



RECOMMENDATION REPORT

DATE: Nov. 26, 2020

TO: Board of Trustees

FROM: Mark Liguori, Superintendent

SUBJECT: 2020-21 Fall Budget

ORIGINATOR: Candace Cole, Secretary-Treasurer

RESOURCE STAFF: Carmine von Tettenborn, Director, Financial Services
Lisa Branter, Senior Accountant II, Financial Services
Christine Gillis, Senior Accountant II, 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.

RECOMMENDATION

That the Board of Trustees approve the operating budget for 2020-21 of \$201,532,895 for Elk Island Public Schools, for the period Sept. 1, 2020 to Aug. 31, 2021.

BACKGROUND:

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

New for 2020-21, the provincial government introduced Bill 5 which results in school divisions requiring ministerial approval to access operating reserves. This includes all reserves at schools and departments (including Student Transportation), reserves from school generated funds (SGF), and Division Allocated and Unallocated Reserves. The Ministry has approved an EIPS reserve usage of \$4.72 million for 2020-21. The Fall Budget was developed utilizing 100% of this approved usage amount.

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

The Spring Budget was developed based on the integral assumption operations would resemble as close as possible to prior years, in that no adjustments were made for potential costs because of COVID-19. At that time,

it was unknown what the exact re-entry plan would look like for the start of the new school year in September 2020. On May 6, the province identified three possible options for school re-entry:

1. for schools to be open as much as possible under normal conditions;
2. for schools to be generally open but with some health restrictions in place, such as physical distancing and personal protective equipment (PPE); and
3. teacher-directed at-home learning continues.

There were issues to be considered under all three scenarios, such as PPE use, physical distancing, increased cleaning at schools and on buses, increased substitute costs for staff who became ill or were quarantined, etc. Estimates for costs associated with these issues were not included in the Spring Budget because of the uncertainties of operating during COVID-19, and management was not able to adequately substantiate costs at that time. To prepare for the upcoming school year and the unknown expenses, the Board set aside \$1 million from the Unallocated Reserves in the Spring Budget (Emergent Funds).

In late August, the province announced schools would re-open in September under Scenario One. Scenario One involves the safe relaunch of in-person classes resuming with near normal with health measures. The Fall Budget has been prepared under the assumption that operations will continue in Scenario One for the full school year. With two months experience operating under Scenario One, administration is better able to evaluate the costs associated with working within the COVID-19 environment. Estimates of these COVID-related costs have been included in the Fall Budget.

Budget Report (Attachment 1)

The 2020-21 Fall Budget was developed with a conservative approach due to the uncertainty of the external environment. The assumptions utilized are detailed in the Budget Report.

The 2020-21 Fall Budget has been updated for the following items:

- usage of the Government of Canada “Safe Return to Class” funding received;
- the effect of the Sept. 30, 2020 student enrolment decreases on expected 2021-22 revenue (deferral of 2020-21 revenue);
- changes in revenue not related to enrolment;
- changes in allocations as a result of reductions to insurance premium estimates;
- updates to other general estimates arising from more updated information;
- updates to estimated actual carryforwards from the 2019-20 year-end;
- updates for reserve spending, including re-allocation of approved reserve usage; and
- changes to expenses based on the above updates.

The 2020-21 Fall Budget is based on the following budget principles:

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

In Summary

For 2020-21 EIPS has prepared a \$201.53 million operating budget drawing \$4.72 million from operating reserves. The use of reserves allows EIPS flexibility to cover any potential emergent issues that arise after budget completion and allows the Division to support:

- students with one-time supports in the areas of early learning, specialized supports, curriculum and instructional supports;
- school and department savings up to 1%;
- expected use of school generated funds on non-recurring supplies, services and equipment; and
- completion of the enterprise resource planning project.

EIPS has faced reduced funding from Alberta Education (AE) for the last two years:

- In the fall of 2019-20, EIPS experienced the first year of reduced funding and was able to offset it with the use of reserves totaling \$7.96 million by reprioritizing EIPS' reserve use and depleting a substantial amount of reserves.
- In the spring of 2020-21, the provincial government requested funding of \$2.36 million be returned from Base Instruction, and \$1.25 million from Student Transportation as the COVID-19 pandemic situation resulted in the cancellation of in-school classes and staff reductions. Despite the clawback, changes in operations during COVID-19 allowed for some additional savings in 2019-20 due to reduced travel, professional development, certificated substitute costs, etc.; these offset some of the budget impacts in 2019-20.
- For the 2020-21 year, EIPS has deferred enrolment-based revenue related to students who did not materialize in September. The 2020-21 reported decreased actual enrolment will negatively affect the 2021-22 Weighted Moving Average enrolment calculations and reduce the revenue received in 2021-22.
- A further reduction estimated at 50% of the Bridge Funding, which equates to \$3.05 million is also expected for 2021-22, provided the province maintains the \$8.20 billion cap on education funding. However, as the Bridge Funding was to fund future growth at schools, it is unknown whether AE will change the method of calculation for this Bridge Funding given the decrease in enrolment being experienced by all school divisions across the province.

Before the start of the COVID-19 pandemic, the Spring Budget saw significant decreases in staffing in both schools and departments - a situation happening not only at EIPS but at several school divisions provincially. Although a portion of the staff reductions at schools that were incorporated in the 2020-21 Spring Budget were reversed in the updated Fall Budget, this reprieve is very likely temporary as they were funded by the "Safe Return to Class" monies. There is no reliable way to predict the timeframe in which school divisions will be required to operate under pandemic restrictions, as the duration of the pandemic is itself unknowable. EIPS cannot expect that the additional pandemic-related funding, received for the 2020-21 school year, will continue next year, should the situation continue into 2021-22.



RECOMMENDATION REPORT

Alberta Education Supplemental Reports (Attachment 2)

The 2020-21 Fall Budget has been prepared for internal use only as AE no longer requires an updated budget be submitted. As part of the Audited Financial Statements, AE has required completion of two additional schedules to be submitted by Nov. 30, 2020; these are updated based on the November budget. Schedule 10 is for reporting the full time equivalent enrolled students. This totals to Sept. 30, 2020 enrolment of 16,969 as reported in the Fall Budget Report. Schedule 11 is for reporting the full-time equivalent personnel, which totals to the 1,322.3 as reported in the Fall Budget Report. These schedules have been attached for the Board's information only.

COMMUNICATION PLAN:

Following approval by the Board, the budget will be communicated to the leadership team, staff, the appropriate community and school-family groups, and be available on the EIPS website.

ATTACHMENTS:

1. EIPS 2020-21 Fall Budget Report
2. Alberta Education Supplemental Reports



Your Future **in MIND** ●●●●●

ELK ISLAND PUBLIC SCHOOLS

**Fall Budget
Report**

2020-21

**Report to the
Board of Trustees**

Nov. 26, 2020

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Budget Summary

The 2020-21 Fall Budget has a planned operating deficit of \$4.72 million, which is offset by operating reserves. Revenue increased by \$5.42 million to \$196.82 million from the Spring Budget, while expenses increased by the same margin to \$201.53 million.

Accumulated Surplus is projected to be \$13.55 million at Aug. 31, 2021 and is comprised of:

- \$7.47 million in operating reserves:
 - School Generated Funds are projected to be \$1.12 million;
 - Division Allocated Operating Reserves are projected to be \$0;
 - Division Unallocated Operating Reserve is projected to be \$6.35 million (3.15%);
 - ideal balance is a minimum level of 2.0% of budget (approximately \$4.0 million)
- \$0.12 million in Capital Reserves.
- \$5.96 million in Investment in Tangible Capital Assets.

Capital items to be funded from Capital Reserves include: \$0.11 million for vehicle replacement, and \$0.54 million for making wireless improvements.

Student enrolment is 16,969 at Sept. 30, 2020.

- A decrease of 501 students (2.9%) from the 2020-21 Spring Budget
- A decrease of 431 students (2.5%) from Sept. 30, 2019

Staffing is 1,322.30 FTE at Sept. 30, 2020

(CERTIFICATED 873.69 FTE, CLASSIFIED 448.61 FTE)

- An increase of 25.95 FTE (2.0%) from the 2020-21 Spring Budget
- A decrease of 61.55 FTE (4.4%) from the 2019-20 Fall Budget

Compensation

- No economic increase is projected—all staff salaries have a 0% increase.
- Inflationary salary costs are related to grid movement and benefit costs.

Instruction spending comprises 77.2% of the total budget and 79.2% when capital is excluded, which equates to \$9,493 per student (2020-21 Spring Budget = \$9,018 per student).

System administration spending is \$4.48 million (2.2% of total expenses), which is within the \$6.21 million grant provided by Alberta Education (AE). The additional funds have been distributed for other Divisional uses, as allowed in the *2020-21 Funding Manual*. There was a reduction of \$0.09 million in system administration grant funding compared to the Spring Budget due to a deferral of grant revenue related to enrolment decreases. System administration spending also decreased from spring estimates due to decreased insurance premiums.

Budget Process

On April 23, 2020, the Board of Trustees approved assumptions and allocations used to build the 2020-21 Budget.

New for 2020-21, AE no longer requires an updated fall budget to be submitted; at the time the new *2020-21 Funding Manual* was developed it used a 3-year weighted average with estimated enrolment for 2020-21. Therefore, funding would not be adjusted based on September 30 enrolment numbers thus no longer requiring the submission of an updated budget.

This Fall Budget has been updated for the Government of Canada's "Safe Return to Class" funding, changes to enrolment, changes to revenue and expense estimates, updated reserve spending and actual reserve carryforwards. The consolidated budget in this report is based on the best information available at the time of its development.

RESERVES

The provincial government introduced Bill 5 which results in school divisions requiring ministerial approval to access operating reserves. This includes School Generated Funds (SGF), all reserves at schools and departments (including Student Transportation) and Division Allocated and Unallocated Reserves. EIPS cannot access any of its operating reserves beyond what was submitted in the 2020-21 Spring Budget and approved by the Minister. However, EIPS can adjust the usage amounts between the reserve categories provided the total reserve usage does not exceed the total approved amount.

In the spring, given the reductions in the 2019-20 budget made by the province in response to COVID-19 and the resulting uncertainty in operations, schools completed their budgets without any carryforward surplus. EIPS estimated (on a consolidated basis) 1% of reserve carryforward for schools (\$1.19 million) at that time. For the Fall Budget, this consolidated school reserve amount was removed, and actual 2019-20 year-end surplus carryforward amounts (up to 1%) were allocated directly to the respective schools.

Departments entered their surplus (up to 1%) in the Spring Budget as per projections made in April, based on March actuals and on post-COVID-19 implications (\$1.37 million). For the Fall Budget, actual department surplus amounts (up to 1%) were allocated to the respective department.

In the Spring Budget, EIPS estimated 50% (\$0.82 million) of the SGF reserve would be used to ensure schools had the flexibility to draw down their SGF beyond their opening balance. Total actual SGF reserves were increased to \$1.94 million at Aug. 31, 2020, however the reserve usage estimate for 2020-21 was not adjusted and now equates to 42% of the total SGF reserve.

In the Spring Budget, \$1.0 million of Division Unallocated Reserves was set aside as "Emergent Funds". This amount was split \$500,000 to Schools To Be Allocated (TBA), and \$500,000 to Central (Fiscal). Administration was to seek Board approval to access these funds to offset potential impacts to estimates, given the uncertainty and instability created by the external environment. For the Fall Budget, these emergent funds have been consolidated with other available funds and reallocated to support the Fall Budget Adjustment to schools and COVID-19 Cost allocations.

Fall Budget Adjustments and COVID-19 Cost Allocations

In September 2020, the Government of Canada announced “Safe Return to Class” grant funding of which EIPS will receive \$6.12 million. Using this funding, along with insurance premium savings, the balances remaining in To Be Allocated from the Spring, and the remaining unallocated reserves that were approved for usage by the Minister, EIPS was able to make additional allocations to schools and departments to support COVID-related changes in activities, and cover additional COVID-related costs.

Funds Available:	\$000s
Safe Return to Class funding	6,115
Insurance savings re: reduction in premiums	3,929
To Be Allocated (TBA) remaining from Spring	952
Emergent Funds reserve allocation from Spring	1,000
Other available reserve amounts	639
Subtotal	12,635
Alberta Education deferred re: decrease in enrolment	(1,967)
School allocation adjustments: decrease in enrolment	698
Net Funds Available for Allocation	11,366

Funds were allocated to schools via Fall Budget Adjustment Allocation based on September 14 enrolment of in-school learners, with funds also directed to Next Step Outreach and Out of School Learning – Kindergarten to Grade 9, to support students who choose not to return to in-classroom learning. Additional funds were directed to schools experiencing budget shortages as a result of enrolment decreases from spring levels. Funds were also set aside for Leveraging Student Achievement and Enhanced Kindergarten initiatives.

Allocated to Schools:	\$000s
<i>Fall Budget Adjustment Allocations</i>	
Sector One	1,746
Sector Two	370
Sector Three	596
Sector Four	151
Sector Five	106
Subtotal	2,969
Additional allocations to cover school budget shortages	87
Excess allocations returned by schools	(46)
Next Step Outreach	272
Out of School Learning – Kindergarten to Grade 9	1,460
Leveraging Student Achievement	80
Enhanced Kindergarten	50
Other allocation adjustments	10
Total allocations to schools	4,882
<i>Held in To Be Allocated (Schools)</i>	
Staffing and substitute support (Illness)	3,896
Outreach	79
Miscellaneous	18
Remaining available to be allocated	425
Total Held in To Be Allocated	4,418
Total Allocated to Schools	9,300

Fall Budget Adjustments and COVID-19 Cost Allocations (continued)

COVID-19 Cost allocations were made to central departments to support the additional expenses associated with operating during the pandemic, including increased costs of personal protective equipment (PPE), increased custodial expenses, upgrades and additions to online learning platforms, increased contracted transportation costs associated with time required to thoroughly clean buses each day, and additional staffing and support costs.

Allocated to Central Departments:	\$000s
COVID-19 Cost Allocations	
Personal Protective Equipment & Supplies	591
Contracted Custodial and Custodial Supplies	784
Learning Management System	100
Contracted Transportation	245
Additional Staffing and Support	189
Total COVID-19 COST Allocations	1,909
Information Technology Support	65
Out-of-School Learning (curriculum)	50
Assurance Model Surveys	20
Staff Professional Development including Off To A Good Start	80
Other Allocation Adjustments	(58)
Total Allocated to Central Departments	2,066

Summary:	\$000s
Allocated to Schools	9,300
Allocated to Central Departments	2,066
Total Allocations	11,366

Budget Assumptions

EIPS established assumptions in the spring, based on the best information available at that time, and these were the building blocks of the 2020-21 budget. Changes in key assumptions such as reserve usage, enrolment and standard cost have the potential to significantly affect the budget. For the Fall Budget, assumptions have been added or updated as necessary to account for changes in circumstances and information available at this time. The following outlines the Spring Budget assumptions and the change in these assumptions as reflected in the Fall Budget.

General

Spring Budget Assumption: Operations will be “normal” with no adjustment made for potential costs due to COVID-19.

Fall Budget Update: Operations have not returned to “normal”. Schools are operating in “Scenario One” as outlined by the Ministry and expected costs due to COVID-19 related to operating in this manner have been estimated and included in the Fall Budget. The Fall Budget has been developed under the assumption that operations will continue under Scenario One for the entire school year.

Spring Budget Assumption: Funding will be received in full, and not reduced due to the government’s response to the COVID-19 pandemic.

Fall Budget Update: As a result of the reduction in enrolment, revenue has been reduced to reflect the expected adjustment that will be made to 2021-22 Alberta Education funding once the 2021-22 Weighted Moving Average (WMA) enrolment is calculated. This revenue will be deferred for 2020-21, with an offsetting adjustment made to the funds available for distribution in the Fall Budget Adjustment and COVID-19 Cost Allocation.

Spring Budget Assumption: Funding for both the Alberta Health Services (AHS) grant for speech language pathologists and Mental Health Capacity Building (MHCB) grant were excluded from the Spring Budget to be fiscally prudent, as Administration had not received confirmation at that time that the grants would continue for 2020-21.

Fall Budget Update: Funding for MHCB was confirmed for 2020-21, while funding for speech language pathologists was officially discontinued by AHS. Fall Budget revenue increased by \$225,061.

Spring Budget Assumption: The Spring Budget was built with a 100% overall increase to all insurance premiums for 2020-21.

Fall Budget Assumption: Due to a change in provider, the expected increase in insurance premiums has been reduced to 35% over the quoted premiums provided in May. The projected savings have been redistributed as part of the Fall Budget Adjustment and COVID-19 Cost allocation. At the time of writing this budget report, the final premiums for 2020-21 have not been received so this line item remains an estimate.

Budget Assumptions (continued)

Other General Assumption Updates:

- *100% of the operating reserve usage requested in the Spring Budget was approved by the Minister and is expected to be fully utilized in 2020-21.*
- *Lease funding of \$651,746 for Strathcona Christian Secondary and Strathcona Christian Elementary, as estimated in the Spring Budget, was confirmed for 2020-21 by AE Capital Planning Department.*
- *As reflected in the Spring Budget, operations for Continuing Education – Non-Credit and Home Education have ceased for 2020-21.*
- *Consistent with the Spring Budget, Carbon tax costs continue to be factored into the Fall Budget. The federal rate is to increase from \$30/tonne to \$40/tonne effective April 1, 2021 and to \$50/tonne April 1, 2022. On Feb. 24, 2020, the Alberta Court of Appeal found the Federal Carbon Tax unconstitutional and is going back to the Supreme Court of Canada. There is no way to predict if and when the federal government would have to remove the Carbon Tax from Albertans, should the Alberta government succeed.*
- *Fee collection rates for 2020-21 are expected to be similar to 2019-20 collection rates, which is consistent with the assumption made in the Spring Budget.*
- *Assessments of Program Unit Funding students are still expected to be completed by the deadlines imposed by AE.*

Compensation

- No economic increase has been projected (all staff salaries have a 0% increase).
- Inflationary salary costs are related to grid movement and benefit costs.
- Staffing at the schools is mostly complete. Substantial estimates were made in the Spring Budget relating to salary standard cost. In preparation of the Fall Budget, these estimates were reviewed in light of current circumstances and determined to still be applicable. No adjustments were made to standard cost rates.

Enrolment

- Enrolment has decreased to 16,969 from 17,470 in Spring 2020-21.
- Alberta Education (AE) has changed how enrolment is calculated and funded in the new *2020-21 Funding Manual*. The methodology being used now is a formula called Weighted Moving Average (WMA), which consists of 2018-19 actual enrolment (20%), plus 2019-20 estimated enrolment (30%), plus 2020-21 projected enrolment (50%).
- The primary variance between enrolment and WMA is because an ECS student is counted at a 0.5 FTE in WMA. Rural school enrolment is included in the total WMA, however it is excluded from the grant calculations for Basic Instruction. The WMA is factored into most of the new AE grants.
- EIPS' WMA for 2020-21 as calculated using September 30, 2020 actual enrolment is 16,443.95 (2020-21 Spring Budget - 16,677.65).
- Because the 2020-21 actual enrolment was lower than spring projections, AE will claw back the associated excess funding, in full, in 2021-22. The expected clawback amount has been calculated as per the methodology outlined in the *2020-21 Funding Manual* and has been excluded from revenue.
- A significant number of students have chosen to not to return to in-classroom learning. For Fall Budget purposes, these students have been included in the enrolment count at their registered school.

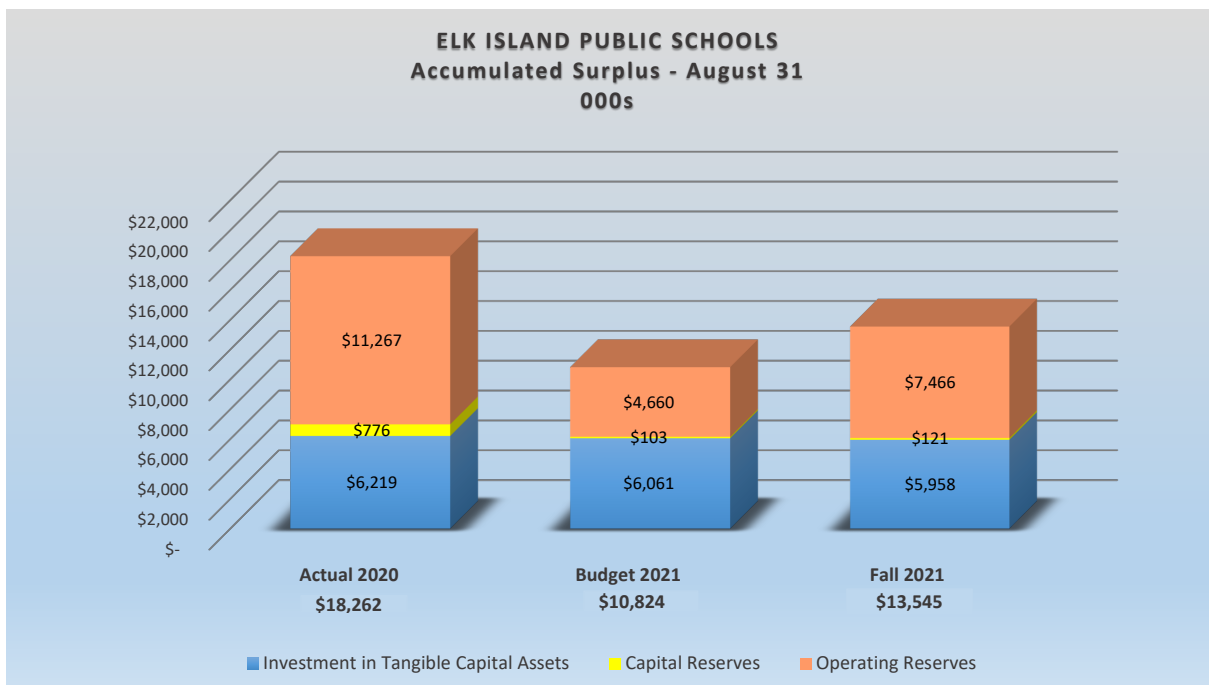
Budget Assumptions (continued)

Department Estimates and Assumptions

- Facility Services took over responsibility for the Facility Rental Program from Next Step Continuing Education – Non-Credit. In the Spring Budget, revenue assumptions were based on the impact of the COVID-19 pandemic subsiding, and it was assumed that all facilities would be available to rent by Sept. 1, 2020. However, the pandemic has since worsened and in the Fall Budget, facility rentals have been eliminated. The pandemic's effect on custodial supplies expense for 2020-21 was unknown when the Spring Budget was approved. At the time of Fall Budget development, we have some experience operating in the COVID-19 environment, and therefore have included estimated custodial costs required for Scenario One operations. Snow removal and utility costs are based on a three-year average as snowfall and temperatures can fluctuate dramatically each year.
- Student Transportation has implemented a two-tiered fee structure where all students riding the bus pay fees. The increase in revenue is to cover increased contracted transportation costs as well as anticipated insurance costs. AE is conducting a review of the transportation funding formula and has increased the transportation grant by 5% as an interim measure. Fuel rate estimates used in cost calculations have been reduced for 2020-21 from \$1.30/litre (2019-20 and 2018-19) down to \$1.20/litre to reflect the current and trending oil prices. There was no change in these assumptions between the Spring and Fall Budgets.
- In the Spring Budget, Human Resources had changed from using a three-year average to a four-year average for budgeting sick leaves and maternity costs. These amounts vary from year-to-year and an average was a more realistic amount to budget. In the fall, adjustments to these estimates were made to reflect expected absenteeism due to COVID-19. The projected cost increase of \$3.90 million has not been allocated at this time and is held in TBA for distribution as circumstances warrant. Alberta Education's secondment postings for 2020-21 were not known at the time of the Spring Budget, and therefore the related Secondment revenue and corresponding expense were excluded. Subsequently, the AE Secondment postings were finalized, and the Secondment revenue and expense have been reflected in the Fall Budget. For the Spring Budget, it was unknown whether any CTS Bridge funds would be required. No bridging students have been employed by the Division in 2020-21, so CTS Bridge funds have been excluded from the Fall Budget.
- Insurance premiums were estimated in the Spring Budget at 100% increase over the previous year, based on a May 15 industry update which indicated premium rates could increase by 50% to 100%. Based on updated information available for the Fall Budget, mainly due to switching insurance providers, this estimate was updated to a 35% increase over the quoted premiums. At the time of this budget report, EIPS is still awaiting final premium statements.
- In the Spring Budget, carbon tax for 2020-21 was estimated to remain at \$198,000 for utilities (same as 2019-20) and increase to \$93,500 for diesel (2.21 cents/litre) related to Student Transportation, for a total of \$291,500; it was \$284,000 for the prior year. Facility Services has signed a new contract reducing the rate/GJ from \$3.99 to \$2.56 (which could have a potential savings of \$200,000 based on 2018-19 consumption volumes – Transmission and Distribution rates are anticipated to continue rising). Carbon tax estimates were reviewed for the Fall Budget, taxes for utilities are projected to increase by \$33,000.
- The Canadian dollar exchange rate was set at \$1.41 in the Spring Budget (increasing from \$1.37 in the 2019-20 Fall Budget). For the 2020-21 Fall Budget, this estimate was adjusted to \$1.31; however the impact on individual budgets was not significant enough to change.

Accumulated Surplus					
	A=B+C+D+E	B	C	D Internally Restricted	
	Accumulated Surplus	Investment in Tangible Capital Assets	Unrestricted Surplus	Operating Reserves	Capital Reserves
Audited - August 31, 2020	\$ 18,261,749	\$ 6,218,566	\$ -	\$ 11,267,216	\$ 775,967
Surplus/(Deficit)	(4,716,353)	-	(4,716,353)	-	-
Board Funded Capital Asset Additions	-	965,759	(311,260)	-	(654,499)
Net Amortization, Debt & Disposals	-	(1,226,260)	1,226,260	-	-
Net Reserve Transfers	-	-	3,801,353	(3,801,353)	-
Budget - August 31, 2021	\$ 13,545,396	\$ 5,958,065	\$ -	\$ 7,465,863	\$ 121,468
Spring Budget - August 31, 2021	10,824,204	6,060,769	-	4,659,977	103,458
Variance - Fall to Spring	2,721,192	(102,704)	-	2,805,886	18,010

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



Accumulated Surplus

Accumulated Surplus (pg. 8)

Accumulated surplus will decrease from 2019-20 to 2020-21 by \$4.72 million primarily due to the reduction of:

- Operating Reserves of \$3.8 million;
- Investments in Tangible Capital Assets of \$0.26 million (amortization and debt repayments exceeding unsupported capital asset purchases); and
- Capital Reserves of \$0.66 million.

Accumulated surplus is projected to be \$13.55 million at August 31, 2021 comprised of:

- \$7.47 million in operating reserves:
 - School Generated Funds are projected to be \$1.12 million;
 - Division Allocated Operating Reserves are projected to be \$0;
 - Division Unallocated Operating Reserve is projected to be \$6.35 million (3.15%);
 - Ideal balance is a minimum level of 2.0% of budget (approximately \$4.0 million).
- \$0.12 million in Capital Reserves.
- \$5.96 million in Investment in Tangible Capital Assets.

Administration has put in a request to Alberta Education requesting a transfer of up to \$1.0 million from Operating Reserves to Capital Reserves. At the time of writing this report EIPS has not heard back. When the 2021-22 Spring Budget is being completed, this amount will be confirmed. The reasoning for this request is that EIPS Capital Reserves are almost depleted and Operating Reserves came in higher than budgeted.

Reserves					
	A	B	C	D	E = A+B+C+D
	Audited 31-Aug-20	Contributions /(Use)	2020-21 Capital Effect	Transfers	Budget 31-Aug-21
OPERATING RESERVES					
Central Services	\$ 839,871	\$ (844,542)	\$ -	\$ 4,671	-
Schools - Operations	1,003,827	\$ (2,478,492)	-	1,474,665	-
School Generated Funds (SGF)	1,939,433	(819,695)	-	-	1,119,738
Central Services & Schools	3,783,131	(4,142,729)	-	1,479,336	1,119,738
Leveraging Student Achievement	-	(80,000)	-	80,000	-
School Building	27,497	(27,497)	-	-	-
Enterprise Resource Planning	363,505	(363,505)	-	-	-
Central Projects	22,622	(102,622)	-	80,000	-
EIPS Division Allocated	413,624	(573,624)	-	160,000	-
EIPS Division Unallocated	7,070,461	-	915,000	(1,639,336)	6,346,125
	\$ 11,267,216	\$ (4,716,353)	\$ 915,000	\$ -	\$ 7,465,863
Spring Budget	\$ 8,461,330	(4,716,353)	\$ 915,000	\$ -	4,659,977
Variance - Fall to Spring	\$ 2,805,886	\$ -	\$ -	\$ -	\$ 2,805,886

- B. Projected deficits are supported by school, department and Division reserves
- C. Net effect of unsupported capital transactions
- D. Budgeted and projected transfers between the EIPS Division Allocated/Unallocated reserve and the projected transfer from schools/departments for surplus in excess of set limits.

	A	B	C	D	E = A+B+C+D
	Audited 31-Aug-20	Contributions /(Use)	2020-21 Capital Effect	Transfers	Budget 31-Aug-21
CAPITAL RESERVES					
Facility Services	\$ 114,378	-	\$ (114,378)	\$ -	\$ -
Aging Equipment at Schools	197,957	-	-	(197,957)	-
Wireless Improvements	342,164	-	(540,121)	197,957	-
EIPS Division Allocated	540,121	-	(540,121)	-	-
EIPS Division Unallocated	121,468	-	-	-	121,468
	\$ 775,967	\$ -	\$ (654,499)	\$ -	\$ 121,468
Spring Budget	\$ 757,957	-	\$ (654,499)	\$ -	103,458
Variance - Fall to Spring	\$ 18,010	\$ -	\$ -	\$ -	\$ 18,010

- B. Proceeds on disposal of unsupported assets year to date
- C. Use of reserves for purchases of unsupported assets
- D. Budgeted transfer from Aging Equipment at Schools to Wireless Improvements

Operating Reserves - Projection												
	A	B	C	D	E = A + B + C + D	F	G = E + F	H	I = G + H	J	K = I + J	
	Audited	2020-21			Budget	2021-22	Estimate	2022-23	Estimate	2023-24	Estimate	
	Contributions											
	31-Aug-20	/(Use)	Capital Effect ¹	Transfer	31-Aug-21	Estimate	31-Aug-22	Estimate	31-Aug-23	Estimate	31-Aug-24	
Central Services & Schools	N	\$ 3,783,131	\$ (4,142,729)	\$ -	\$ 1,479,336	\$ 1,119,738	\$ -	\$ 1,119,738	\$ -	\$ 1,119,738	\$ -	\$ 1,119,738
Leveraging Student Achievement		-	(80,000)	-	80,000	-	-	-	-	-	-	-
Heritage Hills Elementary		27,497	(27,497)	-	-	-	-	-	-	-	-	-
School Building		27,497	(27,497)	-	-	-	-	-	-	-	-	-
Enterprise Resource Planning		363,505	(363,505)	-	-	-	-	-	-	-	-	-
Central Projects		363,505	(363,505)	-	-	-	-	-	-	-	-	-
Off To a Good Start		-	(80,000)	-	80,000	-	-	-	-	-	-	-
New Curriculum Costs		22,622	(22,622)	-	-	-	-	-	-	-	-	-
Projects		22,622	(102,622)	-	80,000	-	-	-	-	-	-	-
EIPS Division Allocated Reserves	O	413,624	(573,624)	-	160,000	-	-	-	-	-	-	-
Capital Effect - Purchases from Operating Budgets		-	(311,260)	-	(311,260)	(200,341)	(511,601)	(198,801)	(710,402)	(198,801)	(909,203)	
Capital Effect - Annual Amortization		-	1,226,260	-	1,226,260	1,125,341	2,351,601	1,058,801	3,410,402	1,058,801	4,469,203	
Funding Shortfall		-	-	(1,639,336)	(1,639,336)	-	(1,639,336)	-	(1,639,336)	-	(1,639,336)	
EIPS District Reserve		7,070,461	-	-	7,070,461	-	7,070,461	-	7,070,461	-	7,070,461	
EIPS Division Unallocated Reserve	P	7,070,461	-	915,000	(1,639,336)	6,346,125	925,000	7,271,125	860,000	8,131,125	860,000	8,991,125
Total EIPS Division Reserves	Q = O + P	7,484,085	(573,624)	915,000	(1,479,336)	6,346,125	925,000	7,271,125	860,000	8,131,125	860,000	8,991,125
Total Operating Reserves	R = N + Q	\$ 11,267,216	\$ (4,716,353)	\$ 915,000	\$ -	\$ 7,465,863	\$ 925,000	\$ 8,390,863	\$ 860,000	\$ 9,250,863	\$ 860,000	\$ 10,110,863
Unallocated Reserve (P)												
As a percentage of operating expenses	S = P/U		3.78%			3.15%		3.61%		4.03%		4.46%
Dollars above 2% of operating expenses	T	\$ 3,332,408				\$ 2,315,467		\$ 3,240,467		\$ 4,100,467		\$ 4,960,467
Operating Expenses	U	\$ 186,902,654				\$ 201,532,895		\$ 201,532,895		\$ 201,532,895		\$ 201,532,895
		2019-20 Actuals				2020-21 Fall Budget		2020-21 Fall Budget		2020-21 Fall Budget		2020-21 Fall Budget

¹ Capital Effect relates to assets purchased from current year funding, offset by the annual amortization. As the current purchases are less than the amortization of prior year purchases a surplus is created. The effect is non-cash but the surplus created is available for use.

Reserves

Operating Reserves (pg. 10 & 11)

The **OPERATING RESERVES** table on page 10 provides a summary of the budgeted changes in Operating Reserves for 2020-21. The **OPERATING RESERVES PROJECTION** table on page 11 provides more detail for the changes in Operating Reserves for 2020-21, as well as a projection of the use of reserves for 2021-22 and 2022-23.

Central Services & Schools (row N)

All School and Department reserve carryforwards (excluding School Generated Funds) as per the 2019-20 Audited Financial Statements have been included in allocations. EIPS is estimating 100% usage of Central Services & Schools operating reserves, and 42% usage of School Generated Funds operating reserves.

Division Allocated Operating Reserves (row O)

The Division Allocated Operating Reserves are used to fund specific expenses identified by the Board. Proposed changes for 2020-21 have been identified as well as estimates for 2021-22 to 2023-24 to outline future needs. Each year, Administration will bring the planned use of Division reserves to the Board for approval.

In 2020-21, Division Allocated Reserves totaling \$0.57 million (column B) will be used for:

- Leveraging Student Achievement (\$0.08 million)
- School Building, specifically opening costs for Heritage Hills Elementary (\$0.03 million)
- Enterprise Resource Planning (\$0.36 million)
- Central Projects, including New Curriculum Costs and Off To A Good Start (\$0.10 million)

\$0.16 million will be transferred (column D) from Division Unallocated Reserves to Division Allocated Reserves to offset the budget shortfall between the opening reserve balances and the expected usage of allocated reserves.

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. As per EIPS' budget assumptions, the Division Unallocated Operating Reserve ideal balance is a minimum of 2% of EIPS budgeted operating expenses or approximately \$4 million.

\$0.16 million is transferred from EIPS Division Unallocated Reserves to EIPS Division Allocated Reserves to support Leveraging Student Achievement (\$0.08 million) and Central Projects (\$0.08 million) with an additional \$1.48 million transferred to Central Services & Schools to offset the budget shortfall.

Capital asset purchases of \$0.31 million and amortization of \$1.23 million have been included in the 2020-21 projection (column C) as capital assets purchased from current year funding are offset by amortization from prior year purchases, creating a surplus in the reserve.

As per the 2019-20 Audited Financial Statements, the Division Unallocated Reserve was 3.78% of total 2019-20 Operating Expense, \$3.33 million above the 2% target. For 2020-21, this unallocated reserve is expected to decrease to 3.15% of total 2020-21 budgeted operating expense, or \$2.32 million above the 2% target.

Reserves (continued)

Capital Reserves (pg. 10)

Capital Reserves can be used for the purchase of future capital assets and can be accessed with Board approval. To access Capital Reserves for operating expenses, the Division would have to obtain permission from the Minister.

The 2020-21 Fall Budget includes a plan for the purchase of capital items of:

- Capital Reserve spending for the purchase of new Facility Services' vehicles of \$0.11 million
- Capital Reserve spending for Wireless Improvements of \$0.54 million
- Transfer of \$0.20 million from Aging Equipment at Schools to Wireless Improvements

To be fiscally prudent, EIPS has requested approval from the Minister to transfer \$1.0 million from Operating Reserves to Capital Reserves as the remaining balance is projected at \$0.12 million. A response has not yet been received so the reserve schedules have not been updated to include this transfer.

STATEMENT OF REVENUES AND EXPENSES

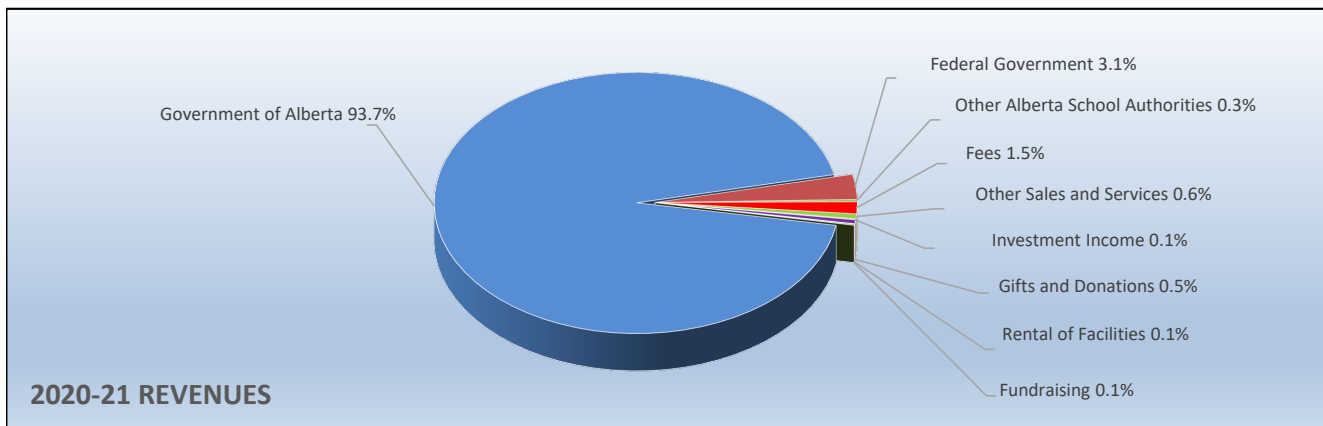
	2020-21 Budget	2020-21 Fall	Change	% Change
REVENUES				
Government of Alberta				
Alberta Education (<i>Page 17</i>)	\$ 176,829,977	\$ 178,347,063	\$ 1,517,086	0.9%
Other Government of Alberta	4,835,882	6,153,496	1,317,614	27.2%
	<u>181,665,859</u>	<u>184,500,559</u>	<u>2,834,700</u>	<u>1.6%</u>
Federal Government	-	6,114,500	6,114,500	100.0%
Other Alberta School Authorities	108,522	562,611	454,089	418.4%
Fees	4,968,636	2,911,000	(2,057,636)	(41.4%)
Other Sales and Services	2,657,573	1,210,605	(1,446,968)	(54.4%)
Investment Income	220,148	231,000	10,852	4.9%
Gifts and Donations	1,155,853	936,880	(218,973)	(18.9%)
Rental of Facilities	233,974	109,387	(124,587)	(53.2%)
Fundraising	384,183	240,000	(144,183)	(37.5%)
	<u>191,394,748</u>	<u>196,816,542</u>	<u>5,421,794</u>	<u>2.8%</u>
EXPENSES				
Instruction				
Schools	132,974,683	134,269,115	1,294,432	1.0%
Central Services	18,983,081	21,235,314	2,252,233	11.9%
	<u>151,957,764</u>	<u>155,504,429</u>	<u>3,546,665</u>	<u>2.3%</u>
Operations & Maintenance	27,271,650	29,352,471	2,080,821	7.6%
Transportation	11,767,336	11,995,095	227,759	1.9%
System Administration	4,824,619	4,477,830	(346,789)	(7.2%)
External Services	289,732	203,070	(86,662)	(29.9%)
	<u>196,111,101</u>	<u>201,532,895</u>	<u>5,421,794</u>	<u>2.8%</u>
OPERATING DEFICIT	\$ (4,716,353)	\$ (4,716,353)	\$ -	0.0%

STAFFING - FULL TIME EQUIVALENT (FTE)

	2020-21 Budget	2020-21 Fall	Change	% Change
SCHOOLS				
Certificated (<i>Page 24</i>)	821.37	859.55	38.18	4.6%
Classified (<i>Page 24</i>)	349.09	336.36	(12.73)	(3.6%)
	<u>1,170.46</u>	<u>1,195.91</u>	<u>25.45</u>	<u>2.2%</u>
CENTRAL SERVICES				
Certificated (<i>Page 37</i>)	19.64	14.14	(5.50)	(28.0%)
Classified (<i>Page 37</i>)	106.25	112.25	6.00	5.6%
	<u>125.89</u>	<u>126.39</u>	<u>0.50</u>	<u>0.4%</u>
TOTAL STAFFING				
Certificated	841.01	873.69	32.68	3.9%
Classified	455.34	448.61	(6.73)	(1.5%)
	<u>1,296.35</u>	<u>1,322.30</u>	<u>25.95</u>	<u>2.0%</u>

Revenue and Expense Notes (for variances 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 17.

The increase in **Other Government of Alberta** revenue is resulting from the Mental Health Capacity Building (MHCB) grant totaling \$0.23 million. At the time of the Spring Budget it was unknown if the MHCB grant would be funded and therefore it was not included. There was also a grant in the amount of \$1.13 million for the demolition and abatement of the Wye Elementary site that was added to the Fall Budget.

In September 2020, the Federal Government announced the "Safe Return to Class" grant to be allocated to all school divisions. EIPS received \$6.12 million in funding related to this grant.

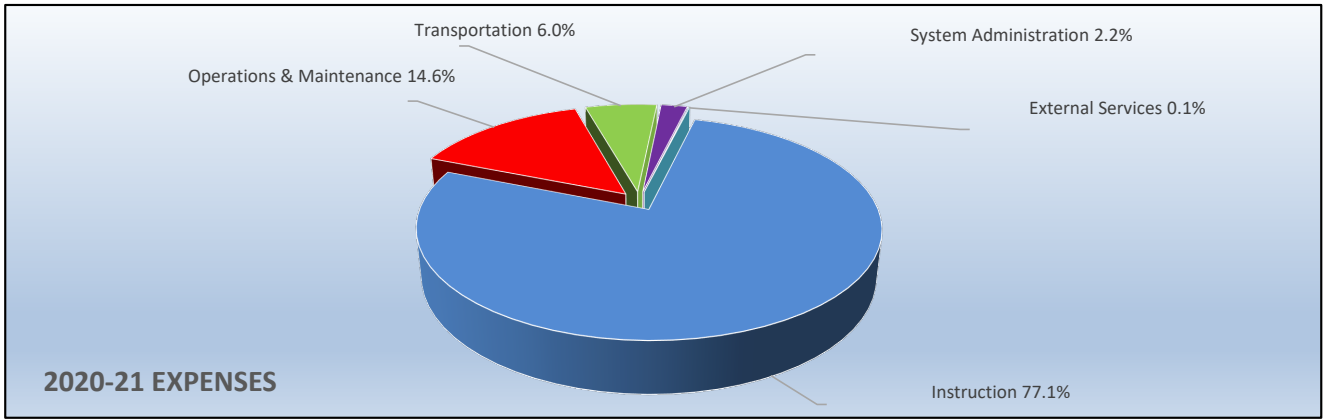
Other Alberta School Authorities revenue increase is due to the formation of the Eastern Edge Low Incidence Team.

The pandemic has had a significant impact on total **Fees** and **Other Sales and Services**, as School Generated Funds (SGF) programs have either been cancelled or significantly reduced for 2020-21, resulting in a total decrease of \$3.53 million. Expenses related to SGF have been reduced by an offsetting amount. This is offset by an increase of \$0.03 million for international tuition, which have been removed in the Spring Budget.

The decrease in SGF activities has also affected **Gifts & Donations** revenue, resulting in a decrease of \$0.35 million related to SGF gifts, donations, sponsorships and grants. These decreases are offset by a donation of \$0.14 million received from the Partners for Education foundation for the Partners for Science (P4S) program.

Revenue from **Rental of Facilities** has been decreased as rental bookings are no longer being accepted due to the pandemic.

Revenue and Expense Notes (continued)



School Instruction expenses increased \$3.55 million as Fall Budget Adjustment allocations provided additional funding for schools. Increases in certificated salaries (\$6.09 million) and classified salaries (\$0.28 million) were offset by a decrease of \$2.82 million in services, contracts, and supplies, due largely to reduced SGF expenditures.

The increase in **Operations & Maintenance** expenses include demolition and abatement costs related to the Wye Elementary site for \$1.13 million, increased costs associated with operating during the COVID-19 pandemic (increased purchases of personal protective equipment and increased custodial costs) totaling \$1.53 million and increased IMR expenditures totalling \$2.74 million. These increases are offset by reductions in estimated insurance premiums by \$3.49 million.

System Administration decreased primarily due to a reduction in estimated insurance premiums.

External Services expenses have decreased as facility rentals have been effectively eliminated due to the pandemic which has resulted in reduced contracted custodial and custodial supplies costs.

ALBERTA EDUCATION REVENUE

	2020-21 Budget	2020-21 Fall	Change	% Change
Base Instruction				
Early Childhood Services (ECS)	\$ 4,243,890	\$ 4,165,058	\$ (78,832)	(1.9%)
Grades 1-9	70,722,411	69,579,347	(1,143,064)	(1.6%)
High Schools	26,163,097	26,163,097	-	0.0%
Distance Education	50,000	50,000	-	0.0%
Hutterite Colony Funding	50,000	50,000	-	0.0%
Outreach Programs	150,000	150,000	-	0.0%
Rural Small Schools	2,630,000	2,420,000	(210,000)	(8.0%)
	<u>104,009,398</u>	<u>102,577,502</u>	<u>(1,431,896)</u>	<u>(1.4%)</u>
Services & Supports				
Specialized Learning Support	12,689,636	12,554,931	(134,705)	(1.1%)
ECS Pre-K Program Unit Funding (PUF)	1,601,400	1,404,150	(197,250)	(12.3%)
First Nations, Métis and Inuit Education	1,584,131	1,584,131	-	0.0%
English as a Second Language	397,206	377,760	(19,446)	(4.9%)
Refugee Students	13,200	4,950	(8,250)	(62.5%)
Institutional Programs	362,858	362,858	-	0.0%
	<u>16,648,431</u>	<u>16,288,780</u>	<u>(359,651)</u>	<u>(2.2%)</u>
School - System Needs				
Operations & Maintenance	16,193,943	16,134,752	(59,191)	(0.4%)
SuperNet	393,600	393,600	-	0.0%
Transportation	10,295,381	10,295,381	-	0.0%
Infrastructure Maintenance and Renewal	3,549,028	6,288,770	2,739,742	77.2%
	<u>30,431,952</u>	<u>33,112,503</u>	<u>2,680,551</u>	<u>8.8%</u>
Community				
Socio-Economic Status	1,086,109	1,070,890	(15,219)	(1.4%)
Geographic	1,489,824	1,476,766	(13,058)	(0.9%)
School Nutrition Program	150,000	150,000	-	0.0%
	<u>2,725,933</u>	<u>2,697,656</u>	<u>(28,277)</u>	<u>(1.0%)</u>
Jurisdictions				
System Administration	6,297,328	6,209,690	(87,638)	(1.4%)
Additional				
Bridge Funding for New Framework	6,104,477	6,104,477	-	0.0%
	<u>6,104,477</u>	<u>6,104,477</u>	<u>-</u>	<u>0.0%</u>
Other				
Dual Credit Programming	50,000	50,000	-	0.0%
French Language Funding	113,800	176,610	62,810	55.2%
Lease Support	651,746	651,746	-	0.0%
Odyssey Languages Assistant Program	-	75,000	75,000	100.0%
Donation of Personal Protective Equipment	-	122,930	122,930	100.0%
Secondments	-	606,741	606,741	100.0%
	<u>815,546</u>	<u>1,683,027</u>	<u>867,481</u>	<u>106.4%</u>
Supported Amortization	393,912	503,428	109,516	27.8%
Teacher Pensions	9,403,000	9,170,000	(233,000)	(2.5%)
	<u>\$ 176,829,977</u>	<u>\$ 178,347,063</u>	<u>\$ 1,517,086</u>	<u>0.9%</u>

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

Because the 2020-21 actual enrolment was lower than spring projections, a portion of **Base Instruction, Services & Supports, Operations & Maintenance, Community and Jurisdiction** totalling \$1,967K is unearned for 2020-21 and has been removed from revenue in the Fall Budget and reclassified to deferred revenue. This unearned revenue amount was calculated as per the methodology outlined in the *Funding Manual* based on the actual decrease in enrolment from spring to fall. Alberta Education (AE) will claw back this excess funding in 2021-22 as an adjustment to the WMA calculated for 2021-22 funding purposes.

In addition to the above adjustment, EIPS can also expect a decrease in future revenue as a result of the decrease in WMA, as 2020-21 enrolment decreases will be factored in at 30% in determining the WMA for 2021-22 and at 20% in determining the WMA for 2022-23.

Infrastructure Maintenance and Renewal (IMR) has increased by \$2,740K. Funding was announced for the new Capital Maintenance and Renewal (CMR) grant in 2019-20, and the impact of that funding was not known at the time of Spring Budget. However, CMR has provincial deadlines attached to the funding, therefore priorities were changed to focus on the CMR projects resulting in some IMR projects being carried forward into 2020-21.

In addition, IMR requirements are that a minimum of 30% of IMR funding be designated to support capital projects. For 2020-21, 30% of IMR funding is \$1,521K.

(\$000s)	2020-21 Budget	2020-21 Fall	Change
IMR Funding	\$ 5,070	\$ 5,070	\$ -
Prior Year Carry Forward	-	2,740	\$ 2,740
IMR Capitalized (30%)	(1,521)	(1,521)	\$ -
IMR Revenue Total	\$ 3,549	\$ 6,289	\$ 2,740

Funding for the **Odyssey French Languages Assistant Program** was unknown at the time of Spring Budget development. It was subsequently confirmed for 2020-21 in the amount of \$75K.

Personal Protective Equipment Grant was the value of the materials and supplies that the Alberta Government provided the Division for a safe re-entry of schools in the fall. This value includes the masks, thermometers and face shields that the division received.

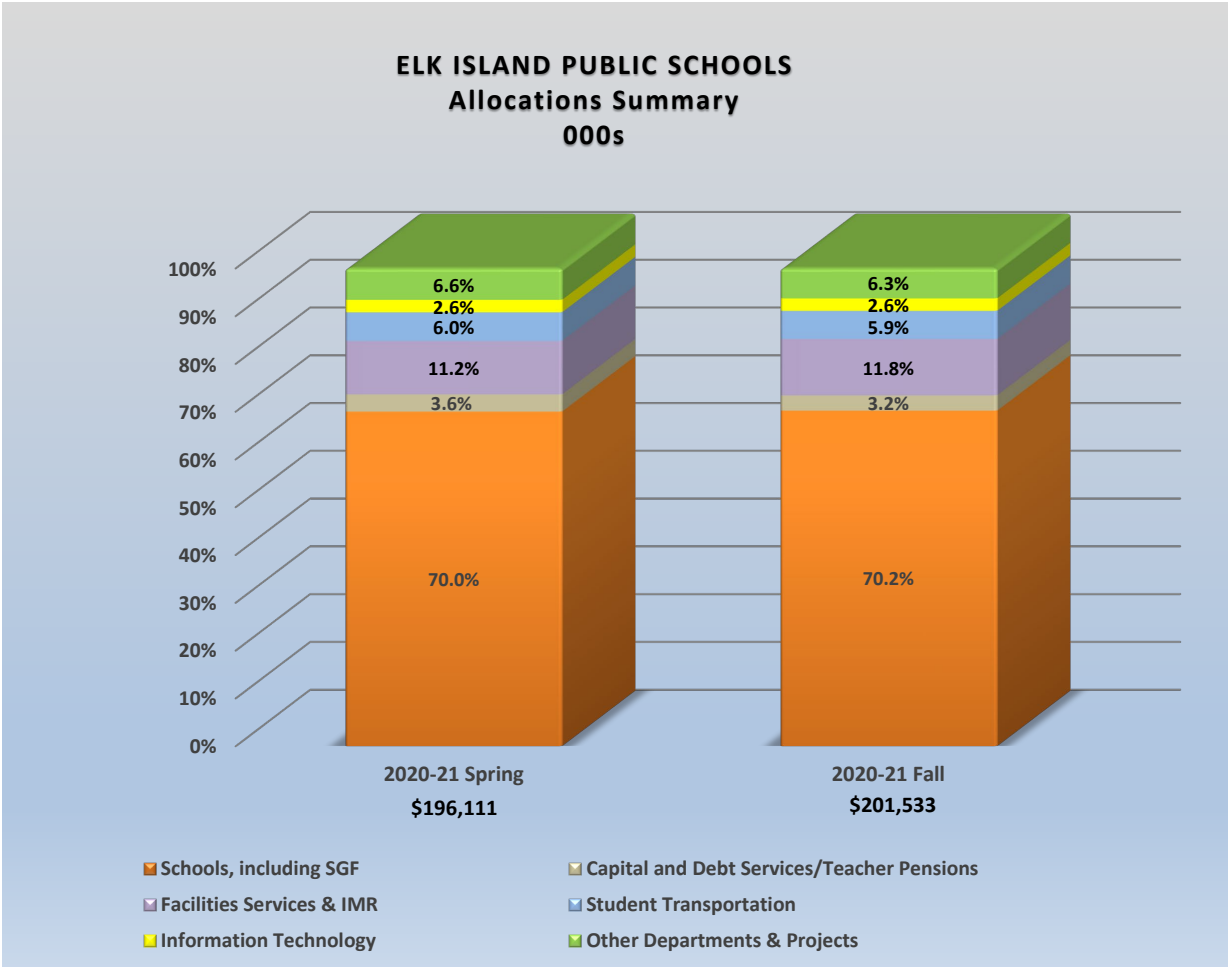
Secondments were not budgeted for in the spring as at the time there was no confirmation on the total number of FTE's Alberta Education were seconding. Secondment contracts are now in place and total \$607K. This revenue has an equal offsetting salary expense.

Supported Amortization increased by \$106K related to amortization increases for CMR funded projects. The details of the CMR projects were still being finalized at the time of Spring Budget therefore, were not included in the spring amortization projections. In addition, actual amortization calculations increased by \$4K.

Teacher Pensions have decreased by \$233K due to the Alberta Teacher Retirement Fund contribution rates for employers decreasing from 11.29% to 10.87% starting in September 2020.

ALLOCATION RECONCILIATION

	2020-21 Budget	2020-21 Fall	Change	% Change
Schools, including SGF	\$ 132,974,683	\$ 137,292,223	\$ 4,317,540	3.2%
Supports for Students - Schools	4,469,871	3,993,071	(476,800)	(10.7%)
(page 23)	137,444,554	141,285,294	3,840,740	2.8%
Capital and Debt Services/Teacher Pensions	7,033,976	6,436,261	(597,715)	(8.5%)
Facility Services	18,406,308	17,547,471	(858,837)	(4.7%)
Infrastructure Maintenance and Renewal	3,549,028	6,288,770	2,739,742	77.2%
Information Technologies	5,122,075	5,291,917	169,842	3.3%
Student Transportation	11,675,337	11,903,097	227,760	2.0%
Other Departments	12,879,823	12,780,086	(99,737)	(0.8%)
	58,666,547	60,247,602	1,581,055	2.7%
	\$ 196,111,101	\$ 201,532,896	\$ 5,421,795	2.8%



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

On May 28, 2020, the Board of Trustees approved the 2020-21 Spring Budget, which did not include estimates for pandemic costs due to the uncertainties of what operations in a COVID-19 environment would look like. For the Fall Budget, schools are operating in Scenario One as mandated by the Ministry. The Fall Budget is based on the assumption that schools will continue to operate in Scenario One for the entire school year. As a result, significant changes have been made to allocations to support the change in activities and costs associated with operating during the pandemic.

Schools and Supports for Students - Schools				
(\$000s)	2020-21 Budget	2020-21 Fall	Change	% Change
Allocations to Schools	\$ 112,967	\$ 119,516	\$ 6,549	5.8%
Heritage Hills Elementary Replacement	-	27	27	100.0%
Leveraging Student Achievement	-	80	80	100.0%
School Generated Funds	8,318	4,297	(4,021)	(48.3%)
Division Year End Carryforward	1,188	-	(1,188)	(100.0%)
To Be Allocated	954	4,419	3,465	363.2%
Emergent Funding	500	-	(500)	(100.0%)
Teacher Pensions	9,048	8,953	(95)	(1.0%)
Supports for Students – Schools	4,470	3,993	(477)	(10.7%)
School Allocations	\$ 137,445	\$ 141,285	\$ 3,840	2.8%

Change in Allocations to Schools:

(\$000s)	
Fall Budget Adjustment - to Sectors	\$ 2,969
Excess allocations returned	(46)
Fall Budget Adjustment - Outreach	272
Fall Budget Adjustment - Out of School Learning - Kindergarten to Grade 9	1,460
Transfer from Supports for Students - Schools to support Out of School Learners	473
Transfers from Supports for Students - Central to support Out of School Learners	768
Addition allocations to cover budget shortages	87
Actual Surplus Carryforwards allocated to respective schools	937
Decrease in allocations based on enrolment	(600)
Decrease in Program Unit Funding allocations	(98)
Increase in Specialized Support allocations	315
Other allocations to schools	12
Total Change in Allocations to Schools	\$ 6,549

School Generated Funds have decreased as physical distancing required during the pandemic results in limitations and cancellations of extracurricular and athletic activities being offered at the schools.

Allocations Reconciliation Notes (continued)

In the spring, **Division Year End Carryforward** was estimated at 1% for all schools on a consolidated basis. For the Fall Budget, this consolidated allocation was removed and actual surplus carryforward amounts were included in Allocations to Schools.

Change in To Be Allocated

(\$000s)	
Emergent Funds transferred to TBA	\$ 1,000
Safe Return to Class funding from the Government of Canada	6,115
Insurance Savings	3,929
Increased reduction from District Reserves	639
Revenue deferred	(1,269)
Allocated to Schools	(4,882)
Allocated to Central	(2,066)
Other	(1)
Total Change in To Be Allocated	\$ 3,465

Emergent funding was pulled from Division Unallocated Reserves in the Spring Budget and set aside for unknown future costs. \$500K was allocated to Schools and \$500K was allocated to Departments (Fiscal). For the Fall Budget, the allocation from Fiscal was moved to schools and the full \$1,000K was included in the Fall Budget Adjustment allocations made to schools.

Teacher pensions have decreased as contribution rates decreased to 10.87% from 11.29% in 2019-20.

Change in Supports for Students - Schools

(\$000s)	
Transfer to Schools to support Out of School Learning - Kindergarten to Grade 9	\$ (473)
Allocation to Early Learning for Enhanced Kindergarten	50
Transfers to Schools for Specialized Supports	(315)
Decrease Program Unit Funding transfer to schools	98
Reclass PUF allocation returned to TBA	(98)
Mental Health Capacity Building grant	225
Eastern Edge Low Incidence Team funding	454
Partners in Education Foundation funding	143
Decrease in reserve carryforwards from Spring estimates	(550)
Other change in transfer to/from central departments	(11)
Total Change in Supports for Students - Schools	\$ (477)

Allocations Reconciliation Notes (continued)

CENTRAL ALLOCATIONS

Capital & Debt Services allocations decreased due to transfer of Emergent Needs allocation (\$500K) to Schools, and a reduction in Teacher Pensions (\$138K), offset by a net increase in allocations for capital amortization (\$40K).

Facility Services allocations decreased due to reduction in insurance premiums estimate (\$3,358K), offset by COVID-19 cost allocation (\$1,407K), increase in Supplemental Revenue from Alberta Education grant for Demolition and Abatement of prior Wye Elementary school site (\$1,006K), and increased use of reserve carryforwards (\$86K).

Increase in **Information Technology** allocation comprises \$96K COVID-19 Cost Allocations, \$65K additional allocation to support 1.0 Systems Analyst FTE, adjustments to actual reserve carryforwards \$4K and transfers from other departments totaling \$5K.

Student Transportation allocations have increased due to COVID-19 Cost allocations (\$245K), offset by decreased use of reserve carryforwards (\$17K).

Change in **Other Departments**

(\$000s)	
COVID-19 Cost Allocations	\$ 158
Allocation for Assurance Model Surveys	20
Transfer to support Out-of-School Learning (curriculum)	50
Transfers to Supports for Students Schools to support Out-of-School Learning	(768)
Reduction to Block Allocation for reduced insurance premiums estimate	(448)
Increased use of reserve carryforwards	143
Increased Secondment revenue	602
Increased instructional grants	144
Other	(1)
	\$ (100)

Schools Summary					
Enrolment	2020-21	2020-21	Change	% Change	Note
	Budget	Fall			
Sector 1 - Sherwood Park <i>(Page 25)</i>	9,999	9,862	(137)	(1.4%)	
Sector 2 - Strathcona County <i>(Page 26)</i>	2,086	2,027	(59)	(2.8%)	
Sector 3 - Fort Saskatchewan <i>(Page 27)</i>	3,303	3,242	(61)	(1.8%)	
Sector 4 - Lamont County <i>(Page 28)</i>	931	875	(56)	(6.0%)	
Sector 5 - County of Minburn <i>(Page 29)</i>	694	691	(3)	(0.4%)	
	<u>17,013</u>	<u>16,697</u>	(316)	(1.9%)	
Elk Island Youth Ranch Learning Centre	7	5	(2)	(28.6%)	
Next Step Outreach	330	267	(63)	(19.1%)	
To Be Allocated	120	-	(120)	(100.0%)	A
(Page 31)	<u>17,470</u>	<u>16,969</u>	<u>(501)</u>	<u>(2.9%)</u>	

Expenses	2020-21	2020-21	Change	% Change	Note
	Budget	Fall			
Sector 1 - Sherwood Park <i>(Page 25)</i>	\$ 63,124,983	\$ 65,293,832	\$ 2,168,849	3.4%	
Sector 2 - Strathcona County <i>(Page 26)</i>	12,511,655	12,828,724	317,069	2.5%	
Sector 3 - Fort Saskatchewan <i>(Page 27)</i>	21,713,073	22,432,819	719,746	3.3%	
Sector 4 - Lamont County <i>(Page 28)</i>	7,421,142	7,680,126	258,984	3.5%	
Sector 5 - County of Minburn <i>(Page 29)</i>	5,210,144	5,317,971	107,827	2.1%	
(Page 33)	<u>109,980,997</u>	<u>113,553,472</u>	<u>3,572,475</u>	<u>3.2%</u>	B
Elk Island Youth Ranch Learning Centre	353,389	355,584	2,195	0.6%	
Next Step Continuing Education - Credit	503,868	503,868	-	0.0%	
Next Step Outreach	2,128,048	2,400,530	272,482	12.8%	C
Out of School Learning - Kindergarten to Grade 9	-	2,701,808	2,701,808	100.0%	D
Supports for Students <i>(Page 35)</i>	4,469,871	3,993,071	(476,800)	(10.7%)	E
Heritage Hills Elementary Replacement (Wye Elementary)	-	27,497	27,497	100.0%	F
Leveraging Student Achievement	-	80,000	80,000	100.0%	G
Teacher Pensions	9,048,400	8,953,300	(95,100)	(1.1%)	H
To Be Allocated	954,311	4,419,469	3,465,158	363.1%	A
Division Year End Carryforward	1,188,210	-	(1,188,210)	(100.0%)	I
Emergent Funding	500,000	-	(500,000)	(100.0%)	J
School Generated Funds	8,317,460	4,296,695	(4,020,765)	(48.3%)	K
	<u>\$ 137,444,554</u>	<u>\$ 141,285,294</u>	<u>\$ 3,840,740</u>	<u>2.8%</u>	
		(Page 19)			

Schools Summary - continued

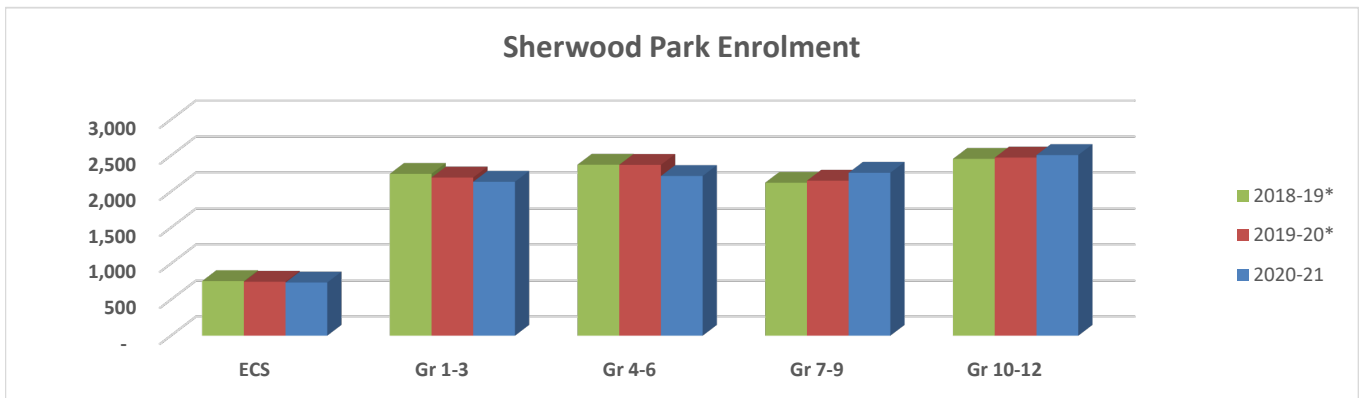
	Certificated			Classified			Note
	2020-21 Budget	2020-21 Fall	Change	2020-21 Budget	2020-21 Fall	Change	
Staffing - Full Time Equivalent (FTE)							
Sector 1 - Sherwood Park <i>(Page 25)</i>	453.97	465.83	11.86	143.73	156.24	12.51	
Sector 2 - Strathcona County <i>(Page 26)</i>	95.41	96.63	1.22	22.35	25.04	2.69	
Sector 3 - Fort Saskatchewan <i>(Page 27)</i>	154.11	156.18	2.07	56.43	62.24	5.81	
Sector 4 - Lamont County <i>(Page 28)</i>	49.69	50.17	0.48	21.97	25.83	3.86	
Sector 5 - County of Minburn <i>(Page 29)</i>	35.37	36.13	0.76	14.59	16.15	1.56	
<i>(Page 34)</i>	788.55	804.94	16.39	259.07	285.50	26.43	B
Elk Island Youth Ranch Learning Centre	3.40	3.40	-	-	-	-	
Next Step Continuing Education - Credit	0.70	0.70	-	0.76	0.76	-	
Next Step Outreach	11.80	14.30	2.50	5.55	5.55	-	
Out of School Learning - Kindergarten to Grade 9	-	27.21	27.21	-	0.75	0.75	D
Supports for Students <i>(Page 35)</i>	3.90	5.20	1.30	58.70	30.26	(28.44)	E
To Be Allocated	4.11	3.80	(0.31)	1.35	1.04	(0.31)	A
Division Year End Carryforward	8.91	-	(8.91)	2.93	-	(2.93)	I
School Generated Funds	-	-	-	20.73	12.50	(8.23)	K
	821.37	859.55	38.18	349.09	336.36	(12.73)	

Notes

- A. To Be Allocated (TBA) enrolment related to the spring budgeted enrolment projection has been removed as all enrolment is now reflected at the schools based on the September 30 count. To Be Allocated amounts include \$3.90 million held to support staffing and substitute costs and \$0.42 million for items as approved by the Board from operations during the COVID-19 pandemic.
- B. A Fall Budget Adjustment was allocated to all schools from the additional funding received via the Federal Government "Safe Return to Class" grant, the savings generated by the decrease in insurance premiums, the transfer of amounts previously held for emergent needs and the available balance remaining in approved division unallocated reserve usage. The allocations to schools were also adjusted for changes in enrolment between spring and fall.
- C. Expenses for Next Step Outreach have increased to support increased enrolment as a result of the COVID-19 pandemic.
- D. Out-of-School Learning - Kindergarten to Grade 9 expenses include both staffing and materials required to create and administer on-line programming for students who have opted to learn from home during the pandemic. For Fall Budget, these students are included in the enrolment counts of their registered school. At September 30, there were 1,657 students in Out of School Learning - Kindergarten to Grade 9.
- E. Supports for Students' expenses have decreased as further allocations were made directly to schools to support student needs. In addition, actual funds carried forward from 2019-20 operating surpluses were lower than spring projections.
- F. Expenses reflect replacement school opening costs not funded by provincial capital funding. Actual funds carried forward from School Building operating reserves were higher than spring projections.
- G. Funding for Leveraging Student Achievement was allocated as part of the Fall Budget Adjustments.
- H. Subsequent to Spring Budget approval, Teacher Pension contribution rates for 2020-21 were decreased.
- I. Division Year End Carryforward Adjustment had been calculated and applied as 1% of total aggregate 2019-20 Fall Budget for Schools. For the Fall Budget, this adjustment has been removed as each school received their actual year end surplus as a reserve carryforward allocation, to a maximum of 1% of the 2019-20 Fall Budget for their individual school.
- J. Emergent funding was included in the Fall Budget Adjustment amounts allocated to schools.
- K. School Generated Funds have decreased as SGF activity (including extracurriculars and athletics) is expected to be significantly curtailed because of social distancing required during pandemic operations.

Sector 1 - Sherwood Park

Enrolment	2020-21 Budget	2020-21 Fall	Change	% Change
ECS	749	738	(11)	(1.5%)
Grade 1-3	2,189	2,137	(52)	(2.4%)
Grade 4-6	2,285	2,217	(68)	(3.0%)
Grade 7-9	2,301	2,262	(39)	(1.7%)
Grade 10-12	2,475	2,508	33	1.3%
	9,999	9,862	(137)	(1.4%)



Expenses by Category	2020-21 Budget	2020-21 Fall	Change	% Change
Salaries & Benefits	\$ 60,167,601	\$ 61,886,135	\$ 1,718,534	2.9%
Services, Contracts & Supplies	2,957,382	3,407,697	450,315	15.2%
	\$ 63,124,983	\$ 65,293,832	\$ 2,168,849	3.4%

Salaries & Benefits as % of budget

95%

95%

Staffing (FTE)	2020-21 Budget	2020-21 Fall	Change	% Change
Certificated	453.97	465.83	11.86	2.6%
Classified	143.73	156.24	12.51	8.7%
	597.70	622.07	24.37	4.1%

Notes

School allocations were adjusted for fall enrolment changes up to September 14. For Sector One, the decrease in regular enrolment during this period was 51 students, which resulted in a decrease in allocations of \$157K. The September 30 count indicated an additional decrease of 86 students for Sector One. No further adjustment for enrolment was made to allocations was made at this time.

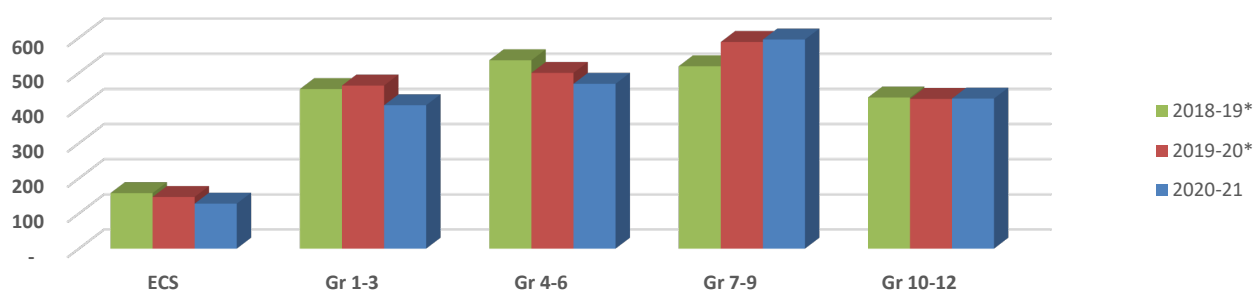
Fall Budget Adjustment allocations of \$2,969K were directed to schools. For Sector One, the Fall Budget Adjustment was \$1,746K, and was used to support additional teaching and classroom support FTE.

Surplus Carryforwards of \$483K were allocated to Sector One schools in the Fall Budget. The Spring Budget did not include surplus carryforward allocations for individual schools, as consolidated carryforward of 1% of total school budgets was allocated at the division level.

Other allocation adjustments of \$97K include changes to specialized and early learning support allocations.

Sector 2 - Strathcona County

Enrolment	2020-21 Budget	2020-21 Fall	Change	% Change
ECS	149	128	(21)	(14.1%)
Grade 1-3	422	408	(14)	(3.3%)
Grade 4-6	492	469	(23)	(4.7%)
Grade 7-9	596	595	(1)	(0.2%)
Grade 10-12	427	427	-	0.0%
	2,086	2,027	(59)	(2.8%)

Strathcona County Enrolment

Expenses by Category	2020-21 Budget	2020-21 Fall	Change	% Change
Salaries & Benefits	\$ 12,058,428	\$ 12,318,480	\$ 260,052	2.2%
Services, Contracts & Supplies	453,227	510,244	57,017	12.6%
	\$ 12,511,655	\$ 12,828,724	\$ 317,069	2.5%

Salaries & Benefits as % of total budget

96%

96%

Staffing (FTE)	2020-21 Budget	2020-21 Fall	Change	% Change
Certificated	95.41	96.63	1.22	1.3%
Classified	22.35	25.04	2.69	12.0%
	117.76	121.67	3.91	3.3%

Notes

Basic school allocations made in the spring were adjusted for fall enrolment changes up to mid-September. For Sector Two, the decrease in regular enrolment to mid-September was 39 students, which resulted in a decrease in allocations of \$161K. The September 30 count indicated an additional enrolment decrease of 20 students for Sector Two. No further adjustment was made to allocations as a result of this decrease.

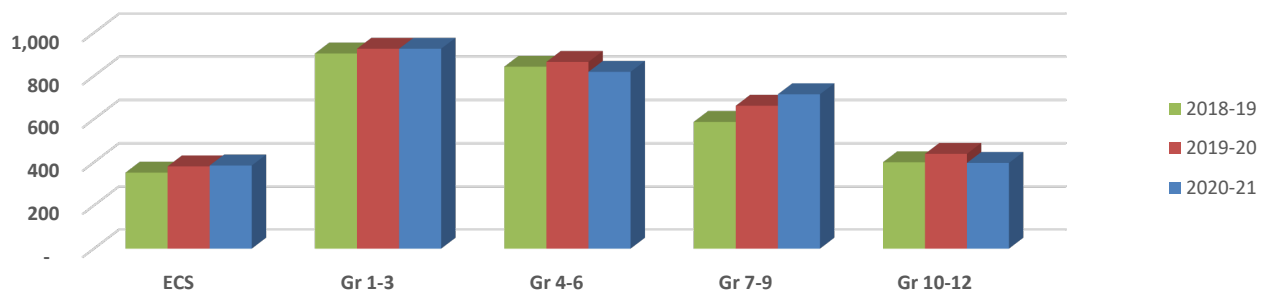
Surplus Carryforwards of \$109K were allocated to Sector Two schools in the Fall Budget. The Spring Budget did not include surplus carryforward allocations for individual schools, as consolidated carryforward of 1% of total school budgets was allocated at the division level.

Fall Budget Adjustment allocations of \$2,969K were directed to schools. For Sector Two, the Fall Budget Adjustment was \$369K, and was used to support additional teaching and classroom support FTE.

Sector 3 - Fort Saskatchewan

Enrolment	2020-21 Budget	2020-21 Fall	Change	% Change
ECS	362	385	23	6.4%
Grade 1-3	957	926	(31)	(3.2%)
Grade 4-6	847	819	(28)	(3.3%)
Grade 7-9	737	715	(22)	(3.0%)
Grade 10-12	400	397	(3)	(0.8%)
	3,303	3,242	(61)	(1.8%)

Fort Saskatchewan Enrolment



Expenses by Category	2020-21 Budget	2020-21 Fall	Change	% Change
Salaries & Benefits	\$ 20,914,710	\$ 21,396,661	\$ 481,951	2.3%
Services, Contracts & Supplies	798,363	1,036,158	237,795	29.8%
	\$ 21,713,073	\$ 22,432,819	\$ 719,746	3.3%

Salaries & Benefits as % of total budget

96%

95%

Staffing (FTE)	2020-21 Budget	2020-21 Fall	Change	% Change
Certificated	154.11	156.18	2.07	1.3%
Classified	56.43	62.24	5.81	10.3%
	210.54	218.42	7.88	3.7%

Notes

Basic school allocations made in the spring were adjusted for fall enrolment changes up to September 14, 2020. For Sector Three, the decrease in regular enrolment to mid-September was 24 students, which resulted in a decrease in allocations of \$193K. Fort Saskatchewan Elementary was allocated \$57K to cover budget shortages as a result of the change in enrolment. The September 30 count indicated an additional enrolment decrease of 37 students for Sector Three. No further adjustment was made to allocations as a result of this decrease.

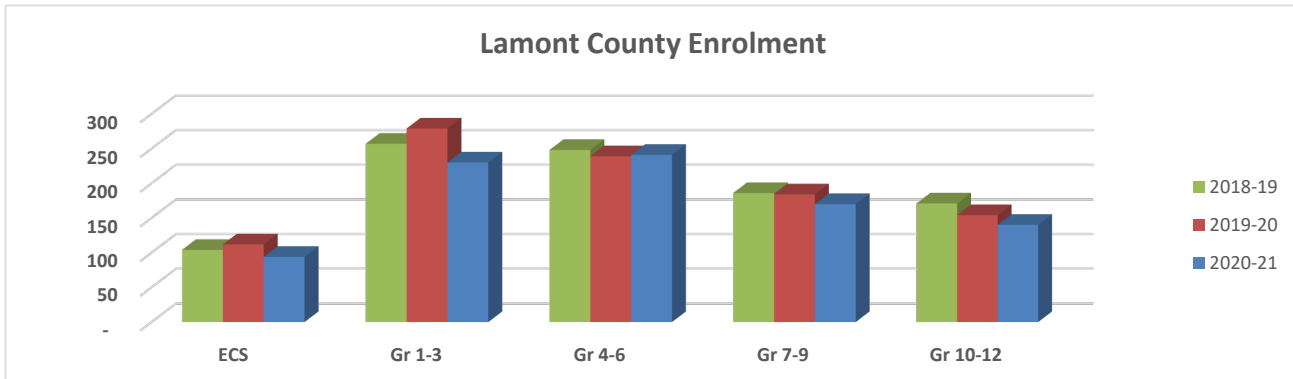
Surplus Carryforwards of \$218K were allocated to Sector Three schools in the Fall Budget. The Spring Budget did not include surplus carryforward allocations for individual schools, as consolidated carryforward of 1% of total school budgets was allocated at the division level.

Fall Budget Adjustment allocations of \$2,969K were directed to schools. For Sector Three, the Fall Budget Adjustment allocation was \$596K, and was used to support additional teaching and classroom support FTE.

Other allocation changes include \$44K increased allocation for specialized supports, which supports additional classified FTE.

Sector 4 - Lamont County

Enrolment	2020-21 Budget	2020-21 Fall	Change	% Change
ECS	105	94	(11)	(10.5%)
Grade 1-3	251	230	(21)	(8.4%)
Grade 4-6	262	241	(21)	(8.0%)
Grade 7-9	171	170	(1)	(0.6%)
Grade 10-12	142	140	(2)	(1.4%)
	931	875	(56)	(6.0%)



Expenses by Category	2020-21 Budget	2020-21 Fall	Change	% Change
Salaries & Benefits	\$ 7,083,671	\$ 7,312,590	\$ 228,919	3.2%
Services, Contracts & Supplies	337,471	367,536	30,065	8.9%
	\$ 7,421,142	\$ 7,680,126	\$ 258,984	3.5%

Salaries & Benefits as % of total budget 95% 95%

Staffing (FTE)	2020-21 Budget	2020-21 Fall	Change	% Change
Certificated	49.69	50.17	0.48	1.0%
Classified	21.97	25.83	3.86	17.6%
	71.66	76.00	4.34	6.1%

Notes

Basic school allocations made in the spring were adjusted for fall enrolment changes up to September 14. For Sector Four, the decrease in regular enrolment to mid-September was 43 students, which resulted in a decrease in allocations of \$48K. A supplementary allocation of \$30K was directed to Mundare School to cover budget shortages resulting from the decrease in enrolment. The September 30 count indicated an additional enrolment decrease of 13 students for Sector Four. No further adjustment was made to allocations as a result of this decrease.

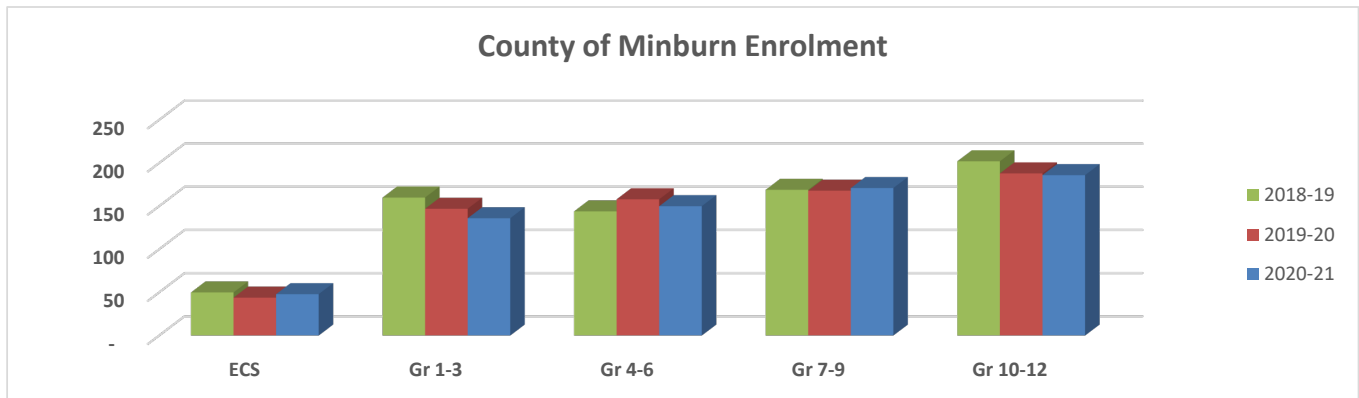
Surplus Carryforwards of \$78K were allocated to Sector Four schools in the Fall Budget. The Spring Budget did not include surplus carryforward allocations for individual schools, as consolidated carryforward of 1% of total school budgets was allocated at the division level.

Fall Budget Adjustment allocations of \$2,969K were directed to schools. For Sector Four, the Fall Budget Adjustment allocation was \$150K, and was used to support additional teaching and classroom support FTE.

Other allocation changes include \$98K decrease in Early Learning allocations due to the closure of the PALS program at Mundare School, and \$147K increased allocation for specialized supports, which supports additional classified FTE.

Sector 5 - County of Minburn

Enrolment	2020-21 Budget	2020-21 Fall	Change	% Change
ECS	47	48	1	2.1%
Grade 1-3	140	136	(4)	(2.9%)
Grade 4-6	153	150	(3)	(2.0%)
Grade 7-9	172	171	(1)	(0.6%)
Grade 10-12	182	186	4	2.2%
	694	691	(3)	(0.4%)



Expenses by Category	2020-21 Budget	2020-21 Fall	Change	% Change
Salaries & Benefits	\$ 4,940,070	\$ 5,057,180	\$ 117,110	2.4%
Services, Contracts & Supplies	270,074	260,791	(9,283)	(3.4%)
	\$ 5,210,144	\$ 5,317,971	\$ 107,827	2.1%

Salaries & Benefits as % of total budget

95%

95%

Staffing (FTE)	2020-21 Budget	2020-21 Fall	Change	% Change
Certificated	35.37	36.13	0.76	2.1%
Classified	14.59	16.15	1.56	10.7%
	49.96	52.28	2.32	4.6%

Notes

Basic school allocations made in the spring were adjusted for fall enrolment changes up to mid-September. For Sector Five, the decrease in regular enrolment to mid-September was four students, which resulted in a decrease in allocations of \$40K. The September 30 count indicated an enrolment increase of one student for Sector Five. No further adjustment was made to allocations as a result of this increase.

Surplus Carryforwards of \$46K were allocated to Sector Five schools in the Fall Budget. The Spring Budget did not include surplus carryforward allocations for individual schools, as consolidated carryforward of 1% of total school budgets was allocated at the division level.

Fall Budget Adjustment allocations of \$2,969K were directed to schools. For Sector Five, the Fall Budget Adjustment was \$106K, and was used to support additional teaching and classroom support FTE.

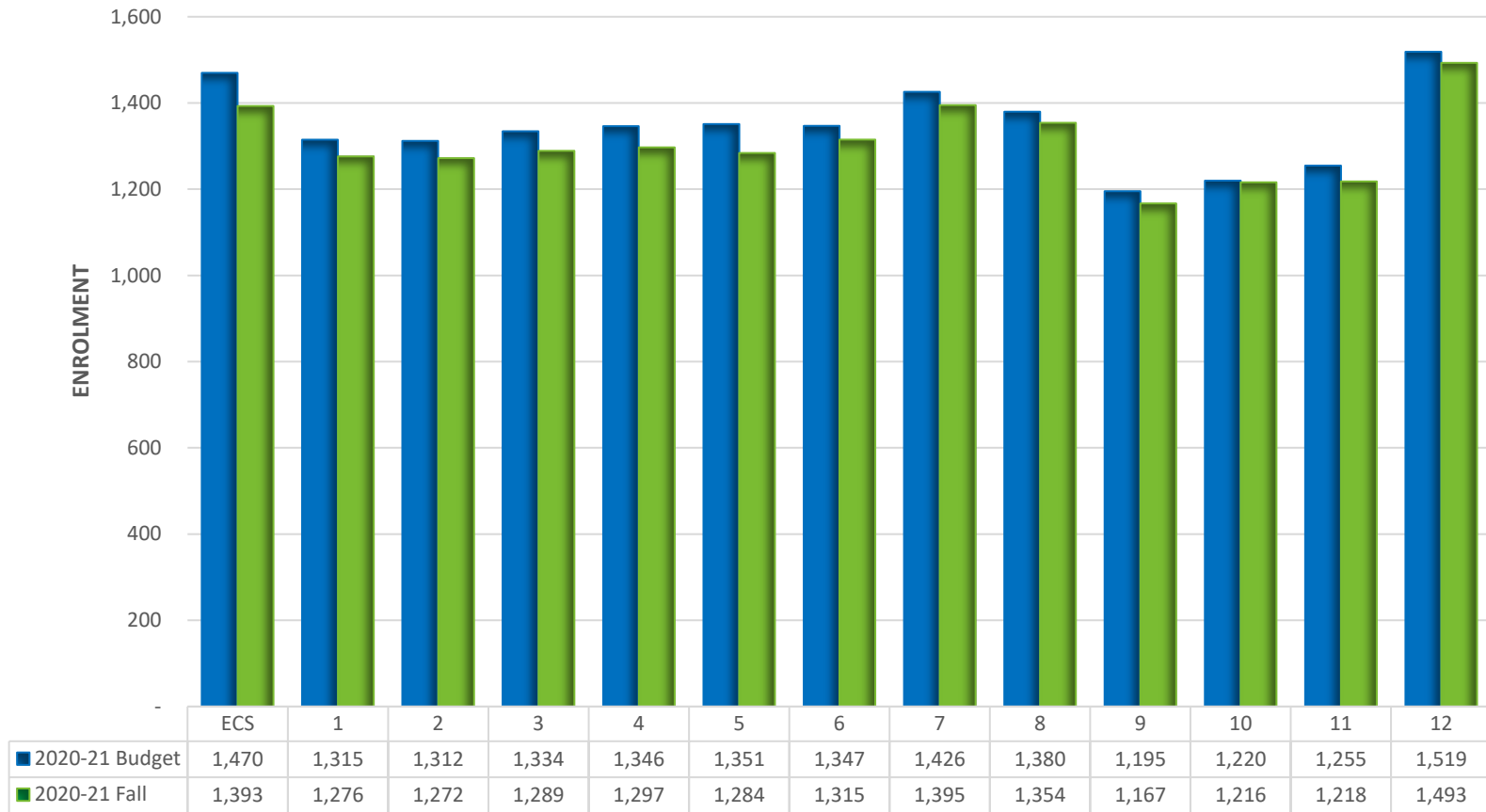
Enrolment Detail - by Sector				
	2020-21 Budget	2020-21 Fall	Change	% Change
Sector 1 - Sherwood Park				
Bev Facey Community High	1,019	1,030	11	1.1%
Brentwood Elementary	433	426	(7)	(1.6%)
Clover Bar Junior High	362	355	(7)	(1.9%)
Davidson Creek Elementary	612	610	(2)	(0.3%)
École Campbelltown	429	405	(24)	(5.6%)
F. R. Haythorne Junior High	652	639	(13)	(2.0%)
Glen Allan Elementary	357	362	5	1.4%
Heritage Hills Elementary (Wye Elementary)	482	471	(11)	(2.3%)
Lakeland Ridge	802	795	(7)	(0.9%)
Mills Haven Elementary	423	412	(11)	(2.6%)
Pine Street Elementary	346	336	(10)	(2.9%)
Salisbury Composite High	1,130	1,170	40	3.5%
Sherwood Heights Junior High	649	639	(10)	(1.5%)
Strathcona Christian Academy Elementary	587	547	(40)	(6.8%)
Strathcona Christian Academy Secondary	614	594	(20)	(3.3%)
Wes Hosford Elementary	415	412	(3)	(0.7%)
Westboro Elementary	357	335	(22)	(6.2%)
Woodbridge Farms Elementary	330	324	(6)	(1.8%)
	9,999	9,862	(137)	(1.4%)
Sector 2 -Strathcona County				
Ardrossan Elementary	544	516	(28)	(5.1%)
Ardrossan Junior Senior High	865	866	1	0.1%
Fultonvale Elementary Junior High	486	456	(30)	(6.2%)
Uncas Elementary	191	189	(2)	(1.0%)
	2,086	2,027	(59)	(2.8%)
Sector 3 - Fort Saskatchewan				
Castle School (Scotford Colony)	24	24	-	0.0%
École Parc Élémentaire	327	307	(20)	(6.1%)
Fort Saskatchewan Christian	420	400	(20)	(4.8%)
Fort Saskatchewan Elementary	289	268	(21)	(7.3%)
Fort Saskatchewan High	400	397	(3)	(0.8%)
James Mowat Elementary	384	399	15	3.9%
Rudolph Hennig Junior High	482	466	(16)	(3.3%)
SouthPointe School	554	553	(1)	(0.2%)
Win Ferguson Elementary	423	428	5	1.2%
	3,303	3,242	(61)	(1.8%)
Sector 4 - Lamont County				
Andrew School	64	64	-	0.0%
Bruderheim School	132	117	(15)	(11.4%)
Lamont Elementary	305	290	(15)	(4.9%)
Lamont High	285	284	(1)	(0.4%)
Mundare School	145	120	(25)	(17.2%)
	931	875	(56)	(6.0%)

Enrolment Detail - by Sector - continued

	2020-21 Budget	2020-21 Fall	Change	% Change
Sector 5 - County of Minburn				
A. L. Horton Elementary	327	321	(6)	(1.8%)
Pleasant Ridge Colony	13	13	-	0.0%
Vegreville Composite High	354	357	3	0.8%
	<u>694</u>	<u>691</u>	<u>(3)</u>	<u>(0.4%)</u>
Total Enrolment in Sectors	<u>17,013</u>	<u>16,697</u>	<u>(316)</u>	<u>(1.9%)</u>
Elk Island Youth Ranch Learning Centre	7	5	(2)	(28.6%)
Next Step Outreach	330	267	(63)	(19.1%)
To Be Allocated	120	-	(120)	100.0%
Total Enrolment	<u>17,470</u>	<u>16,969</u>	<u>(501)</u>	<u>(2.9%)</u>
Enrolment by Grade *				
ECS	1,470	1,393	(77)	(5.2%)
Grade 1-3	3,961	3,837	(124)	(3.1%)
Grade 4-6	4,044	3,896	(148)	(3.7%)
Grade 7-9	3,999	3,913	(86)	(2.2%)
Grade 10-12	3,659	3,658	(1)	(0.0%)
	<u>17,133</u>	<u>16,697</u>	<u>(436)</u>	<u>(2.5%)</u>
Elk Island Youth Ranch Learning Centre	7	5	(2)	(28.6%)
Next Step Outreach	330	267	(63)	(19.1%)
Total Enrolment	<u>17,470</u>	<u>16,969</u>	<u>(501)</u>	<u>(2.9%)</u>

* Includes To Be Allocated Students

ELK ISLAND PUBLIC SCHOOLS 2020-21 Budget Enrolment Comparative by Grade



2020-21 Spring Enrolment
■
 17,470
 Includes TBA enrolment of 120

2020-21 Fall Enrolment
■
 16,969

Schools Expenses - Detail by Sector by Category

	2020-21 Budget	2020-21 Fall	Change	Salaries & Benefits	Services, Contracts & Supplies	Total Salaries* as % of Total Budget
Sector 1 - Sherwood Park						
Bev Facey Community High	\$ 6,804,693	\$ 6,965,445	\$ 160,752	\$ 6,437,168	\$ 528,277	92%
Brentwood Elementary	3,003,257	3,115,423	112,166	2,983,600	131,823	96%
Clover Bar Junior High	2,794,105	2,820,869	26,764	2,662,434	158,435	94%
Davidson Creek Elementary	3,505,343	3,688,543	183,200	3,507,149	181,394	95%
École Campbelltown	2,441,561	2,487,388	45,827	2,389,309	98,079	96%
F.R. Haythorne Junior High	4,121,963	4,251,868	129,905	4,072,632	179,236	96%
Glen Allan Elementary	2,280,539	2,366,192	85,653	2,270,554	95,638	96%
Heritage Hills Elementary (Wye Elementary)	2,791,621	2,929,304	137,683	2,773,916	155,388	95%
Lakeland Ridge	4,388,594	4,622,827	234,233	4,347,512	275,315	94%
Mills Haven Elementary	2,764,822	2,846,320	81,498	2,733,288	113,032	96%
Pine Street Elementary	2,512,676	2,639,746	127,070	2,477,373	162,373	94%
Salisbury Composite High	6,877,354	7,302,295	424,941	6,885,130	417,165	94%
Sherwood Heights Junior High	3,770,269	3,911,241	140,972	3,637,621	273,620	93%
Strathcona Christian Academy Elementary	3,349,677	3,379,480	29,803	3,209,756	169,724	95%
Strathcona Christian Academy Secondary	3,583,017	3,618,924	35,907	3,436,174	182,750	95%
Wes Hosford Elementary	2,548,398	2,645,346	96,948	2,577,334	68,012	97%
Westboro Elementary	2,800,412	2,870,575	70,163	2,754,864	115,711	96%
Woodbridge Farms Elementary	2,786,682	2,832,046	45,364	2,730,321	101,725	96%
	<u>63,124,983</u>	<u>65,293,832</u>	<u>2,168,849</u>	<u>61,886,135</u>	<u>3,407,697</u>	<u>95%</u>
Sector 2 - Strathcona County						
Ardrossan Elementary	3,216,864	3,282,289	65,425	3,154,598	127,691	96%
Ardrossan Junior Senior High	4,813,152	4,984,681	171,529	4,816,506	168,175	97%
Fultonvale Elementary Junior High	2,978,844	2,987,050	8,206	2,886,977	100,073	97%
Uncas Elementary	1,502,795	1,574,704	71,909	1,460,399	114,305	93%
	<u>12,511,655</u>	<u>12,828,724</u>	<u>317,069</u>	<u>12,318,480</u>	<u>510,244</u>	<u>96%</u>
Sector 3 - Fort Saskatchewan						
Castle School (Scotford Colony)	198,315	200,253	1,938	178,851	21,402	89%
École Parc Élémentaire	2,167,033	2,177,895	10,862	2,084,955	92,940	96%
Fort Saskatchewan Christian	2,613,552	2,658,431	44,879	2,577,601	80,830	97%
Fort Saskatchewan Elementary	2,271,544	2,295,662	24,118	2,191,898	103,764	95%
Fort Saskatchewan High	2,822,062	2,959,006	136,944	2,781,379	177,627	94%
James Mowat Elementary	2,391,242	2,573,570	182,328	2,461,113	112,457	96%
Rudolph Hennig Junior High	3,005,056	3,065,769	60,713	2,898,989	166,780	95%
SouthPointe School	3,435,795	3,582,741	146,946	3,438,919	143,822	96%
Win Ferguson Elementary	2,808,474	2,919,492	111,018	2,782,956	136,536	95%
	<u>21,713,073</u>	<u>22,432,819</u>	<u>719,746</u>	<u>21,396,661</u>	<u>1,036,158</u>	<u>95%</u>
Sector 4 - Lamont County						
Andrew School	649,736	716,231	66,495	689,601	26,630	96%
Bruderheim School	1,137,749	1,197,337	59,588	1,144,098	53,239	96%
Lamont Elementary	2,290,027	2,394,185	104,158	2,281,221	112,964	95%
Lamont High	2,157,948	2,270,580	112,632	2,153,308	117,272	95%
Mundare School	1,185,682	1,101,793	(83,889)	1,044,362	57,431	95%
	<u>7,421,142</u>	<u>7,680,126</u>	<u>258,984</u>	<u>7,312,590</u>	<u>367,536</u>	<u>95%</u>
Sector 5 - County of Minburn						
A.L. Horton Elementary	2,494,024	2,552,561	58,537	2,432,023	120,538	95%
Pleasant Ridge Colony	99,443	100,369	926	94,085	6,284	94%
Vegreville Composite High	2,616,677	2,665,041	48,364	2,531,072	133,969	95%
	<u>5,210,144</u>	<u>5,317,971</u>	<u>107,827</u>	<u>5,057,180</u>	<u>260,791</u>	<u>95%</u>
	<u>\$ 109,980,997</u>	<u>\$ 113,553,472</u>	<u>\$ 3,572,475</u>	<u>\$ 107,971,046</u>	<u>\$ 5,582,426</u>	<u>95%</u>

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

Schools Staffing by Sector - Full Time Equivalent (FTE)

	Certificated			Classified ¹			Total Change
	2020-21 Budget	2020-21 Fall	Change	2020-21 Budget	2020-21 Fall	Change	
Sector 1 - Sherwood Park							
Bev Facey Community High	46.63	47.59	0.96	17.41	17.29	(0.12)	0.84
Brentwood Elementary	22.50	23.38	0.88	6.16	5.95	(0.21)	0.67
Clover Bar Junior High	19.59	19.29	(0.30)	7.87	7.80	(0.07)	(0.37)
Davidson Creek Elementary	25.31	26.21	0.90	7.84	8.95	1.11	2.01
École Campbelltown	19.40	19.69	0.29	2.83	3.05	0.22	0.51
F.R. Haythorne Junior High	29.06	29.88	0.82	9.27	10.31	1.04	1.86
Glen Allan Elementary	14.77	16.19	1.42	7.08	7.62	0.54	1.96
Heritage Hills Elementary (Wye Elementary)	21.14	22.34	1.20	4.46	4.46	-	1.20
Lakeland Ridge	32.85	33.86	1.01	8.81	9.85	1.04	2.05
Mills Haven Elementary	18.89	19.36	0.47	7.57	8.66	1.09	1.56
Pine Street Elementary	15.08	15.02	(0.06)	8.92	12.99	4.07	4.01
Salisbury Composite High	52.53	55.02	2.49	11.77	12.93	1.16	3.65
Sherwood Heights Junior High	28.50	29.12	0.62	6.51	6.75	0.24	0.86
Strathcona Christian Academy Elementary	23.79	23.71	(0.08)	7.75	8.16	0.41	0.33
Strathcona Christian Academy Secondary	27.79	27.61	(0.18)	5.23	5.87	0.64	0.46
Wes Hosford Elementary	19.04	20.13	1.09	5.62	5.51	(0.11)	0.98
Westboro Elementary	18.50	18.50	-	9.62	10.87	1.25	1.25
Woodbridge Farms Elementary	18.60	18.93	0.33	9.01	9.22	0.21	0.54
	453.97	465.83	11.86	143.73	156.24	12.51	24.37
Sector 2 - Strathcona County							
Ardrossan Elementary	23.85	24.24	0.39	6.22	6.82	0.60	0.99
Ardrossan Junior Senior High	38.55	39.12	0.57	6.43	7.66	1.23	1.80
Fultonvale Elementary Junior High	22.94	22.77	(0.17)	5.68	5.79	0.11	(0.06)
Uncas Elementary	10.07	10.50	0.43	4.02	4.77	0.75	1.18
	95.41	96.63	1.22	22.35	25.04	2.69	3.91
Sector 3 - Fort Saskatchewan							
Castle School (Scotford Colony)	1.10	1.10	-	0.81	0.81	-	-
École Parc Élementaire	15.20	14.90	(0.30)	5.83	6.68	0.85	0.55
Fort Saskatchewan Christian	19.75	19.69	(0.06)	5.47	6.41	0.94	0.88
Fort Saskatchewan Elementary	16.09	16.10	0.01	6.25	6.01	(0.24)	(0.23)
Fort Saskatchewan High	20.79	20.99	0.20	6.56	7.52	0.96	1.16
James Mowat Elementary	16.80	17.81	1.01	6.39	7.61	1.22	2.23
Rudolph Hennig Junior High	22.37	22.38	0.01	5.43	6.01	0.58	0.59
SouthPointe School	24.21	24.93	0.72	9.75	10.39	0.64	1.36
Win Ferguson Elementary	17.80	18.28	0.48	9.94	10.80	0.86	1.34
	154.11	156.18	2.07	56.43	62.24	5.81	7.88
Sector 4 - Lamont County							
Andrew School	4.40	4.53	0.13	1.54	2.79	1.25	1.38
Bruderheim School	7.16	7.37	0.21	4.27	4.95	0.68	0.89
Lamont Elementary	14.91	15.07	0.16	7.83	9.37	1.54	1.70
Lamont High	15.70	16.20	0.50	4.70	5.53	0.83	1.33
Mundare School	7.52	7.00	(0.52)	3.63	3.19	(0.44)	(0.96)
	49.69	50.17	0.48	21.97	25.83	3.86	4.34
Sector 5 - County of Minburn							
A.L. Horton Elementary	17.28	17.95	0.67	6.54	6.94	0.40	1.07
Pleasant Ridge Colony	1.00	1.00	-	0.05	0.05	-	-
Vegreville Composite High	17.09	17.18	0.09	8.00	9.16	1.16	1.25
	35.37	36.13	0.76	14.59	16.15	1.56	2.32
	788.55	804.94	16.39	259.07	285.50	26.43	42.82

¹ Classified FTE is based on a 12-month year

Supports for Students - Schools

Expenses by Category	2020-21	2020-21	Change	% Change	Salaries & Benefits	Services, Contracts, & Supplies
	Budget	Fall				
Early Learning	\$ 1,901,196	\$ 1,396,851	\$ (504,345)	(26.5%)	\$ 1,255,532	\$ 141,319
Mental Health Capacity Building	-	225,061	225,061	100.0%	218,242	6,819
Specialized Supports - Schools	2,269,391	1,917,232	(352,159)	(15.5%)	1,543,146	374,086
School Nutrition Program	150,000	150,000	-	0.0%	79,046	70,954
Partners 4 Science	149,284	303,927	154,643	103.6%	76,566	227,361
	<u>\$ 4,469,871</u>	<u>\$ 3,993,071</u>	<u>\$ (476,800)</u>	<u>(10.7%)</u>	<u>\$ 3,172,532</u>	<u>\$ 820,539</u>

Staffing (FTE)	Certificated			Classified		
	2020-21 Budget	2020-21 Fall	Change	2020-21 Budget	2020-21 Fall	Change
Early Learning	2.00	1.90	(0.10)	21.38	8.40	(12.98)
Mental Health Capacity Building	-	-	-	-	2.50	2.50
Specialized Supports - Schools	1.90	3.30	1.40	34.34	16.38	(17.96)
School Nutrition Program	-	-	-	1.56	1.56	-
Partners 4 Science	-	-	-	1.42	1.42	-
	<u>3.90</u>	<u>5.20</u>	<u>1.30</u>	<u>58.70</u>	<u>30.26</u>	<u>(28.44)</u>

Notes

The decrease in **Early Learning** is due to actual reserve carryforwards from prior year being lower than spring estimates, which required decreases to staffing. A corresponding decrease is noted in Classified FTE.

Funding for the **Mental Health Capacity Building** program was confirmed by Alberta Health Services subsequent to Spring Budget approval. The funding amount is consistent with the contract amount, and the Classified FTE is consistent with prior year.

Change in Specialized Supports - Schools

(\$000s)	
Transfer to Out of School Learning - Kindergarten to Grade 9	\$ (473)
Allocations to schools for newly identified student needs	(315)
Low Incidence Team revenue	454
Difference between estimated reserve carryforward and actual year end carryforward	(2)
Transfer to central Supports for Students	(16)
Total Change in Specialized Supports - Schools	<u>\$ (352)</u>

Staffing added for the Low Incidence Team includes 1.40 certificated FTE and 2.32 classified FTE. The remaining decrease in classified expenses and FTE is due to funds being transferred to schools and to Out of School Learning.

Partners 4 Science has increased as additional funding of \$143K was received from the Partners in Education Foundation. Of this, \$100K is restricted for the purchase of new science kits, while the remaining \$43K is unrestricted, and will be used to upgrade existing kits and purchase additional instructional materials.

Early Learning & Specialized Supports - Schools				
	2020-21 Budget	2020-21 Fall	Change	% Change
Revenues				
Alberta Education Funding				
Early Learning	\$ 3,226,676	\$ 3,029,426	\$ (197,250)	(6.1%)
Specialized Supports	15,082,903	14,948,198	(134,705)	(0.9%)
	<u>18,309,579</u>	<u>17,977,624</u>	<u>(331,955)</u>	<u>(1.8%)</u>
Eastern Edge Low Incidence (100%)				
Specialized Supports	-	454,089	454,089	100.0%
	<u>-</u>	<u>454,089</u>	<u>454,089</u>	<u>100.0%</u>
	<u>18,309,579</u>	<u>18,431,713</u>	<u>122,134</u>	<u>0.7%</u>
Expenses				
Schools				
Early Learning	2,674,864	2,576,762	(98,102)	(3.7%)
Specialized Supports - Schools	15,208,470	15,523,860	315,390	2.1%
	<u>17,883,334</u>	<u>18,100,622</u>	<u>217,288</u>	<u>1.2%</u>
Out of School Learning - Kindergarten to Grade 9	-	473,265	473,265	100.0%
Central Services				
Early Learning	1,924,818	1,415,120	(509,698)	(26.5%)
Specialized Supports - Schools	2,269,391	1,933,244	(336,147)	(14.8%)
	<u>4,194,209</u>	<u>3,348,364</u>	<u>(845,845)</u>	<u>(20.2%)</u>
	<u>22,077,543</u>	<u>21,922,251</u>	<u>(155,292)</u>	<u>(0.7%)</u>
Unfunded	<u><u>\$ (3,767,964)</u></u>	<u><u>\$ (3,490,538)</u></u>	<u><u>\$ 277,426</u></u>	<u><u>(7.4%)</u></u>

Notes

Early Learning is funded from Program Unit Funding (PUF), Base Instruction and Specialized Learning Support Funding as well as block allocations.

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 and external revenue for the Eastern Edge Low Incidence program.

CENTRAL SERVICES

Expenses by Department	2020-21 Budget	2020-21 Fall	Change	% Change
Governance (Page 38)				
Board of Trustees	\$ 539,964	\$ 542,188	\$ 2,224	0.4%
Education Executive (Page 39)				
Superintendent	730,021	750,021	20,000	2.7%
Election	50,000	50,000	-	-
Communications	532,720	547,720	15,000	2.8%
	1,312,741	1,347,741	35,000	2.7%
Supports For Students - Central (Page 41)				
Associate Superintendent	827,472	931,325	103,853	12.6%
Instructional Supports	1,426,080	770,104	(655,976)	(46.0%)
Specialized Supports	956,863	963,128	6,265	0.7%
	3,210,415	2,664,557	(545,858)	(17.0%)
Human Resources (Page 43)				
Associate Superintendent	1,636,317	2,414,819	778,502	47.6%
Staff Relations & Training	699,257	779,258	80,001	11.4%
Recruitment & Staffing	2,738,101	2,733,846	(4,255)	(0.2%)
	5,073,675	5,927,923	854,248	16.8%
Business Services (Page 45)				
Secretary-Treasurer	1,149,941	704,590	(445,351)	(38.7%)
Financial Services	1,593,087	1,593,087	-	-
	2,743,028	2,297,677	(445,351)	(16.2%)
Facility Services (Page 46)				
Facilities	18,406,308	17,547,471	(858,837)	(4.7%)
Infrastructure Maintenance and Renewal	3,549,028	6,288,770	2,739,742	77.2%
	21,955,336	23,836,241	1,880,905	8.6%
Information Technologies (Page 48)	5,122,075	5,291,917	169,842	3.3%
Student Transportation (Page 50)	11,675,337	11,903,097	227,760	2.0%
Fiscal Services (Page 52)				
Capital and Debt Services	6,179,376	6,219,561	40,185	0.7%
Teacher Pensions and Insurance	854,600	216,700	(637,900)	(74.6%)
	7,033,976	6,436,261	(597,715)	(8.5%)
	\$ 58,666,547	\$ 60,247,602	\$ 1,581,055	2.7%

(Page 19)

Staffing - Full Time Equivalent (FTE)	2020-21 Budget	2020-21 Fall	FTE Change	% Change
Certificated	19.64	14.14	(5.50)	(28.0%)
Classified	106.25	112.25	6.00	5.6%
	125.89	126.39	0.50	0.4%

GOVERNANCE

Budget	2020-21 Budget	2020-21 Fall	Change
Revenue/Allocations			
Block Revenue Allocations	\$ 539,964	\$ 539,964	\$ -
Reserve Spending	-	2,224	2,224
	<u>539,964</u>	<u>542,188</u>	<u>2,224</u>
Expenses			
<i>Salaries and benefits</i>			
Classified	393,579	393,579	-
<i>Services, Contracts and Supplies</i>			
Dues & Fees	81,100	81,100	-
Staff Dev - Registration	30,930	32,930	2,000
Advertising/Public Relations	8,861	10,185	1,324
Computer Equipment	6,000	10,000	4,000
Contracted Services	6,000	4,000	(2,000)
Subsistence	5,024	3,924	(1,100)
Binding/Copying/Printing	2,000	2,000	-
Telephone/Fax/Cellular	1,270	1,270	-
Rental/Lease	1,000	1,000	-
Supplies & Materials	1,000	1,000	-
Travel	2,600	600	(2,000)
Mileage	400	400	-
Postage/Courier	200	200	-
	<u>146,385</u>	<u>148,609</u>	<u>2,224</u>
	<u>539,964</u>	<u>542,188</u>	<u>2,224</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EDUCATION EXECUTIVE						
Budget	2020-21 Budget	2020-21 Fall	Change	Superintendent	Communications	Election
Revenue/Allocations						
Block Revenue Allocations	\$ 1,281,490	\$ 1,281,490	\$ -	\$ 704,219	\$ 527,271	\$ 50,000
COVID-19 Cost Allocation	-	15,000	15,000	-	15,000	-
In Year Funding	-	20,000	20,000	20,000	-	-
Reserve Spending	31,251	31,251	-	25,802	5,449	-
	<u>1,312,741</u>	<u>1,347,741</u>	<u>35,000</u>	<u>750,021</u>	<u>547,720</u>	<u>50,000</u>
Expenses						
<i>Salaries and Benefits</i>						
Certificated	433,903	439,402	5,499	439,402	-	-
Classified	698,853	708,853	10,000	190,685	518,168	-
	<u>1,132,756</u>	<u>1,148,255</u>	<u>15,499</u>	<u>630,087</u>	<u>518,168</u>	<u>-</u>
<i>Services, Contracts and Supplies</i>						
Contracted Services	87,802	111,802	24,000	55,802	6,000	50,000
Supplies & Materials	26,094	25,395	(699)	20,293	5,102	-
Subsistence	15,572	15,572	-	14,922	650	-
Advertising/Public Relations	12,300	12,300	-	300	12,000	-
Dues & Fees	7,250	7,250	-	6,250	1,000	-
Binding/Copying/Printing	5,685	5,685	-	4,385	1,300	-
Mileage	5,268	5,268	-	3,768	1,500	-
Staff Dev - Registration	5,648	3,648	(2,000)	2,648	1,000	-
Rental/Lease	3,000	3,000	-	2,500	500	-
Telephone/Fax/Cellular	3,000	3,000	-	2,250	750	-
Staff Dev - Travel	3,916	2,716	(1,200)	2,216	500	-
Staff Dev - Subsistence	2,850	2,250	(600)	2,250	-	-
Travel	1,300	1,300	-	1,250	50	-
Furniture	1,000	1,000	-	1,000	-	-
Publications & Subscriptions	200	200	-	-	200	-
Postage/Courier	100	100	-	100	-	-
Cost Recoveries	(1,000)	(1,000)	-	-	(1,000)	-
	<u>179,985</u>	<u>199,486</u>	<u>19,501</u>	<u>119,934</u>	<u>29,552</u>	<u>50,000</u>
	<u>1,312,741</u>	<u>1,347,741</u>	<u>35,000</u>	<u>750,021</u>	<u>547,720</u>	<u>50,000</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EDUCATION EXECUTIVE - continued

Staffing (FTE)	2020-21 Budget	2020-21 Fall	Change	Superintendent	Communications	Election
Certificated	2.00	2.00	-	2.00	-	-
Classified	6.68	6.68	-	2.00	4.68	-
	<u>8.68</u>	<u>8.68</u>	-	<u>4.00</u>	<u>4.68</u>	-

Notes

- COVID-19 Cost allocation of \$15K to Communications to support increases related to Communication requirements as a result of the pandemic. Corresponding increases are seen in Classified staffing and Contracted Services.
- In Year Funding of \$20K to the Superintendent budget for Assurance Model Surveys, with corresponding increase in Contracted Services.

SUPPORTS FOR STUDENTS - CENTRAL						
Budget	2020-21 Budget	2020-21 Fall	Change	Associate Super- intendent	Instructional Supports*	Specialized Supports
Revenue/Allocations						
Block Revenue Allocations	\$ 2,569,580	\$ 2,543,871	\$ (25,709)	\$ 353,902	\$ 1,241,264	\$ 948,705
Reserve Spending	488,594	526,707	38,113	407,167	105,117	14,423
Supplemental Revenue	29,001	172,815	143,814	81,004	91,811	-
Targeted Funding	1,634,131	1,634,131	-	1,584,131	50,000	-
Transfers To/From Other Sites	(1,510,891)	(2,212,967)	(702,076)	(1,494,879)	(718,088)	-
	<u>3,210,415</u>	<u>2,664,557</u>	<u>(545,858)</u>	<u>931,325</u>	<u>770,104</u>	<u>963,128</u>
Expenses						
<i>Salaries and Benefits</i>						
Certificated	1,945,451	1,229,569	(715,882)	383,902	351,623	494,044
Classified	768,361	867,712	99,351	370,628	93,812	403,272
	<u>2,713,812</u>	<u>2,097,281</u>	<u>(616,531)</u>	<u>754,530</u>	<u>445,435</u>	<u>897,316</u>
<i>Services, Contracts, and Supplies</i>						
Contracted Services	157,741	213,869	56,128	49,170	134,699	30,000
Supplies & Materials	62,247	76,542	14,295	37,775	31,002	7,765
Equipment	58,118	58,118	-	-	58,118	-
Staff Dev - Registration	47,547	47,547	-	20,000	15,000	12,547
Mileage	41,500	39,250	(2,250)	6,750	20,000	12,500
Dues & Fees	18,500	28,500	10,000	18,500	10,000	-
Publications & Subscriptions	23,500	25,000	1,500	15,000	10,000	-
Software	16,000	16,000	-	-	16,000	-
Computer Equipment	11,500	9,500	(2,000)	3,000	6,500	-
Staff Dev - Travel	9,000	9,000	-	6,000	2,000	1,000
Rental/Lease	8,500	8,500	-	5,500	3,000	-
Subsistence	8,000	8,000	-	4,500	3,500	-
Telephone/Fax/Cellular	15,000	6,500	(8,500)	2,500	4,000	-
Staff Dev - Subsistence	6,500	6,500	-	3,500	2,000	1,000
Binding/Copying/Printing	6,350	6,350	-	2,350	3,000	1,000
Furniture	2,500	4,500	2,000	2,000	2,500	-
Media Materials - Books Only	2,000	2,000	-	-	2,000	-
Travel	1,000	1,000	-	-	1,000	-
Postage/Courier	900	400	(500)	250	150	-
Advertising/Public Relations	200	200	-	-	200	-
	<u>496,603</u>	<u>567,276</u>	<u>70,673</u>	<u>176,795</u>	<u>324,669</u>	<u>65,812</u>
	<u>3,210,415</u>	<u>2,664,557</u>	<u>(545,858)</u>	<u>931,325</u>	<u>770,104</u>	<u>963,128</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Instructional Supports includes what was formerly Elementary Education and Secondary Education

SUPPORTS FOR STUDENTS - CENTRAL - continued

Staffing (FTE)	2020-21 Budget	2020-21 Fall	Change	Associate Super- intendent	Instructional Supports	Specialized Supports
Certificated	13.64	8.14	(5.50)	2.40	2.04	3.70
Classified	7.44	10.44	3.00	5.84	1.00	3.60
	<u>21.08</u>	<u>18.58</u>	<u>(2.50)</u>	<u>8.24</u>	<u>3.04</u>	<u>7.30</u>

Notes

- Increase in reserve funding due to actual yearend surpluses being higher than spring estimates.
- Supplemental revenue for Odyssey and Official Languages Education Program has increased.
- Transfers out have increased by \$768K related to the movement of consultants (5.40 Certificated FTE) and director (0.50 certificated FTE) to Out of School Learning - Kindergarten to Grade 9. Certificated salaries expense has decreased as a result of this movement.
- Transfers in include \$50K to support Out-of-School learning (curriculum) coming from Fall Budget Adjustment allocations, with offsetting expenses in Contracted Services.
- The increase in classified salaries and benefits and classified FTE relates to hiring of French Language assistants for the Odyssey Program.

HUMAN RESOURCES						
Budget	2020-21 Budget	2020-21 Fall	Change	Associate Superintendent	Staff Relations & Training	Recruitment & Staffing
Revenue/Allocations						
Block Revenue Allocations	\$ 4,648,654	\$ 4,648,654	\$ -	\$ 1,221,660	\$ 693,711	\$ 2,733,283
COVID-19 Cost Allocation	-	142,898	142,898	142,898	-	-
In Year Funding	-	80,000	80,000	-	80,000	-
Reserve Spending	371,851	392,569	20,718	386,459	5,547	563
Supplemental Revenue	53,170	663,802	610,632	663,802	-	-
	<u>5,073,675</u>	<u>5,927,923</u>	<u>854,248</u>	<u>2,414,819</u>	<u>779,258</u>	<u>2,733,846</u>
Expenses						
<i>Salaries and benefits</i>						
Certificated	346,909	346,909	-	196,028	150,881	-
Classified	1,244,734	1,383,136	138,402	651,125	311,783	420,228
	<u>1,591,643</u>	<u>1,730,045</u>	<u>138,402</u>	<u>847,153</u>	<u>462,664</u>	<u>420,228</u>
Staffing - Certificated *	2,156,054	2,152,914	(3,140)	162,005	6,011	1,984,898
Staffing - Classified *	452,803	452,803	-	51,219	90,212	311,372
	<u>2,608,857</u>	<u>2,605,717</u>	<u>(3,140)</u>	<u>213,224</u>	<u>96,223</u>	<u>2,296,270</u>
Secondments - Certificated	53,170	663,802	610,632	663,802	-	-
	<u>4,253,670</u>	<u>4,999,564</u>	<u>745,894</u>	<u>1,724,179</u>	<u>558,887</u>	<u>2,716,498</u>
<i>Services, Contracts and Supplies</i>						
Contracted Services	403,892	512,005	108,113	394,005	118,000	-
Staff Dev - Registration	295,782	295,782	-	221,500	70,782	3,500
Supplies & Materials	40,305	38,545	(1,760)	21,418	16,001	1,126
Subsistence	30,659	30,659	-	26,909	1,800	1,950
Mileage	9,968	9,469	(499)	3,500	2,297	3,672
Staff Dev - Travel	8,991	8,991	-	2,000	4,991	2,000
Dues & Fees	6,308	6,308	-	3,308	1,500	1,500
Rental/Lease	5,600	5,600	-	3,100	2,500	-
Computer Equipment	1,300	4,000	2,700	4,000	-	-
Telephone/Fax/Cellular	4,600	3,600	(1,000)	3,000	-	600
Binding/Copying/Printing	3,000	3,000	-	3,000	-	-
Advertising/Public Relations	3,000	3,000	-	500	500	2,000
Staff Dev - Subsistence	2,000	2,000	-	-	1,000	1,000
Publications & Subscriptions	900	1,900	1,000	1,900	-	-
Furniture	1,200	1,000	(200)	1,000	-	-
Equipment	1,000	1,000	-	-	1,000	-
Cost Recoveries	800	800	-	800	-	-
Repairs & Maintenance	500	500	-	500	-	-
Postage/Courier	200	200	-	200	-	-
	<u>820,005</u>	<u>928,359</u>	<u>108,354</u>	<u>690,640</u>	<u>220,371</u>	<u>17,348</u>
	<u>5,073,675</u>	<u>5,927,923</u>	<u>854,248</u>	<u>2,414,819</u>	<u>779,258</u>	<u>2,733,846</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

HUMAN RESOURCES - continued

Staffing (FTE)	2020-21 Budget	2020-21 Fall	Change	Associate Superintendent	Staff Relations & Training	Recruitment & Staffing
Certificated	2.00	2.00	-	1.00	1.00	-
Classified	13.98	14.98	1.00	7.00	4.00	3.98
	<u>15.98</u>	<u>16.98</u>	<u>1.00</u>	<u>8.00</u>	<u>5.00</u>	<u>3.98</u>

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

Notes

- COVID-19 Cost allocation to support additional Occupational Health and Safety activities required as a result of the pandemic. Corresponding increases are noted in classified salaries and benefits expense.
- In Year Funding has been allocated to support professional development including Off To A Good Start training for new staff. Corresponding expenses are in Contracted Services.
- Increase in Reserve Spending relates to surplus carryforwards being higher than spring projections.
- Increase in Supplemental Revenue relates to the addition of Secondment revenue from Alberta Education which had been excluded from the Spring Budget due to uncertainty regarding the 2020-21 postings. This increase is offset in salaries and benefits under Secondments - Certificated.
- 1.0 FTE has been added for an Occupational Health and Safety assistant for one year. This FTE was transferred from Facility Services, as we are not currently doing facility rentals. The FTE will return to Facility Services once the pandemic is over.

BUSINESS SERVICES					
Budget	2020-21 Budget	2020-21 Fall	Change	Secretary- Treasurer	Financial Services
Revenue/Allocations					
Block Revenue Allocations	\$ 2,725,033	\$ 2,277,239	\$ (447,794)	\$ 701,616	\$ 1,575,623
Reserve Spending	17,995	20,438	2,443	2,974	17,464
	<u>2,743,028</u>	<u>2,297,677</u>	<u>(445,351)</u>	<u>704,590</u>	<u>1,593,087</u>
Expenses					
<i>Salaries and Benefits</i>					
Classified	<u>1,742,780</u>	<u>1,742,780</u>	-	288,611	1,454,169
<i>Services, Contracts and Supplies</i>					
Insurance	722,485	274,691	(447,794)	274,491	200
Contracted Services	195,751	195,751	-	129,633	66,118
Staff Dev - Registration	16,946	16,946	-	1,996	14,950
Supplies & Materials	9,600	12,043	2,443	3,043	9,000
Dues & Fees	11,510	11,510	-	2,660	8,850
Computer Equipment	8,000	8,000	-	-	8,000
Furniture	8,000	8,000	-	-	8,000
Rental/Lease	7,700	7,700	-	1,700	6,000
Subsistence	5,100	5,100	-	1,100	4,000
Mileage	4,686	4,686	-	686	4,000
Binding/Copying/Printing	4,400	4,400	-	-	4,400
Telephone/Fax/Cellular	2,300	2,300	-	400	1,900
Staff Dev - Travel	1,920	1,920	-	220	1,700
Advertising/Public Relations	1,000	1,000	-	-	1,000
Travel	450	450	-	-	450
Staff Dev - Subsistence	350	350	-	-	350
Publications & Subscriptions	50	50	-	50	-
	<u>1,000,248</u>	<u>554,897</u>	<u>(445,351)</u>	<u>415,979</u>	<u>138,918</u>
	<u>2,743,028</u>	<u>2,297,677</u>	<u>(445,351)</u>	<u>704,590</u>	<u>1,593,087</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Staffing (FTE)	2020-21 Budget	2020-21 Fall	Change	Treasurer	Financial Services
Classified	<u>15.15</u>	<u>15.15</u>	-	2.00	13.15

Notes

- Block allocations were decreased due to decreases in insurance premiums.

FACILITY SERVICES					
Budget	2020-21 Budget	2020-21 Fall	Change	Facilities	IMR
Revenue/Allocations					
Block Revenue Allocations	\$ 1,284,727	\$ 13,997,745	\$ 12,713,018	\$ 13,997,745	\$ -
COVID-19 Cost Allocation	-	1,406,975	1,406,975	1,406,975	-
Reserve Spending	21,918	107,664	85,746	107,664	-
Supplemental Revenue	253,974	1,260,411	1,006,437	1,260,411	-
Targeted Funding	20,394,717	7,063,446	(13,331,271)	774,676	6,288,770
	<u>21,955,336</u>	<u>23,836,241</u>	<u>1,880,905</u>	<u>17,547,471</u>	<u>6,288,770</u>
Expenses					
<i>Salaries and benefits</i>					
Classified	3,144,071	3,227,717	83,646	3,227,717	-
<i>Services, Contracts and Supplies</i>					
Contracted Custodial Services	4,076,300	4,877,912	801,612	4,877,912	-
Repairs & Maintenance	3,664,028	6,363,770	2,699,742	75,000	6,288,770
Contracted Services	1,147,000	2,426,568	1,279,568	2,426,568	-
Electricity	2,057,000	1,955,000	(102,000)	1,955,000	-
Rental/Lease	1,192,481	1,192,481	-	1,192,481	-
Insurance	4,403,643	910,995	(3,492,648)	910,995	-
Natural Gas/Propane	947,000	877,000	(70,000)	877,000	-
Supplies & Materials	273,315	764,905	491,590	764,905	-
Supplies - Custodial	423,000	699,179	276,179	699,179	-
Water & Sewer	274,385	275,000	615	275,000	-
Equipment	20,000	127,500	107,500	127,500	-
Oil/Gas/Propane	75,000	75,000	-	75,000	-
Vehicle Repair/Maintenance	40,000	50,000	10,000	50,000	-
Staff Dev - Registration	25,000	35,000	10,000	35,000	-
Telephone/Fax/Cellular	22,945	22,945	-	22,945	-
Computer Equipment	5,000	20,000	15,000	20,000	-
Postage/Courier	16,000	16,000	-	16,000	-
Software	10,000	15,000	5,000	15,000	-
Furniture	5,000	10,000	5,000	10,000	-
Dues & Fees	9,000	9,000	-	9,000	-
Subsistence	7,000	7,000	-	7,000	-
Uniforms/Protective	5,000	5,000	-	5,000	-
Binding/Copying/Printing	4,000	4,000	-	4,000	-
Overhead Recoveries	3,000	3,000	-	3,000	-
Staff Dev - Travel	2,500	2,500	-	2,500	-
Advertising/Public Relations	2,000	2,000	-	2,000	-
Staff Dev - Subsistence	1,500	1,500	-	1,500	-
Miscellaneous Bank Charges	4,800	1,000	(3,800)	1,000	-
Amortization of Capital Assets	222,413	-	(222,413)	-	-
Cost Recoveries	(127,045)	(140,731)	(13,686)	(140,731)	-
	<u>18,811,265</u>	<u>20,608,524</u>	<u>1,797,259</u>	<u>14,319,754</u>	<u>6,288,770</u>
	<u>21,955,336</u>	<u>23,836,241</u>	<u>1,880,905</u>	<u>17,547,471</u>	<u>6,288,770</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FACILITY SERVICES - continued

Staffing (FTE)	2020-21 Budget	2020-21 Fall	Change	Facilities	IMR
Classified	32.00	32.00	-	32.00	-

Notes

- Subsequent to Spring Budget approval, the Operations and Maintenance grant reverted back to non-targeted funding, and as such, allocations related to this grant were reclassified from targeted funding to block allocations.

The changes in Block Allocation and Targeted Funding are detailed below:

	<u>Block Allocation</u>	<u>Targeted Funding</u>
Balance, Spring Budget 2020-21	1,284,727	20,394,717
Transfer Operations & Maintenance grant to Block Allocation	16,193,943	(16,193,943)
Decrease in block allocation for reduction in insurance premium	(3,480,925)	-
Increase in IMR funding available for operating	-	2,739,742
Alberta Education Donation of Personal Protective Equipment	-	122,930
Balance, Fall Budget 2020-21	<u>13,997,745</u>	<u>7,063,446</u>

- COVID-19 Cost allocation will be used to support increased purchases of Personal Protective Equipment (PPE) and additional custodial expenses required as a result of the pandemic. Offsetting increases are noted in Contracted Custodial, Supplies & Materials and Supplies - Custodial.
- Reserve Spending has increased as actual year end carryforward amounts were higher than spring estimates.
- Supplemental revenue has increased due to the Abatement grant received related to demolition and abatement of former Wye Elementary site. Offsetting expenses associated with this work are found in Contracted Services.
- Increase in targeted funding relates a higher portion of Infrastructure, Maintenance, and Renewal (IMR) funding being used for operating (repairs and maintenance) expenditures, as opposed to capital expenditures. For 2020-21, 30% of IMR funding is expected to be capitalized, compared to 68% in 2019-20. In addition, Alberta Education has donated \$123K in PPE to the Division. The offsetting usage of these donated supplies is recorded in Supplies & Materials.
- Classified staffing expense has increased due to expected overtime requirements as a result of the pandemic, and the addition of an Assistant Director position (1.0 FTE). This increase is partially offset by the transfer of a 1.0 FTE administrative position to Human Resources to support Occupational Health and Safety during the pandemic. This FTE and the related salaries expense will return to Facility Services once the pandemic is over.
- Amortization expense recorded in the spring has been removed as the vehicle fleet purchases from prior years were fully paid out in 2019-20.

INFORMATION TECHNOLOGIES

Budget	2020-21 Budget	2020-21 Fall	Change
Revenue/Allocations			
Block Revenue Allocations	\$ 4,680,166	\$ 4,745,166	\$ 65,000
COVID-19 Cost Allocation	-	99,681	99,681
Reserve Spending	24,687	35,200	10,513
Targeted Funding	393,600	393,600	-
Transfers To/From Other Sites	23,622	18,270	(5,352)
	<u>5,122,075</u>	<u>5,291,917</u>	<u>169,842</u>
Expenses			
<i>Salaries and benefits</i>			
Certificated	287,107	287,107	-
Classified	2,461,145	2,494,175	33,030
	<u>2,748,252</u>	<u>2,781,282</u>	<u>33,030</u>
<i>Services, Contracts and Supplies</i>			
Software	1,235,683	1,336,518	100,835
Internet	558,564	570,585	12,021
Telephone/Fax/Cellular	312,261	279,168	(33,093)
Contracted Services	130,422	160,691	30,269
Mileage	49,000	49,000	-
Computer Equipment	39,000	39,000	-
Amortization of Capital Assets	-	38,062	38,062
Furniture	-	10,000	10,000
Supplies & Materials	13,129	9,347	(3,782)
Repairs & Maintenance	5,000	5,000	-
Staff Dev - Registration	15,000	4,000	(11,000)
Subsistence	4,000	4,000	-
Dues & Fees	2,000	2,000	-
Staff Dev - Subsistence	1,500	1,500	-
Staff Dev - Travel	7,000	500	(6,500)
Insurance	500	500	-
Binding/Copying/Printing	500	500	-
Rental/Lease	164	164	-
Postage/Courier	100	100	-
	<u>2,373,823</u>	<u>2,510,635</u>	<u>136,812</u>
	<u>5,122,075</u>	<u>5,291,917</u>	<u>169,842</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INFORMATION TECHNOLOGIES - continued

Staffing (FTE)	2020-21 Budget	2020-21 Fall	Change
Certificated	2.00	2.00	-
Classified	22.00	24.00	2.00
	<u>24.00</u>	<u>26.00</u>	<u>2.00</u>

Notes

- Block allocations have increased to support the addition of a Systems Analyst position (1.0 FTE).
- COVID-19 Cost allocation was used to purchase software for on line teaching required to support out-of-school learners (Brightspace). A corresponding increase is noted in Software expense.
- Classified salaries have increased with the addition of the Systems Analyst noted above and an Administrative Assistant (1.0 FTE). This was offset by the deferral to 2021-22 in filling a vacant Assistant Director position, which created savings within the classified salaries expense.
- Amortization expenses have increased due to the purchase of a server which is being amortized over five years.

STUDENT TRANSPORTATION

Budget	2020-21 Budget	2020-21 Fall	Change
Revenue/Allocations			
COVID-19 Cost Allocation	-	245,000	245,000
Reserve Spending	131,856	114,616	(17,240)
Supplemental Revenue	1,300,500	1,300,500	-
Targeted Funding	10,295,381	10,295,381	-
Transfers To/From Other Sites	(52,400)	(52,400)	-
	<u>11,675,337</u>	<u>11,903,097</u>	<u>227,760</u>
Expenses			
<i>Salaries and Benefits</i>			
Classified	<u>1,173,436</u>	<u>1,173,436</u>	<u>-</u>
<i>Services, Contracts and Supplies</i>			
Contracted Transportation	9,618,850	9,846,609	227,759
Insurance	458,236	379,790	(78,446)
Telephone/Fax/Cellular	124,900	124,900	-
Supplies & Materials	61,490	100,714	39,224
Equipment	25,000	64,223	39,223
Contracted Services	50,000	50,000	-
Miscellaneous Bank Charges	34,000	34,000	-
Rental/Lease	24,000	24,000	-
Cost Recoveries	20,000	20,000	-
Postage/Courier	17,000	17,000	-
Subsistence	15,000	15,000	-
Binding/Copying/Printing	14,000	14,000	-
Staff Dev - Registration	8,000	8,000	-
Staff Dev - Travel	8,000	8,000	-
Oil/Gas/Propane	7,000	7,000	-
Computer Equipment	5,000	5,000	-
Furniture	2,500	2,500	-
Mileage	2,000	2,000	-
Repairs & Maintenance	2,000	2,000	-
Dues & Fees	2,000	2,000	-
Advertising/Public Relations	1,500	1,500	-
Staff Dev - Subsistence	1,000	1,000	-
Publications & Subscriptions	350	350	-
Software	75	75	-
	<u>10,501,901</u>	<u>10,729,661</u>	<u>227,760</u>
	<u>11,675,337</u>	<u>11,903,097</u>	<u>227,760</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STUDENT TRANSPORTATION - continued

Staffing (FTE)	2020-21 Budget	2020-21 Fall	Change
Classified	9.00	9.00	-

Notes

- COVID-19 Cost allocation made to support additional costs related to COVID-19, including increased in contract time related to bus cleaning. Corresponding increases are seen contracted transportation expense.
- Reserve spending has decreased due to lower than estimated carryforward balances.
- Insurance costs have decreased due to updated premium estimates. The savings have been reallocated to equipment and supplies & materials.

FISCAL SERVICES					
Budget	2020-21 Budget	2020-21 Fall	Change	Capital and Debt Services	Teacher Pensions/ Other
Revenue/Allocations					
Block Revenue Allocation	\$ 944,845	\$ 911,737	\$ (33,108)	\$ 911,737	\$ -
Reserve Spending	500,000	-	(500,000)	-	
Targeted Funding	5,589,131	5,524,524	(64,607)	5,307,824	216,700
	<u>7,033,976</u>	<u>6,436,261</u>	<u>(597,715)</u>	<u>6,219,561</u>	<u>216,700</u>
Expenses					
<i>Salaries and benefits</i>					
Teacher Pensions - Central	354,600	216,700	(137,900)	-	216,700
<i>Services, Contracts and Supplies</i>					
Amortization of Capital	6,379,376	6,519,561	140,185	6,519,561	-
Supplies & Materials (<i>Emergent Fund</i>)	500,000	-	(500,000)	-	
Equipment Buyouts	(200,000)	(300,000)	(100,000)	(300,000)	-
Division Year End Carryforward	-	-	-	-	-
	<u>6,679,376</u>	<u>6,219,561</u>	<u>(459,815)</u>	<u>6,219,561</u>	<u>-</u>
	<u>7,033,976</u>	<u>6,436,261</u>	<u>(597,715)</u>	<u>6,219,561</u>	<u>216,700</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes

- Decrease in block allocations is due to decreased unsupported amortization costs.
- \$500K allocation made from Division reserves in the Spring Budget was to be used to cover any emergent needs as approved by the Board. This amount was reclassified for the Fall Budget and is consolidated within the Fall Budget Adjustment Allocations made to Schools.
- Teacher pensions have decreased due to reassignment of Central FTE to schools to support Out of School Learning - Kindergarten to Grade 9, as well as a decrease in contribution rates from 11.29% in 2019-20 to 10.87% for 2020-21.



Your Future **in MIND** ●●●●●

ELK ISLAND PUBLIC SCHOOLS

**Alberta Education
Supplemental
Reports**

2020-21

**Report to the
Board of Trustees**

Nov. 26, 2020

**UNAUDITED SCHEDULE OF STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Actual 2020/21	Budgeted 2020/21 (Note 2)	Actual 2019/20	Notes
Kindergarten, and Grades 1 to 12				
Eligible Funded Students:				
Kindergarten	1,234	1,308	1,433	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	617	654	717	0.5 times Head Count
Grades 1 to 9	11,649	12,006	11,933	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	3,694	3,659	4,177	Head count
Grades 10 to 12 - 4th year	198	275	-	Head count
Grades 10 to 12 - 4th year FTE	99	138	-	0.5 times Head Count
Grades 10 to 12 - 5th year	35	60	-	Head count
Grades 10 to 12 - 5th year FTE	9	15	-	0.25 times Head Count
Total FTE	16,068	16,472	16,827	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-2.5%	-2.1%		
Other Students:				
Total	5	-	3	Note 3
Total Net Enrolled Students	16,073	16,472	16,830	
Home Ed Students	-	-	20	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	16,073	16,472	16,850	
Percentage Change	-2.4%	-2.2%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	372	452	395	FTE of students with severe disabilities as reported by the Board via PASI.
Students with Mild/Moderate Disabilities	972	1,130	1,060	FTE of students identified with mild/moderate disabilities as reported by the Board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	159	162	-	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	-	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	159	162	-	
Program Hours	400	400	-	Minimum: 400 Hours
FTE Ratio	0.500	0.500	-	Actual hours divided by 800
FTE's Enrolled, Pre - K	80	81.0	-	
Percentage Change	-1.9%	0.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	80	71	274	FTE of students with severe disabilities as reported by the Board via PASI.
Students with Mild/Moderate Disabilities	1	11	210	FTE of students identified with mild/moderate disabilities as reported by the Board via PASI.
NOTES:				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2020/2021 budget report preparation.				
3) Other K to Grade 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
4) Because they are funded separately, Home Education students are not included with total net enrolled students.				

**UNAUDITED SCHEDULE OF STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Actual 2020/21		Budgeted 2020/21	Actual 2019/20		Notes
	Total	Union Staff		Total	Union Staff	
CERTIFICATED STAFF						
School Based	859.6		821.40	865.70		Teacher certification required for performing functions at the school level.
Non-School Based	14.1		19.60	24.60		Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	873.7	-	841.0	890.3	-	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	3.9%		-5.5%	-1.9%	0.0%	Additional staffing funded from reserves, savings and a safe return to class grant see explanations below.
If an average standard cost is used, please disclose rate:	\$ 105,170		105,170.0	101,170.0		
Student F.T.E. per certificated Staff	0		19.7	18.9		
Certificated Staffing Change due to:						
Enrolment Change	-		-			If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	32.70		(49.3)			Descriptor (required): Additional staffing funded from reserves, savings and a safe return to class grant see explanations below.
Total Change	32.70	-	(49.3)			Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:						
Continuous contracts terminated	-		-			FTEs
Non-permanent contracts not being renewed	-		(29.3)			FTEs
Other (retirement, attrition, etc.)	-		(20.0)			Descriptor (required): Retirements
Total Negative Change in Certificated FTEs	-	-	(49.3)			Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):						
Certificated Number of Teachers						
Permanent - Full time	749.0		766.0	749.0		
Permanent - Part time	132.0		100.0	101.0		
Probationary - Full time	2.0		-	10.0		
Probationary - Part time	-		-	11.0		
Temporary - Full time	11.0		11.0	35.0		
Temporary - Part time	7.0		13.0	29.0		
NON-CERTIFICATED STAFF						
Instructional - Education Assistants	206.4		218.2	221.0		Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction.
Instructional - Other non-certificated instruction	163.7		157.7	187.2		Personnel providing instruction support for schools under 'Instruction' program areas other than EAs.
Operations & Maintenance	31.0		32.0	34.2		Personnel providing support to maintain school facilities.
Transportation - Bus Drivers Employed	-		-	-		Bus drivers employed, but not contracted.
Transportation - Other Staff	9.0		9.0	9.0		Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed.
Other	38.5		38.4	42.1		Personnel in System Admin. and External Service areas.
Total Non-Certificated Staff FTE	448.6	-	455.3	493.5	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.5%		-7.7%	-9.1%		
Explanation of Changes:						
The changes in certificated personnel totals is a reflection of the reserves funding, savings and "Safe Return to Class" grant provided by the Government of Canada in the fall. A portion of these three items were used for addressing classroom configuration, learning gaps and supporting mental health. In addition, certificated staff were hired to provide an out of school learning platform for students who preferred to remain at home. The change in education assistants positions in the fall is a reflection of the Division aligning the personnel with the changing educational needs in the classroom and out of school learning.						
Additional Information						
Are non-certificated staff subject to a collective agreement? <input type="text" value="No"/>						
Please provide terms of contract for 2020/21 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.						