corresponding costs).

D. The change in expenses between Central Services and Schools reflects the allocations that were made for both Inclusive Learning and Early Learning during the Spring Budget.

E. The increase in Unfunded is a result Division Reserves (\$384,000) being used to support the Mental Health Strategic Plan. These are off-set by the net effect of other funding changes.

The number of students requiring specialized or intensified supports in an inclusive setting decreased by 27 students from 2021-22 Budget. Note that spring is always understated compared to fall as students are still being assessed.

Central Services

Expenses by Department	2021-22 Fall	2022-23 Budget	Change	% Change
Governance (Page 40)				
Board of Trustees	\$ 580,296	\$ 605,698	\$ 25,402	4.4%
Education Executive (Page 41)				
Superintendent	735,028	802,916	67,888	9.2%
Election	50,000	50,000	-	-
Communications	557,997	611,538	53,541	9.6%
	<u>1,343,025</u>	<u>1,464,454</u>	<u>121,429</u>	<u>9.0%</u>
Supports For Students - Central (Page 42)				
Associate Superintendent	479,662	374,090	(105,572)	(22.0%)
Instructional Supports	3,282,611	3,076,928	(205,683)	(6.3%)
Curriculum	-	874,890	874,890	100.0%
Specialized Supports	570,341	590,189	19,848	3.5%
	<u>4,332,614</u>	<u>4,916,097</u>	<u>583,483</u>	<u>13.5%</u>
Human Resources (Page 44)				
Associate Superintendent	1,731,070	2,677,130	946,060	54.7%
Staff Relations & Training	805,152	825,076	19,924	2.5%
Recruitment & Staffing	2,837,754	2,970,205	132,451	4.7%
	<u>5,373,976</u>	<u>6,472,411</u>	<u>1,098,435</u>	<u>20.4%</u>
Business Services (Page 46)				
Secretary-Treasurer	735,766	781,409	45,643	6.2%
Financial Services	2,072,265	2,102,248	29,983	1.4%
	<u>2,808,031</u>	<u>2,883,657</u>	<u>75,626</u>	<u>2.7%</u>
Facility Services (Page 47)				
Facilities	16,305,233	15,843,227	(462,006)	(2.8%)
Infrastructure Maintenance and Renewal	2,714,490	2,262,457	(452,033)	(16.7%)
	<u>19,019,723</u>	<u>18,105,684</u>	<u>(914,039)</u>	<u>(4.8%)</u>
Information Technologies (Page 49)	5,783,943	7,063,933	1,279,990	22.1%
Student Transportation (Page 51)	12,294,628	12,894,056	599,428	4.9%
Fiscal Services (Page 53)				
Capital and Debt Services	6,695,709	6,459,428	(236,281)	(3.5%)
Other (Teacher Pensions and Insurance)	311,331	394,431	83,100	26.7%
	<u>7,007,040</u>	<u>6,853,859</u>	<u>(153,181)</u>	<u>(2.2%)</u>
	<u>\$ 58,543,276</u>	<u>\$ 61,259,849</u>	<u>\$ 2,716,573</u>	<u>4.6%</u>

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Staffing - Full Time Equivalent (FTE)	2021-22 Fall	2022-23 Budget	FTE Change	% Change
Certificated	22.74	29.79	7.05	31.0%
Classified	118.16	115.59	(2.57)	(2.2%)
	<u>140.90</u>	<u>145.38</u>	<u>4.48</u>	<u>3.2%</u>

Governance

Budget	2021-22 Fall	2022-23 Budget	Change	Note
Revenue/Allocations				
Block Revenue Allocations	\$ 539,964	\$ 566,737	\$ 26,773	
Reserve Spending	40,332	38,961	(1,371)	
	<u>580,296</u>	<u>605,698</u>	<u>25,402</u>	
Expenses				
<i>Salaries and benefits</i>				
Classified	<u>394,447</u>	<u>414,920</u>	<u>20,473</u>	
<i>Services, Contracts and Supplies</i>				
Dues & Fees	81,100	83,217	2,117	
Contracted Services	41,525	37,600	(3,925)	
Staff Dev - Registration	30,930	36,998	6,068	
Advertising/Public Relations	10,193	7,756	(2,437)	
Computer Equipment	2,000	4,878	2,878	
Travel	4,600	4,600	-	
Supplies & Materials	1,000	3,920	2,920	
Subsistence	6,631	3,639	(2,992)	
Telephone/Fax/Cellular	1,270	2,970	1,700	
Binding/Copying/Printing	2,000	2,000	-	
Furniture	2,000	2,000	-	
Rental/Lease	2,000	1,000	(1,000)	
Postage/Courier	200	200	-	
Mileage	400	-	(400)	
	<u>185,849</u>	<u>190,778</u>	<u>4,929</u>	
	<u>580,296</u>	<u>605,698</u>	<u>25,402</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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

Education Executive						
Budget	2021-22 Fall	2022-23 Budget	Change	Superintendent	Communications	Election
Revenue/Allocations						
Block Revenue Allocations	\$ 1,305,904	\$ 1,352,480	\$ 46,576	\$ 754,346	\$ 548,134	\$ 50,000
One Time Allocation	24,407	41,220	16,813	41,220	-	-
Reserve Spending	12,714	70,754	58,040	7,350	63,404	-
	<u>1,343,025</u>	<u>1,464,454</u>	<u>121,429</u>	<u>802,916</u>	<u>611,538</u>	<u>50,000</u>
Expenses						
<i>Salaries and Benefits</i>						
Certificated	449,390	470,128	20,738	470,128	-	-
Classified	711,524	772,049	60,525	201,109	570,940	-
	<u>1,160,914</u>	<u>1,242,177</u>	<u>81,263</u>	<u>671,237</u>	<u>570,940</u>	<u>-</u>
<i>Services, Contracts and Supplies</i>						
Contracted Services	92,454	96,661	4,207	42,347	4,314	50,000
Subsistence	15,572	36,572	21,000	35,922	650	-
Supplies & Materials	26,146	23,457	(2,689)	15,603	7,854	-
Advertising/Public Relations	14,300	14,300	-	300	14,000	-
Computer Equipment	7,240	8,240	1,000	6,240	2,000	-
Dues & Fees	7,250	7,850	600	6,250	1,600	-
Rental/Lease	3,000	7,650	4,650	7,150	500	-
Staff Dev - Registration	3,648	6,648	3,000	5,648	1,000	-
Binding/Copying/Printing	5,685	5,685	-	4,385	1,300	-
Mileage	5,268	5,268	-	3,768	1,500	-
Staff Dev - Travel	2,966	4,766	1,800	4,016	750	-
Staff Dev - Subsistence	2,250	3,850	1,600	3,850	-	-
Telephone/Fax/Cellular	3,000	3,000	-	2,250	750	-
Repairs & Maintenance	-	2,976	2,976	-	2,976	-
Travel	1,300	2,454	1,154	1,250	1,204	-
Furniture	1,000	2,000	1,000	1,000	1,000	-
Publications & Subscriptions	200	200	-	-	200	-
Postage/Courier	100	100	-	100	-	-
Cost Recoveries	(9,268)	(9,400)	(132)	(8,400)	(1,000)	-
	<u>182,111</u>	<u>222,277</u>	<u>40,166</u>	<u>131,679</u>	<u>40,598</u>	<u>50,000</u>
	<u>1,343,025</u>	<u>1,464,454</u>	<u>121,429</u>	<u>802,916</u>	<u>611,538</u>	<u>50,000</u>
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Staffing (FTE)	2021-22 Fall	2022-23 Budget	Change	Superintendent	Communications	Election
Certificated	2.00	2.00	-	2.00	-	-
Classified	6.90	7.90	1.00	2.00	5.90	-
	<u>8.90</u>	<u>9.90</u>	<u>1.00</u>	<u>4.00</u>	<u>5.90</u>	<u>-</u>

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

Supports for Students - Central								
Budget	2021-22 Fall	2022-23 Budget	Change	Note	Associate Super- intendent	Instructional Supports	Curriculum	Specialized Supports
Revenue/Allocations								
Block Revenue Allocations	\$ 2,170,129	\$ 2,267,364	\$ 97,235		\$ 349,090	\$ 1,251,170	\$ 76,915	\$ 590,189
One-Time Funding	150,828	-	(150,828)	A	-	-	-	-
Reserve Spending	2,048,894	2,617,497	568,603	B	1,025,000	794,522	797,975	-
Supplemental Revenue	150,552	119,000	(31,552)	C	-	119,000	-	-
Targeted Funding	2,113,636	1,901,251	(212,385)	D	-	1,901,251	-	-
Transfers To/From Other Sites	(2,301,425)	(1,989,015)	312,410	E	(1,000,000)	(989,015)	-	-
	<u>4,332,614</u>	<u>4,916,097</u>	<u>583,483</u>		<u>374,090</u>	<u>3,076,928</u>	<u>874,890</u>	<u>590,189</u>
Expenses								
<i>Salaries and Benefits</i>								
Certificated	2,480,667	3,336,726	856,059	F	-	2,106,698	804,552	425,476
Classified	960,757	761,607	(199,150)	G	314,949	405,286	-	41,372
	<u>3,441,424</u>	<u>4,098,333</u>	<u>656,909</u>		<u>314,949</u>	<u>2,511,984</u>	<u>804,552</u>	<u>466,848</u>
<i>Services, Contracts, and Supplies</i>								
Contracted Services	319,136	400,990	81,854	H	33,723	306,193	5,000	56,074
Supplies & Materials	242,018	119,438	(122,580)	I	928	48,605	44,838	25,067
Dues & Fees	13,000	78,341	65,341		1,280	77,061	-	-
Mileage	52,550	42,750	(9,800)		750	38,000	500	3,500
Staff Dev - Registration	44,047	39,500	(4,547)		5,000	16,500	2,000	16,000
Publications & Subscriptions	45,693	29,600	(16,093)		100	14,500	15,000	-
Rental/Lease	24,500	24,500	-		4,500	19,000	-	1,000
Computer Equipment	14,500	16,500	2,000		-	6,500	-	10,000
Telephone/Fax/Cellular	8,490	12,340	3,850		840	7,500	-	4,000
Subsistence	11,435	10,935	(500)		4,000	4,935	-	2,000
Binding/Copying/Printing	13,850	8,950	(4,900)		1,500	3,950	3,000	500
Staff Dev - Travel	9,000	8,000	(1,000)		3,500	3,500	-	1,000
Software	8,575	6,000	(2,575)		-	6,000	-	-
Equipment	68,776	5,500	(63,276)		-	2,500	-	3,000
Staff Dev - Subsistence	6,500	5,200	(1,300)		1,000	4,000	-	200
Furniture	4,500	4,500	-		2,000	2,500	-	-
Media Materials - Books Only	2,000	2,000	-		-	2,000	-	-
Travel	1,500	1,500	-		-	1,000	-	500
Postage/Courier	420	520	100		20	500	-	-
Repairs & Maintenance	500	500	-		-	-	-	500
Advertising/Public Relations	200	200	-		-	200	-	-
	<u>891,190</u>	<u>817,764</u>	<u>(73,426)</u>		<u>59,141</u>	<u>564,944</u>	<u>70,338</u>	<u>123,341</u>
	<u>4,332,614</u>	<u>4,916,097</u>	<u>583,483</u>		<u>374,090</u>	<u>3,076,928</u>	<u>874,890</u>	<u>590,189</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Staffing (FTE)	2021-22 Fall	2022-23 Budget	Change	Note	Associate Super- intendent	Instructional Supports	Curriculum	Specialized Supports
Certificated	16.74	23.79	7.05	J	-	15.29	5.50	3.00
Classified	12.29	6.17	(6.12)	K	2.45	3.36	0.06	0.30
	<u>29.03</u>	<u>29.96</u>	<u>0.93</u>		<u>2.45</u>	<u>18.65</u>	<u>5.56</u>	<u>3.30</u>

Supports for Students - Central - continued

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

- A. Funding in 2021-22 for the Early Literacy Project (\$45,000) and prior year's FNMI deferred revenue (\$106,000) was one-time.
B. Division Reserve increase of 568,000 is shown below:

Reserves	2021-22	2022-23	Change
Focus on Unfinished Learning	500,000	1,000,000	500,000
Social Emotional Supports	500,000	-	(500,000)
Consultants: Assessment, Numeracy, Early Learning	393,000	395,271	2,271
Consultant: K-12 Technology	130,000	131,757	1,757
Consultant: Career Pathways	130,000	131,757	1,757
New Curriculum	175,000	797,975	622,975
Sub Time for Common Exams		30,000	30,000
Readers/Writers Workshop	60,000	60,000	-
Survey Analysis		25,000	25,000
Junior High Honours	20,000	-	(20,000)
Carry-Forward	140,894	45,737	(95,157)
Total	2,048,894	2,617,497	568,603

The 2021-22 Fall comparatives for Supplemental Revenue and Targeted have been re-stated due to classification changes between these categories. If Government funded, such as Alberta Education or Federal funding, then it is now considered Targeted rather than Supplemental.

- C. Although the change is <\$75k + 5%, an explanation is provided due to the restatement above. For Spring 2022-23, Supplemental Revenue consists of the residual balance of prior-year grants and donations available for use and any new grants expected during the budget year.

Budget	2021-22 Fall Original November 2021	2021-22 Fall Re- statement May 2022	2021-22 Fall Change
Revenue/Allocation			
Supplemental Revenue	377,006	150,552	(226,454)
Targeted Funding	1,887,182	2,113,636	226,454
Total	2,264,188	2,264,188	-

- D. Targeted funding has a net decrease (decrease in FNMI revenue due to enrolment decrease of \$87,000 and has a Dual Credit Programming decrease of \$36,000 off-set by French Language funding of \$36,000). Additionally, Targeted funding as decreased as it has not yet been confirmed that the \$125,000 Odyssey Grant will continue for 2022-23. This is an expense-equals-revenue program so does not impact the bottom line. If received in the Fall, this funding will be reclassified as 'Targeted'. French Language and Odyssey funding were both previously classified as Supplemental Revenue.
- E. The Transfers To/From Other Sites has decreased as FNMI project money will be allocated to schools during the year as projects are approved and ready to proceed, rather than allocating in full at the start of each year.
- F. Certificated Salaries and Benefits has increased due to one-time funding for teachers/consultants for curriculum and ongoing funding for a Director (costs split with Supports for Students - Schools).
- G. Classified Salaries and Benefits has decreased as the five Educational Assistants for Odyssey were not budgeted for 2022-23.
- H. Contracted Services has increased \$82,000. The increases are the combination of one-time funding for Survey Analysis, FNMI funds earmarked for Contracted Services but not yet allocated to schools, and use of grants from prior-year(s).
- I. Supplies and Materials has decreased \$123,000 as planned expenditures have been reclassified to Contracted Services for 2022-23 in the FNMI and various Shell grants for outdoor spaces.
- J. Certificated Staffing (FTE) has increased by seven due to one-time funding for teachers/consultants for Curriculum, an ongoing French Language Consultant, and permanent Director from SFS-Schools to SFS-Central.
- K. Classified Staffing (FTE) has decreased by six for five 1.0 French Odyssey staff not budgeted and 1.0 Mental Health Advisor transferred from SFS-Central to SFS-Schools.

Human Resources							
Budget	2021-22 Fall	2022-23 Budget	Change	Note	Associate Superintendent	Staff Relations & Training	Recruitment & Staffing
Revenue/Allocations							
Block Revenue Allocations	\$ 4,554,936	\$ 4,698,912	\$ 143,976		\$ 1,035,013	\$ 693,831	\$ 2,970,068
Reserve Spending	242,294	221,193	(21,101)		164,811	56,245	137
Targeted Funding	385,525	1,359,854	974,329	A	1,284,854	75,000	-
Supplemental Revenue	191,221	192,452	1,231	B	192,452	-	-
	5,373,976	6,472,411	1,098,435		2,677,130	825,076	2,970,205
Expenses							
<i>Salaries and benefits</i>							
Certificated	348,319	353,690	5,371		199,861	153,829	-
Classified	1,130,854	1,238,579	107,725	C	321,060	305,148	612,371
	1,479,173	1,592,269	113,096		520,921	458,977	612,371
Staffing - Certificated *	2,234,643	2,230,437	(4,206)		167,133	106,194	1,957,110
Staffing - Classified *	468,642	492,477	23,835		44,881	90,212	357,384
	2,703,285	2,722,914	19,629		212,014	196,406	2,314,494
Secondments - Certificated	546,304	1,477,306	931,002	D	1,477,306	-	-
	4,728,762	5,792,489	1,063,727		2,210,241	655,383	2,926,865
<i>Services, Contracts and Supplies</i>							
Staff Dev - Registration	307,282	309,782	2,500		224,000	74,782	11,000
Contracted Services	76,669	143,050	66,381		107,000	36,050	-
Supplies & Materials	140,546	105,307	(35,239)		68,616	31,361	5,330
Subsistence	38,690	37,523	(1,167)		26,473	8,000	3,050
Mileage	14,677	16,776	2,099		5,000	6,000	5,776
Staff Dev - Travel	11,000	12,500	1,500		3,500	4,000	5,000
Furniture	9,000	9,500	500		8,000	-	1,500
Computer Equipment	6,000	7,900	1,900		4,000	-	3,900
Dues & Fees	8,250	7,000	(1,250)		2,500	2,000	2,500
Equipment	7,000	7,000	-		4,000	3,000	-
Staff Dev - Subsistence	4,500	4,500	-		1,000	1,500	2,000
Telephone/Fax/Cellular	4,600	4,000	(600)		3,000	-	1,000
Advertising/Public Relations	4,250	3,750	(500)		250	1,500	2,000
Software	4,000	3,500	(500)		3,500	-	-
Rental/Lease	2,350	2,350	-		850	1,500	-
Binding/Copying/Printing	3,000	2,000	(1,000)		2,000	-	-
Publications & Subscriptions	1,900	1,700	(200)		1,700	-	-
Cost Recoveries	800	800	-		800	-	-
Repairs & Maintenance	500	500	-		500	-	-
Postage/Courier	200	484	284		200	-	284
	645,214	679,922	34,708		466,889	169,693	43,340
	5,373,976	6,472,411	1,098,435		2,677,130	825,076	2,970,205
	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -

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

Human Resources - continued

Staffing (FTE)	2021-22	2022-23	Change	Note	Associate	Staff Relations	Recruitment
	Fall	Budget			Superintendent	& Training	& Staffing
Certificated	2.00	2.00	-		1.00	1.00	-
Classified	12.00	13.00	1.00	E	3.00	4.00	6.00
	<u>14.00</u>	<u>15.00</u>	<u>1.00</u>		<u>4.00</u>	<u>5.00</u>	<u>6.00</u>

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

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

The 2021-22 Fall comparatives for Supplemental Revenue and Targeted have been re-stated due to classification changes between these categories. If Government funded, such as Alberta Education or Federal funding, then it is now considered Targeted rather than Supplemental.

Budget	2021-22 Fall	2021-22 Fall	2021-22 Fall
	Original November 2021	Re- statement May 2022	Change
Revenue/Allocation			
Supplemental Revenue	546,304	191,221	(355,083)
Targeted Funding	30,442	385,525	355,083
Total	576,746	576,746	-

- A. Increase of \$974,000 in Targeted Funding primarily due to increased Secondments to Alberta Education, but also grants from Alberta Education for the CTS Bridge to Certification program.
- B. Although the change is <\$75k + 5%, an explanation is provided due to the restatement above. Supplemental Revenue consists of Secondments to ATA and Other Educational Institutions. Nominal change from prior year.
- C. Increase of \$108,000 in Classified resulting from addition of an Atrieve ERP System Analyst position.
- D. Increase of \$931,000 in Secondments. There is a noticeable increase in secondments as Alberta Education had a significant number of certificated postings related to new curriculum.
- E. Increase in Classified Staffing (FTE) of 1.0 due to the Atrieve ERP System Analyst position.

Business Services					
Budget	2021-22 Fall	2022-23 Budget	Change	Secretary- Treasurer	Financial Services
Revenue/Allocations					
Block Revenue Allocations	\$ 2,785,181	\$ 2,850,281	\$ 65,100	\$ 781,062	\$ 2,069,219
Reserve Spending	22,850	33,376	10,526	347	33,029
	<u>2,808,031</u>	<u>2,883,657</u>	<u>75,626</u>	<u>781,409</u>	<u>2,102,248</u>
Expenses					
<i>Salaries and Benefits</i>					
Classified	2,210,175	2,217,077	6,902	286,884	1,930,193
<i>Services, Contracts and Supplies</i>					
Insurance	303,439	351,739	48,300	351,539	200
Contracted Services	207,633	225,863	18,230	129,633	96,230
Staff Dev - Registration	22,008	22,400	392	2,400	20,000
Supplies & Materials	13,637	13,890	253	3,890	10,000
Dues & Fees	11,660	12,370	710	2,645	9,725
Computer Equipment	9,123	9,123	-	1,123	8,000
Furniture	8,000	8,000	-	-	8,000
Subsistence	5,100	5,100	-	1,100	4,000
Mileage	4,686	5,000	314	1,000	4,000
Binding/Copying/Printing	4,400	4,400	-	-	4,400
Staff Dev - Travel	2,220	2,600	380	600	2,000
Telephone/Fax/Cellular	2,300	2,295	(5)	395	1,900
Rental/Lease	1,650	1,650	-	-	1,650
Advertising/Public Relations	1,000	1,000	-	-	1,000
Staff Dev - Subsistence	500	500	-	-	500
Travel	450	450	-	-	450
Publications & Subscriptions	50	200	150	200	-
	<u>597,856</u>	<u>666,580</u>	<u>68,724</u>	<u>494,525</u>	<u>172,055</u>
	<u>2,808,031</u>	<u>2,883,657</u>	<u>75,626</u>	<u>781,409</u>	<u>2,102,248</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Staffing (FTE)					
Classified	19.97	20.19	0.22	2.00	18.19
Notes (for changes greater than \$75,000 and 5%)					

Facility Services						
Budget	2021-22	2022-23	Change	Note	Facilities	Infrastructure
	Fall	Budget				Maintenance and Renewal
Revenue/Allocations						
Block Revenue Allocations	\$ 13,683,215	\$ 14,649,408	\$ 966,193	A	\$ 14,649,408	\$ -
COVID Cost Allocation	1,440,500	-	(1,440,500)	B	-	-
One Time Allocation	39,922	-	(39,922)		-	-
Reserve Spending	(34,908)	264,112	299,020	C	264,112	-
Supplemental Revenue	319,940	277,961	(41,979)		277,961	-
Targeted Funding	3,571,054	2,914,203	(656,851)	D	651,746	2,262,457
	<u>19,019,723</u>	<u>18,105,684</u>	<u>(914,039)</u>		<u>15,843,227</u>	<u>2,262,457</u>
Expenses						
<i>Salaries and benefits</i>						
Classified	3,348,629	3,430,668	82,039		3,430,668	-
<i>Services, Contracts and Supplies</i>						
Contracted Custodial Services	4,842,565	4,388,000	(454,565)	E	4,388,000	-
Repairs & Maintenance	2,714,490	2,262,457	(452,033)	F	-	2,262,457
Electricity	1,850,000	2,000,000	150,000	G	2,000,000	-
Contracted Services	1,698,143	1,577,255	(120,888)	H	1,577,255	-
Natural Gas/Propane	900,000	1,200,000	300,000	I	1,200,000	-
Rental/Lease	1,146,788	1,172,667	25,879		1,172,667	-
Supplies - Custodial	751,000	608,000	(143,000)	J	608,000	-
Insurance	561,361	523,075	(38,286)		523,075	-
Supplies & Materials	613,922	311,750	(302,172)	K	311,750	-
Equipment	242,000	251,000	9,000		251,000	-
Water & Sewer	230,000	230,000	-		230,000	-
Oil/Gas/Propane	75,000	120,000	45,000		120,000	-
Staff Dev - Registration	35,000	35,000	-		35,000	-
Vehicle Repair/Maintenance	30,000	30,000	-		30,000	-
Software	20,000	20,000	-		20,000	-
Telephone/Fax/Cellular	17,945	17,945	-		17,945	-
Postage/Courier	13,000	16,000	3,000		16,000	-
Dues & Fees	11,500	11,500	-		11,500	-
Computer Equipment	15,000	10,000	(5,000)		10,000	-
Subsistence	8,000	8,000	-		8,000	-
Furniture	10,000	5,000	(5,000)		5,000	-
Uniforms/Protective	5,000	5,000	-		5,000	-
Miscellaneous Bank Charges	5,000	5,000	-		5,000	-
Binding/Copying/Printing	4,000	3,000	(1,000)		3,000	-
Overhead Recoveries	3,000	3,000	-		3,000	-
Staff Dev - Travel	2,500	2,500	-		2,500	-
Staff Dev - Subsistence	1,500	1,500	-		1,500	-
Advertising/Public Relations	2,000	1,000	(1,000)		1,000	-
Cost Recoveries	(137,620)	(143,633)	(6,013)		(143,633)	-
	<u>15,671,094</u>	<u>14,675,016</u>	<u>(996,078)</u>		<u>12,412,559</u>	<u>2,262,457</u>
	<u>19,019,723</u>	<u>18,105,684</u>	<u>(914,039)</u>		<u>15,843,227</u>	<u>2,262,457</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

Facility Services - continued						
Staffing (FTE)	2021-22 Fall	2022-23 Budget	Change	Note	Facilities	IMR
Classified	33.00	33.00	-		33.00	-

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

- A. Block Revenue Allocations have increased \$966,000 for rising utility costs (natural gas and electricity), lease costs, fuel costs, custodial supplies and increasing custodial time to 8 hours/day.
- B. For 2022-23, enhanced cleaning and sanitization funding has been incorporated into the on-going Block allocation or funded by Division reserves, and there will not be any specific funding related to COVID-mitigation costs.
- C. Division Reserve spending for 2022-23 is primarily comprised of:
 - \$120,000 for Hand Sanitizer
 - \$134,000 for Video Surveillance
 - \$10,000 for Community Consultation
- D. Targeted funding has decreased by \$657,000. \$205,000 of this was for one-time modular moves in 2021-22, the remaining \$452,000 is from decreased IMR funding.
- E. Contracted Custodial Services has decreased \$455,000 as additional evening cleaning will end after the 2021-22 year; however, daytime custodial cleaning will continue for 8hrs/day.
- F. Repairs and Maintenance in IMR (Infrastructure Maintenance Renewal) has decreased \$452,000 which matches the decrease in IMR targeted funding.
- G. Electricity costs are expected to increase \$150,000 which has been off-set by an increase to the Block allocation.
- H. Contracted Services has decreased \$121,000. This is the net effect of one-time funding: \$205,000 Modular Move in 2021-22 versus \$134,000 Video Surveillance in 2022-23, as well as increases in 2022-23 related to Custodial and Snow Removal.
- I. Natural Gas/Propane has increased by \$300,000 which has been off-set by an increase to the Block allocation.
- J. Supplies/Custodial has decreased by a net of \$143,000 due to reduced deep cleaning, etc. which was off-set by the inflationary increase in custodial supply costs added to Block allocation.
- K. Supplies & Materials has decreased by \$302,000 primarily as the need for non-custodial COVID supplies, such as PPE, continues to decrease as the COVID pandemic transition phase continues.

Information Technologies

Budget	2021-22 Fall	2022-23 Budget	Change	Note
Revenue/Allocations				
Block Revenue Allocations	\$ 5,221,936	\$ 5,665,492	\$ 443,556	A
One Time Allocation	51,000	336,500	285,500	B
Reserve Spending	118,391	687,541	569,150	C
Targeted Funding	374,400	374,400	-	
Transfers To/From Other Sites	18,216	-	(18,216)	
	<u>5,783,943</u>	<u>7,063,933</u>	<u>1,279,990</u>	
Expenses				
<i>Salaries and benefits</i>				
Certificated	288,272	292,720	4,448	
Classified	2,643,228	2,761,688	118,460	
	<u>2,931,500</u>	<u>3,054,408</u>	<u>122,908</u>	
<i>Services, Contracts and Supplies</i>				
Software	1,579,544	1,887,931	308,387	D
Computer Equipment	39,000	969,536	930,536	E
Internet	586,132	608,478	22,346	
Telephone/Fax/Cellular	272,252	272,252	-	
Contracted Services	209,758	118,758	(91,000)	F
Mileage	49,000	49,000	-	
Amortization of Capital Assets	37,652	37,652	-	
Staff Dev - Registration	15,000	25,313	10,313	
Supplies & Materials	10,000	10,000	-	
Subsistence	4,000	7,500	3,500	
Staff Dev - Travel	500	7,000	6,500	
Furniture	6,000	6,000	-	
Dues & Fees	3,050	3,300	250	
Staff Dev - Subsistence	1,500	3,000	1,500	
Repairs & Maintenance	5,000	2,500	(2,500)	
Postage/Courier	250	500	250	
Insurance	500	500	-	
Binding/Copying/Printing	204	204	-	
Rental/Lease	101	101	-	
Equipment	33,000	-	(33,000)	
	<u>2,852,443</u>	<u>4,009,525</u>	<u>1,157,082</u>	
	<u>5,783,943</u>	<u>7,063,933</u>	<u>1,279,990</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Information Technologies - continued

Staffing (FTE)	2021-22 Fall	2022-23 Budget	Change	Note
Certificated	2.00	2.00	-	
Classified	24.00	25.33	1.33	G
	<u>26.00</u>	<u>27.33</u>	<u>1.33</u>	

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

- A. Block allocation has increased \$444,000 for a 1.0 FTE Programmer, DataVisualization software, Warranty costs, Security costs, additional licensing costs, and to support a SuperNet upgrade.
- B. One-time allocation for 2022-23 of \$336,000 is for Computer Equipment as part of Evergreening program. In 2021-22 One Time allocation of \$51,000 was for completion of a project.
- C. Division Reserve change of \$569,150 is per below:

Reserves	2021-22	2022-23	Change
Evergreening Computer Equipment	-	500,000	500,000
Completion of Tableau project	-	43,400	43,400
Records Digitization	50,000	25,000	(25,000)
Replacement Computer Equipment (UPS, Batteries, Servers)	-	94,016	94,016
Battery Replacements	33,000		(33,000)
Carry-Forward	35,391	25,125	(10,266)
Total	118,391	687,541	569,150

- D. Software has increased \$308,000 due to increased licensing costs and new software licenses, as well as a reclassification of costs from Contracted Services.
- E. Computer Equipment has increased \$931,000, primarily as part of Evergreening as well as other replacement equipment. In 2021-22 some of these costs were in Equipment category rather than Computer Equipment.
- F. Contracted Services has decreased \$91,000. Part of this related to a one-time funded Network Remediation project in 2021-22. The remaining portion was a reclassification of expenditures to Software.
- G. Classified Staffing (FTE) increase of 1.33 is the result of the addition of a 1.0 FTE permanent System Analyst, as well as 0.33 FTE Term Certain programmer from one-time funding.

Student Transportation Services

Budget	2021-22 Fall	2022-23 Budget	Change	Note
Revenue/Allocations				
COVID Cost Allocation	\$ 45,997	\$ -	\$ (45,997)	
Reserve Spending	708,552	499,794	(208,758)	A
Supplemental Revenue	1,300,243	1,628,582	328,339	B
Targeted Funding	10,292,236	10,765,680	473,444	C
Transfers To/From Other Sites	(52,400)	-	52,400	
	<u>12,294,628</u>	<u>12,894,056</u>	<u>599,428</u>	
Expenses				
<i>Salaries and Benefits</i>				
Certificated	-	-	-	
Classified	1,252,242	1,285,115	32,873	
	<u>1,252,242</u>	<u>1,285,115</u>	<u>32,873</u>	
<i>Services, Contracts and Supplies</i>				
Contracted Transportation	10,076,844	10,396,260	319,416	
Insurance	382,962	433,978	51,016	
Equipment	120,596	239,000	118,404	D
Telephone/Fax/Cellular	126,000	180,000	54,000	E
Supplies & Materials	105,000	85,000	(20,000)	
Contracted Services	55,000	101,866	46,866	
Miscellaneous Bank Charges	32,000	34,500	2,500	
Cost Recoveries	22,476	23,266	790	
Postage/Courier	19,000	19,000	-	
Subsistence	15,000	15,000	-	
Binding/Copying/Printing	18,000	15,000	(3,000)	
Rental/Lease	14,924	14,924	-	
Staff Dev - Registration	8,000	8,000	-	
Staff Dev - Travel	8,000	8,000	-	
Repairs & Maintenance	10,000	7,500	(2,500)	
Software	3,075	7,297	4,222	
Oil/Gas/Propane	7,000	7,000	-	
Computer Equipment	6,159	5,000	(1,159)	
Furniture	2,500	2,500	-	
Mileage	5,000	2,000	(3,000)	
Dues & Fees	2,000	2,000	-	
Staff Dev - Subsistence	1,000	1,000	-	
Advertising/Public Relations	1,500	500	(1,000)	
Publications & Subscriptions	350	350	-	
	<u>11,042,386</u>	<u>11,608,941</u>	<u>566,555</u>	
	<u>12,294,628</u>	<u>12,894,056</u>	<u>599,428</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Student Transportation Services - continued

Staffing (FTE)	2021-22 Fall	2022-23 Budget	Change
Classified	10.00	10.00	-

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

A. Division Reserve spending has decreased \$208,000 as shown below.

Reserves	2021-22	2022-23	Change
Ridership Support	325,000	-	(325,000)
COVID costs	199,003		(199,003)
Tyler Tablets		270,866	270,866
CarryForward	184,549	228,928	44,379
Total	708,552	499,794	(208,758)

B. Supplemental Revenue has increased \$328,000 primarily due to an increase to fees and increased ridership.

C. Targeted Funding has increased \$473,444 which is the 4.6% increase from Alberta Education for Transportation.

D. Equipment has increased \$118,000, of which \$174,000 relates to the Tyler Drive tablets, offset by \$56,000 from reduction in COVID-related equipment expenditures in 2021-22 not required in 2022-23.

E. Telephone/Fax/Cellular has increased \$54,000, primarily related to the Tyler Drive tablets.

Fiscal Services						
Budget	2021-22 Fall	2022-23 Budget	Change	Note	Capital and Debt Services	Other
Revenue/Allocations						
Block Revenue Allocation	\$ 1,200,277	\$ 1,175,936	\$ (24,341)		\$ 1,185,305	\$ (9,369)
Targeted Funding	5,806,763	5,677,923	(128,840)		5,274,123	403,800
	<u>7,007,040</u>	<u>6,853,859</u>	<u>(153,181)</u>		<u>\$ 6,459,428</u>	<u>394,431</u>
Expenses						
<i>Salaries and benefits</i>						
Teacher Pensions - Central	320,700	403,800	83,100	A	\$ -	403,800
<i>Services, Contracts and Supplies</i>						
Amortization of Capital	6,995,709	6,759,428	(236,281)		\$ 6,759,428	-
Rental / Lease	(9,369)	(9,369)	-		-	(9,369)
Equipment Buyouts	(300,000)	(300,000)	-		(300,000)	-
	<u>6,686,340</u>	<u>6,450,059</u>	<u>(236,281)</u>		<u>6,459,428</u>	<u>(9,369)</u>
	<u>7,007,040</u>	<u>6,853,859</u>	<u>(153,181)</u>		<u>6,459,428</u>	<u>394,431</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

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

A. The Teacher Pensions - Central has increased by \$83,100 as there is an increase in the number of Certificated staff at Central for 2022-23 within Supports for Students.