

DATE: May 26, 2023

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: Approval of the 2023-2024 Budget

ORIGINATOR: Todd Burnstad, Chief Financial Officer

RESOURCE STAFF: Ariff Asaria, Jeremy Higginbotham, Drew Horn, Trish Kolotyluk, Frederick Mampio
Jennifer Price, Madonna Proulx, Amanda Wong

REFERENCE [Funding Manual for School Authorities for the 2023-2024 School Year](#)

ISSUE

The 2023-2024 Budget is being presented to the Board of Trustees for approval.

BACKGROUND

Provincial Budget

On Tuesday, February 28, 2023, the Province released a high-level budget for the 2023-2024 year. The budget indicated that operational funding for all school divisions will be higher than the 2022-2023 funding.

Specific details, including individual school division funding profiles as well as the funding manual were made available on March 9, 2023.

2023-2024 Budget Highlights

The 2023-2024 school year will be the fourth year of the Weighted Moving Average (WMA) funding model. Integral with the new funding model is that all grants are either fully or partially calculated using WMA. This model captures the number of funded students across three school years and does not allocate funding per individual student.

Bridge/COVID Mitigation Funding:

Since the introduction of the WMA funding model in 2020-2021, the Division has also received Bridge Funding. Administrations' understanding was that this funding was intended to "bridge" the impact of moving from the old funding model, where funding was received on a per-student model, to the WMA model, where school divisions receive a fixed amount of funding. In 2022-2023, the Division received approximately \$67 million in Bridge/COVID mitigation funding. However, as part of the 2023-2024 Budget, it was announced that this funding will be reallocated through the funding framework grants.

Grant rate changes:

Base instruction grants have increased by six per cent and include the following:

- Early childhood services (ECS), Grades 1-12 base grants
- Summer School credit enrolment unit rate (CEU)
- Home Education

Supports and Services grants have increased by 10 per cent and include the following:

- Program unit funding (PUF)
- Specialized Learning Supports (SLS) Kindergarten Severe
- Specialized Learning Supports
- Moderate language delay
- English as an additional language (EAL)
- First Nations, Métis and Inuit (per student component of the grant)

Other grant rate changes:

- Operations and Maintenance (O&M) grant rate has increased by five per cent
- School Nutrition grant rate has increased by 20 per cent
- System Administration grant has increased by .05 per cent
- Maximum limit on operating reserves has increased by .05 per cent
- Outreach Program grant shifts from \$150,000 per school division to a tiered model based on WMA enrolment. The Division will receive the maximum allocation of \$350,000 for this grant.
- Student transportation funding has increased. The revisions to the transportation funding model were informed by the work of the Student Transportation Task Force and the student transportation audit.

New grants:

- **Classroom Complexity** - This new grant is provided to school divisions to address classroom complexity by adding more classroom support staff such as educational assistants or increasing their hours, by providing additional training opportunities for staff and/or by hiring additional support specialists such as counsellors, psychologists, interpreters and more teachers. School divisions are required to submit an interim expenditure report by November 30, 2023, and a final report by May 31, 2023.
- **Teacher Salary Settlement:** This grant provides funding to support increased salary costs due to the collective agreement ratified between the Alberta Teachers' Association and the Teachers' Employer Bargaining Association

Provincial Priority grants:

- **Curriculum Resource and Professional Learning:** This funding is intended to support learning and teaching resources for the new Kindergarten to Grade 6 curriculum. It is also intended to support professional learning and collaboration to support teachers implementing the new curriculum.
- **Displaced Students:** This funding is intended to support school divisions receiving displaced students who require increased educational supports.
- **Learning Disruption:** This funding is intended to assist students early on in their educational journey who require help catching up to their grade level as a result of learning loss during the pandemic.
- **Low Incidence Supports and Services:** This funding is intended to assist with the high cost associated with the specialized supports and services required to meet the educational needs of learners with low-incidence disabilities such as deaf/hard of hearing and blind/visually impaired.
- **Mental Health in Schools:** This funding is provided to support the development of a school-based services model to integrate and expand access to addiction and mental health services for students.

Further information on all of the above grants can be found in Attachment I and its supporting notes.

Although not part of the operating revenue budget, it is important to note that the Province released our Capital Maintenance and Renewal (CMR) funding for 2023-2024 which is approximately \$6.9 million. This is a decrease of approximately 36 per cent or \$2.5 million less than we received in 2022-2023 (\$9.4 million) and less than half of what we received in 2021-2022 (\$14.8 million).

As reported in the Distribution of Funds (DOF), the Division's IMR grant allocation for 2023-2024 is approximately \$13.6 million; however, the IMR grant can be used for both operating and capital expenditures. The \$7.3 million reported as revenue is the amount estimated to be used for operating expenses with the remaining balance of \$6.3 million anticipated to be used on expenses that are capital in nature. Further details are provided on Attachment I.

Enrolment (Attachment II)

- The Division's student enrolment projection for 2023-2024 is 114,265.
- Total enrolment growth is projected to increase by approximately 5,500 students or five per cent compared to the actual September 2022 enrolment counts.
- Factoring in ECS students at 0.5 our projected funded student count is 109,688, compared to our WMA funded enrolment of 106,207 which also factors in enrolment from the two previous years.

Included in the budgeted revenue is \$4.6 million for the Supplemental Enrolment Growth Grant. This provides additional per-student funding for authority enrolment growth greater than set thresholds.

2023-2024 Allocation Highlights

The Division allocates resources to schools and central cost centres in a variety of ways. Because provincial funding is no longer based on per-student grants, the Division can no longer provide allocations based on individual student rates.

Highlights of the proposed allocations include:

Division One Targeted Allocation - The Board of Trustees has identified early learning in both literacy and numeracy as a high priority. A \$40 million allocation provides additional resources to Division One children and students.

Equity Fund - This allocation will continue to help support students and schools and to address any unforeseen gaps in resources that may occur.

First Nations, Metis and Inuit Completion Coaches - continuing from previous years, the use of High School Completion Coaches continues. Dr. Anne Anderson has joined Eastglen, Queen Elizabeth and Jasper Place as the senior high schools working with completion coaches.

High Social Vulnerability Allocation (HSV) - this allocation was identified as a high priority for the Division and provides assistance to the top 60 schools with a significant percentage of students deemed as being socially vulnerable.

Mental Health Supports - The promotion of student and staff well-being and mental health is a Division priority. This allocation is intended to support:

- a mental health classroom at J.A. Fife in partnership with CASA (Child and Adolescent Services Association)
- Ross Greene training of Division staff at Overlanders School
- a Division mental health classroom at Aldergrove and

- a coordinated mental health approach between Hospital school campuses/SLS and other Division schools to provide mental health supports and services.

School Base Allocation - every school needs a principal, administrative assistant and a head custodian. A fixed allocation will be provided to every school to cover the unit costs of these roles.

Weighted Enrolment Allocation - This allocation is provided to all schools based on their proportion of the Division's weighted enrolment. The level of specialized learning support required will be correlated to the school's weighted enrolment allocation. This is our largest allocation and represents approximately 73 per cent of the total school allocations. Funds from the Classroom Complexity Grant will help to supplement this allocation.

The 2023-2024 Weighted Enrolment Allocation includes resources to help support six newly approved half-day Kindergarten classes at Duggan, Evansdale, Hillview, Mayfield and Scott Robertson for children with profound disabilities or profound language delays who require additional supports beyond that offered in a regular Kindergarten program.

2023-2024 Planned Use of Reserves

Planned Use of Operating Reserves - In order to access reserves, a detailed accumulated reserve plan is required and any planned access to operating reserve funds needs to be submitted in conjunction with the budget documents for Ministerial approval. The Division's proposed use of surplus funds for 2023-2024 totals approximately \$13.4 million and is detailed in Attachment VII.

Planned Use of Capital Reserves: In addition to our operating reserves, the Division also has capital reserves which are typically used for expenditures that will provide a benefit lasting longer than one year. The Division's proposed use of capital reserve funds is detailed in Attachment VIII.

Both Attachment VII and Attachment VIII factor in the transfer of \$9 million from operating reserves to capital reserves prior to the end of the current year, subject to Ministerial approval.

The 2023-2024 Budget and our 2022-2026 Priorities

Alignment with the Division's values and priorities continues to be a critical requirement of the Division's allocation model while operating within the realities of the provincial WMA funding model.

The Division's budget aligns with the priorities set out in the 2022-2026 Division Strategic Plan by:

- building on outstanding learning opportunities for all students
- advancing action toward anti-racism and reconciliation
- promoting a comprehensive approach to student and staff well-being and mental health

RELATED FACTS

- Total revenue for the Division is estimated at approximately \$1.28 billion.
- Approximately 74 per cent of the total Division funds will continue to be allocated to support students in the classroom, with the remaining balance covering fixed and committed costs.
- The Division is experiencing inflationary pressure resulting in increased fixed costs such as rising utilities, increased maintenance and insurance costs.
- Both salary increases and the rising costs of benefits (including ASEBP, WCB, CPP and employment insurance rates) have resulted in unit cost increases for all staff groups.

- As detailed on Attachment VI staffing full-time equivalents (FTE) for 2023-2024 are projected at 9,524 which is 0.3 per cent lower than actual staffing in the current year. As per Attachment I^A staffing and related benefits account for just under 80 per cent of our total expenditures.
- Although the System Administration grant has increased by .05 per cent or approximately \$734,000, inflationary pressures such as rising election costs will consume approximately 50 per cent of this increase.
- Grants such as Institutional Services and PUF will continue to be offset by an equal allocation.
- The 2023-2024 budget aligns with key actions outlined in the Division's Four-Year Education plan, which will also be submitted to the Province on May 31, 2023.

RECOMMENDATION -

1. That the 2023-2024 budget for Edmonton Public Schools as presented in Attachment IX be approved for submission to Alberta Education.
2. That the transfer of \$9 million from operating reserves to capital reserves prior to the end of the 2022-2023 fiscal year be approved (subject to Ministerial approval).

NEXT STEPS

- If approved, the 2023-2024 budget report will be submitted to the Province on May 31, 2023.
- The 2023-2024 Budget will then be posted on the Division's public website.

ATTACHMENTS and APPENDICES

ATTACHMENT I	2023-2024 Revenue Budget
ATTACHMENT II	2023-2024 Enrolment Projections using WMA
ATTACHMENT III	2023-2024 Total Allocations
ATTACHMENT IV	2023-2024 School Allocations
ATTACHMENT V	2023-2024 Other Allocations
ATTACHMENT VI	2023-2024 Budget - Staff Full-time Equivalent
ATTACHMENT VII	2023-2024 Accumulated Operating Surplus Plan
ATTACHMENT VIII	2023-2024 Capital Reserve Plan
ATTACHMENT IX	2023-2024 Alberta Education Budget Report

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**Edmonton Public Schools
2023-2024 Budget - Revenue**

	2023-2024 Budget	Distribution of Funds	Variance \$	Variance %	NOTES
BASE INSTRUCTION GRANTS					1
Kindergarten	\$ 28,559,800	\$ 28,559,800	-	-	
Grades 1 to 9	484,588,100	484,588,100	-	-	
SUBTOTAL KINDERGARTEN TO GRADE 9	513,147,900	513,147,900	-	-	1
High School (Year 1 - 3)	173,459,300	173,459,300	-	-	
High School Year 4	6,805,000	6,805,000	-	-	
High School Year 5	950,500	950,500	-	-	
High School Metro summer	5,358,500	5,358,500	-	-	
Outreach Programs	350,000	350,000	-	-	
Home Education and Blended Funding	566,600	566,600	-	-	
Online Education Funding	1,445,600	1,445,600	-	-	
High School Subtotal	188,935,500	188,935,500	-	-	2
SUBTOTAL BASE INSTRUCTION GRANTS	702,083,400	702,083,400	-	-	
SERVICES AND SUPPORT GRANTS					
Specialized Learning Support	87,016,000	87,016,000	-	-	3
SLS - Kindergarten Severe	7,790,400	7,790,400	-	-	4
Moderate Language Delay Grant (Pre-K & SLS-K)	400,400	400,400	-	-	5
ECS Pre-Kindergarten Program Unit Funding (PUF)	7,929,700	7,929,700	-	-	6
English as an Additional Language	19,351,600	19,351,600	-	-	7
Refugee Student	13,183,600	13,183,600	-	-	7
First Nations, Metis, and Inuit	13,918,400	13,918,400	-	-	8
Institutional and Specialized Education Programs	8,690,300	8,690,300	-	-	
Classroom Complexity	5,177,700	5,177,700	-	-	9
SUBTOTAL SERVICES AND SUPPORT GRANTS	163,458,100	163,458,100	-	-	
SCHOOL GRANTS					
Operations and Maintenance (O&M)	98,900,800	98,461,300	439,500	0.35%	10
Transportation	39,632,500	39,632,500	-	-	11
SuperNet	2,332,800	2,332,800	-	-	
SUBTOTAL SCHOOL GRANTS	140,866,100	140,426,600	439,500	0.31%	
COMMUNITY GRANTS					
Geographic	1,500,000	1,500,000	-	-	
Socioeconomic Status (SES)	15,383,500	15,383,500	-	-	
School Nutrition	1,696,000	1,696,000	-	-	
SUBTOTAL COMMUNITY GRANTS	18,579,500	18,579,500	-	-	
AUTHORITY GRANTS					
System Administration	38,740,900	38,740,900	-	-	12
Supplemental Enrolment	4,612,600	4,612,600	-	-	13
Teacher Salary Settlement	21,052,900	21,052,900	-	-	14
SUBTOTAL JURISDICTION GRANTS	64,406,400	64,406,400	-	-	
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	1,089,393,500	1,088,954,000	439,500	0.04%	
INFRASTRUCTURE MAINTENANCE RENEWAL (IMR)	7,325,000	13,583,000	(6,258,000)	-46.07%	15
BRIDGE/COVID MITIGATION FUNDING	-	-	-	-	
TOTAL PROVINCIAL OPERATIONAL REVENUE	1,096,718,500	1,102,537,000	(5,818,500)	-0.53%	
PROVINCIAL PRIORITY GRANTS					
Curriculum Resource & Professional Learning Funding	5,100,000	5,100,000	-	-	
Displaced Students	1,887,000	1,887,000	-	-	
Low Incidence Supports and Services	522,000	522,000	-	-	
Learning Disruption	1,490,000	1,490,000	-	-	
Mental Health in Schools	500,000	500,000	-	-	
SUBTOTAL PROVINCIAL PRIORITY GRANTS	9,499,000	9,499,000	-	-	16

**Edmonton Public Schools
2023-2024 Budget - Revenue**

	2023-2024 Budget	Distribution of Funds	Variance \$	Variance %	NOTES
CAPITAL					
Amortization of Capital Allocations and Expended Deferred Capital Revenue	47,303,200	47,393,600	(90,400)	-0.19%	
SUBTOTAL CAPITAL	47,303,200	47,393,600	(90,400)	-0.19%	
TOTAL PROVINCIAL OPERATIONAL AND CAPITAL REVENUE	1,153,520,700	1,159,429,600	(5,908,900)	-0.51%	
UNEARNED REVENUE TO BE RECOGNIZED FROM PRIOR YEAR					
Infrastructure Maintenance Renewal (IMR)	-	3,255,700	(3,255,700)	-100.00%	17
SUBTOTAL UNEARNED REVENUE FROM PRIOR YEAR	-	3,255,700	(3,255,700)	-100.00%	
OTHER PROVINCIAL GRANTS					
Other Provincial Grants	6,803,700	2,558,500	4,245,200	165.93%	
SUBTOTAL OTHER PROVINCIAL GRANTS	6,803,700	2,558,500	4,245,200	165.93%	18
OTHER PROVINCIAL REVENUES					
Educational Programs Cost Recovery and Conditional Grants	1,371,800	1,454,200	(82,400)	-5.67%	19
Secondments - Provincial	1,781,700	2,869,500	(1,087,800)	-37.91%	20
Alberta Teachers' Retirement Fund (ATRF)	53,887,100	54,865,100	(978,000)	-1.78%	21
SUBTOTAL OTHER PROVINCIAL REVENUES	57,040,600	59,188,800	(2,148,200)	-3.63%	
OTHER ALBERTA SCHOOL AUTHORITIES	512,100	557,100	(45,000)	-8.08%	22
FEDERAL FRENCH FUNDING	1,690,873	1,857,100	(166,227)	-8.95%	23
TOTAL GOVERNMENT OF ALBERTA REVENUE	1,219,567,973	1,226,846,800	(7,278,827)	-0.59%	
FEDERAL GOVERNMENT AND FIRST NATIONS FEES					
School Fees - School Generated Funds	13,949,700	13,949,700	-	-	
Transportation Fees	9,665,500	9,135,200	530,300	5.81%	25
Lunch Program Fees	4,903,300	4,587,000	316,300	6.90%	26
Metro Continuing Education Fees	807,200	935,800	(128,600)	-13.74%	27
Music Instrument & Other Material Fees	174,200	146,200	28,000	19.15%	26
SUBTOTAL FEES	29,499,900	28,753,900	746,000	2.59%	
OTHER SALES AND SERVICES					
International Student Tuition	2,938,300	2,938,300	-	-	
Sales and Services - Schools and Central DUs	4,802,300	4,170,800	631,500	15.14%	28
Other Sales and Services - School Generated Funds	4,344,700	4,344,700	-	-	
Secondments - Other Entities	1,099,500	975,500	124,000	12.71%	20
Adult Education	646,400	542,300	104,100	19.20%	29
SUBTOTAL SALES AND SERVICES	13,831,200	12,971,600	859,600	6.63%	
INVESTMENT INCOME	4,545,500	1,000,000	3,545,500	354.55%	30
GIFTS AND DONATIONS					
EPSB Gifts and Donations	6,528,700	6,532,900	(4,200)	-0.06%	
EPSB Foundation Support	750,000	350,000	400,000	114.29%	31
SUBTOTAL GIFTS AND DONATIONS	7,278,700	6,882,900	395,800	5.75%	
FUNDRAISING - SCHOOL GENERATED FUNDS (SGF)	2,197,700	2,197,700	-	-	
RENTAL OF FACILITIES	4,075,800	4,306,000	(230,200)	-5.35%	32
TOTAL REVENUE	\$ 1,283,110,673	\$ 1,284,991,300	\$ (1,880,627)	-0.15%	

Notes to supplement the 2023-2024 Budget - Revenue

Unless otherwise noted, variance explanations have been provided for amounts where the 2023-2024 Budget differs from the Distribution of Funds (DOF) by more than five per cent.

Impact of the Weighted Moving Average (WMA)

The 2023-2024 school year will be the fourth year of the Weighted Moving Average (WMA) funding model. Integral with the new funding model is that all grants are either fully or partially calculated using WMA. This captures the number of funded students across three school years and does not allocate funding per individual student.

1. Base Instruction Grants

These grants are the base funding grants for Early Childhood Services (ECS) through to Grade 12 and are intended to support the teacher in the classroom.

2. High School Funding

The WMA base funding rate for high school continues to be 10 per cent higher than the Grade 1 to 9 base funding rate to account for the increased cost of high school programming. The 2023-2024 enrolment projection for senior high of 27,765 is an increase of approximately 5.7 per cent over the current year.

Credit Enrolment Units (CEUs) are no longer the basis for high school funding with the exception of summer school, which is funded based on the previous year's completed credits. For example, the 2022-2023 school year course completion data is used for the funding calculation for the 2023-2024 school year.

The Outreach Program grant shifts from \$150,000 per school division to a tiered model based on WMA enrolment. The Division will receive the maximum allocation of \$350,000 for this grant.

3. Specialized Learning Supports (SLS)

The SLS grant is part of the services and supports grants and provides additional funding for the entire school jurisdiction to provide a continuum of supports and services to children/students in an inclusive learning environment.

4. SLS - Kindergarten Severe

This grant is provided for children with severe disabilities or severe language delay who require additional supports beyond what is offered in a regular Kindergarten program. To qualify for this grant, children must be a minimum of 4 years 8 months as of August 31 and less than 6 years of age as of September 1 and also have not yet accessed three years of ECS programming.

Continuing for the 2023-2024 school year, all eligible children must be registered as of December 1, 2023, as opposed to the September count date.

5. Moderate Language Delay (Pre-Kindergarten and SLS-Kindergarten)

- **Pre-Kindergarten:** This grant is provided to school authorities for children with a moderate language delay who require supports. To qualify, children must be a minimum of 2 years 8 months as of August 31 and less than 4 years 8 months of age as of September 1 who have been assessed and diagnosed with a moderate language delay.
- **SLS-Kindergarten:** This grant is provided to school authorities for children with a moderate language delay who require additional supports beyond that offered in a regular Kindergarten program. Children that are a minimum of 4 years 8 months as of August 31 and less than 6 years of age as of September 1 who have been assessed and diagnosed with a moderate language delay and have not accessed three years of ECS programming qualify for this grant.

This grant is funded on actual enrolment as opposed to the WMA. Continuing for the 2023-2024 school year, all eligible children must be registered as of December 1, 2023, as opposed to the September count date.

6. ECS Pre-Kindergarten Program Unit Funding (PUF)

Program Unit Funding (PUF) continues to be funded to support Pre-Kindergarten children with severe disabilities and delays. The ECS PUF grant is allocated using the WMA enrolment of children who are a minimum of 2 years 8 months and less than 4 years 8 months of age as of August 31 who have been assessed and diagnosed with a severe disability or severe language delay. This funding continues to be allocated for a maximum of two years preceding Kindergarten.

7. English as an Additional Language (EAL) and Refugee Student grants

Students can only qualify for one of these grants, whichever is the higher amount. Students continue to qualify for refugee or EAL grants for a maximum of five years.

8. First Nations, Métis, and Inuit

This grant is intended to provide system, program, and instructional supports for First Nations, Métis, and Inuit students. The grant is also intended to support the implementation of Truth and Reconciliation Commission recommendations and is made up of three components:

- Support for Truth and Reconciliation
- Student Self Identification
- School and Community Demographic.

9. Classroom Complexity (new)

This new grant is provided to school divisions to address classroom complexity by adding more classroom support staff such as educational assistants or increasing their hours, by providing additional training opportunities for staff and/or by hiring additional support specialists such as counsellors, psychologists, interpreters and more teachers.

School divisions are required to submit an interim expenditure report by November 30, 2023, and a final report by May 31, 2024. Expenditure guidelines for the report are as follows:

- At least 80 per cent of this grant must be spent on front-line salary supports with the remaining 20 per cent spent on training
- Outline new gains in additive new staff recruited and/or trained
- Number of additional hours, specified by position type
- Number of new hires, specified by position type
- How the funding was spent

All funds provided must be spent in the year in which they are allocated and any unused funds must be returned to Alberta Education.

10. Operations and Maintenance (O&M)

The O&M grant is intended to address the Division's responsibility for the operation, maintenance, safety and security of all school buildings. Examples of costs under this program are school costs related to utilities, custodial, amortization, insurance, etc.

Included in the Budget 2023 announcement was an increase in the O&M grant rates. This grant is comprised of two different components:

- WMA Student Allocation which has increased by 2.9 per cent
- School Space Allocation which has increased by 5 per cent.

The variance from the DOF is a result of minor changes to the grant calculation after the preliminary Division funding profile was first released by the province.

11. Transportation

Included in the Budget 2023 announcement was a substantial increase in Transportation funding over the prior year. This is intended to increase ridership and decrease ride times and parent fees. Not in effect until September 2024, the funding distance for this grant will be reduced from 2.4 km to 1.0 km for Kindergarten to Grade 6 and 2.0 km for Grades 7 to 12. This new funding model more closely aligns with how the Division was already providing transportation; therefore, the Division is able to implement the distance changes effective for the upcoming school year.

This is a targeted grant and must be used for the purpose it was allocated and cannot be transferred to support other program areas. School divisions must submit a funding application for the 2023-2024 school year by November 30.

There is also a school bus driver grant program which will be a flow-through grant, where any monies received will be allocated to our transportation providers. Funding for this grant will be provided on an application basis. School divisions are required to submit grant request applications quarterly for periods ending June 30, September 30, December 31 and March 31.

12. System Administration

This grant is intended to support the cost of board governance and central office functions that are not directly related to instruction. The funding rate for this grant has increased from 3.15 per cent to 3.20 per cent (or a .05 per cent increase). The 2023-2024 funding amount is based on 3.2 per cent of operating expenditures from the August 22, 2022, Audited Financial Statements.

System Administration is a targeted grant and transfer of funds to this grant is not permitted. However, funds from this grant may be transferred to other funding framework grants.

13. Supplemental Enrolment

This grant is intended to provide additional per-student funding for enrolment growth greater than set thresholds. Funding will be provided based on actual growth experienced as of the frozen count date.

14. Teacher Salary Settlement

This grant provides funding to support increased salary costs due to the collective agreement ratified between the Alberta Teachers' Association and the Teachers' Employer Bargaining Association. For the 2023-2024 school year, payments will be made to cover the 2.0 per cent salary increase starting in September 2023 as well as the previous 0.5 per cent increase from 2021-2022 and the 1.25 per cent increase from 2022-2023.

The funding amount is currently based on the 2021-2022 Audited Financial Statements and will be updated to reflect the most current information that will be reported in the 2022-2023 Audited Financial Statements.

15. Infrastructure Maintenance Renewal (IMR)

IMR funding is provided to school divisions to ensure that school facilities meet all regulatory requirements particularly as they pertain to providing a safe and healthy learning environment. The Division's IMR grant allocation for 2023-2024 is approximately \$13.6 million; however, the IMR grant can be used for both operating and capital expenditures. The \$7.3 million reported as revenue is the amount estimated to be used for operating expenses with the remaining balance to be used on expenses that are capital in nature. A capital expense is typically something that extends an asset's useful life or is an upgrade that provides a benefit for longer than one year.

16. Provincial Priority Grants

The following grants have not been included in the Division's funding profile but will be available in 2023-2024 based on an application process or upon meeting certain eligibility criteria.

- **Curriculum Resource and Professional Learning:** This funding is intended to support learning and teaching resources for the new Kindergarten to Grade 6 curriculum. It is also intended to support professional learning and collaboration to support teachers implementing the new curriculum.

- **Displaced Students:** This funding is intended to support school divisions receiving displaced students who require increased educational supports.
- **Learning Disruption:** This funding is intended to assist students early on in their educational journey who require help catching up to their grade level as a result of learning loss during the pandemic.
- **Low Incidence Supports and Services:** This funding is intended to assist with the high cost associated with the specialized supports and services required to meet the educational needs of learners with low-incidence disabilities such as deaf/hard of hearing and blind/visually impaired.
- **Mental Health in Schools:** This funding is provided to support the development of a school-based services model to integrate and expand access to addiction and mental health services for students.

The 2023-2024 projections are based on funding that was received or anticipated to be received in the 2022-2023 school year. Enrolment growth has not been factored into the estimates, however, budget amendments to schools will be triggered only when the actual amount of funding has been confirmed.

17. Unearned Revenue from Prior Year – Infrastructure Maintenance and Renewal (IMR)

Year over year, the Division receives IMR funding from the Province. Because of timing differences, we don't always spend all of this funding on IMR related expenses in the year the grant is received. As such, the Province allows unspent funds to be deferred and can then be recognized as revenue in the year the work is completed even though the money came from a prior year's grant. The deferred IMR balance that the Division has typically had will be fully depleted by the end of the 2022-2023 school year. Additional information on the IMR grant is also included on note 15.

18. Other Provincial Grants

This line item includes grants such as Specialized Therapy Education and Play Program (STEPP) and the Specialized Support Program (SSP) at Waverley and Scott Robertson Schools. It also includes revenue for the Mental Health Capacity Building (MHCB) contract with Alberta Health Services (AHS). These grants, not part of the funding framework, are intended to provide additional funds for students with severe special needs.

The variance from the DOF report is the addition of a two-year Science Resource grant from Alberta Education. In collaboration with three other metro school boards, Edmonton Public Schools will be leading the provincial development of a science resource series to support the new Kindergarten to Grade 6 science curriculum. These resources will be made available to the province in two stages: Kindergarten to Grade 3 by September 2024 and Grade 4 to Grade 6 by September 2025. The grant, in total over two years, is approximately \$5.2 million with approximately \$2.89 million being recognized in 2023-2024. To complete this work, Curriculum and Learning Supports (CLS) is establishing a team, including teacher writers from Division schools.

A projection of \$1.4 million for the Fuel Contingency Price funding has now been included in the 2023-2024 budget. Funding for this grant is provided when the average monthly provincial price of diesel fuel exceeds the rate of \$1.25 per litre.

19. Educational Programs Cost Recovery and Conditional Grants

This line item includes revenue from ongoing contracts between the Division and AHS to provide supports to the Alberta School for the Deaf and the Highwood Adult Program. The variance from the DOF is primarily due to the reduction of a part-time speech pathologist at Alberta School for the Deaf.

20. Secondments (appears in two sections on Attachment I)

Provincial - the variance is the result of Alberta Education indicating that there will be fewer requests and extensions for secondments in 2023-2024 than in the current year.

Other Entities - the variance is due to an additional secondment being requested by the Alberta Teachers' Association (ATA) in 2023-2024.

21. Alberta Teachers' Retirement Fund (ATRF)

This revenue amount represents a flow-through of teacher retirement benefits paid by the Province on behalf of our teachers. The amount is projected to be lower in 2023-2024 as the government contribution rate decreased from 10.87 to 9.89 per cent.

The ATRF Board carefully reviews a number of factors when determining the plan's contribution rate and adjusts the rate as required following each actuarial valuation.

22. Other Alberta School Authorities

This amount includes ECS visiting Kindergarten students supported by third-party providers, as well as sponsorship agreements with other school authorities. The number of sponsorships is expected to slightly decrease, compared to the current year.

23. French Federal Funding

French Federal funding is used to provide extra support to the Division's French-language programs. There is expected to be a slight decrease in the OLEP (Official Languages in Education Programs) portion of this grant in 2023-2024.

24. Federal Government and First Nations

This line item includes an ongoing Language Instruction for Newcomers to Canada (LINC) grant at Metro Continuing Education of approximately \$1.4 million which is a federal grant program that supports language training for adult newcomers to Canada who are permanent residents, which is projected to be slightly higher than the current year.

The line item also includes projections from schools for the Jordon's Principle grant (targeted funding intended to provide one-on-one support for First Nations students).

25. Transportation Fees

As the new provincial Transportation grant has resulted in a funding increase of approximately \$7.3 million, the Division is able to lower its monthly transportation fees for both ETS and yellow bus riders. Although monthly transportation fee rates are decreasing, increased revenue is being projected. This is the result of yellow bus ridership recovering to pre-pandemic levels at over 14,000 riders, which represents an increase in ridership of approximately 20 per cent in comparison to the end of June 2022. This means that yellow bus ridership outpaced growth in overall Division enrolment.

26. Lunch Program Fees and Music Instrument & Other Material Fees

As student enrolment is projected to increase by approximately five per cent in 2023-2024, schools are projecting an increase in their fee revenue for these line items.

27. Metro Continuing Education (MCE) Fees

The variance from the DOF report is due to MCE no longer collecting physical education fees for the summer school program. The fee was originally collected to offset the costs of field trips; however, as there have been very few field trips over the last few years it was decided to eliminate the fee.

28. Sales and Services – Schools and Central DUs

As student enrolment is projected to increase by approximately five per cent in 2023-2024, schools and central decision units such as the Distribution Centre are projecting a similar increase in revenue in sales and services. The majority of the variance, however, is for projected recovery of costs from The City of Edmonton for custodial supplies and services and maintenance services for the Dr. Anne Anderson Community Centre.

29. Adult Education

The variance from the DOF report is the result of MCE increasing programs being offered and increased enrolment post-pandemic.

30. Investment Income

The variance from the DOF report is the result of increased interest rates in the Division's overnight deposit rate. The rate has increased from 3.07 per cent to 5.07 per cent and is forecasted to stay at this rate for the remainder of 2023 and dip slightly in 2024.

31. EPSB Foundation Support

Since 2010, the Foundation has focused primarily on providing fundraising support for those children who are identified as most vulnerable through full-day Kindergarten programming. Since that time, it has been recognized that students served by our Division are diverse and many come from complex backgrounds. As such, in order to have the greatest impact on students across the Division, in 2022-2023 the Foundation expanded its fundraising pillars and efforts to also support learning tools and technology, school nutrition, mental wellness, learning enhancements and other enrichment opportunities.

32. Rental of Facilities

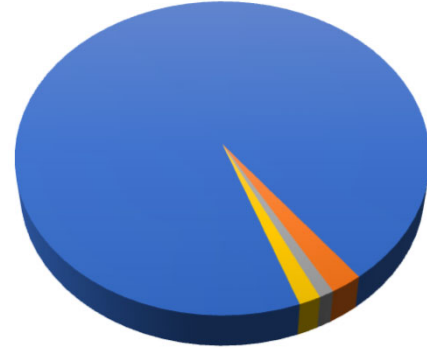
The negative variance is a result of increased enrolment and space pressures resulting in some schools no longer being able to offer dedicated lease spaces in 2023-2024.

Edmonton Public Schools - Revenue & Expense Analysis 2023-2024 Budget

Revenue by source

(all dollar amounts are expressed in thousands)

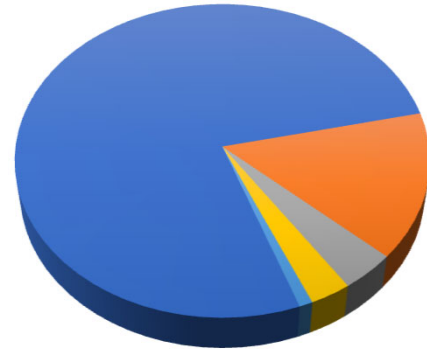
	2023-2024	
	\$	%
Government of Alberta	1,219,568	95.0%
Fees	29,500	2.3%
Sales and Services	13,831	1.1%
Other	20,212	1.6%
	1,283,111	100.0%



Expenses by program

(all dollar amounts are expressed in thousands)

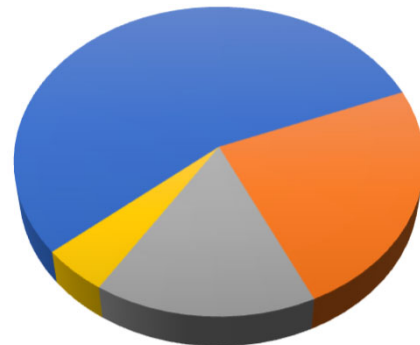
	2023-2024	
	\$	%
ECS - Grade 12 Instruction	999,028	77.1%
Operations and Maintenance	195,336	15.1% *
Transportation	51,290	4.0%
Board and System Administration	38,241	2.9%
External Services	12,579	0.9%
	1,296,474	100.0%



Expenses by object

(all dollar amounts are expressed in thousands)

	2023-2024	
	\$	%
Certificated salaries, wages and benefits expense	714,548	55.1%
Non-certificated salaries, wages and benefits expense	311,152	24.0%
Services, contracts and supplies expense	208,372	16.1%
Amortization & other expenses	62,402	4.8% *
	1,296,474	100.0%



* Excludes \$1.449 million for Amortization of Unsupported (ARO) Tangible Capital Assets

Edmonton Public Schools
2023-2024 Enrolment Projections using the Weighted Moving Average (WMA)

	<u>2023-2024</u>		<u>2022-2023</u>		<u>2021-2022</u>		<u>Projected</u>
	Projected		Frozen (actual)		Frozen (actual)		<u>2023-2024</u> WMA Funded Enrolment
	100%	50%	100%	30%	100%	20%	
Student Enrolment							
Funded Students:							
Early Childhood Services (ECS)	9,155	4,578	8,490	2,547	8,369	1,674	8,799
Grades 1 -9 students:							
Elementary - Division I	76,861	38,431	73,554	22,066	70,729	14,146	74,643
Elementary - Division II	-	-	-	-	-	-	-
Junior High	-	-	-	-	-	-	-
Subtotal Grades 1 -9 students	76,861	38,431	73,554	22,066	70,729	14,146	74,643
Senior High:							
Years 1-3	25,237	12,619	23,894	7,168	22,514	4,503	24,290
Year 4	1,986	993	1,864	559	1,768	354	1,906
Year 5+	542	271	506	152	548	110	533
Subtotal Senior High	27,765	13,883	26,264	7,879	24,830	4,967	26,729
Online > 35 credits Years 1-3	114	57	4	1	46	9	67
Online > 35 credits Year 4	57	29	28	8	18	4	41
Online > 35 credits Year 5	19	10	30	9	19	4	23
	190	96	62	18	83	17	131
Online Students <35 credits	294	147	397	119	205	41	307
Subtotal Funded Students	114,265	57,135	108,767	32,629	104,216	20,845	110,609
Total WMA Funded (ECS at 0.5 FTE)	109,688	54,844	104,522	31,357	100,032	20,006	106,207

**Edmonton Public Schools
2023-2024 Budget - Total Allocations**

	2023-2024 Budget	Distribution of Funds	Variance \$	Variance %	NOTES
REVENUE					
Operating Revenue (Attachment I)	\$ 1,283,110,673	\$ 1,284,991,300	\$ (1,880,627)	-0.15%	1
Operating Reserve Funds Requested (Attachment VII)	13,363,000	11,563,000	1,800,000	15.57%	2
Total Operating Revenue	\$ 1,296,473,673	\$ 1,296,554,300	\$ (80,627)	-0.01%	
SCHOOL ALLOCATIONS					
Direct School Allocations (Attachment IV)	\$ 859,241,975	\$ 853,825,630	\$ 5,416,345	0.63%	3
Indirect School Allocations (Attachment V)	66,681,444	64,881,444	1,800,000	2.77%	4
	\$ 925,923,419	\$ 918,707,074	\$ 7,216,345	0.79%	
School Generated Funds/External Revenues (combination of line items from Attachment I)	35,877,735	35,014,693	863,042	2.46%	5
SUBTOTAL SCHOOL ALLOCATIONS	74.2% \$ 961,801,154	73.6% \$ 953,721,767	\$ 8,079,387	0.85%	
OTHER ALLOCATIONS					
Metro Continuing Education (Attachment V)	\$ 9,449,588	\$ 9,410,712	\$ 38,876	0.41%	6
External Revenue Allocations - Central (combination of line items from Attachment I)	11,806,953	10,045,283	1,761,670	17.54%	7
Division Level Fixed Costs (Attachment V)	4.4% 57,692,373	56,904,592	4.4% 787,781	1.38%	8
Division Level Committed Costs (Attachment V)	8.4% 108,467,367	108,633,601	8.4% (166,234)	-0.15%	9
	\$ 187,416,281	\$ 184,994,188	\$ 2,422,093	1.31%	
System Administration (Attachment I)	3.0% \$ 38,740,937	\$ 38,740,937	3.0% \$ -	-	10
SUBTOTAL OTHER ALLOCATIONS	226,157,218	223,735,125	2,422,093	1.08%	
SUPPORTED CAPITAL AND IMR (combination of line items from Attachment I)	\$ 54,628,201	\$ 64,232,308	\$ (9,604,107)	-14.95%	11
ALBERTA TEACHERS' RETIREMENT FUND (ATRF) (Attachment I)	53,887,100	54,865,100	(978,000)	-1.78%	12
TOTAL BUDGET ALLOCATIONS	\$ 1,296,473,673	\$ 1,296,554,300	\$ (80,627)	-0.01%	

* The amount as a percentage of the total allocations

Note: Some of the Distribution of Funds figures have been reclassified to conform to the comparable 2023-2024 Budget presentation.

Notes to supplement the 2023-2024 Budget – Total Allocations

1. **Operating Revenue**

Attachment I provides a detailed breakdown of the Division's operating revenue.

2. **Operating Reserve Funds Requested**

Attachment VII provides additional details regarding the Division's requests to access operating reserves.

3. **Direct School Allocations**

These allocations are provided directly to schools to support classrooms. Additional details regarding each of these allocations can be found on Attachment IV.

4. **Indirect School Allocations**

Indirect school allocations are provided to central departments that directly support the classroom. This includes departments such as Research and Innovation, Curriculum and Learning Supports and Specialized Learning Supports. Further details are included on Attachment V.

5. **School Generated Funds/External Revenues**

School generated funds (SGF) are funds raised in the community for student activities (such as drama, ski club, and school teams) under the control and responsibility of school management. These funds are collected and retained for expenses at the school level. As student enrolment is projected to increase by approximately five per cent in 2023-2024, schools are projecting an increase in revenue in sales and services.

6. **Metro Continuing Education (MCE)**

This allocation includes Summer School and Adult Education. Summer school funding is based on the previous year's completed credits. The variance from the DOF report is due to MCE no longer collecting physical education fees for the summer school program.

7. **External Revenue Allocations – Central**

This allocation is a flow-through amount, whereby there is a direct revenue amount related to the allocation. As student enrolment is projected to increase by approximately five per cent in 2023-2024, central decision units such as the Distribution Centre are projecting an increase in revenue in sales and services.

8. **Division-Level Fixed Costs**

This line represents an allocation for a variety of costs covered at the Division level to limit their impact to school budgets (additional details are included on Attachment V).

9. **Division-Level Committed Costs**

This includes a variety of Division level committed costs (additional details are included on Attachment V).

10. **System Administration**

To align with the System Administration grant, a matching allocation has been created. This grant is targeted and intended to cover governance (Board of Trustees) and school authorities' central administration costs. These costs cannot exceed the amount of the grant.

11. **Supported Capital and Infrastructure and Maintenance Renewal (IMR)**

Buildings and other government-funded capital items are amortized over their useful life and an equal amount is recognized as revenue from the Province each year. Capital additions that are funded through the Divisions' operating or capital reserve are included in the Fiscal and Debt allocation and are not included in this amount.

12. **Alberta Teachers' Retirement Fund (ATRF)**

This amount represents a flow-through of teacher retirement benefits paid by the Province on behalf of our teachers and matches the revenue received.

**Edmonton Public Schools
2023-2024 Budget - Direct School Allocations**

	2023-2024 Budget	Distribution of Funds	Variance \$	Variance %	NOTES
SCHOOL ALLOCATIONS					
Alternate Allocation	\$ 18,575,268	\$ 18,575,268	\$ -	-	1
Art in the Centre Allocation	40,000	40,000	-	-	2
Base Allocation	62,016,784	62,016,784	-	-	3
Budget Holdback - Schools	4,976,786	-	4,976,786	100.00%	4
Community Use of Schools	120,823	120,823	-	-	5
Division One Targeted Allocation	40,000,000	40,000,000	-	-	6
Educational Programs in and Institution/Specialized Education Program	10,389,830	10,389,830	-	-	7
First Nations, Metis and Inuit	11,219,041	11,219,041	-	-	8
High Social Vulnerability	6,000,000	6,000,000	-	-	9
Mental Health Supports	583,257	583,257	-	-	10
Moderate Language Delay (Pre-K & SLS-K)	400,400	400,400	-	-	11
Operations and Maintenance	15,889,743	15,450,184	439,559	2.85%	12
Program Unit Funding	9,877,335	9,877,335	-	-	13
Provincial Priority Funding Allocations	9,499,000	9,499,000	-	-	14
* September Actual Enrolment vs Projected Enrolment Relief	5,000,000	5,000,000	-	-	15/25
Service Agreements Allocation	1,000,000	1,000,000	-	-	16
SLS - Kindergarten Severe	7,790,420	7,790,420	-	-	17
Special Education Supplemental Allocation	10,000,000	10,000,000	-	-	18
Weighted Enrolment Allocation	627,278,528	627,278,528	-	-	19
Subtotal School Allocations	\$ 840,657,215	\$ 835,240,870	\$ 5,416,345	0.65%	
OTHER SUPPLEMENTAL SCHOOL ALLOCATIONS					
amiskwacyi Rent and Maintenance	1,507,899	1,507,899	-	-	20
Equity Fund	8,000,000	8,000,000	-	-	21
Facility Use Payments - Christian Schools	1,365,400	1,365,400	-	-	22
Specialized Services Programs	1,007,461	1,007,461	-	-	23
Transportation for amiskwacyi and Awasis	441,000	441,000	-	-	8
Program Enhancement Allocations					
CAT-4 Allocation	1,200,000	1,200,000	-	-	24
* Equity Achievement Project	2,913,000	2,913,000	-	-	25
* New School Startup	1,650,000	1,650,000	-	-	25
* Anti-Racism Plan	500,000	500,000	-	-	25
Subtotal Other Supplemental Allocations	\$ 18,584,760	\$ 18,584,760	\$ -	-	
TOTAL DIRECT SCHOOL ALLOCATIONS	\$ 859,241,975	\$ 853,825,630	\$ 5,416,345	0.63%	

* These proposed allocations are being funded through access to a portion of our accumulated operating surplus, subject to ministerial approval. Additional details have been included in Attachment VII.

Note: Some of the Distribution of Funds figures have been reclassified to conform to the comparable 2023-2024 Budget presentation.

Notes to Supplement the 2023-2024 Budget – Direct School Allocations

1. **Alternate Allocation**

Some schools/programs are very specialized and receive their budget allocations differently than other schools in the Division. This allocation represents the resources provided to Alberta School for the Deaf, Argyll Centre, Aspen, Braemar, the CASA Day Program, and the Outreach programs.

2. **Art in the Centre Allocation**

This allocation is intended to cover the cost of framing and installing student art for display in the Centre for Education.

3. **Base Allocation**

A fixed base allocation is provided to every school to cover the unit cost of a principal, an administrative assistant and a head custodian.

4. **Budget Holdback – Schools**

Schools' individual budget allocations are based on their enrolment projections. In the spring budget process, if there is a difference between the number of projected students by the Division and the combined projections for schools, the differences in enrolment are accounted for through a cost centre called Budget Holdback – Schools. The projected students in Budget Holdback – Schools receive allocations that will be redirected to the appropriate schools in the fall when it is known where the students will be attending.

For the DOF, Budget Holdback – Schools included funds from the Provincial Priority Grants. These have now been included in a stand-alone allocation line item (see note 14).

5. **Community Use of Schools**

This allocation is to accommodate the public use of schools and is intended to cover the costs associated with after-hours use, including custodial costs; it is calculated based on information on public use of schools from the previous school year. The amount currently reflected for 2023-2024 is based on actual usage from 2021-2022 and will be updated in the fall based on actual usage from 2022-2023.

6. **Division One Targeted Allocation**

The Board of Trustees has identified early learning in both literacy and numeracy as a high priority. This allocation provides additional resources to Division I children and students.

7. **Educational Programs in an Institution/Specialized Education Program**

This allocation is based on the projected number of students who reside in an institution or who temporarily attend educational programs in shelters, hospitals, or other facilities. This allocation is a flow-through where the exact amount of provincial funding received is allocated directly to the programs.

8. **First Nations, Métis and Inuit**

This per-student allocation is based on the number of students who self-identify. The prior year, September count date actual enrolment data is used to calculate the amount of the allocation. The transportation portion of the allocation provides transportation for junior high students attending amiskwaciy Academy and elementary students attending the Awasis program. A portion of this funding is redirected from senior high schools to Curriculum and Learning Supports for First Nations, Métis and Inuit Senior High Completion Coaches. Schools include Eastglen, Jasper Place, Queen Elizabeth and Dr. Anne Anderson.

9. **High Social Vulnerability**

The High Social Vulnerability allocation is intended to provide assistance to the top 60 of our schools with a significant percentage of students deemed as being socially vulnerable. Mobility, median income and lone-parent families averaged over a three-year period comprise the data used to calculate the schools' high social vulnerability ranking and the allocation.

10. Mental Health Supports

The promotion of student and staff well-being and mental health is a Division Priority. To support this priority, this allocation is intended to support:

- a mental health classroom at J.A. Fife in partnership with CASA (Child and Adolescent Services Association)
- Ross Greene training of Division staff at Overlanders School
- a Division mental health classroom at Aldergrove
- a coordinated mental health approach between Hospital School Campuses and Specialized Learning Services to provide mental health supports and services.

11. Moderate Language Delay Grant (Pre-K & SLS-K)

A targeted allocation to match the provincial grant being provided to jurisdictions for children with moderate language delays who require additional supports beyond that offered in a regular Kindergarten program. The allocation amount is tied to the projected number of children with moderate language delays.

12. Operations and Maintenance (O&M)

Schools receive a portion of the O&M funding based on a student-driven calculation using the normalized enrolment at each school as well as the school's total square footage. Schools that are larger than 100,000 square feet receive an additional allocation based on square footage (building plus portables). Schools also receive some O&M dollars through their Base Allocation. The variance in this allocation from the DOF is a result of a slight increase to the grant after the preliminary Division funding profile was first released by the Province.

13. Program Unit Funding (PUF)

This allocation is provided to Pre-Kindergarten programs for children with a severe disability or severe language delay who require additional support and is a flow-through where 100 per cent of the funding received is allocated directly to the sites.

14. Provincial Priority Funding Allocations

These allocations are comprised of estimated funds from the Provincial Priorities grants, including Displaced Student Grant, Learning Disruption Grant, Low Incidence Supports and Services Grant and the Mental Health in Schools Pilot Programming. Once the funding amounts have been confirmed and received, corresponding budget amendments to school and central cost centres will occur.

The Curriculum Implementation funding is also part of this grant and is provided to help support the implementation of the new curriculum. This funding has been allocated as part of the 2023-2024 Budget and is directed toward children/students in Kindergarten to Grade 6 using a school's normalized enrolment. Alberta Education has directed that \$45.00 per child/student be used for purchasing new curriculum-related resources and the remaining funding amount is designated for professional learning.

Alberta Education is allowing school divisions to retain any unspent 2022-2023 Curriculum Implementation funding. Any unspent funds in schools at the end of the school year will be added to the 2023-2024 funding and distributed to schools in the fall.

15. September Actual Enrolment vs Projected Enrolment Relief

This allocation will occur in the fall based on fluctuations in a school's actual September count date weighted enrolment versus their projected enrolment. This allocation is being funded through a request to access a portion of our accumulated operating surplus funds.

16. Service Agreements Allocation

This allocation is intended to cover the expenses related to some of the Division's most complex students. Additional services are provided to these students through partner organizations such as Entrust, UP Schools, E2 Academy and Elves.

17. Specialized Learning Support (SLS) – Kindergarten Severe

This is a targeted allocation to match the provincial grant being provided to school jurisdictions for children with severe disabilities or severe language delays who require additional supports beyond that offered in a regular Kindergarten program. The allocation is based on the projected number of Kindergarten children that will require supports for severe disabilities or severe language delays.

18. Special Education Supplemental Allocation

This allocation is intended to provide additional resources to students in need of specialized support and/or services. The allocation is directed to students requiring mild, moderate, severe and profound supports.

19. Weighted Enrolment Allocation

This allocation is provided to all schools based on their proportion of the Division’s weighted enrolment. The level of specialized learning support required will be correlated to the school’s weighted enrolment allocation. This is our largest allocation and represents approximately 73 per cent of the total direct school allocations. For the 2023-2024 school year this allocation will be supplemented by the newly announced Classroom Complexity Grant.

The 2023-2024 Weighted Enrolment Allocation includes resources to help support six newly approved half-day Kindergarten classes at Duggan, Evansdale, Hillview, Mayfield and Scott Robinson for children with profound disabilities or profound language delays who require additional supports beyond that offered in a regular kindergarten program.

20. amiskwaciy Rent and Maintenance

This allocation covers the lease and maintenance at the amiskwaciy Academy.

21. Equity Fund

The Equity Fund was established by the Board to support the Division’s four Cornerstone Values: Collaboration, Accountability, Integrity, and Equity.

The Equity Fund allocation is distributed to the four school leadership groups supervised by the assistant superintendents of schools. The allocation may support projects to enhance learning and to support students in areas such as literacy, numeracy, and mental health. The fund also supports schools that encounter unusual or unexpected budget challenges during the year. The allocation is distributed to schools at the discretion of the assistant superintendents.

As approved in the DOF, the ongoing Equity Fund allocation was increased by \$200,000 to a total of \$8 million effective for the 2023-2024 school year.

22. Facility Use Payments – Christian Schools

This allocation reflects the annual payments made to Christian Societies for the ongoing repair, maintenance and operation of their facilities. This is a requirement as outlined in their respective lease agreements with the Division.

23. Specialized Services Programs

This allocation is used to support children diagnosed with Autism Spectrum Disorder at Waverly Pre-Kindergarten Program and Scott Robertson Pre-Kindergarten Program and is directly aligned to the revenue received from Family Support for Children with Disabilities (FSCD).

24. The Canadian Achievement Test (CAT)-4 Allocation

This allocation is intended to cover the costs associated with an assessment tool used for students in Grades 2 through 9, to identify where students are in respect to literacy and numeracy learning. By administering the test in the fall and again in the spring, schools will be able to monitor individual student growth within the same year.

25. Planned Use of Operating Reserves

The following items are included in the planned use of surplus dollars for 2023-2024 and are further detailed on Attachment VII:

- September Actual Enrolment vs Projected Enrolment Relief
- Continuation of the Equity Achievement Project (Year 3) - \$475,000 to be allocated to Curriculum and Learning Supports and the remaining \$2,438,000 to schools.
- Continuation of the Anti-Racism Plan (Year 3)
- New School Start-up Allocation (new Senior High School Southeast)
- Special Needs and Language Teacher Development
- Division Centre Establishment Grant top up

**Edmonton Public Schools
2023-2024 Budget - Other Allocations**

	2023-2024 Budget	Distribution of Funds	Variance \$	Variance %	NOTES
DIVISION LEVEL FIXED COSTS					
Fiscal and Debt Services	\$ 14,772,358	\$ 13,984,577	\$ 787,781	5.63%	1
High Speed Networking	2,716,800	2,716,800	-	-	
Insurance	10,053,215	10,053,215	-	-	
Utilities	30,150,000	30,150,000	-	-	
	<u>\$ 57,692,373</u>	<u>\$ 56,904,592</u>	<u>\$ 787,781</u>	<u>1.38%</u>	
DIVISION LEVEL COMMITTED COSTS					
Audit	\$ 136,946	\$ 136,946	\$ -	-	
* Board of Trustees	2,177,588	2,177,588	-	-	
Central Building Maintenance	425,000	425,000	-	-	
Core Technology Enterprise Management	5,760,266	5,760,266	-	-	
Division Awards	8,900	8,900	-	-	
Division Feedback Survey	142,400	142,400	-	-	
Enterprise Systems	4,875,293	4,875,293	-	-	
Human Resources Supply Services	14,660,354	14,660,354	-	-	
Infrastructure Parking Allocation	405,000	405,000	-	-	
* Language and Cultural Support	4,418,778	4,585,012	(166,234)	-3.63%	2
Operations and Maintenance	20,761,971	20,761,971	-	-	
* Partnership Commitments	2,161,662	2,161,662	-	-	
Professional Improvement Leaves	1,300,000	1,300,000	-	-	
Staff Development	551,271	551,271	-	-	
Student Transportation	50,681,938	50,681,938	-	-	
	<u>\$ 108,467,367</u>	<u>\$ 108,633,601</u>	<u>\$ (166,234)</u>	<u>-0.15%</u>	
INDIRECT SCHOOL ALLOCATIONS AND SYSTEM ADMINISTRATION					
	2023-2024 Budget	Distribution of Funds	Variance \$	Variance %	
CENTRAL REVENUE ALLOCATIONS	\$ 11,806,953	\$ 10,045,283	\$ 1,761,670	17.54%	3
METRO CONTINUING EDUCATION (MCE)	9,449,588	9,410,712	38,876	0.41%	4
	<u>\$ 21,256,541</u>	<u>\$ 19,455,995</u>	<u>\$ 1,800,546</u>	<u>9.25%</u>	
CENTRAL DECISION UNITS					
** Corporate Services	\$ 22,405,287	\$ 22,405,287	\$ -	-	
Curriculum and Resource Support	8,018,707	8,018,707	-	-	
International Programs	818,540	818,540	-	-	
** Office of the Superintendent	7,400,618	7,400,618	-	-	
** Operations and Learning Supports	42,981,666	41,181,666	1,800,000	4.37%	5
Specialized Learning Supports	22,875,460	22,875,460	-	-	
Student Information	922,103	922,103	-	-	
	<u>\$ 105,422,381</u>	<u>\$ 103,622,381</u>	<u>\$ 1,800,000</u>	<u>1.74%</u>	
CLASSIFIED AS:					
INDIRECT SCHOOL ALLOCATIONS	\$ 66,681,444	\$ 64,881,444	\$ 1,800,000	2.77%	
SYSTEM ADMINISTRATION	38,740,937	38,740,937	-	-	
	<u>\$ 105,422,381</u>	<u>\$ 103,622,381</u>	<u>\$ 1,800,000</u>	<u>1.74%</u>	

* See Attachment V^A - for a detailed breakdown of this line item.

** See Attachment V^B - for a detailed breakdown of this line item.

Note: Some of the Distribution of Funds figures have been reclassified to conform to the comparable 2023-2024 Budget Presentation.

Edmonton Public Schools
2023-2024 Budget - Other Allocations
Detailed Breakdown - Division Level Committed Costs

	2023-2024 Budget	Distribution of Funds	Variance \$	Variance %
LANGUAGE AND CULTURAL SUPPORT				
First Nations, Metis and Inuit Education	\$ 1,202,215	\$ 1,202,215	\$ -	-
First Nations, Metis and Inuit Senior High Completion Coaches	1,056,100	1,056,100	-	-
Language Centre at Woodcroft	2,160,463	2,326,697	(166,234)	-7.14%
	<u>\$ 4,418,778</u>	<u>\$ 4,585,012</u>	<u>\$ (166,234)</u>	<u>-3.63%</u>
BOARD OF TRUSTEES				
ACSA Membership	\$ 21,500	\$ 21,500	\$ -	-
ASBA Membership	217,000	217,000	-	-
Board Initiative Fund/Chair Discretionary Fund	47,150	47,150	-	-
Board of Trustees	985,438	985,438	-	-
Elections	819,000	819,000	-	-
PSBAA Membership	70,000	70,000	-	-
Trustee Transition Allowance	12,500	12,500	-	-
Youth Engagement Model	5,000	5,000	-	-
	<u>\$ 2,177,588</u>	<u>\$ 2,177,588</u>	<u>\$ -</u>	<u>-</u>
Partnership Commitments				
Cappies	\$ 20,000	\$ 20,000	\$ -	-
Careers: The Next Generation	10,000	10,000	-	-
Community University Partnerships	12,500	12,500	-	-
Confucius Institute	218,047	218,047	-	-
Corporate Challenge	5,000	5,000	-	-
Nutrition Grant	1,696,000	1,696,000	-	-
Partnership for Kids (All in for Youth)	184,604	184,604	-	-
United Way	5,511	5,511	-	-
Welcome to Kindergarten	10,000	10,000	-	-
	<u>\$ 2,161,662</u>	<u>\$ 2,161,662</u>	<u>\$ -</u>	<u>-</u>

Note: Some of the Distribution of Funds figures have been reclassified to conform to the comparable 2023-2024 Budget Presentation.

Edmonton Public Schools
2023-2024 Budget - Other Allocations
Detailed Breakdown - Central Decision Units

	2023-2024 Budget	Distribution of Funds	Variance \$	Variance %
OFFICE OF THE SUPERINTENDENT				
Board Office and Strategic Division Supports	\$ 1,816,721	\$ 1,816,721	\$ -	-
Division Support Services	2,098,685	2,098,685	-	-
General Counsel	890,397	890,397	-	-
Office of the Superintendent of Schools	532,033	532,033	-	-
School Leadership Groups	2,062,782	2,062,782	-	-
	\$ 7,400,618	\$ 7,400,618	\$ -	-
CORPORATE SERVICES				
Edmonton Public Schools Foundation	\$ 362,048	\$ 362,048	\$ -	-
Financial Services	7,740,781	7,740,781	-	-
Human Resources	13,876,835	13,876,835	-	-
Information Security	425,623	425,623	-	-
	\$ 22,405,287	\$ 22,405,287	\$ -	-
OPERATIONS AND LEARNING SUPPORTS				
Communications	\$ 2,814,318	\$ 2,814,318	\$ -	-
Division Records and FOIP Management	1,182,967	1,182,967	-	-
Integrated Infrastructure Services	9,921,018	9,921,018	-	-
Distribution Centre	2,124,401	2,124,401	-	-
Programming and Student Accommodation	6,000,000	4,200,000	1,800,000	42.86%
Division Technology	20,938,962	20,938,962	-	-
	\$ 42,981,666	\$ 41,181,666	\$ 1,800,000	4.37%

5

Note: Some of the Distribution of Funds figures have been reclassified to conform to the comparable 2023-2024 Budget presentation.

Notes to Supplement the 2023-2024 Budget – Other Allocations

1. **Fiscal and Debt Services**

This decision unit is responsible for debenture and capital loan principal payments, interest costs and the amortization cost for Division supported capital assets such as buildings. The increase in the fiscal and debt budget is due to additional non-cash amortization of Board-funded capital, including the purchase of portables and the Solar Strategy Phase 2 Project.

2. **Language and Cultural Support**

Language Centres at Woodcroft – French Federal Funding is used to provide extra support to the Division’s French-language programs. There is expected to be a slight decrease in the OLEP (Official Languages in Education Programs) portion of this grant in 2023-2024.

3. **Central Revenue Allocations**

Central decision units include sources of revenue within their budgets. While revenue such as secondments and lease revenue have decreased, these reductions were offset by increases in sales and services in other cost centres such as the Distribution Centre. The largest increase in central revenue is related to the portion of the provincial Science Resource Grant where approximately \$2.8 million will be recognized as revenue in 2023-2024.

4. **Metro Continuing Education (MCE)**

The variance from the DOF report is due to MCE no longer collecting physical education fees for the summer school program. The fee was originally collected to offset the costs of fieldtrips; however, as there have been very few fieldtrips over the last few years, it was decided to eliminate the fee.

5. **Operations and Learning Supports**

Programming and student Accommodation - This allocation is intended to support the work of the Programming and Student Accommodation unit that provides planning services and information to schools, families, community and community partners related to programs, distribution of programs, student accommodation, facility use, consultation processes, demographic analysis and enrolment projection. Funds are required to fit up Division centre classrooms.

As part of the increasing demand for Division Centre programs, at the April 18, 2023, public Board meeting the following motion was approved by the Board:

“That the Division increase the ongoing allocation for the set up of Division Centres from \$4.2 million to \$6 million, with the additional \$1.8 million being funded out of Operating Surplus for 2023-2024 and for Administration to build into the future year budgets, funding for Division Centres out of the Supplemental Enrolment Grant.”

Edmonton Public Schools
2023-2024 Budget - Projected Staff Full Time Equivalents (FTE)

Staffing Group	2023-2024 Budget	Total FTEs %	2022-2023 Actuals at May 9, 2023	Total FTEs %	Variance FTE	Variance %	NOTES
Schools							
Teaching FTE	5,389.8	63%	5,403.2	63%	(13.4)	-0.25%	
Educational Assistants FTE	1,636.5	19%	1,628.7	19%	7.8	0.48%	
Other Support Staff FTE	525.1	6%	514.0	6%	11.1	2.16%	
Custodial FTE	675.4	8%	663.8	8%	11.6	1.75%	
Exempt FTE	312.8	4%	303.2	4%	9.6	3.17%	
Total Schools FTE	8,539.6	100%	8,512.9	100%	26.7	0.31%	
Central Services							
Teaching FTE	194.7	20%	194.4	19%	0.3	0.15%	
Educational Assistants (Mentors) FTE	2.0	0%	2.0	0%	-	-	
Other Support Staff FTE	140.7	15%	139.7	14%	1.0	0.72%	
Custodial FTE	69.0	7%	65.6	6%	3.4	5.18%	1
Maintenance FTE	219.0	23%	276.0	27%	(57.0)	-20.65%	2
Exempt FTE	332.2	35%	338.7	33%	(6.5)	-1.92%	
Total Central Services FTE	957.6	100%	1,016.4	100%	(58.8)	-5.79%	
Metro Continuing Education							
Teaching FTE	11.4	43%	9.6	38%	1.8	18.75%	3
Support FTE	7.8	30%	7.8	31%	-	-	
Custodial FTE	-	0%	-	0%	-	-	
Exempt FTE	7.1	27%	8.1	32%	(1.0)	-12.35%	3
Total Metro Cont. Ed. FTE	26.3	100%	25.5	100%	0.8	3.14%	
Total FTE's	9,523.5		9,554.8		(31.3)	-0.33%	
Total by Group							
Teaching FTE	5,595.9	59%	5,607.2	59%	(11.3)	-0.20%	
Educational Assistants FTE	1,638.5	17%	1,630.7	17%	7.8	0.48%	
Other Support Staff FTE	673.6	7%	661.5	7%	12.1	1.83%	
Custodial FTE	744.4	8%	729.4	8%	15.0	2.06%	1
Maintenance FTE	219.0	2%	276.0	3%	(57.0)	-20.65%	2
Exempt FTE	652.1	7%	650.0	7%	2.1	0.32%	
Total FTE's	9,523.5	100%	9,554.8	100%	(31.3)	-0.33%	

Actual staffing counts for 2022-2023 were as at May 9, 2023

Notes to supplement the 2023-2024 Budget - Staff Full-Time Equivalent (FTE)

1. Custodian FTE

Central Custodians have increased by three FTE's due to an increase in positions that are expected to be filled by the Supply Services pool.

2. Maintenance FTE

FTE supported by provincial maintenance and renewal funding has been adjusted to reflect a 28 per cent reduction in combined Infrastructure Maintenance and Renewal (IMR) and Capital Maintenance and Renewal (CMR) allocations over the past two provincial budget cycles.

3. Metro Continuing Education (MCE) FTE

MCE hired two additional teachers due to the expansion of their Registered Apprenticeship (RAP)/Work Experience (WEX) programs. The school has also abolished one senior accountant position.

**Edmonton Public Schools
Accumulated Operating Surplus (AOS) Plan for 2023-2024**

Notes:	Amount	Total
Forecasted AOS at September 1, 2023 (excluding SGF)		\$ 38,930,300
A Proposed transfer to Capital Reserve (prior to August 2023) - Ministerial approval required	\$ 9,000,000	(9,000,000)
Adjusted projected AOS at September 1, 2023 (excluding SGF)		\$ 29,930,300
 <u>2023-2024 Budget - PROPOSED - Ministerial approval required</u>		
1 September Actual Enrolment vs Projected Enrolment relief	\$ 5,000,000	
2 Continuation of the Equity Achievement Project (Year 3)	2,913,000	
3 Continuation of the Anti-Racism Plan (Year 3)	500,000	
4 New school Start-up Allocation (new Senior High School Southeast)	1,650,000	
5 Special Needs and Language Teacher Development	1,500,000	
6 Division Centre Establishment Grant top up	1,800,000	
	<hr/>	
Access to surplus requested for 2023-2024	\$ 13,363,000	(13,363,000)
Projected AOS at September 1, 2024		\$ 16,567,300

Notes to supplement the 2023-2024 Accumulated Operating Surplus Plan

A. Transfer from Operating Surplus - In 2022-2023, the province announced several 'one time' grants after the spring budget was completed. As a result, the Division is forecasting a small operating surplus for the year. At the same time, the Division is anticipating additional capital requirements. By transferring funds between operating and capital reserve the Division is able to balance the funds available for future operational and capital needs.

1. September Actual Enrolment vs Projected Enrolment relief

With the implementation of the new funding framework and the weighted moving average, funding is provided to school divisions based on historical enrolment as well as projected enrolment for the upcoming school year. To match this methodology, school budgets are completed in April with allocations being calculated using the individual school's projected enrolment. Surplus funds are required to support schools where their actual enrolment differs from their projected enrolment.

2. Continuation of the Equity Achievement Project (EAP) (Year 3 2023-2024 \$2.9M; Year 2 2022-2023 \$2M; Year 1 2021-2022 \$6.5M)

In 2021-2022, the Division initiated a pilot focused on an evidence- and research-based approach to supporting academic growth and achievement in schools serving our most socially vulnerable communities. The project is focused around early intervention, high-quality literacy and numeracy instruction, social-emotional well-being, school nutrition and critical enrichment programming.

Year One of the EAP laid the foundation for this work. The lead teacher role was funded at 1.00 FTE to support the introduction of this work and align with the intentional focus for year one around building teacher capacity and confidence. The first year also saw a significant investment in materials and resources to support high-quality literacy and numeracy instruction.

Year Three will continue to support the original 41 school cohorts with Literacy and Numeracy leadership and consultant support from CLS. Funding for Year Three will also support the offering of an EAP 2.0 cohort, where the Division provides consultant support to the cohort and schools have the option to fund the role of the lead teacher.

3. Continuation of the Anti-Racism & Equity Action Plan (Year 3 2023-2024 \$500K; Year 2 2022-2023 \$500K; Year 1 2021-2022 \$1M)

This initiative, to support the collection of extended student demographic data, is a necessary step in working to dismantle systemic racism and racial discrimination in Edmonton Public Schools. This work includes:

- ongoing funding to support the psychometrician who is supporting the analysis and reporting of the extended student demographic data
- funding to support professional learning around anti-racism and equity and staff capacity building
- funding to support the backfilling of staff in the areas of HR and TIMS, as other staff are assigned to work that supports progress towards the Anti-racism and Equity Action Plan.

This committed funding has supported staff assigned to key areas of the Anti-racism and Equity Action Plan, external consultants, anti-racism resource materials, translation services, the extended student demographic survey orientation video and engagement events.

4. New Schools Start-up Allocation

Prior to the opening year, the Division typically provides an allocation intended to cover start-up costs not covered by the Province such as furniture and equipment as well as the principal assignment for the year.

A new school start-up allocation is typically \$750,000 while replacement and modernizations are slightly less at \$600,000. As the capacity of the new high school is approximately 2.2 times greater than a typical K-9 school, the allocation was calculated to reflect the larger school capacity, for the new senior high school anticipated to open for September 2024.

5. Special Needs and Language Teacher Development

These funds support the Special Needs and French Immersion pilot project which enabled the Division to hire Special Needs and French Immersion teachers in January and April of the past three school years. These teachers were assigned to schools to work alongside experienced teachers and build capacity for placement in the following school year. This pilot has had a positive impact on the Division's ability to hire teachers in these areas of high need and on the retention of teachers in these classrooms.

6. Division Centre Establishment Grant top up

This allocation is intended to support the work of the Programming and Student Accommodation unit that provides planning services and information to schools, families, community and community partners related to programs, distribution of programs, student accommodation, facility use, consultation processes, demographic analysis and enrolment projection. Funds are required to fit up Division centre classrooms.

As part of the increasing demand for Division Centre programs, at the April 18, 2023, public board meeting, the following motion was approved by the Board:

“That the Division increase the ongoing allocation for the setup of Division Centres from \$4.2 million to \$6 million, with the additional \$1.8 million being funded out of Operating Surplus for 2023-2024 and for Administration to build into the future year budgets funding for Division Centres out of the Supplemental Enrolment Grant.”

**Edmonton Public Schools
2023-2024 Budget - Capital Reserve Plan**

Notes:	Approved	Proposed	
Forecasted accumulated capital reserve balance at May 31, 2023			\$ 17,400,000
A Proposed transfer from Operating Surplus (prior to August 2023) - Ministerial Approval Required		\$ 9,000,000	<u>9,000,000</u>
Projected accumulated capital reserve balance at September 1, 2023			<u>\$ 26,400,000</u>
Capital transactions projected for 2023-2024			
1 Growth and Student Accommodation 2023-2024 (including carryforward from 2022-2023)	(4,800,000)		(4,800,000)
2 Division Energy and Environment Strategy		(2,000,000)	(2,000,000)
3 Funds anticipated from First Place Program and Land Sale	921,484		<u>921,484</u>
Forecasted accumulated capital reserve balance at September 1, 2024			<u>\$ 20,521,484</u>
Capital Reserve funded projects, future use:			
1 Growth and Student Accommodation (future use)	(7,100,000)	(2,000,000)	(9,100,000)
2 Division Energy and Environment Strategy		(6,000,000)	(6,000,000)
Forecasted accumulated capital reserve balance (uncommitted)	<u>\$ (10,978,516)</u>	<u>\$ (1,000,000)</u>	<u>\$ 5,421,484</u>

Notes to supplement the 2023-2024 Budget – Capital Reserve Plan

A. Transfer from Operating Surplus

In 2022-2023, the province announced several 'one-time' grants after the spring budget was completed. As a result, the Division is forecasting a small operating surplus for the year. At the same time, the Division is anticipating additional capital requirements. By transferring funds between operating and capital reserve the Division is able to balance the funds available for future operational and capital needs.

1. Growth and Student Accommodation (2023-2024)

While some relief in K-9 schools will be provided through portables, work will still likely be required in schools to accommodate growth. Work in high school spaces will also be required to accommodate growth for the next several years. Additionally, with changing needs of our student population additional capital work is required to create necessary spaces, this includes accommodating students with complex needs.

2. Division Energy and Environment Strategy

The Division is committed to reducing our greenhouse gas emissions and has set reduction targets of five per cent by 2025 and 45 per cent by 2035. These funds will be used to address the action items identified with the strategy.

3. The First Place Program

This a City of Edmonton program that teams with banks and builders to develop vacant surplus school building sites into townhomes. The anticipated payment for the 2023-2024 year is \$921,000. The Board approved these sites as surplus and received Ministerial approval in 2007.

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Legend:

Blue	Data input is required	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
Green	Populated based on information previously submitted to Alberta Education	Yellow	Flags to draw attention to sections requiring entry depending on other parts of the s

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2023/2024 BUDGET REPORT

The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

Budget Highlights, Plans & Assumptions:

Total revenue for the Division is budgeted at \$1.28 billion. Total budget for the Division including the use of operating surplus funds is \$1.296 billion; this amount factors in \$13.4 million from operating reserves (subject to Ministerial approval). This number is net of budgeted amortization of Asset retirement obligations for tangible capital assets (\$1.45 million).

Total projected enrolment has increased to 114,265. This is an increase of approximately 5,500 students or 5 per cent.

Approximately 74 of the total Division funds will continue to be allocated to support students in the classroom with the remaining balance to cover fixed and committed costs.

Staffing full-time equivalents for 2023-2024 are projected at 9,524 which is 0.3 per cent lower than actual staffing in the current year.

Both salary increases and the rising cost of benefits (including ASEBP, WCB, CPP and employment insurance rates) have resulted in unit cost increases for all staff groups.

Subject to Ministerial approval the Division will transfer \$9 million from operating reserves to capital reserves prior to the end of the 2022-2023 fiscal year.

The Division's 2023-2024 budget aligns with key actions outlined in the Division's Four-Year Education Plan, which will be submitted to the Province on May 31, 2023.

Significant Business and Financial Risks:

For a rapidly growing school division, the WMA methodology does not provide funding that aligns with the actual number of students being served in our division.

Inflationary pressures, including staffing, and increased fixed costs including rising utilities (including carbon tax), increased election costs, increased maintenance costs and insurance premiums are reducing the amount of funds available to direct to the classroom.

The amount of space available to accommodate Division students is declining, which challenges how the Division has operated foundationally for decades. The Division is at risk of reducing choice for students and their families. This includes the ability to: maintain open attendance boundaries; provide a range of alternative and Division centre special needs programs; provide access to schools close to where students live; and maintain yellow bus service accessibility. All of these programs and services contribute to high-quality, modern and flexible learning environments.

The lack of new construction funding results in increased demand on the student transportation system with further designated schools and more complex accommodation scenarios, such as closed boundaries and lotteries. These pressures lead to capacity limitations.

Funding limitations are leading to a mounting deferred maintenance deficit (anticipated to reach \$1.0 billion by 2027), and limiting the Division's ability to; deliver quality learning environments for all students regardless of where they live; provide diverse learning environments to accommodate student needs.

Ongoing and predictable funding of modernization, replacement and solution projects is required to address the Division's growing deferred maintenance deficit.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
REVENUES			
Government of Alberta	\$ 1,219,773,762	\$1,149,342,942	\$1,161,775,132
Federal Government and First Nations	\$ 2,113,897	\$2,032,408	\$2,145,253
Property taxes	\$ -	\$0	\$0
Fees	\$ 29,499,958	\$28,753,900	\$18,774,222
Sales of services and products	\$ 13,830,765	\$12,996,350	\$16,731,659
Investment income	\$ 4,545,500	\$1,000,000	\$1,598,029
Donations and other contributions	\$ 9,476,351	\$9,080,600	\$6,614,148
Other revenue	\$ 3,870,392	\$4,156,000	\$4,534,715
TOTAL REVENUES	\$1,283,110,625	\$1,207,362,200	\$1,212,173,158
EXPENSES			
Instruction - ECS	\$ 49,488,325	\$40,461,400	\$50,637,258
Instruction - Grade 1 to 12	\$ 949,540,183	\$891,239,300	\$881,079,987
Operations & maintenance	\$ 196,784,585	\$192,154,800	\$190,393,707
Transportation	\$ 51,289,700	\$43,547,500	\$37,343,103
System Administration	\$ 38,240,937	\$37,507,200	\$36,401,252
External Services	\$ 12,578,936	\$14,152,000	\$14,798,965
TOTAL EXPENSES	\$1,297,922,666	\$1,219,062,200	\$1,210,654,272
ANNUAL SURPLUS (DEFICIT)	(\$14,812,041)	(\$11,700,000)	\$1,518,886

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
EXPENSES			
Certificated salaries	\$ 569,405,961	\$545,198,100	\$539,914,370
Certificated benefits	\$ 145,142,404	\$135,814,300	\$128,048,531
Non-certificated salaries and wages	\$ 234,809,580	\$211,216,800	\$221,802,930
Non-certificated benefits	\$ 76,342,616	\$65,360,500	\$63,542,798
Services, contracts, and supplies	\$ 208,371,310	\$198,133,700	\$195,324,683
Capital and debt services			
Amortization of capital assets			
Supported	\$ 47,303,200	\$47,393,600	\$48,260,635
Unsupported	\$ 16,021,400	\$15,194,600	\$12,937,329
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 259,145	\$281,500	\$303,235
Other interest and finance charges	\$ 267,050	\$469,100	\$492,933
Losses on disposal of capital assets	\$ -	\$0	\$26,828
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$1,297,922,666	\$1,219,062,200	\$1,210,654,272

**BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31**

REVENUES	Approved Budget 2023/2024							Actual Audited 2021/22
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 48,991,333	\$ 932,344,169	\$ 114,694,115	\$ 41,057,938	\$ 38,740,937	\$ 1,990,998	\$ 1,177,819,490	\$ 1,100,552,273
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 38,840,600	\$ -	\$ -	\$ -	\$ 38,840,600	\$ 44,918,633
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 1,861,345	\$ -	\$ -	\$ -	\$ 540,237	\$ 2,401,582	\$ 14,822,515
(5) Federal Government and First Nations	\$ -	\$ 673,679	\$ -	\$ -	\$ -	\$ 1,440,218	\$ 2,113,897	\$ 2,145,253
(6) Other Alberta school authorities	\$ 146,992	\$ 365,098	\$ 200,000	\$ -	\$ -	\$ -	\$ 712,090	\$ 1,481,711
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 19,834,462	\$ -	\$ 9,665,496	\$ -	\$ -	\$ 29,499,958	\$ 18,774,222
(11) Sales of services and products	\$ -	\$ 5,236,582	\$ 24,800	\$ -	\$ -	\$ 8,569,383	\$ 13,830,765	\$ 16,731,659
(12) Investment income	\$ -	\$ -	\$ 4,545,500	\$ -	\$ -	\$ -	\$ 4,545,500	\$ 1,598,029
(13) Gifts and donations	\$ 350,000	\$ 6,925,690	\$ -	\$ -	\$ -	\$ 3,000	\$ 7,278,690	\$ 5,959,794
(14) Rental of facilities	\$ -	\$ -	\$ 3,835,292	\$ -	\$ -	\$ 35,100	\$ 3,870,392	\$ 3,494,485
(15) Fundraising	\$ -	\$ 2,197,661	\$ -	\$ -	\$ -	\$ -	\$ 2,197,661	\$ 654,354
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,040,230
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) TOTAL REVENUES	\$ 49,488,325	\$ 969,438,686	\$ 162,140,307	\$ 50,723,434	\$ 38,740,937	\$ 12,578,936	\$ 1,283,110,625	\$ 1,212,173,158
EXPENSES								
(19) Certificated salaries	\$ 19,364,142	\$ 544,298,891	\$ -	\$ -	\$ 3,041,750	\$ 2,701,178	\$ 569,405,961	\$ 539,914,370
(20) Certificated benefits	\$ 3,067,280	\$ 140,419,544	\$ -	\$ -	\$ 970,636	\$ 684,944	\$ 145,142,404	\$ 128,048,531
(21) Non-certificated salaries and wages	\$ 13,001,509	\$ 134,244,346	\$ 63,459,051	\$ 1,352,000	\$ 19,338,976	\$ 3,413,698	\$ 234,809,580	\$ 221,802,930
(22) Non-certificated benefits	\$ 4,294,773	\$ 43,653,019	\$ 21,709,311	\$ 435,200	\$ 5,335,940	\$ 914,373	\$ 76,342,616	\$ 63,542,798
(23) SUB - TOTAL	\$ 39,727,704	\$ 862,615,800	\$ 85,168,362	\$ 1,787,200	\$ 28,687,302	\$ 7,714,193	\$ 1,025,700,561	\$ 953,308,629
(24) Services, contracts and supplies	\$ 9,729,986	\$ 75,390,461	\$ 61,645,960	\$ 49,502,500	\$ 7,660,821	\$ 4,441,582	\$ 208,371,310	\$ 195,324,683
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 47,303,200	\$ -	\$ -	\$ -	\$ 47,303,200	\$ 48,260,635
(26) Amortization of unsupported tangible capital assets	\$ 30,635	\$ 11,466,872	\$ 958,877	\$ -	\$ 1,692,814	\$ 423,161	\$ 14,572,359	\$ 12,937,329
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 1,449,041	\$ -	\$ -	\$ -	\$ 1,449,041	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ 259,145	\$ -	\$ -	\$ -	\$ 259,145	\$ 303,235
(32) Other interest and finance charges	\$ -	\$ 67,050	\$ -	\$ -	\$ 200,000	\$ -	\$ 267,050	\$ 492,933
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,828
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 49,488,325	\$ 949,540,183	\$ 196,784,585	\$ 51,289,700	\$ 38,240,937	\$ 12,578,936	\$ 1,297,922,666	\$ 1,210,654,272
(36) OPERATING SURPLUS (DEFICIT)	\$ -	\$ 19,898,503	\$ (34,644,278)	\$ (566,266)	\$ 500,000	\$ -	\$ (14,812,041)	\$ 1,518,886

**BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31**

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
FEES			
TRANSPORTATION	\$9,665,500	\$9,135,200	\$7,297,216
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$4,903,300	\$4,587,000	\$4,414,591
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$209,200	\$209,200	\$69,743
Fees for optional courses	\$3,466,300	\$3,438,300	\$1,765,998
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$6,877,258	\$6,877,200	\$2,339,585
Other fees to enhance education Metro Continuing Education (MCE)	\$807,200	\$935,800	\$902,664
NON-CURRICULAR FEES			
Extra-curricular fees	\$2,790,000	\$2,790,000	\$1,407,748
Non-curricular goods and services	\$781,200	\$781,200	\$507,848
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$29,499,958	\$28,753,900	\$18,705,393

PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
Cafeteria sales, hot lunch, milk programs	\$1,283,100	\$1,283,069	\$653,332
Special events	\$1,362,200	\$1,362,155	\$1,281,877
Sales or rentals of other supplies/services	\$1,248,500	\$1,248,500	\$867,410
International and out of province student revenue	\$2,938,250	\$2,938,250	\$2,971,148
Adult education revenue	\$646,400	\$542,300	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Library fines, book donations	\$0	\$0	\$89,805
Other (describe) 0	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	
Other (describe) 0	\$0	\$0	
TOTAL	\$7,478,450	\$7,374,274	\$5,863,572

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2022	\$212,285,855	\$140,629,117	\$0	\$30,362,929	\$0	\$30,362,929	\$41,293,809
2022/2023 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$44,827,490)	(\$44,668,835)		(\$158,655)	(\$158,655)		
Estimated surplus(deficit)	\$11,884,280			\$11,884,280	\$11,884,280		
Estimated board funded capital asset additions		\$39,504,441		(\$15,033,928)	(\$15,033,928)	\$0	(\$24,470,513)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		(\$575,076)	(\$575,076)		\$575,076
Budgeted disposal of unsupported ARO tangible capital assets	\$0	(\$1,137,780)		\$1,137,780	\$1,137,780		\$0
Estimated amortization of capital assets (expense)		(\$59,966,901)		\$59,966,901	\$59,966,901		
Estimated capital revenue recognized - Alberta Education		\$8,654,840		(\$8,654,840)	(\$8,654,840)		
Estimated capital revenue recognized - Alberta Infrastructure		\$39,072,864		(\$39,072,864)	(\$39,072,864)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$24,837		(\$24,837)	(\$24,837)		
Budgeted amortization of ARO tangible capital assets		(\$1,455,443)		\$1,455,443	\$1,455,443		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$716,572		(\$716,572)	(\$716,572)	\$0	\$0
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				\$0	(\$10,207,632)	\$10,207,632	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0		\$0
Estimated Balances for August 31, 2023	\$179,342,645	\$121,373,712	\$0	\$40,570,561	\$0	\$40,570,561	\$17,398,372
2023/24 Budget projections for:							
Budgeted surplus(deficit)	(\$14,812,041)			(\$14,812,041)	(\$14,812,041)		
Projected board funded tangible capital asset additions		\$19,712,230		(\$12,912,230)	(\$12,912,230)	\$0	(\$6,800,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		(\$921,484)	(\$921,484)		\$921,484
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$61,875,559)		\$61,875,559	\$61,875,559		
Budgeted capital revenue recognized - Alberta Education		\$8,437,800		(\$8,437,800)	(\$8,437,800)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$38,840,600		(\$38,840,600)	(\$38,840,600)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$24,800		(\$24,800)	(\$24,800)		
Budgeted amortization of ARO tangible capital assets		(\$1,449,041)		\$1,449,041	\$1,449,041		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$738,645		(\$738,645)	(\$738,645)		
Projected reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				\$0	\$13,363,000	(\$13,363,000)	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2024	\$164,530,604	\$125,803,187	\$0	\$27,207,561	\$0	\$27,207,561	\$11,519,856

SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES
for the Year Ending August 31

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026
Projected opening balance	\$0	\$0	\$0	\$40,570,561	\$27,207,561	\$27,207,561	\$17,398,372	\$11,519,856	\$11,519,856
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0					
Budgeted disposal of board funded TCA and ARO TCA	Explanation	(\$921,484)	\$0	\$0		\$0	\$921,484	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$63,324,600	\$0	\$0		\$0	\$0		
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$47,303,200)	\$0	\$0		\$0	\$0		
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted unsupported debt principal repayment	Explanation	(\$738,645)	\$0	\$0		\$0	\$0		
Projected reserves transfers (net)		\$13,363,000	\$0	\$0	(\$13,363,000)	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
New school start-up costs	South East Senior High School	(\$1,650,000)	\$0	\$0		\$0	\$0		\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0		\$0	\$0		
Non-recurring non-certificated remuneration	Explanation	\$0	\$0	\$0		\$0	\$0		
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0		
Professional development, training & support	Equity Achievement, Anti Racism, Special Need and Lang	(\$4,913,000)	\$0	\$0		\$0	\$0		
Transportation Expenses	Explanation	\$0	\$0	\$0		\$0	\$0		
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0		
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0		
System Administration	Explanation	\$0	\$0	\$0		\$0	\$0		
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0		
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0		\$0	\$0		
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0		
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0		
Capital costs - School land & building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additlions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,800,000)	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Techonology asset renewal	(\$2,800,243)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	(\$43,287)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation	(\$6,922,754)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation	(\$3,145,946)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Energy and Environment Strategy	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,000,000)	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Ammortization of board funded ARO	Explanation	(\$1,449,041)	\$0	\$0		\$0	\$0		\$0
September Actual Enrolment vs Projected Enrolment relief	Explanation	(\$5,000,000)	\$0	\$0		\$0	\$0		\$0
Division Centre Establishment	Explanation	(\$1,800,000)	\$0	\$0		\$0	\$0		\$0
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Estimated closing balance for operating contingency		\$0	\$0	\$0	\$27,207,561	\$27,207,561	\$27,207,561	\$11,519,856	\$11,519,856

Total surplus as a percentage of 2024 Expenses	2.98%	2.98%	2.98%
ASO as a percentage of 2024 Expenses	2.10%	2.10%	2.10%

**PROJECTED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS (ASO)
for the Year Ending August 31**

	Amount	Detailed explanation to the Minister for the purpose of using/transferring ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2024	\$ (14,812,041)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(14,812,041)	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	1,449,041	
September Actual Enrolment vs Projected Enrolment relief	\$ 5,000,000	With the implementation of the new funding framework and the weighted moving average, funding is provided to school divisions based on historical enrolment as well as projected enrolment for the upcoming school year. To match this methodology, school budgets are completed in April with allocations being calculated using the individual school's projected enrolment. Surplus funds are required to support schools where their actual enrolment differs from their projected enrolment.
Continuation of the Equity Achievement Project (Year 3)	2,913,000	In 2021-2022, the Division initiated a pilot focused on an evidence- and research-based approach to supporting academic growth and achievement in schools serving our most socially vulnerable communities. The project is focused around early intervention, high-quality literacy and numeracy instruction, social-emotional well-being, school nutrition and critical enrichment programming.
Continuation of the Anti-Racism Plan (Year 3)	500,000	This initiative, to support the collection of extended student demographic data, is a necessary step in working to dismantle systemic racism and racial discrimination in Edmonton Public Schools.
New school Start-up Allocation (new Senior High School Southeast)	1,650,000	Prior to the opening year, the Division typically provides an allocation intended to cover start-up costs not covered by the Province such as furniture and equipment as well as the principal assignment for the year.
Special Needs and Language Teacher Development	1,500,000	These funds support the Special Needs and French Immersion pilot project which enabled the Division to hire Special Needs and French Immersion teachers in January and April of the past three school years.
Division Centre Establishment Grant top up	1,800,000	This allocation is intended to support the work of the Programming and Student Accommodation unit that provides planning services and information to schools, families, community and community partners related to programs, distribution of programs, student accommodation, facility use, consultation processes, demographic analysis and enrolment projection.
Subtotal, preliminary projected operating reserves to cover operating deficit	14,812,041	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	12,912,230	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	921,484	
Budgeted amortization of board funded tangible capital assets	(14,572,359)	
Budgeted amortization of board funded ARO tangible capital assets	(1,449,041)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	738,645	
Projected net transfer to (from) Capital Reserves	-	
Total final projected amount to access ASO in 2023/24	13,363,000	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted **Actual** **Actual**
2023/2024 **2022/2023** **2021/2022**
(Note 2)

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	76,861	73,864	70,703	Head count
Grades 10 to 12	28,249	26,822	25,118	Head count
Total	105,110	100,686	95,821	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	4.4%	5.1%		

Other Students:

Total	250	259	372	Note 3
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Total Net Enrolled Students	105,360	100,945	96,193	
Home Ed Students	308	312	410	Note 4
Total Enrolled Students, Grades 1-12	105,668	101,257	96,603	
Percentage Change	4.4%	4.8%		

Of the Eligible Funded Students:

Students with Severe Disabilities	4,215	3,472	3,277	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	9,105	8,668	8,111	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	9,155	8,536	8,370	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	47	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	9,155	8,583	8,370	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	4,578	4,292	4,185	
Percentage Change	6.7%	2.5%		

Home Ed Students	-			Note 4
Total Enrolled Students, ECS	9,155	8,583	8,370	
Percentage Change	6.7%	2.5%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	1,161	923	1,010	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	91	37	93	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2023/2024 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

**PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	5,401	5,401	5,178	5,178	5,208	5,205	Teacher certification required for performing functions at the school level.
Non-School Based	195	195	230	230	223	223	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	5,595.9	5,596.0	5,408.3	5,408.3	5,430.7	5,427.5	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	3.5%		-0.4%		3.0%		
If an average standard cost is used, please disclose rate:	107,673		102,832		102,832		
Student F.T.E. per certificated Staff	20,519,1667		2031%		1933%		

Certificated Staffing Change due to:

	-						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	188	-					5% student enrolment growth expected in 23/24
Other Factors	-	-					
Total Change	187.6	-					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
Total Negative Change in Certificated FTEs	-	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

Certificated Number of Teachers

Permanent - Full time	4,819	4,819	4,514	4,514	4,687	4,687
Permanent - Part time	306	306	277	277	297	297
Probationary - Full time	132	132	337	337	129	129
Probationary - Part time	59	59	98	98	57	57
Temporary - Full time	402	402	312	312	391	390
Temporary - Part time	66	66	57	57	64	61

NON-CERTIFICATED STAFF

Instructional - Education Assistants	1,639	1,639	1,346	1,346	1,294	1,294	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	853	533	782	504	636	529	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	963	963	986	986	955	955	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	17	7	14	5	13	5	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	456	134	473	145	654	140	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,927.7	3,275.6	3,601.0	2,985.2	3,551.8	2,922.7	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	9.1%		1.4%		10.6%		

Explanation of Changes to Non-Certificated Staff:

The current year actuals are from October 1, 2023 which shortly follows the September count and is prior to school budgets being finalized. Additional staff are hired after the count date to support the schools actual

Additional Information

Are non-certificated staff subject to a collective agreement?

Yes	
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Please provide terms of contract for 2022/23 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

Support Staff Union (including EA's and Administrative Assistants) - CUPE Local 3550. Collective agreement from Sept 1, 2017 to Aug 31, 2020. 2,312.17 FTE
Custodial Union - CUPE Local 474. Collective agreement from Sept 1, 2017 to Aug 31, 2020. 744.44 FTE
Maintenance Staff Union - CUPE Local 784. Collective agreement from Sept 1, 2017 to Aug 31, 2020. 219.00 FTE

School Jurisdiction Code: 3020

System Admin Expense Limit %	
3020 The Edmonton School Division	3.20%