



Your Future **in MIND** ●●●●●

ELK ISLAND PUBLIC SCHOOLS

**Fall Budget
Report**

2021-22

**Report to the
Board of Trustees**

Nov. 25, 2021

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Budget Summary

The 2021-22 Fall Budget has a planned operating deficit of \$5.38 million, which is offset by operating reserves. Revenue increased by \$2.56 million to \$192.88 million from the Spring Budget, while expenses increased by \$1.08 million to \$198.26 million.

Accumulated Surplus is projected to be \$18.99 million at Aug. 31, 2022 and is comprised of:

- \$11.08 million in operating reserves:
 - School Generated Funds are projected to be \$1.5 million;
 - Division Allocated Operating Reserves are projected to be \$1.1 million;
 - Division Unallocated Operating Reserve is projected to be \$8.48 million (4.26%);
 - ideal balance is a minimum level of 2.0% of budget (approximately \$4.0 million)
- \$1.77 million in Capital Reserves.
- \$6.14 million in Investment in Tangible Capital Assets.

Capital items to be funded from Capital Reserves include: \$0.02 million for a modular connecting link, \$0.10 million for aging equipment at schools, and \$0.30 million for technology improvements. Emergent capital items would be subject to Board approval but will not require Ministerial approval.

Student enrolment was 17,124 at Sept. 29, 2021.

- A decrease of 52 students (0.3%) from the 2021-22 Spring Budget
- An increase of 155 students (0.9%) from Sept. 30, 2020

Staffing is 1,305.75 FTE at Sept. 30, 2021

(CERTIFICATED 850.78 FTE, CLASSIFIED 454.97 FTE)

- An increase of 2.84 FTE (0.22%) from the 2021-22 Spring 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 78.7% of the total budget and 80.9% when capital is excluded, which equates to \$9,416 per student (2021-22 Spring Budget = \$9,370 per student).

System administration spending is \$4.16 million (2.1% of total expenses), which is within the \$6.3 million grant provided by Alberta Education (AE). The additional funds have been distributed to instruction, as allowed in the *Funding Manual for School Authorities 2021/22 School Year*.

Budget Process

In April 2021, the Board of Trustees approved assumptions and allocations used to build the 2021-22 Budget. This Fall Budget has now been updated for: changes to actual enrolment, changes to revenue and expense estimates, updated reserve spending and actual reserve carryforwards. The consolidated budget in this report is based on the best information available at the time of its development.

The restrictions on operating reserves under *Bill 5 Fiscal Measures and Taxation Act (2020)* were laid out in the Spring Budget Report. Primarily that “*Commencing with the 2022/23 school year, a cap on the amount of operating reserves will be implemented as per the new Education funding model*” and verbally “*Per Alberta Education, the cap is calculated at 3.15% of operating expenditures*”. Alberta Education (AE) has verbally stated that the cap will be based as a percentage of revenues or expenses; however, the percentage and calculation are still under discussion. We will know, at the latest, when the 2022-23 provincial budget is released.

RESERVES

In the Spring Budget, the Board approved using **\$5,998,282** from Operating Reserves comprised of \$6,852,282 to be used for operations, offset by a \$854,000 capital effect. In the spring, there was \$1.49 million of COVID funding included in 2020-21 year end; however, due to the change in the accounting for this funding, there is an additional \$1.49 million in revenue for 2021-22. The reduction in reserve usage of \$1.49 million was applied to COVID costs of \$2.12 million approved to be funded in the spring.

Spring Budget Reserve Amount to be Used for Operations	\$6,852,282
Additional Amount Approved for Home Education *	200,000
Additional Amount Approved for Student Transportation *	325,000
Reduction of Reserves (COVID grant amount) now recorded in 2021-22	(1,486,497)
Reclassification of Mechanical Cooling to Capital effect (pg. 10)	(250,000)
Reduction on Reserves Carryforward Schools & Departments	(264,439)
Subtotal: Revised Reserves to be Used for Operations	5,376,346
Revised Capital Effect (including mechanical cooling reclassification, pg. 10)	(604,000)
Subtotal: Total Revised Reserves (A)	4,772,346

* This fall, the Board approved two additional allocations “up to” from reserves.

Finance has been in contact with AE regarding what amount is approved. As per their correspondence, even though less reserves are needed due to the change in accounting rules, the approved amount (\$5,998,282) in the letter is what is needed.

Reserves Approved by Board	\$6,852,282
Capital Effect Approved by Board	(854,000)
Total Reserve Usage Approved by Minister in July (B)	\$5,998,282
Available Reserves Already Approved by Minister (B – A)	\$1,225,936

Because of the changes to the Fall Budget outlined above, no request is needed to be made to the Minister. If the Board approves the \$1 million transfer from operating reserves to capital reserves as presented in this Fall Budget, this will also not require a request as the Total Revised Reserves (A) would increase to \$5,772,346 (\$4,772,346 + \$1,000,000) where the total available is \$5,998,282 (B).

Budget Assumptions

EIPS established assumptions in the spring that were the building blocks of the 2021-22 Budget. Changes in key assumptions such as reserve usage, enrolment and standard cost have the potential to significantly affect the budget. For the Fall Budget, assumptions have been added or updated as necessary to account for changes in circumstances and information available at this time. The following outlines the Spring Budget assumptions and the change in these assumptions as reflected in the Fall Budget.

General

Spring Budget Assumption: EIPS' operations will align closely to the 2020-21 Spring Budget, except with additions for relevant COVID costs. COVID costs have been estimated and built into this budget based on current experience to date, and the current COVID situation. COVID has had a major impact on the Division in 2020-21 and the impacts on the Division's students will be felt for several years to come. EIPS fundamentally believes that it is best for students to be physically present in school and, as such, EIPS has decided there will be no out-of-school learning for K-12, unless mandated by the province.

Fall Budget Update: As COVID continues to impact Albertans, more residents are getting vaccinated and with the anticipated approval of a <12 years-of-age vaccine, it is believed that students will remain in school and the province has not mandated school boards to provide an out-of-school learning option. Subsequent to the preparation of this budget, AE has announced that EIPS will receive \$791,840 for "Learning Disruption Funding" for students in grades 2 and 3 who have been assessed as being in need of additional supports due to COVID's impact on their learning. This will be in addition to supports the Board has already approved (Learning Loss, Social Emotional and COVID costs).

Funding

Spring Budget Assumption: The 2021-22 funding envelope from AE is based on enrolment of 17,350. As current projected 2021-22 enrolment is less than 17,350 students, deferred revenue has been established for the 2021-22 year; that is, the funding envelope has been reduced. More information on this is included in the enrolment section of this report. Any reductions in enrolment have been set up as deferred revenue. Final deferred revenue will be calculated in the fall.

Fall Budget Update: Actual enrolment is 17,176 as of Sept. 29, 2021, and final deferred revenues have been calculated.

Other General Assumption Updates:

- The school nutrition program will continue at Lamont Elementary and Bruderheim School.
- \$6.11 million in federal funding for "Safe Return to Class" received in 2020-21 was not continued for 2021-22.
- Lease funding from Alberta Education (AE) Capital Planning Department in the amount of \$652,000 was confirmed for Strathcona Christian Secondary and Strathcona Christian Elementary.
- French Funding has increased by \$40,000 - from \$120,000 to \$160,000 since the Spring Budget.
- Support in the amount of \$125,000 for the Odyssey Languages Program (Official Languages Program) has been confirmed after Spring Budget where the budgeted amount was \$0.
- Dual Credit funding has been increased by \$26,000 - from \$64,000 to \$90,000.

Budget Assumptions (continued)

- *Fee collection rates for 2021-22 are still expected to be similar to 2018-19 (over 90%) which was the last normal year of operations.*
- *Assessments of Program Unit Funding students are still expected to be completed by the deadlines imposed by AE.*

Expenses

- There were savings from Next Step Outreach as two of the leases have been cancelled (Vegreville and Sherwood Park). The Outreach schools have now moved into Vegreville Composite High School and Salisbury Composite High School, respectively.

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.

Enrolment

- Enrolment has decreased to 17,124 from 17,176 in Spring 2021-22.
- The primary variance between enrolment and Weighted Moving Average (WMA) is because an ECS student is counted at a 0.5 FTE in WMA. Rural school enrolment is included in the total WMA; however, it is excluded from the grant calculations for Basic Instruction. The WMA is factored into most of the AE grants.
- EIPS' WMA for 2021-22 as calculated using Sept. 29, 2021 actual enrolment is 16,421.10 (2021-22 Spring Budget was 16,545.10 students (AE Calculation).
- Because the 2021-22 actual enrolment was lower than spring projections, AE will claw back the associated excess funding, in full, in 2022-23. The expected clawback amount has been calculated as per the methodology outlined in the 2021-22 Funding Manual and has been excluded from revenue.

Department Estimates and Assumptions

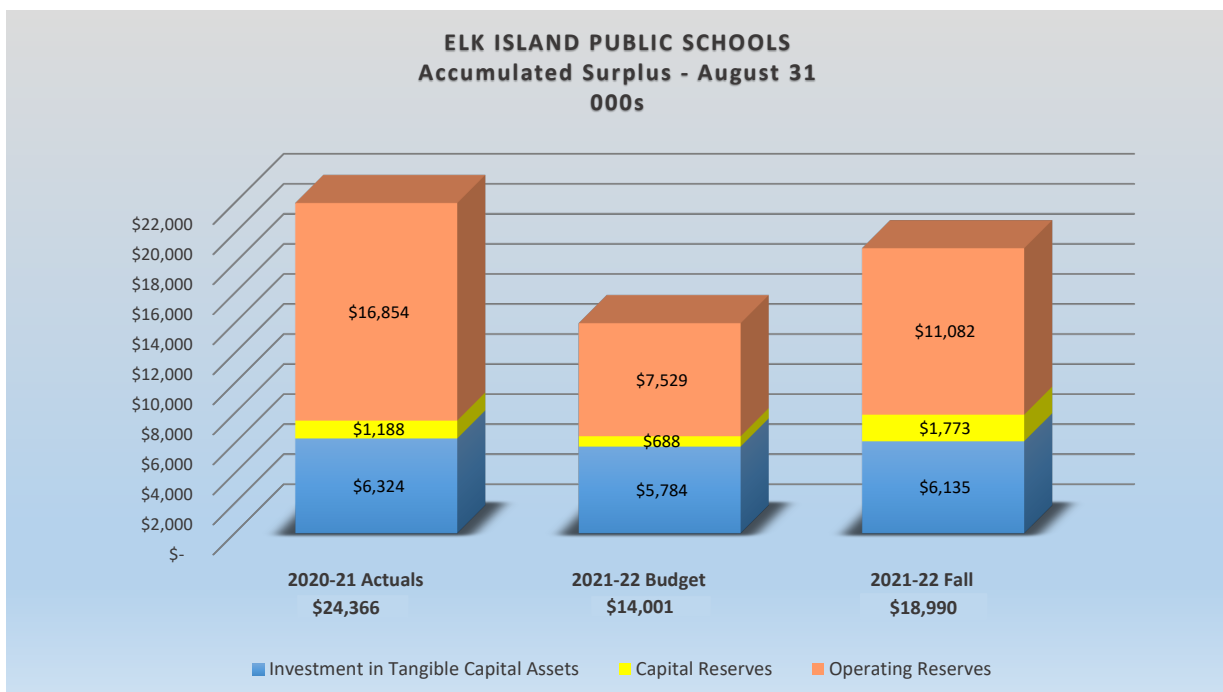
- Previously the methodology used by Facility Services for budgeting Snow Removal and Utilities was to base the budget on a four-year average. As two of the last three years were impacted by COVID, it was felt that using a five-year average would provide for a more accurate budget. The new methodology for budgeting electricity is using consumption averages of pre-COVID times and overall rate (commodity and delivery charges) of all years (including COVID). The new methodology for budgeting snow removal, water and sewer is a five-year average of actual costs. Lastly, the new methodology for budgeting natural gas is using consumption averages of pre-COVID times and overall rate (commodity and delivery charges) of all years (including COVID).
- In the spring, Facility Services had planned activities would resume to normal, including facility rentals for gyms, before and after school care, etc. For the fall, estimated revenues have been reduced to reflect the restrictions of the new Alberta Restrictions Exemption Program.

Budget Assumptions (continued)

- Student Transportation Services (STS) anticipated in the spring increased ridership for the 2021-22 school year as families registered their students on the bus during the Returning Student Registration process. Subsequent to this, families opted out of riding the bus and the Board has approved up to \$325,000 from Division Unallocated Reserves to cover the reduced fee revenue. Although diesel fuel saw a decreased price in 2020-21, STS is anticipating that costs will increase due to inflation and the carbon tax increase on April 1, 2022. STS's fuel escalator is being calculated at \$1.30/litre.
- Human Resources continued to calculate a four-year average for budgeting various staffing leaves, removing the impacts of COVID. These budgets will be held at the 2020-21 Fall Budget amount and any overages will come out of COVID contingency for staffing.
- Payroll staff were moved to Financial Services from Human Resources to allow for better alignment of duties. Also, within Financial Services, a senior buyer position has been added to support Facility Services with tendering its many contracts (previously completed by project managers in Facility Services).
- Invoices for annual insurance renewals have not been received at the time of Fall Budget. The insurance market continues to be a "hard" market; therefore, to be conservative, the budget has been built with the higher percentages provided for each category of insurance premiums: 10% to 15% for liability and property coverage, and 20% to 25% for contracted bus operators. These ranges assume that there are no large losses within the program or the province.
- In the Spring Budget, carbon tax for 2021-22 was estimated to increase by \$59,000 for utilities and \$9,500 for diesel (2.68 cents/litre increase) related to Student Transportation, for a total cumulative estimated spend of \$360,000; it was \$291,500 the prior year. As the expenditure for natural gas is projected to decrease \$60,000 from spring, the amount of carbon tax will also be reduced somewhat.
- The Canadian dollar exchange rate was set at \$1.15 in the Spring Budget (decreasing from \$1.31 in the 2020-21 Fall Budget). For the 2021-22 Fall Budget, this estimate was adjusted to \$1.30; however, the impact on individual budgets was not significant enough to increase block allocations.

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, 2021	\$ 24,366,813	\$ 6,324,280	\$ -	\$ 16,854,299	\$ 1,188,234
Surplus/(Deficit)	(5,376,346)	-	(5,376,346)	-	-
Board Funded Capital Asset Additions	-	1,186,824	(521,824)	(250,000)	(415,000)
Net Amortization, Debt & Disposals	-	(1,375,824)	1,375,824	-	-
Net Reserve Transfers	-	-	4,522,346	(5,522,346)	1,000,000
Budget - August 31, 2022	\$ 18,990,467	\$ 6,135,280	\$ -	\$ 11,081,953	\$ 1,773,234
Spring Budget - August 31, 2022	14,000,972	5,783,587	-	7,529,439	687,946
Variance - Fall to Spring	4,989,495	351,693	-	3,552,514	1,085,288

- A. Accumulated surplus 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 includes Schools - Operations, School Generated Funds, Central Services and Division Reserves
- E. Capital reserves available for future capital purchases



Accumulated Surplus

Accumulated Surplus (pg. 6)

Accumulated surplus will decrease from 2020-21 to 2021-22 by \$5.38 million primarily due to:

- Use of Operating Reserves of \$4.77 million (\$5.52M + \$0.25M - \$1.0M);
- Use of Capital Reserves of \$0.42 million; and
- A reduction in Investments in Tangible Capital Assets of \$0.19 million (amortization and debt repayments exceeding unsupported capital asset purchases).

Accumulated surplus is projected to be \$18.99 million at Aug. 31, 2022 comprised of:

- \$11.08 million in operating reserves (pg. 8):
 - Schools and Central Services operating reserves are projected to be \$1.5 million;
 - Division Allocated Operating reserve is projected to be \$1.1 million; and
 - Division Unallocated Operating reserve is projected to be \$8.48 million (4.26%) (pg. 9);
 - Minimum level is 2.0% of budget (approximately \$4.0 million).
- \$1.77 million in capital reserves (pg. 8).
- \$6.14 million in Investment in Tangible Capital Assets.
- Schools' and Central departments' actual 2020-21 year-end surpluses have been included in the allocations.

Administration is proposing a transfer of \$1 million from operating reserves to capital reserves in 2021-22.

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

As well, there are sufficient funds available in operating reserves for a transfer at this time. Even with this transfer, Division unallocated reserves are \$4.5 million over the minimum threshold the Division strives to maintain (\$4.0 million, or 2% of annual operating expenditures as shown on page 9).

Reserves					
	A	B	C	D	E = A+B+C+D
	Audited	Contributions	2021-22	Budget	Budget
OPERATING RESERVES	31-Aug-21	/(Use)	Capital	Transfers	31-Aug-22
			Effect		
Central Services	\$ 425,616	\$ (425,616)	\$ -	\$ -	\$ -
Schools - Operations	1,061,301	(1,061,301)	-	-	-
School Generated Funds (SGF)	1,941,375	(436,476)	-	-	1,504,899
Central Services & Schools	3,428,292	(1,923,393)	-	-	1,504,899
COVID Costs	-	(636,518)	-	636,518	-
Focus on Learning Loss	-	(500,000)	-	1,000,000	500,000
Social Emotional Supports	-	(500,000)	-	500,000	-
Projects	-	(1,816,435)	(250,000)	2,664,435	598,000
EIPS Division Allocated	-	(3,452,953)	(250,000)	4,800,953	1,098,000
EIPS Division Unallocated	13,426,007	-	854,000	(5,800,953)	8,479,054
	\$ 16,854,299	\$ (5,376,346)	\$ 604,000	\$ (1,000,000)	\$ 11,081,953
Spring Budget	13,527,721	(6,852,282)	854,000	-	7,529,439
Variance - Fall to Spring	\$ 3,326,578	\$ 1,475,936	\$ (250,000)	\$ (1,000,000)	\$ 3,552,514

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

	A	B	C	D	E = A+B+C+D
	Audited	Contributions	2021-22	Budget	Budget
CAPITAL RESERVES	31-Aug-21	/(Use)	Capital	Transfers	31-Aug-22
			Effect		
Facility Services	\$ 17,229	-	\$ -	\$ -	\$ 17,229
Modular Connecting Link SouthPointe School	15,000	-	(15,000)	-	-
Aging Equipment at Schools	-	-	(100,000)	200,000	100,000
Information Technology	-	-	(300,000)	300,000	-
EIPS Division Allocated	15,000	-	(415,000)	500,000	100,000
Transfer to Capital Allocated	-	-	-	(500,000)	(500,000)
Proposed Transfer from Operating Reserves *	-	-	-	1,000,000	1,000,000
EIPS Division Unallocated	1,156,005	-	-	500,000	1,656,005
	\$ 1,188,234	\$ -	\$ (415,000)	\$ 1,000,000	\$ 1,773,234
Spring Budget	1,087,946	-	(400,000)	-	687,946
Variance - Fall to Spring	\$ 100,288	\$ -	\$ (15,000)	\$ 1,000,000	\$ 1,085,288

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

* \$1 million transfer from Operating Reserves to Capital Reserves was not approved in Spring Budget; plan was to wait until Fall Budget to request the transfer.

Operating Reserves - Projection										
	A	B	C	D	E = A + B + C + D	F	G = E + F	H	I = G + H	
	Audited	2021-22			Budget	2022-23	Estimate	2023-24	Estimate	
	31-Aug-21	Contributions /(Use)	Capital Effect ¹	Transfer	31-Aug-22	Estimated Contr. / (Use)	31-Aug-23	Estimated Contr. / (Use)	31-Aug-24	
Central Services & Schools	N	\$ 3,428,292	\$ (1,923,393)	\$ -	\$ -	\$ 1,504,899	\$ -	\$ 1,504,899	\$ -	\$ 1,504,899
COVID Costs		-	(636,518)	-	636,518	-	-	-	-	-
Focus on Learning Loss		-	(500,000)	-	1,000,000	500,000	(500,000)	-	-	-
Social Emotional Supports		-	(500,000)	-	500,000	-	-	-	-	-
Mechanical Cooling for Modulars		-	-	(250,000)	250,000	-	-	-	-	-
Consultants: Assessment, Numeracy, Early Learning		-	(393,000)	-	786,000	393,000	(393,000)	-	-	-
New Curriculum		-	(175,000)	-	175,000	-	-	-	-	-
Career Pathways		-	(130,000)	-	260,000	130,000	(130,000)	-	-	-
Enhance Use of Division Software		-	(130,000)	-	130,000	-	-	-	-	-
Home Education		-	(316,935)	-	316,935	-	-	-	-	-
Readers/Writers Workshop		-	(60,000)	-	60,000	-	-	-	-	-
Post COVID Mental Health Staff		-	(50,000)	-	50,000	-	-	-	-	-
Digitization of Student Records		-	(50,000)	-	50,000	-	-	-	-	-
OH&S Items		-	(41,500)	-	41,500	-	-	-	-	-
IT - Battery Replacement		-	(33,000)	-	33,000	-	-	-	-	-
Junior High Honours		-	(20,000)	-	20,000	-	-	-	-	-
Certificate of Recognition		-	(17,000)	-	17,000	-	-	-	-	-
Professional Development (OTAGS) and Leadership		-	(75,000)	-	150,000	75,000	(75,000)	-	-	-
Student Transportation Support		-	(325,000)	-	325,000	-	-	-	-	-
Projects		-	(1,816,435)	(250,000)	2,664,435	598,000	(598,000)	-	-	-
EIPS Division Allocated Reserves	O	-	(3,452,953)	(250,000)	4,800,953	1,098,000	(1,098,000)	-	-	-
Capital Effect - Purchases from Operating Budgets		-	-	(521,824)	-	(521,824)	(300,000)	(821,824)	(300,000)	(1,121,824)
Capital Effect - Annual Amortization		-	-	1,375,824	-	1,375,824	1,307,000	2,682,824	1,275,000	3,957,824
Transfer to Allocated Reserves		-	-	-	(4,800,953)	(4,800,953)	-	(4,800,953)	-	(4,800,953)
Transfer to Capital Reserves		-	-	-	(1,000,000)	(1,000,000)	-	(1,000,000)	-	(1,000,000)
EIPS District Reserve		13,426,007	-	-	-	13,426,007	-	13,426,007	-	13,426,007
EIPS Division Unallocated Reserve	P	13,426,007	-	854,000	(5,800,953)	8,479,054	1,007,000	9,486,054	975,000	10,461,054
Total EIPS Division Reserves	Q = O + P	13,426,007	(3,452,953)	604,000	(1,000,000)	9,577,054	(91,000)	9,486,054	975,000	10,461,054
Total Operating Reserves	R = N + Q	\$ 16,854,299	\$ (5,376,346)	\$ 604,000	\$ (1,000,000)	\$ 11,081,953	\$ (91,000)	\$ 10,990,953	\$ 975,000	\$ 11,965,953
Unallocated Reserve (P)										
As a percentage of operating expenses	S = P/U		7.15%			4.26%		4.77%		5.26%
Dollars above 2% of operating expenses	T	\$ 9,670,770				\$ 4,501,872		\$ 5,508,872		\$ 6,483,872
Operating Expenses	U	\$ 187,761,854				\$ 198,859,093		\$ 198,859,093		\$ 198,859,093
		2020-21 Actuals				2021-22 Fall Budget		2021-22 Fall Budget		2021-22 Fall Budget

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

² Amount of \$2.12 million was reduced from Spring Budget due to \$1.486 million of additional revenue.

Reserves

Operating Reserves (pg. 8 & 9)

The **OPERATING RESERVES** table on page 8 provides a summary of the budgeted changes in Operating Reserves for 2021-22. The **OPERATING RESERVES PROJECTION** table on page 9 provides more detail for changes in Operating Reserves for 2021-22, as well as a projection of use of reserves for 2022-23 and 2023-24.

Central Services & Schools (row N)

All School and Department reserve carryforwards (excluding School Generated Funds) as per the 2020-21 Audited Financial Statements have been included in allocations. EIPS is estimating 100% usage (\$1.49 million) of Central Services & Schools operating reserves, and approximately 25% usage (\$436,000) for School Generated Funds.

Division Allocated Operating Reserves (row O)

The Division Allocated Operating Reserve is used to fund specific expenses identified by the Board. Approved uses for 2021-22 have been identified as well as estimates for 2022-23 and 2023-24 to outline future needs (columns F and H respectively). Each year, Administration will bring the planned use of Division reserves to the Board for approval.

In 2021-22, Division Allocated Reserves will be used totaling \$3.7 million (columns B and C) for COVID costs, Focus on Learning Loss, Social Emotional Supports, and other projects. Changes from Spring Budget include:

- As a result of a change in accounting treatment and timing for the province's COVID-19 Mitigation grant, additional revenue of \$1.49 million is being recorded in 2021-22 school year rather than 2020-21. As a result, there is no longer a need to access as substantial of a dollar amount from reserves to support initiatives (the revenue will support these initiatives instead). The amount being accessed for COVID costs has been reduced from \$2.12 million to \$637,000 to account for this change in revenue.
- \$250,000 for Mechanical Cooling for Modulars – upon investigation, it was determined that the mechanical cooling for modulars work would be capital in nature, and so should be recorded in the "Capital Effect" column of this report rather than "Contributions/Use". This has no impact to the projected ending reserve balance.
- Support for Home Education was increased up to \$200,000.
- Additional support up to \$325,000 was provided to Student Transportation.

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.

\$4.8 million of Division Unallocated Reserves are being transferred to Division Allocated Reserves to support projects and initiatives, with projected use of \$3.7 million in 2021-22, and \$1.1 million in 2022-23.

As previously mentioned, a proposed transfer of \$1 million from Division unallocated operating reserves to capital reserves is also included in the budget.

Reserves – continued

Capital asset purchases of \$522,000 and amortization of \$1.38 million have been included in the 2021-22 projection as capital assets purchased from current year funding are offset by amortization from prior year purchases, creating a surplus in the reserve.

Capital Reserves (pg. 8)

Capital Reserves can be used for the purchase of capital assets and can be accessed with Board approval. Every year, capital items are purchased from the operating budget in schools and departments (\$100,000 to \$500,000 per year). These items could be designated to be paid from capital reserves in any given year by the Board. To access capital reserves for operating expenses, the Division would have to obtain permission from the Minister.

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

- ¹ Capital Reserve spending for a modular connecting link at SouthPointe School of \$15,000,
- * Capital Reserve spending for Aging Equipment at Schools of \$100,000, and
- * Capital Reserve spending for Information Technology of \$300,000.

It also includes a proposed transfer of \$1 million from operating reserves to capital reserves. This would increase the Division's capital reserve balance to be more comparable with similarly sized school boards and support capital spending for future years. Operating reserves have adequate balances to support this transfer.

* No change from spring.

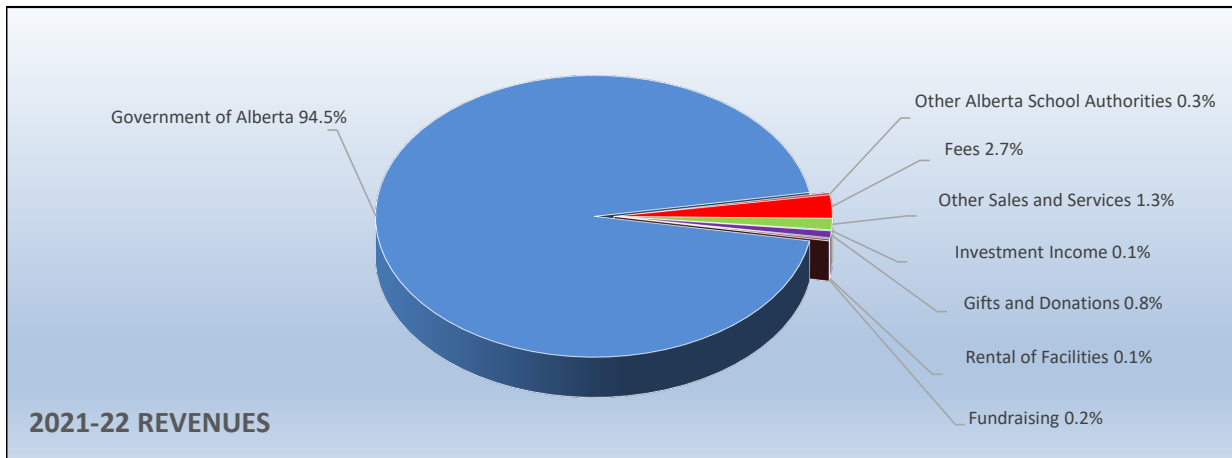
¹ Was originally approved by Board on May 26, 2021 for Ardrossan Junior Senior High (AJS) for \$30,000 and SouthPointe School (SPS) for \$50,000. The connecting link was not needed at AJS and the funds for SPS link were lowered.

Statement of Revenues and Expenses				
	2021-22 Spring	2021-22 Fall	Change	% Change
REVENUES				
Government of Alberta				
Alberta Education (<i>Page 15</i>)	\$ 174,833,479	\$ 177,297,529	\$ 2,464,050	1.4%
Other Government of Alberta	4,882,262	4,980,544	98,282	2.0%
	<u>179,715,741</u>	<u>182,278,073</u>	<u>2,562,332</u>	<u>1.4%</u>
Other Alberta School Authorities	402,635	536,400	133,765	33.2%
Fees	5,433,525	5,125,743	(307,782)	(5.7%)
Other Sales and Services	2,525,217	2,525,217	-	0.0%
Investment Income	195,000	260,000	65,000	33.3%
Gifts and Donations	1,310,067	1,494,030	183,963	14.0%
Rental of Facilities	357,387	279,280	(78,107)	(21.9%)
Fundraising	384,000	384,000	-	0.0%
	<u>190,323,572</u>	<u>192,882,743</u>	<u>2,559,171</u>	<u>1.3%</u>
EXPENSES				
Instruction				
Schools	133,938,662	135,006,486	1,067,824	0.8%
Central Services	21,905,369	21,011,211	(894,158)	(4.1%)
	<u>155,844,031</u>	<u>156,017,697</u>	<u>173,666</u>	<u>0.1%</u>
Operations & Maintenance	24,287,497	24,829,453	541,956	2.2%
Transportation	12,301,397	12,412,751	111,354	0.9%
System Administration	4,453,394	4,155,711	(297,683)	(6.7%)
External Services	289,535	843,477	553,942	191.3%
	<u>197,175,854</u>	<u>198,259,089</u>	<u>1,083,235</u>	<u>0.5%</u>
OPERATING DEFICIT	\$ (6,852,282)	\$ (5,376,346)	\$ 1,475,936	(21.5%)

Staffing - Full Time Equivalent (FTE)				
	2021-22 Spring	2021-22 Fall	Change	% Change
SCHOOLS				
Certificated (<i>Page 21</i>)	828.22	828.04	(0.18)	(0.0%)
Classified (<i>Page 21</i>)	338.49	336.81	(1.68)	(0.5%)
	<u>1,183.37</u>	<u>1,164.85</u>	<u>(1.86)</u>	<u>(0.2%)</u>
CENTRAL SERVICES				
Certificated (<i>Page 34</i>)	23.74	22.74	(1.00)	(4.2%)
Classified (<i>Page 34</i>)	112.46	118.16	5.70	5.1%
	<u>136.20</u>	<u>140.90</u>	<u>4.70</u>	<u>3.5%</u>
TOTAL STAFFING				
Certificated	851.96	850.78	(1.18)	(0.1%)
Classified	450.95	454.97	4.02	0.9%
	<u>1,302.91</u>	<u>1,305.75</u>	<u>2.84</u>	<u>0.2%</u>

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

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



The changes in revenue from Alberta Education are detailed on page 15.

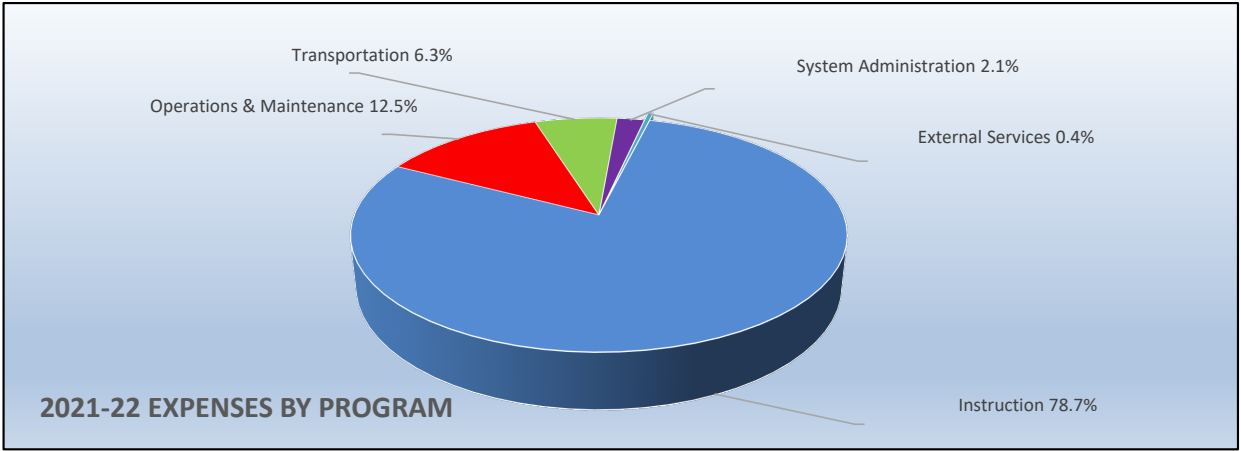
Other Alberta School Authorities revenue increase of \$134,000 was the result of one Certificated staff member being seconded to another school board. This is a revenue-equals-expense transaction and does not impact the bottom line.

Fees have decreased \$308,000 primarily due to lower than anticipated ridership for Student Transportation.

Gifts & Donations are expected to increase \$184,000. Shell has provided two grants totalling \$124,000 for Lamont and Fort Saskatchewan outdoor spaces. There were also additional donations from DOW for Partners For Science Program and a Food Hamper donation for the School Nutrition Program.

Revenue from **Rental of Facilities** has decreased \$78,000 as rental bookings are difficult to predict with the COVID Pandemic. During the Spring Budget it was assumed operations would be back to normal, but the new restrictions under the Alberta Restrictions Exemption Program have impacted that assumption.

Revenue and Expense Notes - continued



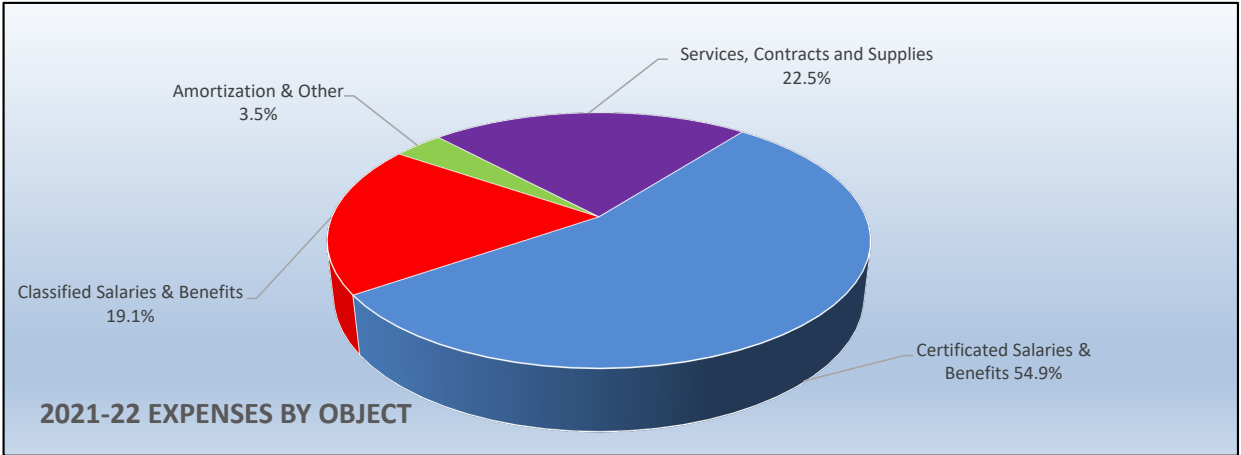
The decrease in **System Administration** expense is primarily due to reclassifications of Low Incidence Team expenses of \$355,000 from System Administration to External Services expenses to align with how EIPS reports this for the Audited Financial Statements.

External Services expense increase is primarily due to reclassifications of expenses to align with how EIPS reports them for the Audited Financial Statements. This includes the Low Incidence Team expenses of \$355,000 (majority of work is for other school boards) and a few other adjustments.

The change in **Operating Deficit** is due to the grant Alberta Education provided in the spring called "COVID Mitigation Support". At the time this was recognized in 2020-21 to align with the reduction in revenue at September 30. In late August, it was determined this revenue would be recognized in 2021-22. Therefore, revenues were increased by \$1.49 million and the use of Division Allocated Reserves were decreased. As the operating deficit is funded by using Division reserves this is the primary reason for the change in total operating deficit.

Schools Classified Spring Budget FTE values have been restated. In the spring, there are contingency dollars held in Supports for Students to allocate out to schools in the fall for new students that arrive. Those dollars were originally translated into FTE based on hourly staff at actual rates. In the fall these dollars are allocated out to schools for staffing at standard cost rates. The spring numbers have been restated to standard cost rates to better reflect a comparison between the spring and fall budgets.

Below is a comparative chart that illustrates where EIPS is expending resources by Object type.



ALBERTA EDUCATION REVENUE				
	2021-22	2021-22		%
	Spring	Fall	Change	Change
Base Instruction				
Early Childhood Services (ECS)	\$ 4,189,618	\$ 4,128,978	\$ (60,640)	(1.4%)
Grades 1-9	69,939,144	69,836,056	(103,088)	(0.1%)
High Schools	26,084,465	26,157,840	73,375	0.3%
Distance Education	-	-	-	-
Home Education	-	35,700	35,700	100.0%
Hutterite Colony Funding	50,000	50,000	-	0.0%
Outreach Programs	150,000	150,000	-	0.0%
Rural Small Schools	2,420,000	2,340,000	(80,000)	(3.3%)
	<u>102,833,227</u>	<u>102,698,574</u>	<u>(134,653)</u>	<u>(0.1%)</u>
Services & Supports				
Moderate Language Delay	412,000	412,000	-	0.0%
Specialized Learning Support	11,232,185	11,168,915	(63,270)	(0.6%)
Specialized Learning Support Kindergarten	1,354,020	1,421,520	67,500	5.0%
ECS Pre-K Program Unit Funding (PUF)	1,920,900	1,847,900	(73,000)	(3.8%)
First Nations, Métis and Inuit Education	1,766,563	1,797,463	30,900	1.7%
English as a Second Language	330,600	352,500	21,900	6.6%
Refugee Students	3,300	6,050	2,750	83.3%
Institutional Programs	362,858	362,858	-	0.0%
	<u>17,382,426</u>	<u>17,369,206</u>	<u>(13,220)</u>	<u>(0.1%)</u>
School - System Needs				
Operations & Maintenance	14,926,167	14,900,980	(25,187)	(0.2%)
SuperNet	393,600	374,400	(19,200)	(4.9%)
Transportation	10,292,236	10,292,236	-	0.0%
Infrastructure Maintenance and Renewal	2,265,617	2,714,490	448,873	19.8%
	<u>27,877,620</u>	<u>28,282,106</u>	<u>404,486</u>	<u>1.5%</u>
Community				
Socio-Economic Status	1,085,202	1,078,757	(6,445)	(0.6%)
Geographic	1,485,122	1,479,569	(5,553)	(0.4%)
School Nutrition Program	150,000	150,000	-	0.0%
	<u>2,720,324</u>	<u>2,708,326</u>	<u>(11,998)</u>	<u>(0.4%)</u>
Jurisdictions				
System Administration	6,297,328	6,297,328	-	0.0%
Covid Mitigation Funding	-	1,486,497	1,486,497	100.0%
	<u>6,297,328</u>	<u>7,783,825</u>	<u>1,486,497</u>	<u>23.6%</u>
Additional				
Bridge Funding for New Framework	6,894,527	6,894,527	-	0.0%
	<u>6,894,527</u>	<u>6,894,527</u>	<u>-</u>	<u>0.0%</u>
Other				
Dual Credit Programming	64,172	89,719	25,547	39.8%
French Language Funding	120,000	159,654	39,654	33.0%
Lease Support	651,746	651,746	-	0.0%
Odyssey Language Program	-	125,000	125,000	100.0%
CTS Bridge to Certification	-	30,442	30,442	100.0%
Modular Move Grant	-	204,818	204,818	100.0%
Secondments	243,303	355,083	111,780	45.9%
	<u>1,079,221</u>	<u>1,616,462</u>	<u>537,241</u>	<u>49.8%</u>
Supported Amortization	678,806	844,503	165,697	24.4%
Teacher Pensions	9,070,000	9,100,000	30,000	0.3%
	<u>\$ 174,833,479</u>	<u>\$ 177,297,529</u>	<u>\$ 2,464,050</u>	<u>1.4%</u>

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

In the Fall Budget, all grants were adjusted to defer or accrue revenue for any impacts that resulted from enrolment changes to Sept. 29, 2021. Overall, there was a net decrease and the revenue will be clawed back by Alberta Education in the 2022-23 funding profile. EIPS holds this money aside so as to not impact future years funding.

The **Base Instruction Grant for Grades 1 - 9** has decreased by \$103,000 due to decreases in enrolment and the impact to EIPS' Weight Moving Average (WMA). The WMA for the Base Instruction grants is EIPS total enrolment less the rural school enrolment.

Due to enrolment decline in Mundare School, the **Rural Small School Grant** decreased by \$80,000 as Mundare School has moved to a lower a funding group.

Infrastructure Maintenance and Renewal (IMR) funding changes are outlined in the below table.

(\$000s)	2021-22	2021-22	Change
	Spring	Fall	
IMR Funding	\$ 2,266	\$ 2,266	\$ -
Prior Year Carryforward	-	1,582	\$ 1,582
IMR Capitalized	-	(1,133)	\$ (1,133)
IMR Revenue Total	\$ 2,266	\$ 2,715	\$ 449

COVID Mitigation Funding in the Spring Budget was not recognized but it was determined the revenue was to be recognized in 2021-22 and thus was included in the Fall Budget.

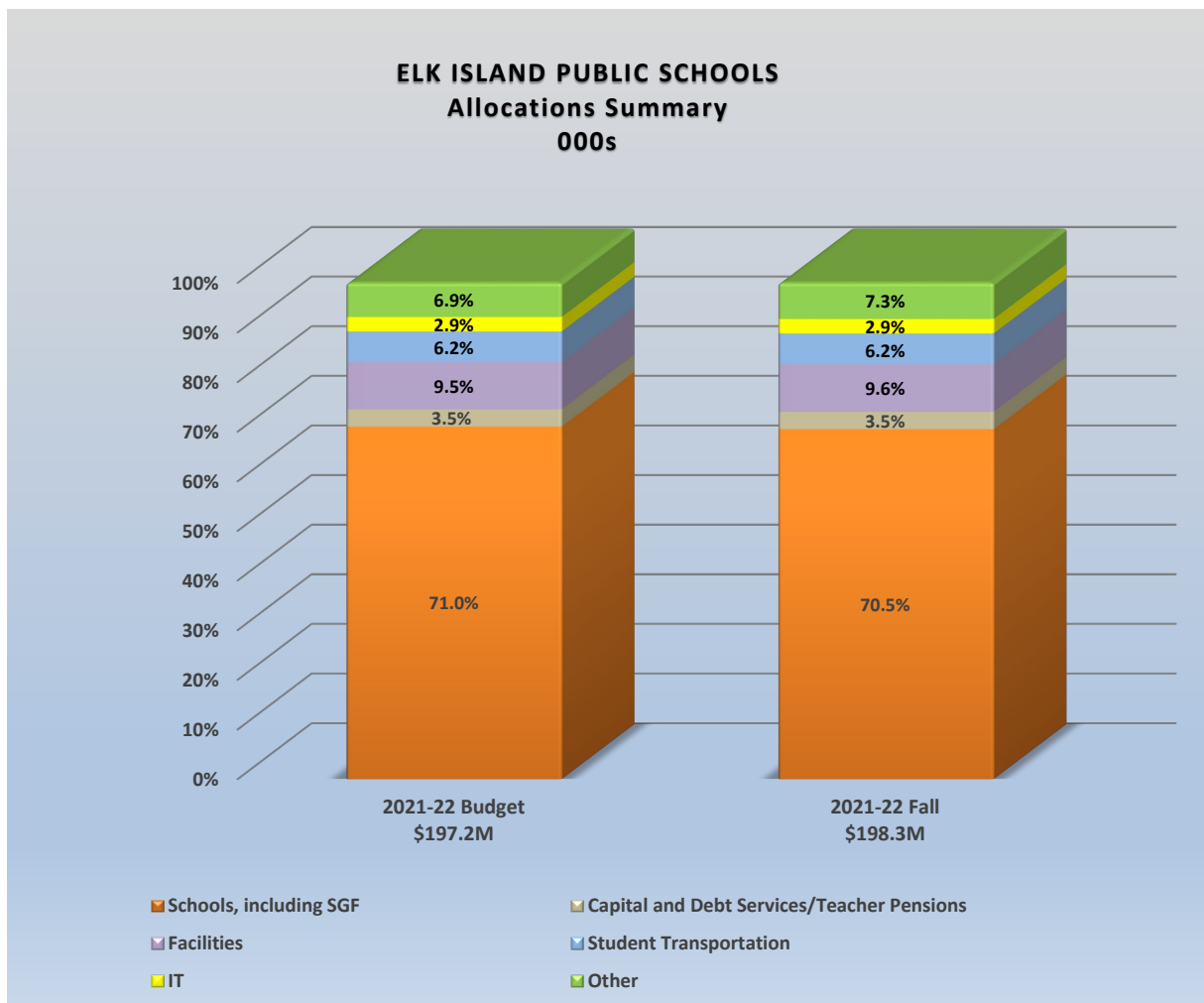
Funding for the **Odyssey Languages Program** was unknown at time of Spring Budget, it has now been approved at \$125,000.

The **Modular Move Grant** of \$205,000 was provided to complete the move of four modulars from École Campbelltown and two from Pine Street Elementary to SouthPointe School and Ardrossan Junior Senior High respectively. Of the \$1,032,000 grant, \$827,000 was expended in 2020-21 and the \$205,000 is all that remains.

Secondment contracts are now in place and total \$355,000. This revenue has an equal offsetting salary expense.

Supported Amortization revenue from Alberta Education increased from Spring Budget as additional capital projects are expected to be completed, utilizing Capital Maintenance and Renewal and Infrastructure Maintenance and Renewal funding.

Allocation Reconciliation				
	2021-22 Budget	2021-22 Fall	\$ Change	% Change
Schools, including SGF	\$ 133,938,662	\$ 135,006,484	\$ 1,067,822	0.8%
Supports for Students - Schools	5,982,278	4,709,329	(1,272,949)	(21.3%)
<i>(Page 20)</i>	139,920,940	139,715,813	(205,127)	(0.1%)
Capital and Debt Services/Teacher Pensions	6,953,032	7,007,040	54,008	0.8%
Facility Services	16,414,116	16,305,233	(108,883)	(0.7%)
Infrastructure Maintenance and Renewal (IMR)	2,265,617	2,714,490	448,873	19.8%
Information Technologies	5,753,641	5,783,943	30,302	0.5%
Student Transportation	12,192,861	12,294,628	101,767	0.8%
Other Departments	13,675,647	14,437,942	762,295	5.6%
<i>(Page 34)</i>	57,254,914	58,543,276	1,288,362	2.3%
	\$ 197,175,854	\$ 198,259,089	\$ 1,083,235	0.5%



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

School Allocations (\$000s)	2021-22 Budget	2021-22 Fall Budget	Change	% Change
Allocations to Schools	\$ 116,061	\$ 117,736	\$ 1,675	1.4%
Supports for Students – Schools	5,982	4,709	(1,273)	(21.3%)
School Generated Funds	8,003	8,003	-	0.0%
Teacher Pensions	8,729	8,779	50	0.6%
School Various	1,146	489	(657)	(57.3%)
School Allocations	<u>\$ 139,921</u>	<u>\$ 139,716</u>	<u>\$ (205)</u>	<u>(0.15%)</u>

Allocations to Schools changes:

- Transfer of Inclusive and Early Learning allocations from Supports for Students to schools \$1,323,000.
- Increased allocations for enrolment changes of \$357,000, including rural school adjustments.
- Year end carryforward changes of \$54,000
- Next Step Home Education increase of \$84,000.
- A reduction of one principal as the result of the consolidation of Next Step Outreach and Salisbury. Allocation reductions of \$100,000 in Next Step Outreach and Next Step Summer and \$43,000 in Salisbury.

Supports for Students – Schools changes:

- Transfer of Inclusive and Early Learning allocations from Supports for Students to schools \$1,323,000.
- Increased by \$50,000 for a one-time allocation for Early Learning.

School Various:

- Next Step Home Education funding equating to \$116,000 has been added.
- Division year end carryforward has been adjusted up to actual year end results, releasing \$261,000 in funding.
- Reduction in the To Be Allocated contingency of \$512,000 resulting from enrolment changes, carryforward exceptions, and one-time allocations to schools and departments.

Central Allocations (\$000s)	2021-22 Budget	2021-22 Fall Budget	Change	% Change
Capital and Debt Services/Teacher Pension	\$ 6,953	\$ 7,007	\$ 54	0.8%
Facilities Services	16,414	16,305	\$ (109)	-0.7%
Infrastructure Maintenance and Renewal	2,266	2,714	\$ 448	19.8%
Information Technologies	5,754	5,784	\$ 30	0.5%
Student Transportation	12,193	12,295	\$ 102	0.8%
Other Departments	13,675	14,438	\$ 763	5.6%
School Allocations	<u>\$ 57,255</u>	<u>\$ 58,543</u>	<u>\$ 1,288</u>	<u>2.3%</u>

Allocation Reconciliation Notes - continued

Infrastructure Maintenance and Renewal (IMR):

- The variance is due to the deferred IMR funding from 2020-21 being recorded in the Fall Budget.

Other Departments' changes:

- Increased revenue for Secondments and CTS Bridge Funding totalling \$275,000.
- Increased revenue for Odyssey Languages Program and Official Languages in Education Program (OLEP) funding of \$165,000.
- Donation of \$124,000 from Shell for the Lamont and Fort Saskatchewan outdoor spaces.
- First Nations, Métis, and Inuit (FNMI) year end carryforward and revenue increase of \$103,000.
- \$74,000 in other allocations for carryforward changes, one-time allocations and \$21,000 for insurance increases.

Schools Summary

Enrolment	2021-22 Budget	2021-22 Fall	Change	% Change	Note
Sector 1 - Sherwood Park <i>(Page 22)</i>	9,915	9,825	(90)	(0.9%)	
Sector 2 - Strathcona County <i>(Page 23)</i>	2,052	2,108	56	2.7%	
Sector 3 - Fort Saskatchewan <i>(Page 24)</i>	3,345	3,324	(21)	(0.6%)	
Sector 4 - Lamont County <i>(Page 25)</i>	891	886	(5)	(0.6%)	
Sector 5 - County of Minburn <i>(Page 26)</i>	685	693	8	1.2%	
	<u>16,888</u>	<u>16,836</u>	<u>(52)</u>	<u>(0.3%)</u>	
Elk Island Youth Ranch Learning Centre	7	5	(2)	(28.6%)	
Next Step Home Education	-	42	42	100.0%	
Next Step Outreach	267	241	(26)	(9.7%)	
To Be Allocated	14	-	(14)	(100.0%)	
<i>(Page 28)</i>	<u>17,176</u>	<u>17,124</u>	<u>(52)</u>	<u>(0.3%)</u>	

Expenses	2021-22 Budget	2021-22 Fall	Change	% Change	Note
Sector 1 - Sherwood Park <i>(Page 22)</i>	\$ 64,938,956	\$ 65,490,218	\$ 551,262	0.8%	
Sector 2 - Strathcona County <i>(Page 23)</i>	12,811,012	13,178,916	367,904	2.9%	
Sector 3 - Fort Saskatchewan <i>(Page 24)</i>	22,494,827	22,955,208	460,381	2.0%	
Sector 4 - Lamont County <i>(Page 25)</i>	7,613,229	7,818,197	204,968	2.7%	
Sector 5 - County of Minburn <i>(Page 26)</i>	5,286,381	5,392,583	106,202	2.0%	
<i>(Page 30)</i>	<u>113,144,405</u>	<u>114,835,122</u>	<u>1,690,717</u>	<u>1.5%</u>	A
Elk Island Youth Ranch Learning Centre	341,270	341,285	15	0.0%	
Next Step Continuing Education - Summer	508,525	465,551	(42,974)	(8.5%)	B
Next Step Home Education	116,935	200,935	84,000	71.8%	C
Next Step Outreach	1,950,126	1,893,257	(56,869)	(2.9%)	B
Total School Allocations	<u>116,061,261</u>	<u>117,736,150</u>	<u>1,674,889</u>	<u>1.4%</u>	
Supports for Students <i>(Page 32)</i>	5,982,278	4,709,329	(1,272,949)	(21.3%)	D
School Generated Funds	8,003,476	8,003,476	-	0.0%	
Teacher Pensions	8,729,000	8,779,300	50,300	0.6%	E
Capital Lease (Photocopiers)	(181,397)	(181,397)	-	0.0%	
To Be Allocated	659,246	147,292	(511,954)	(77.7%)	F
Division Year End Carryforward	267,076	5,663	(261,413)	(97.9%)	G
Medical Illness & Home Education Contingency	400,000	516,000	116,000	29.0%	H
	<u>\$ 139,920,940</u>	<u>\$ 139,715,813</u>	<u>\$ (205,127)</u>	<u>(0.1%)</u>	
		<i>(Page 17)</i>			

Schools Summary - continued

	Certificated			Classified			Note
	2021-22 Budget	2021-22 Fall	Change	2021-22 Budget	2021-22 Fall	Change	
Staffing - Full Time Equivalent (FTE)							
Sector 1 - Sherwood Park (Page 22)	459.77	461.63	1.86	144.81	151.88	7.07	
Sector 2 - Strathcona County (Page 23)	95.12	95.63	0.51	23.34	27.78	4.44	
Sector 3 - Fort Saskatchewan (Page 24)	155.87	156.80	0.93	56.70	62.51	5.81	
Sector 4 - Lamont County (Page 25)	50.48	51.18	0.70	21.10	23.22	2.12	
Sector 5 - County of Minburn (Page 26)	34.96	35.12	0.16	14.96	16.51	1.55	
(Page 31)	796.20	800.36	4.16	260.91	281.90	20.99	
Elk Island Youth Ranch Learning Centre	3.10	3.10	-	-	-	-	
Next Step Continuing Education - Summer	0.70	0.40	(0.30)	0.76	0.76	-	
Next Step Home Education	1.00	1.40	0.40	-	0.52	0.52	
Next Step Outreach	11.65	11.70	0.05	5.39	5.08	(0.31)	
Out-of-School Learning	-	-	-	-	-	-	
Supports for Students (Page 32)	6.90	8.90	2.00	49.38	28.38	(21.00)	I
To Be Allocated	4.84	2.14	(2.70)	1.61	0.36	(1.25)	
Division Year End Carryforward	1.96	0.04	(1.92)	0.65	0.02	(0.63)	
Medical Illness Contingency	1.87	-	(1.87)	-	-	-	
School Generated Funds	-	-	-	19.79	19.79	-	
	828.22	828.04	(0.18)	338.49	336.81	(1.68)	

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

A. In the Fall Budget there was an additional \$1.69 million allocated out to schools. This is primarily made up of Inclusive and Early Learning allocations to address student needs.

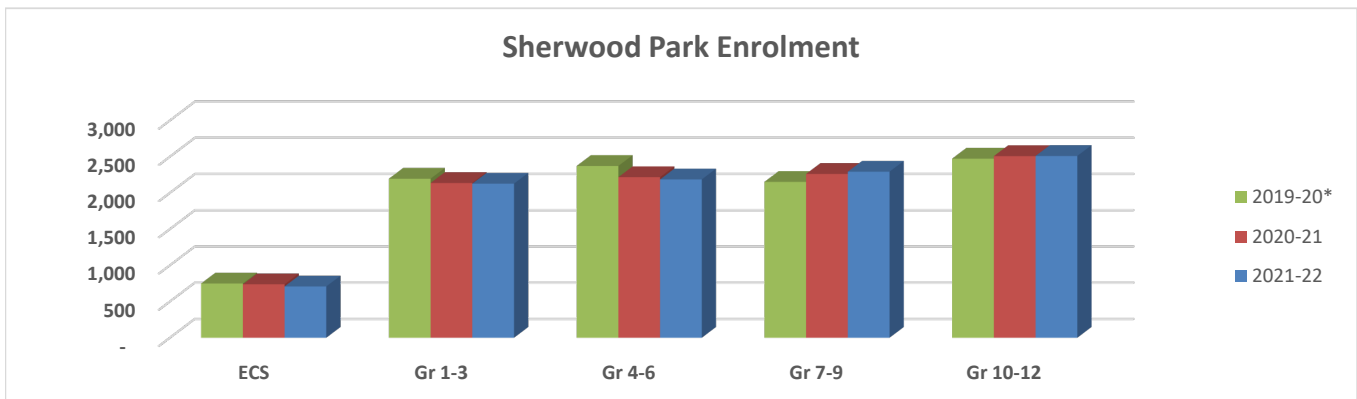
School Allocation Change (in \$000s):		
2021-22 Budget	\$	113,144
Basic Allocations - Net Enrolment Impact		(59)
Enrolment Allocation - One Time		416
Inclusive & Early Learning		1,323
School Carryforward Change		54
Transfer from Salisbury to Outreach		(43)
2021-22 Fall Budget	\$	114,835

- B. Next Step Outreach and Next Step Summer School had some savings from a restructuring to have one Principal overseeing both Salisbury Composite High and the Outreach schools. A portion of these savings are also reflected in Salisbury Composite High expenses.
- C. The Board approved usage up to \$200,000 from Division reserves for Next Step Home Education, \$84,000 was allocated directly to that budget and the balance of \$116,000 is being held in contingency.
- D. The variance in Supports for Students is primarily made up of Inclusive and Early Learning allocations to schools for \$1.32 million, offset by a one-time allocation for Early Learning of \$50,000.
- E. Teacher pension was increased slightly to reflect the changes in Certificated staffing.
- F. To adjust for the funding impacts resulting from decreases in enrolment, contingency dollars were used. They were also used to assist schools that had significant changes in enrolment and who submitted a request for addition allocations to Eteam. In addition, contingency dollars were utilized to address carryforward exceptions in which a school or department placed an order early in the year but delivery had not happened by August 31. Lastly there were some one-time funding requests that were identified during Fall Budget. At September 29, there are some priority school conflicts in enrolment with other Divisions. \$147,000 is being held as EIPS is currently reviewing these. Any remaining funds will be used for school needs as identified.
- G. The Division Year End Carryforward amounts have now been updated to their August 31 financial results.
- H. The Medical Illness & Home Education Contingencies are funded from Division Unallocated Reserves. The amount being held for Illness is \$400,000 and Home Education is \$116,000.
- I. In the spring, there are contingency dollars held to allocate out to schools in the fall for new students that arrive. Those dollars were originally translated into FTE based on hourly staff at actual rates. In the fall these dollars are allocated out to schools for staffing at standard cost rates. The spring numbers have been restated to standard cost rates to better reflect a comparison between the Spring and Fall Budgets.

**ELK ISLAND PUBLIC SCHOOLS
2021-22 FALL BUDGET**

Sector 1 - Sherwood Park

Enrolment	2021-22 Budget	2021-22 Fall	Change	% Change
ECS	736	708	(28)	(3.8%)
Grade 1-3	2,141	2,128	(13)	(0.6%)
Grade 4-6	2,210	2,186	(24)	(1.1%)
Grade 7-9	2,311	2,293	(18)	(0.8%)
Grade 10-12	2,517	2,510	(7)	(0.3%)
	9,915	9,825	(90)	(0.9%)



Expenses by Category	2021-22 Budget	2021-22 Fall	Change	% Change
Salaries & Benefits	\$ 62,082,280	\$ 62,707,287	\$ 625,007	1.0%
Services, Contracts & Supplies	2,856,676	2,782,931	(73,745)	(2.6%)
	\$ 64,938,956	\$ 65,490,218	\$ 551,262	0.8%

Salaries & Benefits as % of budget

96%

96%

Staffing (FTE)	2021-22 Budget	2021-22 Fall	Change	% Change
Certificated	459.77	461.63	1.86	0.4%
Classified	144.81	151.88	7.07	4.9%
	604.58	613.51	8.93	1.5%

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

* Includes Wye Elementary balances (moved from Sector 2).

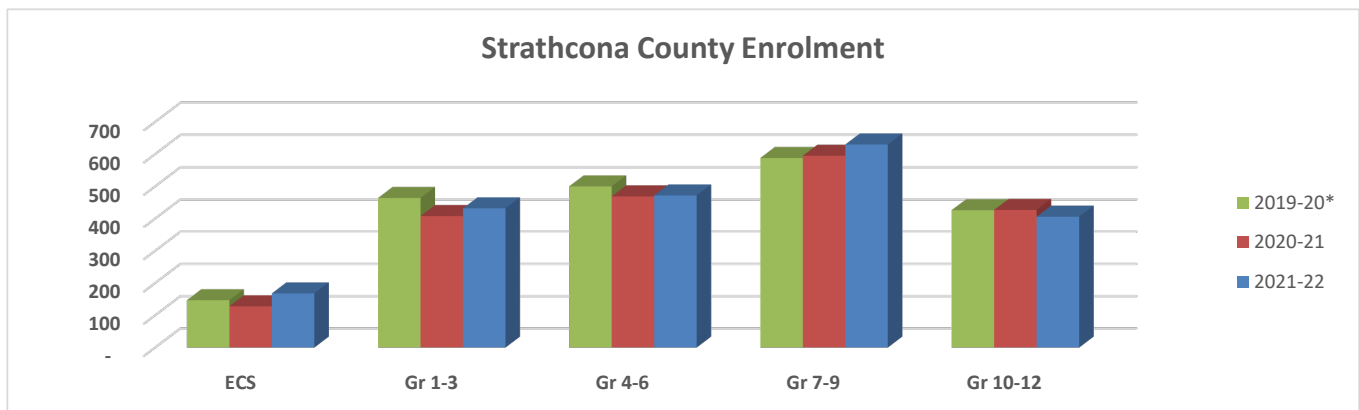
Sector 1 enrolment has decreased from Spring Budget. In addition when compared to Fall Budget 2020-21, the enrolment had decreased by 37, most of which was ECS enrolment.

The increase in expenditures is primarily from Inclusive and Early Learning allocations amounting to \$563,000 and an increase in carryforward of \$59,000. This was offset by a transfer of funds from Salisbury Composite High to Outreach in the amount of \$43,000 as part of the restructuring to one principal. There was also some reclassification of expenses between Services, Contracts & Supplies and Salaries. The remainder was due to allocation changes resulting from enrolment which was funded based on needs identified by the schools and not aligned with enrolment changes.

**ELK ISLAND PUBLIC SCHOOLS
2021-22 FALL BUDGET**

Sector 2 - Strathcona County

Enrolment	2021-22 Budget	2021-22 Fall	Change	% Change
ECS	147	168	21	14.3%
Grade 1-3	404	432	28	6.9%
Grade 4-6	448	472	24	5.4%
Grade 7-9	641	630	(11)	(1.7%)
Grade 10-12	412	406	(6)	(1.5%)
	2,052	2,108	56	2.7%



Expenses by Category	2021-22 Budget	2021-22 Fall	Change	% Change
Salaries & Benefits	\$ 12,355,413	\$ 12,717,565	\$ 362,152	2.9%
Services, Contracts & Supplies	455,599	461,351	5,752	1.3%
	\$ 12,811,012	\$ 13,178,916	\$ 367,904	2.9%

Salaries & Benefits as % of total budget 96% 96%

Staffing (FTE)	2021-22 Budget	2021-22 Fall	Change	% Change
Certificated	95.12	95.63	0.51	0.5%
Classified	23.34	27.78	4.44	19.0%
	118.46	123.41	4.95	4.2%

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

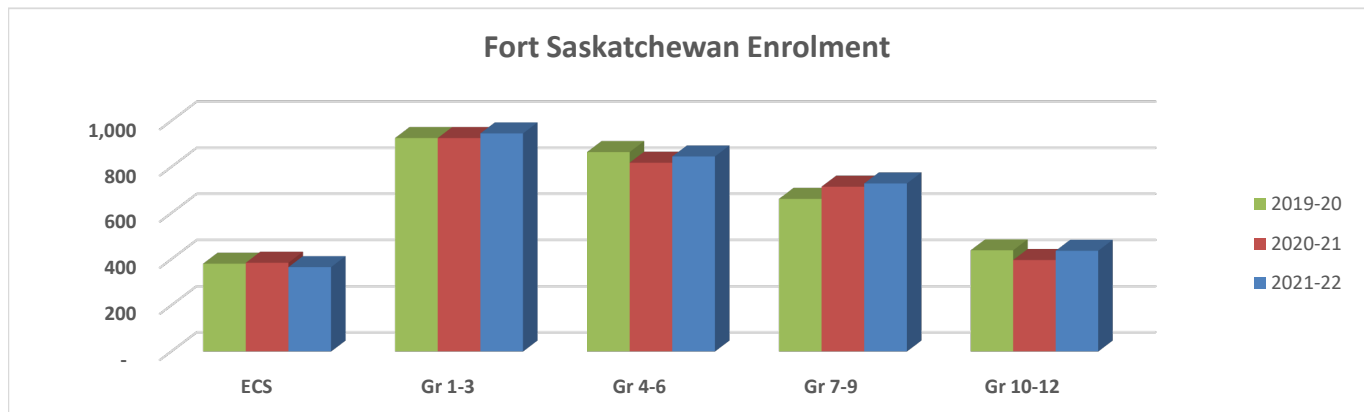
* Includes Wye Elementary balances (moved to Sector 1).

Sector 2 enrolment has increased from Spring Budget. Compared to Fall Budget 2020-21, the enrolment increased by 81, of which half is ECS enrolment.

The increase in expenditures is primarily from increased allocations due to enrolment and Inclusive and Early Learning allocations, amounting to \$182,000 and \$181,000 in enrolment allocation changes. Ardrossan Elementary had the biggest allocation change of \$161,000 for the 43 student increase. The remainder is resulting from carryforward changes.

Sector 3 - Fort Saskatchewan

Enrolment	2021-22 Budget	2021-22 Fall	Change	% Change
ECS	374	366	(8)	(2.1%)
Grade 1-3	959	946	(13)	(1.4%)
Grade 4-6	843	846	3	0.4%
Grade 7-9	737	729	(8)	(1.1%)
Grade 10-12	432	437	5	1.2%
	3,345	3,324	(21)	(0.6%)



Expenses by Category	2021-22 Budget	2021-22 Fall	Change	% Change
Salaries & Benefits	\$ 21,566,848	\$ 22,073,110	\$ 506,262	2.3%
Services, Contracts & Supplies	927,979	882,098	(45,881)	(4.9%)
	\$ 22,494,827	\$ 22,955,208	\$ 460,381	2.0%

Salaries & Benefits as % of total budget

96%

96%

Staffing (FTE)	2021-22 Budget	2021-22 Fall	Change	% Change
Certificated	155.87	156.80	0.93	0.6%
Classified	56.70	62.51	5.81	10.2%
	212.57	219.31	6.74	3.2%

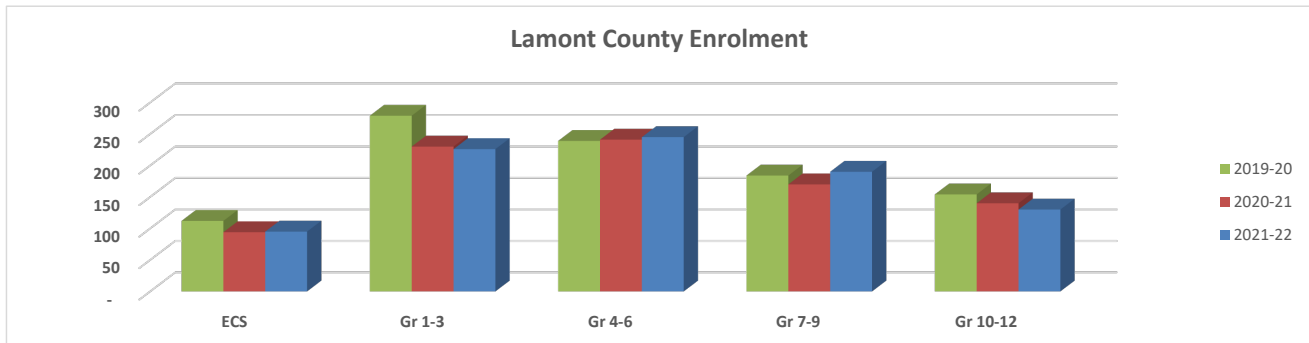
Notes (for changes greater than \$50,000)

Sector 3 enrolment has decreased from Spring Budget. Compared to Fall Budget 2020-21, the enrolment increased by 82.

The increase in expenditures is primarily from Inclusive and Early Learning allocations amounting to \$400,000 and \$20,000 in carryforward increase and exceptions. The remaining \$40,000 was allocations to address enrolment changes, which was funded based on the needs identified by the schools and not aligned with the enrolment changes.

Sector 4 - Lamont County

Enrolment	2021-22 Budget	2021-22 Fall	Change	% Change
ECS	87	95	8	9.2%
Grade 1-3	230	226	(4)	(1.7%)
Grade 4-6	238	245	7	2.9%
Grade 7-9	192	190	(2)	(1.0%)
Grade 10-12	144	130	(14)	(9.7%)
	891	886	(5)	(0.6%)



Expenses by Category	2021-22 Budget	2021-22 Fall	Change	% Change
Salaries & Benefits	\$ 7,283,973	\$ 7,505,555	\$ 221,582	3.0%
Services, Contracts & Supplies	329,256	312,642	(16,614)	(5.0%)
	\$ 7,613,229	\$ 7,818,197	\$ 204,968	2.7%

Salaries & Benefits as % of total budget

96% 96%

Staffing (FTE)	2021-22 Budget	2021-22 Fall	Change	% Change
Certificated	50.48	51.18	0.70	1.4%
Classified	21.10	23.22	2.12	10.0%
	71.58	74.40	2.82	3.9%

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

Sector 4 enrolment has decreased from Spring Budget. Compared to Fall Budget 2020-21, the enrolment increased by 11.

The increase in expenditures is primarily from Inclusive and Early Learning allocations amounting to \$120,000.

Andrew School enrolment, although decreasing, is staying at the same funding level. Andrew School was provided an additional allocation of \$54,000 out of contingency as the classes did not allow for additional grouping. Andrew School class groupings (split classes) will need to be reviewed in the Spring Budget process.

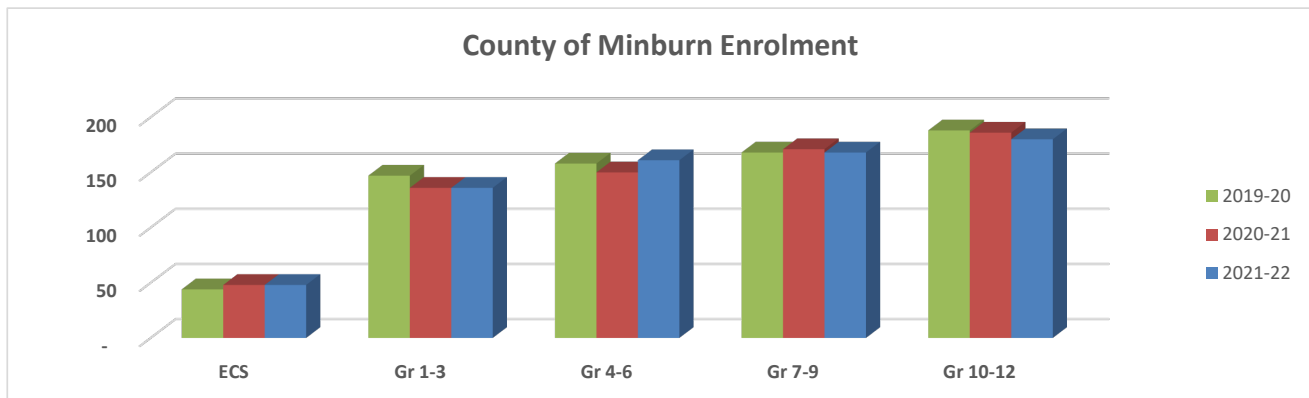
Mundare School saw a decrease in enrolment that moved it to a lower Rural School funding level; enrolment was just on the tipping point in the spring. This reduction in funding group was offset by funding from contingency. This will be reviewed in the Spring 2022-23 to determine if the expected enrolment for 2022-23 continues to impact the WMA and funding level accordingly.

Although Bruderheim School is staying at the same funding level, it received an additional \$31,000 allocation out of contingency to maintain a stand-alone Grade 2 class, increase the Educational Assistants' hours to support students, and increased investment in technology to replace outdated chromebooks and iPads.

**ELK ISLAND PUBLIC SCHOOLS
2021-22 FALL BUDGET**

Sector 5 - County of Minburn

Enrolment	2021-22 Budget	2021-22 Fall	Change	% Change
ECS	42	48	6	14.3%
Grade 1-3	132	136	4	3.0%
Grade 4-6	156	161	5	3.2%
Grade 7-9	164	168	4	2.4%
Grade 10-12	191	180	(11)	(5.8%)
	685	693	8	1.2%



Expenses by Category	2021-22 Budget	2021-22 Fall	Change	% Change
Salaries & Benefits	\$ 5,025,315	\$ 5,148,424	\$ 123,109	2.4%
Services, Contracts & Supplies	261,066	244,159	(16,907)	(6.5%)
	\$ 5,286,381	\$ 5,392,583	\$ 106,202	2.0%

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

Staffing (FTE)	2021-22 Budget	2021-22 Fall	Change	% Change
Certificated	34.96	35.12	0.16	0.5%
Classified	14.96	16.51	1.55	10.4%
	49.92	51.63	1.71	3.4%

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

Sector 5 enrolment has increased from Spring Budget. Compared to Fall Budget 2020-21, the enrolment increased by two.

The increase in expenditures is primarily from Inclusive and Early Learning allocations amounting to \$58,000 and \$29,000 in allocations resulting from enrolment changes. In addition, there was \$20,000 provided to Pleasant Ridge Hutterite Colony for a half-time Educational Assistant (EA). This additional funding was provided in support of the sole teacher at Pleasant Ridge who provides programming to all students in grades 1 through 7. This school year is particularly challenging due to an increase in student enrolment, mostly Grade 1 students with English as a second language.

Enrolment Detail - by Sector				
	2021-22 Budget	2021-22 Fall	Change	% Change
Sector 1 - Sherwood Park				
Bev Facey Community High	987	989	2	0.2%
Brentwood Elementary	401	400	(1)	(0.2%)
Clover Bar Junior High	359	371	12	3.3%
Davidson Creek Elementary	633	621	(12)	(1.9%)
École Campbelltown	377	368	(9)	(2.4%)
F. R. Haythorne Junior High	657	660	3	0.5%
Glen Allan Elementary	340	335	(5)	(1.5%)
Heritage Hills Elementary	493	500	7	1.4%
Lakeland Ridge	788	765	(23)	(2.9%)
Mills Haven Elementary	418	435	17	4.1%
Pine Street Elementary	348	334	(14)	(4.0%)
Salisbury Composite High	1,207	1,205	(2)	(0.2%)
Sherwood Heights Junior High	659	644	(15)	(2.3%)
Strathcona Christian Academy Elementary	573	565	(8)	(1.4%)
Strathcona Christian Academy Secondary	607	595	(12)	(2.0%)
Wes Hosford Elementary	389	392	3	0.8%
Westboro Elementary	349	332	(17)	(4.9%)
Woodbridge Farms Elementary	330	314	(16)	(4.8%)
	9,915	9,825	(90)	(0.9%)
Sector 2 -Strathcona County				
Ardrossan Elementary	526	569	43	8.2%
Ardrossan Junior Senior High	870	863	(7)	(0.8%)
Fultonvale Elementary Junior High	470	477	7	1.5%
Uncas Elementary	186	199	13	7.0%
	2,052	2,108	56	2.7%
Sector 3 - Fort Saskatchewan				
Castle (Scotford Colony)	25	25	-	0.0%
École Parc Élémentaire	321	317	(4)	(1.2%)
Fort Saskatchewan Christian	405	387	(18)	(4.4%)
Fort Saskatchewan Elementary	270	264	(6)	(2.2%)
Fort Saskatchewan High	432	437	5	1.2%
James Mowat Elementary	416	412	(4)	(1.0%)
Rudolph Hennig Junior High	479	472	(7)	(1.5%)
SouthPointe School	575	600	25	4.3%
Win Ferguson Elementary	422	410	(12)	(2.8%)
	3,345	3,324	(21)	(0.6%)
Sector 4 - Lamont County				
Andrew School	60	59	(1)	(1.7%)
Bruderheim School	113	119	6	5.3%
Lamont Elementary	293	301	8	2.7%
Lamont High	316	306	(10)	(3.2%)
Mundare School	109	101	(8)	(7.3%)
	891	886	(5)	(0.6%)

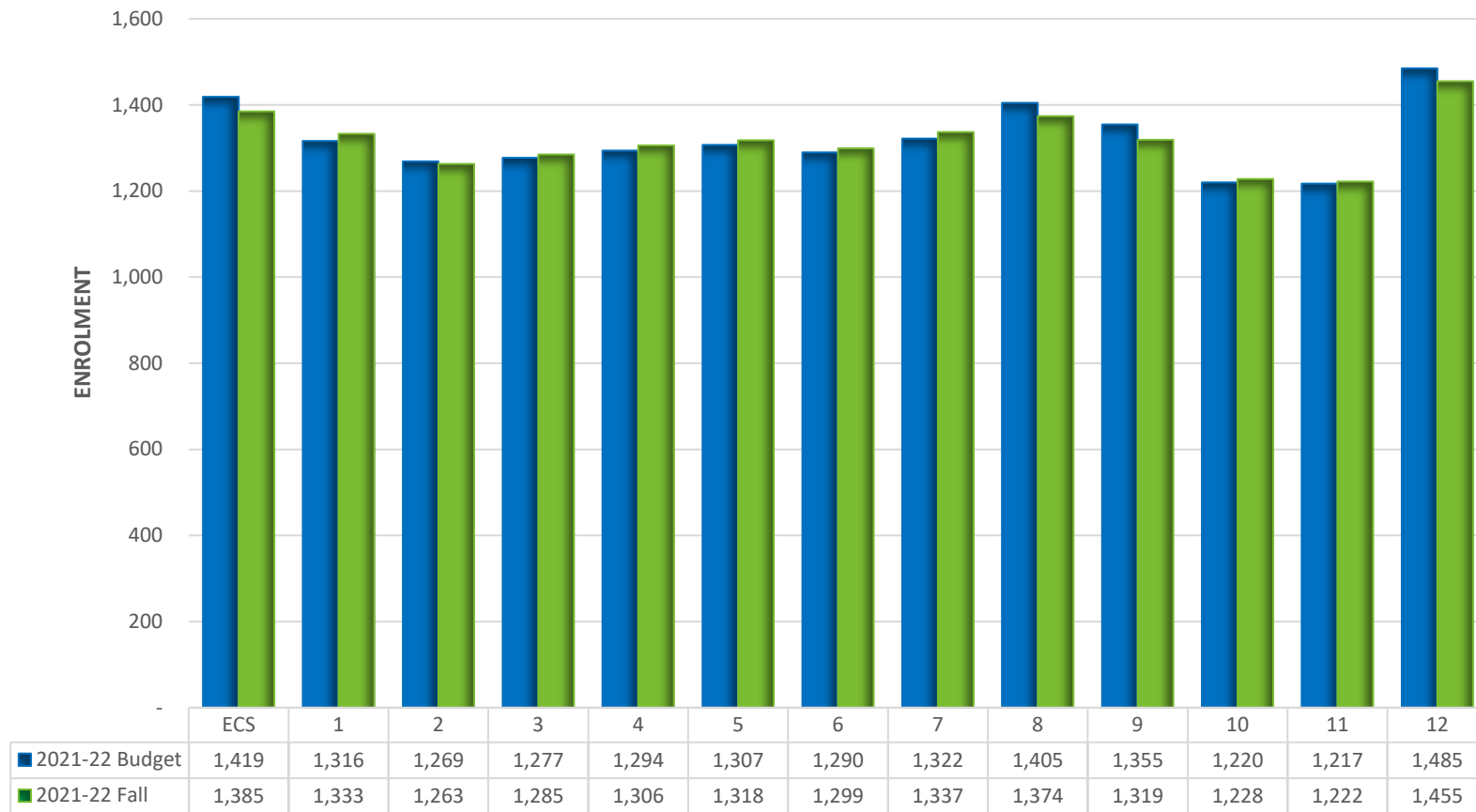
Enrolment Detail - by Sector - continued


	2021-22 Budget	2021-22 Fall	Change	% Change
Sector 5 - County of Minburn				
A. L. Horton Elementary	315	330	15	4.8%
Pleasant Ridge Colony	16	16	-	0.0%
Vegreville Composite High	354	347	(7)	(2.0%)
	<u>685</u>	<u>693</u>	<u>8</u>	<u>1.2%</u>
Total Enrolment in Sectors	<u>16,888</u>	<u>16,836</u>	<u>(52)</u>	
Elk Island Youth Ranch Learning Centre	7	5	(2)	(28.6%)
Next Step Home Education	-	42	42	100.0%
Next Step Outreach	267	241	(26)	(9.7%)
To Be Allocated	14	-	(14)	(100.0%)
Total Enrolment	<u>17,176</u>	<u>17,124</u>	<u>(52)</u>	<u>(0.3%)</u>
Enrolment by Grade *				
ECS	1,419	1,385	(34)	(2.4%)
Grade 1-3	3,862	3,868	6	0.2%
Grade 4-6	3,891	3,910	19	0.5%
Grade 7-9	4,078	4,010	(68)	(1.7%)
Grade 10-12	3,652	3,663	11	0.3%
	<u>16,902</u>	<u>16,836</u>	<u>(66)</u>	<u>(0.4%)</u>
Elk Island Youth Ranch Learning Centre	7	5	(2)	(28.6%)
Next Step Home Education	-	42	42	100.0%
Next Step Outreach	267	241	(26)	(9.7%)
Total Enrolment	<u>17,176</u>	<u>17,124</u>	<u>(52)</u>	<u>(0.3%)</u>


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* Includes To Be Allocated Students

ELK ISLAND PUBLIC SCHOOLS 2021-22 Fall Budget Enrolment Comparative - by Grade



2021-22 Spring Enrolment

 17,176

2021-22 Fall Enrolment

 17,124

Schools Expenses - Detail by Sector by Category

	2021-22 Budget	2021-22 Fall	Change	Salaries & Benefits	Services, Contracts & Supplies	Total Salaries* as % of Total Budget
Sector 1 - Sherwood Park						
Bev Facey Community High	\$ 6,841,283	\$ 6,959,102	\$ 117,819	\$ 6,690,904	\$ 268,198	96%
Brentwood Elementary	2,965,263	2,950,715	(14,548)	2,839,680	111,035	96%
Clover Bar Junior High	2,704,763	2,742,989	38,226	2,631,269	111,720	96%
Davidson Creek Elementary	3,687,673	3,718,274	30,601	3,577,805	140,469	96%
École Campbelltown	2,300,294	2,289,366	(10,928)	2,180,395	108,971	95%
F.R. Haythorne Junior High	4,371,741	4,418,209	46,468	4,211,469	206,740	95%
Glen Allan Elementary	2,336,712	2,413,902	77,190	2,331,815	82,087	97%
Heritage Hills Elementary	2,935,081	3,016,016	80,935	2,861,998	154,018	95%
Lakeland Ridge	4,489,213	4,453,322	(35,891)	4,264,011	189,311	96%
Mills Haven Elementary	2,830,651	2,904,881	74,230	2,770,430	134,451	95%
Pine Street Elementary	2,470,651	2,444,652	(25,999)	2,331,623	113,029	95%
Salisbury Composite High	7,593,675	7,570,789	(22,886)	7,132,605	438,184	94%
Sherwood Heights Junior High	3,994,652	4,040,742	46,090	3,854,451	186,291	95%
Strathcona Christian Academy Elementary	3,360,443	3,351,310	(9,133)	3,241,349	109,961	97%
Strathcona Christian Academy Secondary	3,680,965	3,658,545	(22,420)	3,518,484	140,061	96%
Wes Hosford Elementary	2,521,936	2,534,802	12,866	2,437,957	96,845	96%
Westboro Elementary	2,926,740	3,038,437	111,697	2,952,157	86,280	97%
Woodbridge Farms Elementary	2,927,220	2,984,165	56,945	2,878,885	105,280	96%
	<u>64,938,956</u>	<u>65,490,218</u>	<u>551,262</u>	<u>62,707,287</u>	<u>2,782,931</u>	<u>96%</u>
Sector 2 - Strathcona County						
Ardrossan Elementary	3,250,499	3,548,585	298,086	3,409,747	138,838	96%
Ardrossan Junior Senior High	5,032,372	5,040,543	8,171	4,896,792	143,751	97%
Fultonvale Elementary Junior High	2,995,697	3,049,636	53,939	2,945,424	104,212	97%
Uncas Elementary	1,532,444	1,540,152	7,708	1,465,602	74,550	95%
	<u>12,811,012</u>	<u>13,178,916</u>	<u>367,904</u>	<u>12,717,565</u>	<u>461,351</u>	<u>96%</u>
Sector 3 - Fort Saskatchewan						
Castle (Scotford Colony)	206,686	206,685	(1)	195,724	10,961	95%
École Parc Élémentaire	2,228,106	2,264,056	35,950	2,207,282	56,774	97%
Fort Saskatchewan Christian	2,673,855	2,703,060	29,205	2,638,882	64,178	98%
Fort Saskatchewan Elementary	2,100,915	2,187,539	86,624	2,129,512	58,027	97%
Fort Saskatchewan High	3,066,410	3,121,623	55,213	2,950,430	171,193	95%
James Mowat Elementary	2,668,728	2,675,032	6,304	2,576,632	98,400	96%
Rudolph Hennig Junior High	3,112,227	3,163,868	51,641	3,027,991	135,877	96%
SouthPointe School	3,604,367	3,763,897	159,530	3,591,585	172,312	95%
Win Ferguson Elementary	2,833,533	2,869,448	35,915	2,755,072	114,376	96%
	<u>22,494,827</u>	<u>22,955,208</u>	<u>460,381</u>	<u>22,073,110</u>	<u>882,098</u>	<u>96%</u>
Sector 4 - Lamont County						
Andrew School	678,609	745,075	66,466	728,186	16,889	98%
Bruderheim School	1,182,799	1,179,290	(3,509)	1,126,562	52,728	96%
Lamont Elementary	2,209,881	2,260,005	50,124	2,164,913	95,092	96%
Lamont High	2,358,875	2,492,584	133,709	2,408,752	83,832	97%
Mundare School	1,183,065	1,141,243	(41,822)	1,077,142	64,101	94%
	<u>7,613,229</u>	<u>7,818,197</u>	<u>204,968</u>	<u>7,505,555</u>	<u>312,642</u>	<u>96%</u>
Sector 5 - County of Minburn						
A.L. Horton Elementary	2,430,577	2,533,950	103,373	2,408,929	125,021	95%
Pleasant Ridge Colony	129,111	149,260	20,149	141,488	7,772	95%
Vegreville Composite High	2,726,693	2,709,373	(17,320)	2,598,007	111,366	96%
	<u>5,286,381</u>	<u>5,392,583</u>	<u>106,202</u>	<u>5,148,424</u>	<u>244,159</u>	<u>95%</u>
	<u>\$ 113,144,405</u>	<u>\$ 114,835,122</u>	<u>\$ 1,690,717</u>	<u>\$ 110,151,941</u>	<u>\$ 4,683,181</u>	<u>96%</u>

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

Schools Staffing by Sector - Full Time Equivalent (FTE)

	Certificated			Classified ¹			Total Change
	2021-22 Budget	2021-22 Fall	Change	2021-22 Budget	2021-22 Fall	Change	
Sector 1 - Sherwood Park							
Bev Facey Community High	47.24	47.80	0.56	17.13	19.29	2.16	2.72
Brentwood Elementary	21.92	21.80	(0.12)	5.57	5.57	-	(0.12)
Clover Bar Junior High	18.90	18.88	(0.02)	7.38	7.38	-	(0.02)
Davidson Creek Elementary	26.61	26.61	-	7.57	8.32	0.75	0.75
École Campbelltown	17.50	17.50	-	2.99	2.99	-	-
F.R. Haythorne Junior High	30.60	30.95	0.35	9.82	9.84	0.02	0.37
Glen Allan Elementary	16.08	16.09	0.01	6.22	7.29	1.07	1.08
Heritage Hills Elementary	22.28	22.88	0.60	4.30	4.30	-	0.60
Lakeland Ridge	32.96	33.39	0.43	8.12	7.09	(1.03)	(0.60)
Mills Haven Elementary	19.20	19.13	(0.07)	7.49	8.36	0.87	0.80
Pine Street Elementary	15.02	15.05	0.03	8.72	8.44	(0.28)	(0.25)
Salisbury Composite High	55.00	55.77	0.77	14.19	13.11	(1.08)	(0.31)
Sherwood Heights Junior High	29.30	29.06	(0.24)	7.48	8.17	0.69	0.45
Strathcona Christian Academy Elementary	24.33	24.36	0.03	6.25	6.47	0.22	0.25
Strathcona Christian Academy Secondary	27.76	27.86	0.10	5.98	5.36	(0.62)	(0.52)
Wes Hosford Elementary	18.07	17.88	(0.19)	5.63	5.99	0.36	0.17
Westboro Elementary	18.30	18.40	0.10	10.28	12.38	2.10	2.20
Woodbridge Farms Elementary	18.70	18.22	(0.48)	9.69	11.53	1.84	1.36
	459.77	461.63	1.86	144.81	151.88	7.07	8.93
Sector 2 - Strathcona County							
Ardrossan Elementary	23.48	24.15	0.67	6.55	9.34	2.79	3.46
Ardrossan Junior Senior High	38.99	38.88	(0.11)	7.19	7.82	0.63	0.52
Fultonvale Elementary Junior High	22.50	22.50	-	5.58	6.17	0.59	0.59
Uncas Elementary	10.15	10.10	(0.05)	4.02	4.45	0.43	0.38
	95.12	95.63	0.51	23.34	27.78	4.44	4.95
Sector 3 - Fort Saskatchewan							
Castle (Scotford Colony)	1.10	1.10	-	0.98	1.00	0.02	0.02
École Parc Élementaire	15.10	14.96	(0.14)	6.63	7.46	0.83	0.69
Fort Saskatchewan Christian	19.78	19.88	0.10	5.31	6.06	0.75	0.85
Fort Saskatchewan Elementary	13.48	13.53	0.05	6.50	7.96	1.46	1.51
Fort Saskatchewan High	21.42	21.42	-	6.95	7.80	0.85	0.85
James Mowat Elementary	18.69	18.82	0.13	6.45	6.56	0.11	0.24
Rudolph Hennig Junior High	22.36	23.09	0.73	5.97	6.02	0.05	0.78
SouthPointe School	25.78	25.91	0.13	8.30	9.74	1.44	1.57
Win Ferguson Elementary	18.16	18.09	(0.07)	9.61	9.91	0.30	0.23
	155.87	156.80	0.93	56.70	62.51	5.81	6.74
Sector 4 - Lamont County							
Andrew School	4.50	5.00	0.50	1.87	2.06	0.19	0.69
Bruderheim School	6.94	7.16	0.22	4.67	4.43	(0.24)	(0.02)
Lamont Elementary	14.49	14.49	-	6.54	7.19	0.65	0.65
Lamont High	17.05	17.03	(0.02)	4.61	6.74	2.13	2.11
Mundare School	7.50	7.50	-	3.41	2.80	(0.61)	(0.61)
	50.48	51.18	0.70	21.10	23.22	2.12	2.82
Sector 5 - County of Minburn							
A.L. Horton Elementary	16.56	16.56	-	6.55	7.67	1.12	1.12
Pleasant Ridge Colony	1.05	1.05	-	0.05	0.34	0.29	0.29
Vegreville Composite High	17.35	17.51	0.16	8.36	8.50	0.14	0.30
	34.96	35.12	0.16	14.96	16.51	1.55	1.71
	796.20	800.36	4.16	260.91	281.90	20.99	25.15

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¹ Classified FTE is based on a 12-month year

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

Supports for Students - Schools

Expenses by Category	2021-22	2021-22	Change	% Change	Salaries &	Services,
	Budget	Fall			Benefits	Contracts, & Supplies
Early Learning	\$ 2,576,689	\$ 2,163,672	\$ (413,017)	(16.0%)	\$ 2,040,367	\$ 123,305
Mental Health Capacity Building	225,061	225,061	-	0.0%	211,268	13,793
Specialized Supports - Schools	2,737,797	1,813,952	(923,845)	(33.7%)	1,563,596	250,356
School Nutrition Program	150,000	171,587	21,587	14.4%	80,747	90,840
Partners 4 Science	292,731	335,057	42,326	14.5%	87,152	247,905
	\$ 5,982,278	\$ 4,709,329	\$ (1,272,949)	(21.3%)	\$ 3,983,130	\$ 726,199

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Staffing (FTE)	Certificated			Classified		
	2021-22	2021-22	Change	2021-22	2021-22	Change
	Budget	Fall		Budget	Fall	
Early Learning	2.00	3.20	1.20	25.35	13.63	(11.72)
Mental Health Capacity Building	-	-	-	2.50	2.60	0.10
Specialized Supports - Schools	4.90	5.70	0.80	18.52	9.10	(9.42)
School Nutrition Program	-	-	-	1.59	1.59	-
Partners 4 Science	-	-	-	1.42	1.46	0.04
	6.90	8.90	2.00	49.38	28.38	(21.00)

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Early Learning:

- The Fall Budget decrease is reflective of the Early Learning allocations made directly to schools amounting to \$439,000 and carryforward amounting to \$64,000. This was offset by a one-time allocation of \$50,000 for Early Learning and a transfer of block funding from Specialized Support Schools for \$40,000. The transfer to schools also is reflected in the Classified FTE decrease as that staffing funding was transferred to schools.

Specialized Supports - Schools:

- Transfer to schools for Inclusive Learning Allocations equated to \$884,000 and a inter-departmental transfer to Early Learning for \$40,000. The transfer to schools also is reflected in the Classified FTE decrease.

Classified Spring Budget values for Early Learning and Specialized Supports - Schools have been restated. In the spring, there are contingency dollars held to allocate out to schools in the fall for new students that arrive. Those dollars were originally translated into FTE based on hourly staff at actual rates. In the fall, these dollars are allocated out to schools for staffing at standard cost rates. The spring numbers have been restated to standard cost rates to better reflect a comparison between the Spring and Fall Budgets.

Early Learning and Specialized Supports - Schools

	2021-22 Budget	2021-22 Fall	Change	% Change
Revenues				
Alberta Education Funding				
Early Learning	\$ 4,194,120	\$ 4,188,620	\$ (5,500)	(0.1%)
Specialized Supports	14,547,752	14,391,855	(155,897)	(1.1%)
	<u>18,741,872</u>	<u>18,580,475</u>	<u>(161,397)</u>	<u>(0.9%)</u>
Eastern Edge Low Incidence (100%)				
Specialized Supports	355,275	355,275	-	0.0%
	<u>355,275</u>	<u>355,275</u>	<u>-</u>	<u>0.0%</u>
	<u>19,097,147</u>	<u>18,935,750</u>	<u>(161,397)</u>	<u>(0.8%)</u>
Expenses				
Schools				
Early Learning	2,552,862	2,992,056	439,194	17.2%
Specialized Supports - Schools	15,329,521	16,213,802	884,281	5.8%
	<u>17,882,383</u>	<u>19,205,858</u>	<u>1,323,475</u>	<u>7.4%</u>
Central Services				
Early Learning	2,597,263	2,163,672	(433,591)	(16.7%)
Specialized Supports - Central	2,737,797	1,813,952	(923,845)	(33.7%)
	<u>5,335,060</u>	<u>3,977,624</u>	<u>(1,357,436)</u>	<u>(25.4%)</u>
	<u>23,217,443</u>	<u>23,183,482</u>	<u>(33,961)</u>	<u>(0.1%)</u>
Unfunded by Alberta Education	<u>\$ (4,120,296)</u>	<u>\$ (4,247,732)</u>	<u>\$ (127,436)</u>	<u>3.1%</u>

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

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

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

The Alberta Education Funding for Specialized Supports has decreased as EIPS Weighted Moving Average (WMA) for enrolment has decreased between Spring and Fall Budget. As the WMA is used to calculate these grants, the Division has moved some of that revenue into deferred revenue as Alberta Education (AE) will claw this back in 2022-23.

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

The increase in Unfunded is a result of using a portion of the To Be Allocated contingency to offset the decrease weighted moving average impacts for the grants utilized by these departments.

The number of students requiring specialized or intensified supports in an inclusive setting increased by 96 students from 2021-22 Budget. Enrolment in the Special Education System Programs decreased by 12, also from spring.

Central Services

Expenses by Department	2021-22 Budget	2021-22 Fall	Change	% Change
Governance (Page 35)				
Board of Trustees	\$ 579,489	\$ 580,296	\$ 807	0.1%
Education Executive (Page 36)				
Superintendent	715,028	735,028	20,000	2.8%
Election	50,000	50,000	-	-
Communications	560,041	557,997	(2,044)	(0.4%)
	1,325,069	1,343,025	17,956	1.4%
Supports For Students - Central (Page 37)				
Associate Superintendent	1,001,511	479,662	(521,849)	(52.1%)
Instructional Supports	2,302,478	3,282,611	980,133	42.6%
Specialized Supports	597,373	570,341	(27,032)	(4.5%)
	3,901,362	4,332,614	431,252	11.1%
Human Resources (Page 39)				
Associate Superintendent	1,470,615	1,731,070	260,455	17.7%
Staff Relations & Training	774,711	805,152	30,441	3.9%
Recruitment & Staffing	2,837,754	2,837,754	-	-
	5,083,080	5,373,976	290,896	5.7%
Business Services (Page 41)				
Secretary-Treasurer	714,381	735,766	21,385	3.0%
Financial Services	2,072,266	2,072,265	(1)	(0.0%)
	2,786,647	2,808,031	21,384	0.8%
Facility Services (Page 42)				
Facilities	16,414,116	16,305,233	(108,883)	(0.7%)
Infrastructure Maintenance and Renewal	2,265,617	2,714,490	448,873	19.8%
	18,679,733	19,019,723	339,990	1.8%
Information Technologies (Page 44)	5,753,641	5,783,943	30,302	0.5%
Student Transportation (Page 46)	12,192,861	12,294,628	101,767	0.8%
Fiscal Services (Page 48)				
Capital and Debt Services	6,512,297	6,695,709	183,412	2.8%
Other (Teacher Pensions and Insurance)	440,735	311,331	(129,404)	(29.4%)
	6,953,032	7,007,040	54,008	0.8%
	\$ 57,254,914	\$ 58,543,276	\$ 1,288,362	2.3%

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Staffing - Full Time Equivalentents (FTE)	2021-22 Budget	2021-22 Fall	FTE Change	% Change
Certificated	23.74	22.74	(1.00)	(4.2%)
Classified	112.46	118.16	5.70	5.1%
	136.20	140.90	4.70	3.5%

Governance

Budget	2021-22 Budget	2021-22 Fall	Change
Revenue/Allocations			
Block Revenue Allocations	\$ 539,964	\$ 539,964	\$ -
Reserve Spending	39,525	40,332	807
	<u>579,489</u>	<u>580,296</u>	<u>807</u>
Expenses			
<i>Salaries and benefits</i>			
Classified	394,447	394,447	-
<i>Services, Contracts and Supplies</i>			
Dues & Fees	81,100	81,100	-
Contracted Services	41,525	41,525	-
Staff Dev - Registration	30,930	30,930	-
Advertising/Public Relations	10,193	10,193	-
Subsistence	5,824	6,631	807
Travel	4,600	4,600	-
Computer Equipment	2,000	2,000	-
Rental/Lease	2,000	2,000	-
Binding/Copying/Printing	2,000	2,000	-
Furniture	2,000	2,000	-
Telephone/Fax/Cellular	1,270	1,270	-
Supplies & Materials	1,000	1,000	-
Mileage	400	400	-
Postage/Courier	200	200	-
	<u>185,042</u>	<u>185,849</u>	<u>807</u>
	<u>579,489</u>	<u>580,296</u>	<u>807</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Education Executive						
Budget	2021-22 Budget	2021-22 Fall	Change	Superintendent	Communications	Election
Revenue/Allocations						
Block Revenue Allocations	\$ 1,310,311	\$ 1,305,904	\$ (4,407)	\$ 707,770	\$ 548,134	\$ 50,000
One Time Allocation	-	24,407	24,407	20,000	4,407	-
Reserve Spending	14,758	12,714	(2,044)	7,258	5,456	-
	<u>1,325,069</u>	<u>1,343,025</u>	<u>17,956</u>	<u>735,028</u>	<u>557,997</u>	<u>50,000</u>
Expenses						
<i>Salaries and Benefits</i>						
Certificated	441,122	449,390	8,268	449,390	-	-
Classified	721,526	711,524	(10,002)	190,633	520,891	-
	<u>1,162,648</u>	<u>1,160,914</u>	<u>(1,734)</u>	<u>640,023</u>	<u>520,891</u>	<u>-</u>
<i>Services, Contracts and Supplies</i>						
Contracted Services	70,736	92,454	21,718	32,901	9,553	50,000
Supplies & Materials	26,146	26,146	-	20,293	5,853	-
Subsistence	15,572	15,572	-	14,922	650	-
Advertising/Public Relations	14,300	14,300	-	300	14,000	-
Dues & Fees	7,250	7,250	-	6,250	1,000	-
Computer Equipment	1,000	7,240	6,240	6,240	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	3,648	3,648	-	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	2,966	2,966	-	2,216	750	-
Staff Dev - Subsistence	2,250	2,250	-	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)	(9,268)	(8,268)	(8,268)	(1,000)	-
	<u>162,421</u>	<u>182,111</u>	<u>19,690</u>	<u>95,005</u>	<u>37,106</u>	<u>50,000</u>
	<u>1,325,069</u>	<u>1,343,025</u>	<u>17,956</u>	<u>735,028</u>	<u>557,997</u>	<u>50,000</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Staffing (FTE)						
Certificated	2.00	2.00	-	2.00	-	-
Classified	6.90	6.90	-	2.00	4.90	-
	<u>8.90</u>	<u>8.90</u>	<u>-</u>	<u>4.00</u>	<u>4.90</u>	<u>-</u>
Notes (for changes greater than \$50,000)						

Supports for Students - Central

Budget	2021-22	2021-22	Change	Associate	Instructional	Specialized
	Budget	Fall		Super-intendent		
Revenue/Allocations						
Block Revenue Allocations	\$ 2,170,129	\$ 2,170,129	\$ -	\$ 349,090	\$ 1,230,850	\$ 590,189
One-Time Funding	-	150,828	150,828	-	150,828	-
Reserve Spending	2,003,793	2,048,894	45,101	1,004,071	1,064,671	(19,848)
Supplemental Revenue	92,302	377,006	284,704	126,501	250,505	-
Targeted Funding	1,936,563	1,887,182	(49,381)	-	1,887,182	-
Transfers To/From Other Sites	(2,301,425)	(2,301,425)	-	(1,000,000)	(1,301,425)	-
	<u>3,901,362</u>	<u>4,332,614</u>	<u>431,252</u>	<u>479,662</u>	<u>3,282,611</u>	<u>570,341</u>
Expenses						
<i>Salaries and Benefits</i>						
Certificated	2,660,497	2,480,667	(179,830)	-	2,182,135	298,532
Classified	675,128	960,757	285,629	428,589	366,130	166,038
	<u>3,335,625</u>	<u>3,441,424</u>	<u>105,799</u>	<u>428,589</u>	<u>2,548,265</u>	<u>464,570</u>
<i>Services, Contracts, and Supplies</i>						
Contracted Services	202,458	319,136	116,678	15,370	247,692	56,074
Supplies & Materials	80,996	242,018	161,022	10,993	219,025	12,000
Equipment	50,776	68,776	18,000	-	65,776	3,000
Binding/Copying/Printing	10,350	13,850	3,500	1,500	10,850	1,500
Publications & Subscriptions	40,100	45,693	5,593	100	45,593	-
Mileage	49,550	52,550	3,000	750	39,300	12,500
Staff Dev - Registration	47,047	44,047	(3,000)	5,000	29,500	9,547
Travel	1,000	1,500	500	-	1,000	500
Computer Equipment	14,500	14,500	-	-	9,500	5,000
Dues & Fees	13,000	13,000	-	-	13,000	-
Subsistence	8,000	11,435	3,435	4,000	4,935	2,500
Telephone/Fax/Cellular	7,840	8,490	650	840	7,500	150
Software	4,000	8,575	4,575	-	8,575	-
Rental/Lease	13,500	24,500	11,000	4,500	19,500	500
Staff Dev - Travel	9,000	9,000	-	3,500	4,500	1,000
Furniture	4,500	4,500	-	2,000	2,500	-
Media Materials - Books Only	2,000	2,000	-	-	2,000	-
Staff Dev - Subsistence	6,500	6,500	-	2,500	3,000	1,000
Repairs & Maintenance		500	500	-	-	500
Postage/Courier	420	420	-	20	400	-
Advertising/Public Relations	200	200	-	-	200	-
	<u>565,737</u>	<u>891,190</u>	<u>325,453</u>	<u>51,073</u>	<u>734,346</u>	<u>105,771</u>
	<u>3,901,362</u>	<u>4,332,614</u>	<u>431,252</u>	<u>479,662</u>	<u>3,282,611</u>	<u>570,341</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Supports for Students - Central - continued

Staffing (FTE)	2021-22 Budget	2021-22 Fall	Change	Associate Super- intendent	Instructional Supports	Specialized Supports
Certificated	17.74	16.74	(1.00)	-	14.64	2.10
Classified	6.59	12.29	5.70	7.45	3.39	1.45
	<u>24.33</u>	<u>29.03</u>	<u>4.70</u>	<u>7.45</u>	<u>18.03</u>	<u>3.55</u>

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

- One Time Funding increased by \$45,000 for an allocation to the Early Literacy Project and by \$106,000 for prior year's FNMI allocation. In the Spring Budget, the FNMI amount this was recorded as Targeted Revenue but due to changes on how the deferred revenue was recorded this is now classified as an allocation.
- Supplemental Revenue was increased as it has been confirmed that the Odyssey Grant of \$125,000 will continue for 2021-22. This is an expense-equals-revenue program so does not impact the bottom line. As well, Shell grants were provided for Lamont and Fort Saskatchewan outdoor spaces for \$124,000, the remainder is other small grant changes.
- Targeted funding decreased by \$106,000 due to the reclassification of prior year's allocation as noted in the first bullet. This was offset by an increase in 2021-22 FNMI revenue due to enrolment of \$31,000 and a Dual Credit Programming increase of \$26,000.
- Salaries and Benefits has a net increase due to increase of staff for the Odyssey Languages Program at the equivalence of 5.0 FTE. There is a shift between Certificated and Classified due to the reclassification of staff from Certificated to Classified, as well as restructuring within the department.
- Contracted Services increased in Instructional Supports, primarily within the FNMI program - these funds are expected to be reallocated to schools during 2021-22.
- Supplies and Materials increased in Instructional Supports for the FNMI outdoor space at Central of \$40,000, and for various outdoor spaces granted by Shell in the amount of \$117,000.
- Staffing (FTE) has decreased by 1.0 Certificated due to a reclassification from Certificated to Classified. Classified has increased 5.7 due to a 1.0 reclassification to Classified from Certificated, as well as 4.7 increase for five 1.0 French Odyssey staff, offset by a transfer of 0.3 for the Mental Health Advisor to Specialized Supports Schools.

Human Resources						
Budget	2021-22 Budget	2021-22 Fall	Change	Associate Superintendent	Staff Relations & Training	Recruitment & Staffing
Revenue/Allocations						
Block Revenue Allocations	\$ 4,554,936	\$ 4,554,936	\$ -	\$ 1,028,356	\$ 693,832	\$ 2,832,748
Reserve Spending	227,385	242,294	14,909	156,410	80,878	5,006
Targeted Funding	-	30,442	30,442	-	30,442	-
Supplemental Revenue	300,759	546,304	245,545	546,304	-	-
	5,083,080	5,373,976	290,896	1,731,070	805,152	2,837,754
Expenses						
<i>Salaries and benefits</i>						
Certificated	348,319	348,319	-	196,826	151,493	-
Classified	1,125,624	1,130,854	5,230	336,705	294,593	499,556
	1,473,943	1,479,173	5,230	533,531	446,086	499,556
Staffing - Certificated *	2,197,511	2,234,643	37,132	167,004	77,941	1,989,698
Staffing - Classified *	454,236	468,642	14,406	56,375	90,212	322,055
	2,651,747	2,703,285	51,538	223,379	168,153	2,311,753
Secondments - Certificated	300,759	546,304	245,545	546,304	-	-
	4,426,449	4,728,762	302,313	1,303,214	614,239	2,811,309
<i>Services, Contracts and Supplies</i>						
Staff Dev - Registration	306,089	307,282	1,193	223,500	78,282	5,500
Supplies & Materials	102,515	140,546	38,031	100,920	35,758	3,868
Contracted Services	147,206	76,669	(70,537)	34,296	42,373	-
Subsistence	36,280	38,690	2,410	27,140	9,500	2,050
Mileage	11,177	14,677	3,500	4,000	7,000	3,677
Staff Dev - Travel	10,500	11,000	500	3,500	5,000	2,500
Furniture	2,514	9,000	6,486	8,000	-	1,000
Dues & Fees	8,250	8,250	-	2,500	4,000	1,750
Equipment	1,000	7,000	6,000	4,000	3,000	-
Computer Equipment	10,000	6,000	(4,000)	4,000	-	2,000
Telephone/Fax/Cellular	4,600	4,600	-	4,000	-	600
Staff Dev - Subsistence	3,500	4,500	1,000	1,000	2,000	1,500
Advertising/Public Relations	4,250	4,250	-	250	2,000	2,000
Software	-	4,000	4,000	4,000	-	-
Binding/Copying/Printing	3,000	3,000	-	2,500	500	-
Rental/Lease	2,350	2,350	-	850	1,500	-
Publications & Subscriptions	1,900	1,900	-	1,900	-	-
Cost Recoveries	800	800	-	800	-	-
Repairs & Maintenance	500	500	-	500	-	-
Postage/Courier	200	200	-	200	-	-
	656,631	645,214	(11,417)	427,856	190,913	26,445
	5,083,080	5,373,976	290,896	1,731,070	805,152	2,837,754
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Human Resources - continued

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

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

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

- Increase to Supplemental Revenue in Associate Superintendent budget to off-set costs of staff on secondment to Alberta Education (AE) and other school boards in the amount \$245,500.
- Increase to Secondments - Certificated for staff since placed on secondment to AE and other school boards in the amount of \$245,500.
- Decrease to Contracted Services primarily due to reclassification of Post-COVID Mental Health costs to Supplies, as well as a reclassification of \$17,500 in OTAGS (Off To A Good Start) program to Salaries.

Business Services					
Budget	2021-22 Budget	2021-22 Fall	Change	Secretary- Treasurer	Financial Services
Revenue/Allocations					
Block Revenue Allocations	\$ 2,764,433	\$ 2,785,181	\$ 20,748	\$ 732,762	\$ 2,052,419
Reserve Spending	22,214	22,850	636	3,004	19,846
	<u>2,786,647</u>	<u>2,808,031</u>	<u>21,384</u>	<u>735,766</u>	<u>2,072,265</u>
Expenses					
<i>Salaries and Benefits</i>					
Classified	2,210,176	2,210,175	(1)	291,010	1,919,165
<i>Services, Contracts and Supplies</i>					
Insurance	282,691	303,439	20,748	303,239	200
Contracted Services	207,633	207,633	-	129,633	78,000
Staff Dev - Registration	22,008	22,008	-	2,008	20,000
Supplies & Materials	13,000	13,637	637	3,637	10,000
Dues & Fees	11,660	11,660	-	2,660	9,000
Computer Equipment	9,123	9,123	-	1,123	8,000
Furniture	8,000	8,000	-	-	8,000
Subsistence	5,100	5,100	-	1,100	4,000
Mileage	4,686	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	2,220	2,220	-	220	2,000
Rental/Lease	1,650	1,650	-	-	1,650
Advertising/Public Relations	1,000	1,000	-	-	1,000
Staff Dev - Subsistence	500	500	-	-	500
Travel	450	450	-	-	450
Publications & Subscriptions	50	50	-	50	-
	<u>576,471</u>	<u>597,856</u>	<u>21,385</u>	<u>444,756</u>	<u>153,100</u>
	<u>2,786,647</u>	<u>2,808,031</u>	<u>21,384</u>	<u>735,766</u>	<u>2,072,265</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Staffing (FTE)					
Classified	19.97	19.97	-	2.00	17.97
Notes (for changes greater than \$50,000)					

Facility Services					
Budget	2021-22 Budget	2021-22 Fall	Change	Facilities	Infrastructure Maintenance and Renewal
Revenue/Allocations					
Block Revenue Allocations	\$ 13,779,270	\$ 13,683,215	\$ (96,055)	\$ 13,683,215	\$ -
COVID Cost Allocation	-	1,440,500	1,440,500	1,440,500	-
One Time Allocation	-	39,922	39,922	39,922	-
Reserve Spending	1,697,552	(34,908)	(1,732,460)	(34,908)	-
Supplemental Revenue	285,548	319,940	34,392	319,940	-
Targeted Funding	2,917,363	3,571,054	653,691	856,564	2,714,490
	<u>18,679,733</u>	<u>19,019,723</u>	<u>339,990</u>	<u>16,305,233</u>	<u>2,714,490</u>
Expenses					
<i>Salaries and benefits</i>					
Classified	3,355,231	3,348,629	(6,602)	3,348,629	-
<i>Services, Contracts and Supplies</i>					
Contracted Custodial Services	4,858,000	4,842,565	(15,435)	4,842,565	-
Repairs & Maintenance	2,265,617	2,714,490	448,873	-	2,714,490
Electricity	1,850,000	1,850,000	-	1,850,000	-
Contracted Services	1,537,972	1,698,143	160,171	1,698,143	-
Rental/Lease	1,193,796	1,146,788	(47,008)	1,146,788	-
Natural Gas/Propane	965,000	900,000	(65,000)	900,000	-
Supplies - Custodial	751,000	751,000	-	751,000	-
Supplies & Materials	605,000	613,922	8,922	613,922	-
Insurance	663,541	561,361	(102,180)	561,361	-
Equipment	304,000	242,000	(62,000)	242,000	-
Water & Sewer	240,000	230,000	(10,000)	230,000	-
Oil/Gas/Propane	55,000	75,000	20,000	75,000	-
Staff Dev - Registration	35,000	35,000	-	35,000	-
Vehicle Repair/Maintenance	30,000	30,000	-	30,000	-
Software	15,000	20,000	5,000	20,000	-
Telephone/Fax/Cellular	17,945	17,945	-	17,945	-
Computer Equipment	20,000	15,000	(5,000)	15,000	-
Postage/Courier	13,000	13,000	-	13,000	-
Dues & Fees	11,500	11,500	-	11,500	-
Furniture	10,000	10,000	-	10,000	-
Subsistence	7,000	8,000	1,000	8,000	-
Uniforms/Protective	5,000	5,000	-	5,000	-
Miscellaneous Bank Charges	4,800	5,000	200	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	-
Cost Recoveries	(146,669)	(137,620)	9,049	(137,620)	-
	<u>15,324,502</u>	<u>15,671,094</u>	<u>346,592</u>	<u>12,956,604</u>	<u>2,714,490</u>
	<u>18,679,733</u>	<u>19,019,723</u>	<u>339,990</u>	<u>16,305,233</u>	<u>2,714,490</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

- Block Revenue Allocations have decreased \$96,000, primarily as \$100,000 was no longer required to offset Insurance costs, along with some other small adjustments.
- COVID Cost Allocation of \$1.44 million has been added to Fall Budget to show allocations specifically related to expected COVID costs. In the Spring Budget, these allocations were part of Reserve Spending.
- Reserve Spending has decreased as allocations to cover COVID Costs of \$1.44 million are now shown as COVID Allocation rather than Reserves usage. The Modular Cooling Project was also removed from Reserves as this will now be capitalized resulting in a change of \$250,000. The balance of the change resulted from the department's carryforward.
- The Targeted Funding total for 2021-22 includes \$2.74 million in the IMR (Infrastructure Maintenance Renewal) column which is \$449,000 more than spring. Additionally, \$205,000 has been targeted to move six modulars.
- Repairs and Maintenance in IMR (Infrastructure Maintenance Renewal) has increased and matches the targeted funding.
- Contracted Services has increased to include contracted services costs relating to the Wye Elementary School demolition and abatement for \$112,000, a Building Management System upgrade for \$200,000, as well as \$204,000 to complete the move of six modulars, offset by a decrease in Mechanical Cooling of \$250,000 and reallocation of Spring Budget expenditures.
- Natural Gas/Propane has decreased by \$65,000.
- Insurance has decreased \$102,000.
- Equipment has decreased \$62,000, primarily due to movement of funds to other categories.

Information Technologies			
Budget	2021-22 Budget	2021-22 Fall	Change
Revenue/Allocations			
Block Revenue Allocations	\$ 5,221,936	\$ 5,221,936	\$ -
One Time Allocation	-	51,000	51,000
Reserve Spending	117,531	118,391	860
Targeted Funding	393,600	374,400	(19,200)
Transfers To/From Other Sites	20,574	18,216	(2,358)
	<u>5,753,641</u>	<u>5,783,943</u>	<u>30,302</u>
Expenses			
<i>Salaries and benefits</i>			
Certificated	288,272	288,272	-
Classified	2,706,340	2,643,228	(63,112)
	<u>2,994,612</u>	<u>2,931,500</u>	<u>(63,112)</u>
<i>Services, Contracts and Supplies</i>			
Software	1,564,942	1,579,544	14,602
Internet	605,332	586,132	(19,200)
Telephone/Fax/Cellular	279,168	272,252	(6,916)
Contracted Services	102,723	209,758	107,035
Mileage	49,000	49,000	-
Computer Equipment	39,000	39,000	-
Amortization of Capital Assets	37,652	37,652	-
Equipment	33,000	33,000	-
Staff Dev - Registration	15,000	15,000	-
Supplies & Materials	9,347	10,000	653
Furniture	10,000	6,000	(4,000)
Repairs & Maintenance	5,000	5,000	-
Subsistence	4,000	4,000	-
Dues & Fees	2,000	3,050	1,050
Staff Dev - Subsistence	1,500	1,500	-
Staff Dev - Travel	500	500	-
Insurance	500	500	-
Postage/Courier	100	250	150
Binding/Copying/Printing	101	204	103
Rental/Lease	164	101	(63)
	<u>2,759,029</u>	<u>2,852,443</u>	<u>93,414</u>
	<u>5,753,641</u>	<u>5,783,943</u>	<u>30,302</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Information Technologies - continued

Staffing (FTE)	2021-22 Budget	2021-22 Fall	Change
Certificated	2.00	2.00	-
Classified	24.00	24.00	-
	26.00	26.00	-

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

- A One Time Allocation for \$51,000 has been added for continuation of the Network project started in 2020-21.
- Classified Salaries and Benefits has decreased as three positions were hired at a lower rate than estimated in the spring.
- The increase in Contracted Services of \$107,000 is primarily due to \$51,000 for Network project and other smaller projects make up the remainder.

Student Transportation Services			
Budget	2021-22 Budget	2021-22 Fall	Change
Revenue/Allocations			
COVID Cost Allocation	\$ -	\$ 45,997	\$ 45,997
Reserve Spending	345,000	708,552	363,552
Supplemental Revenue	1,608,025	1,300,243	(307,782)
Targeted Funding	10,292,236	10,292,236	-
Transfers To/From Other Sites	(52,400)	(52,400)	-
	<u>12,192,861</u>	<u>12,294,628</u>	<u>101,767</u>
Expenses			
<i>Salaries and Benefits</i>			
Certificated	8,268	-	(8,268)
Classified	1,275,921	1,252,242	(23,679)
	<u>1,284,189</u>	<u>1,252,242</u>	<u>(31,947)</u>
<i>Services, Contracts and Supplies</i>			
Contracted Transportation	10,031,874	10,076,844	44,970
Insurance	377,949	382,962	5,013
Telephone/Fax/Cellular	126,000	126,000	-
Equipment	65,000	120,596	55,596
Supplies & Materials	105,000	105,000	-
Contracted Services	50,000	55,000	5,000
Miscellaneous Bank Charges	28,000	32,000	4,000
Cost Recoveries	20,000	22,476	2,476
Postage/Courier	17,500	19,000	1,500
Binding/Copying/Printing	18,000	18,000	-
Subsistence	15,000	15,000	-
Rental/Lease	14,924	14,924	-
Repairs & Maintenance	2,000	10,000	8,000
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	6,159	1,159
Mileage	2,000	5,000	3,000
Software	75	3,075	3,000
Furniture	2,500	2,500	-
Dues & Fees	2,000	2,000	-
Advertising/Public Relations	1,500	1,500	-
Staff Dev - Subsistence	1,000	1,000	-
Publications & Subscriptions	350	350	-
	<u>10,908,672</u>	<u>11,042,386</u>	<u>133,714</u>
	<u>12,192,861</u>	<u>12,294,628</u>	<u>101,767</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Student Transportation Services - continued			
Staffing (FTE)	2021-22 Budget	2021-22 Fall	Change
Classified	10.00	10.00	-

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

- Spring Budget was restated to reclassify \$1,500 from Targeted Revenue to Supplemental Revenue.
- An additional \$325,000 has been provided in Reserve spending due to ridership changes. At year end, any unspent amounts will be returned to Division Unallocated Reserves. As well, in the Spring Budget there was \$245,000 in COVID costs funded from Reserves, however in the Fall Budget \$46,000 of this \$245,000 has been transferred and reported as a COVID Cost Allocation from \$1.49 million. The remaining \$85,000 is a change in the department carryforward amount.
- Supplemental Revenue has decreased as ridership uptake was less than expected in the spring. As well, it is anticipated that the Fee Waivers will increase.
- Increase to equipment of \$56,000 for replacement items that arise during the year, for example digital radio exchange.

Fiscal Services					
Budget	2021-22 Budget	2021-22 Fall	Change	Capital and Debt Services	Other
Revenue/Allocations					
Block Revenue Allocation	\$ 1,177,714	\$ 1,200,277	\$ 22,563	\$ 1,209,646	\$ (9,369)
Division Year End Carryforward	99,735	-	(99,735)	-	-
Targeted Funding	5,675,583	5,806,763	131,180	5,486,063	320,700
	<u>6,953,032</u>	<u>7,007,040</u>	<u>54,008</u>	<u>6,695,709</u>	<u>311,331</u>
Expenses					
<i>Salaries and benefits</i>					
Teacher Pensions - Central	341,000	320,700	(20,300)	-	320,700
<i>Services, Contracts and Supplies</i>					
Amortization of Capital	6,821,666	6,995,709	174,043	6,995,709	-
Division Year End Carryforward	99,735	-	(99,735)	-	-
Rental / Lease	(9,369)	(9,369)	-	-	(9,369)
Equipment Buyouts	(300,000)	(300,000)	-	(300,000)	-
	<u>6,612,032</u>	<u>6,686,340</u>	<u>74,308</u>	<u>6,695,709</u>	<u>(9,369)</u>
	<u>6,953,032</u>	<u>7,007,040</u>	<u>54,008</u>	<u>6,695,709</u>	<u>311,331</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

- The Division Year End Carryforward of \$99,735 in the Spring was the adjustment to projected year-end results to ensure the Division was budgeted for a full 1% carryforward from all departments (to be conservative for Bill 5). This placeholder amount is no longer required for fall as carryforward amounts were realized by departments.
- The Targeted Funding has increased primarily due to an increase of \$165,000 in supported amortization from Alberta Education as additional Capital Maintenance and Renewal and Infrastructure Maintenance and Renewal funding is expected to be utilized on capital projects. This change is offset by minor decreases in supported amortization from Alberta Infrastructure and provincial contributions to teacher pensions.
- The amortization of capital has increased by \$174,000 due to a higher amount of capital projects completed in 2020-21 than projected in Spring, and additional expected usage of funding on capital projects in 2021-22.