

DATE: May 24, 2024

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: 2024-2025 Budget

ORIGINATOR: Todd Burnstad, Chief Financial Officer

RESOURCE STAFF: Jeremy Higginbotham, Drew Horn, Jennifer Price, Madonna Proulx, Amanda Wong

REFERENCE [Funding Manual for School Authorities for the 2024-2025 School Year](#)

ISSUE

The 2024-2025 Budget is being presented to the Board of Trustees for approval.

BACKGROUND

Provincial Budget

On Thursday, February 29, 2024, the Province released a high-level budget for the 2024-2025 year. Budget 2024 includes an overall increase of 4.4 per cent in education spending (province-wide). These funds are intended to support enrolment growth, hire more education staff and support students with specialized needs.

Specific details, including individual school division funding profiles as well as the funding manual were made available on March 28, 2024.

The initial 2024-2025 funding profile for the Division showed projected operational funding of \$1,165,880,021. Subsequently, the Division received an updated funding profile and funding commitment letter on May 6, 2024, which included an additional \$2.3 million in grant funding compared to the information reflected in the 2024-2025 Distribution of Funds report. The 2024-2025 operational funding reflects an increase of \$51.1 million (or 4.6 per cent) compared to the 2023-2024 school year.

The increase in funding is directly associated with our increase in projected enrolment using the Weighted Moving Average (WMA) (an increase of 5.1 per cent). There were no grant funding rate increases and no inflationary relief was provided in this budget.

2024-2025 Division Budget Highlights

Total revenue for the Division is estimated at approximately \$1.35 billion. This is an increase of approximately \$5.4 million compared to the 2024-2025 Distribution of Funds report (see Attachment I), and an increase of \$65.7 million compared to the 2023-2024 Budget.

The 2024-2025 budget does not include any changes to the previous grant rates; however, there were a few changes that were made.

- Program Unit Funding - introduction of two enrolment counts for PUF Grant eligibility (the original September count date and a new February 1 date).
 - As a result of previous changes to the funding framework, Edmonton Public has had to significantly reduce the number of children we are able to accommodate in our PUF program (from over 1,200 down to a maximum of 600). As a result, the program enrolment is typically full at the September count date.
- Socio Economic Status (SES) Grant - the data used for this grant calculation has been updated from the 2016 census to the 2021 census.
 - As a result of this change, Edmonton Public School’s SES index decreased. This has resulted in a decrease to this grant of \$522,000 compared to prior year.
- Starting in the 2024-2025 school year, the maximum limit on operating reserves will be changed to six per cent for all school jurisdictions.
 - At the end of our last fiscal year (August 31, 2023), our accumulated operating reserve was equivalent to three per cent of our annual operating expenses, which is well below the new threshold.

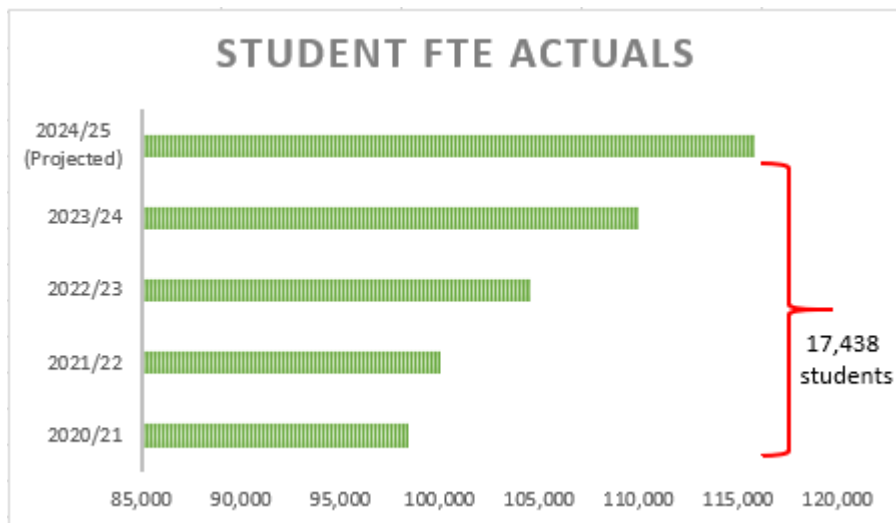
The Division’s Infrastructure Maintenance and Renewal (IMR) grant for 2024-2025 is \$13.8 million, which is a slight increase from the current 2023-2024 grant of \$13.6 million. The IMR grant can be used for both operating and capital expenditures.

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 2024-2025 which is approximately \$17.7 million. This is more than double from what we received in 2023-2024 (\$6.9 million) and more than what we received in 2022-2023 (\$9.4 million) and 2021-2022 (\$14.8 million).

Enrolment (Attachment II)

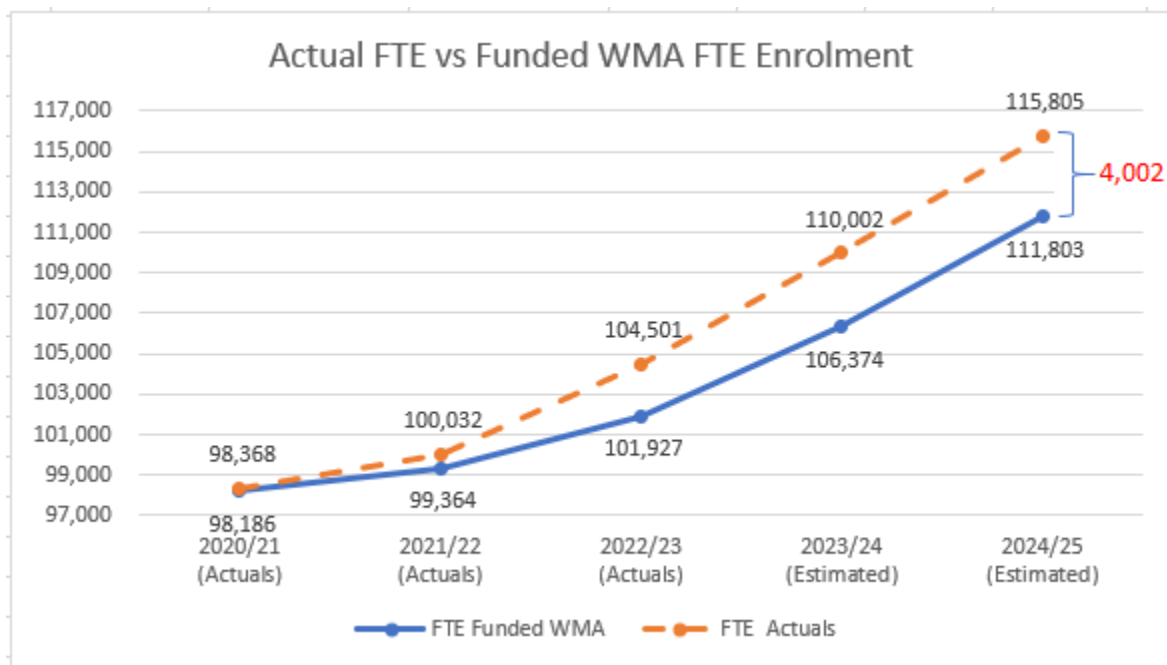
- The Division is on track to grow by 18 per cent, or 17,438 students (FTE) since 2020-2021 (five years).



The 2024-2025 school year will be the fifth year of the WMA funding model. Integral with the new funding model is that all grants are either fully or partially calculated using the WMA methodology. This model captures the number of funded students across three school years and does not allocate funding per individual student (see Attachment II).

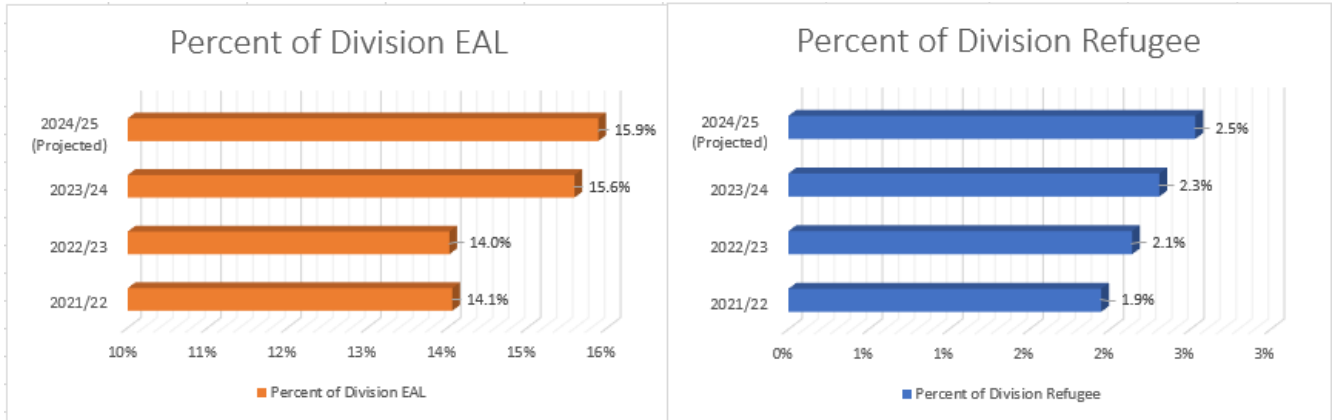
- The Division's student projection for 2024-2025 is 120,224. Factoring in ECS students at 0.5, our projected FTE enrolment is 115,805. These figures exclude international and sponsored students.
- Total enrolment growth is projected to increase by approximately 5,996 students or 5.2 per cent compared to the actual September 2023, enrolment counts.
- WMA funded enrolment is 111,803, factoring in ECS students at 0.5 as well as factoring in enrolment from the two previous years. This is an increase of 5,429 or 5.1 per cent compared to the 2022-2023 WMA funded enrolment of 106,374.

The below chart highlights the difference between our projected enrolment of 115,805 (factoring in ECS students at 0.5), and the WMA FTE funded enrolment of 111,803.

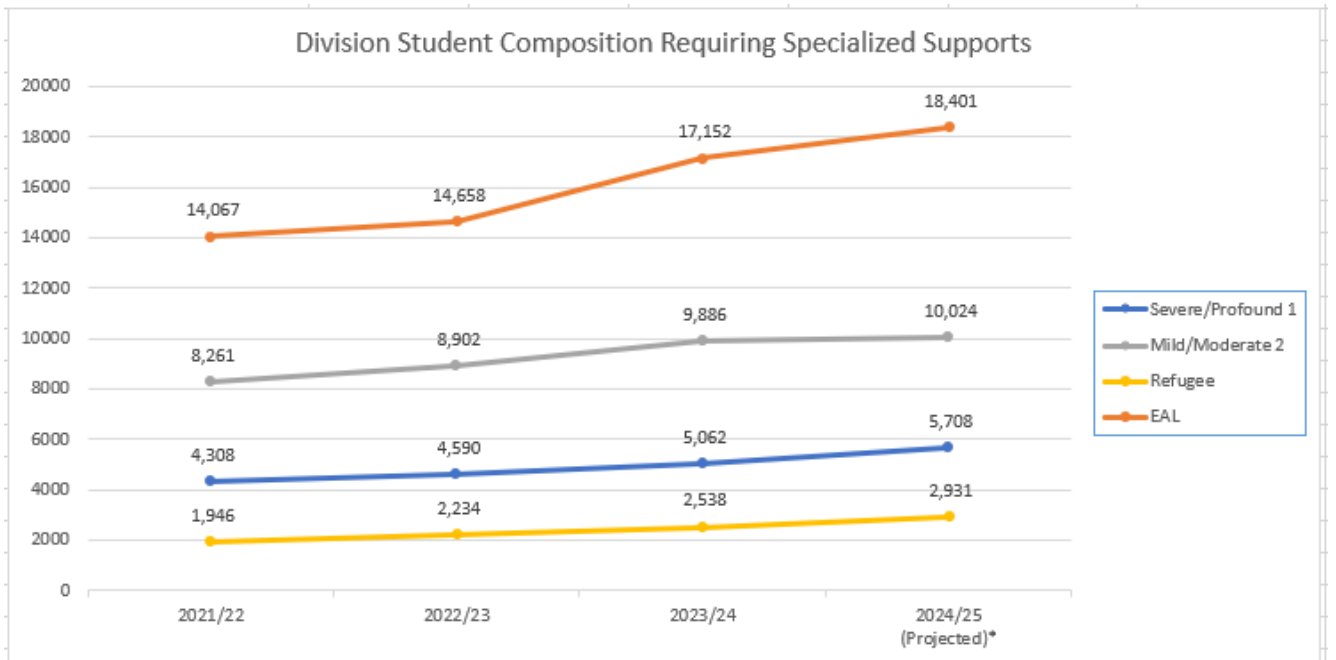


Included in the budgeted revenue is \$11.5 million for the Supplemental Enrolment Growth Grant. This provides additional per-student funding for enrolment growth compared to the prior year. This grant will be updated in December based on the actual September count.

The composition of our students is also becoming increasingly diverse as we are seeing additional growth in both our English as an Additional Language (EAL) and our Refugee students relative to our entire student population.



The below chart shows the enrolment trend for all our students that require specialized supports.



Notes:

* 2024-2025 Projected counts are based on allocation levels that correspond to Mild/Moderate and Severe/Profound supports needed as determined by the EPSB's Budget Department and not the Alberta Education codes.

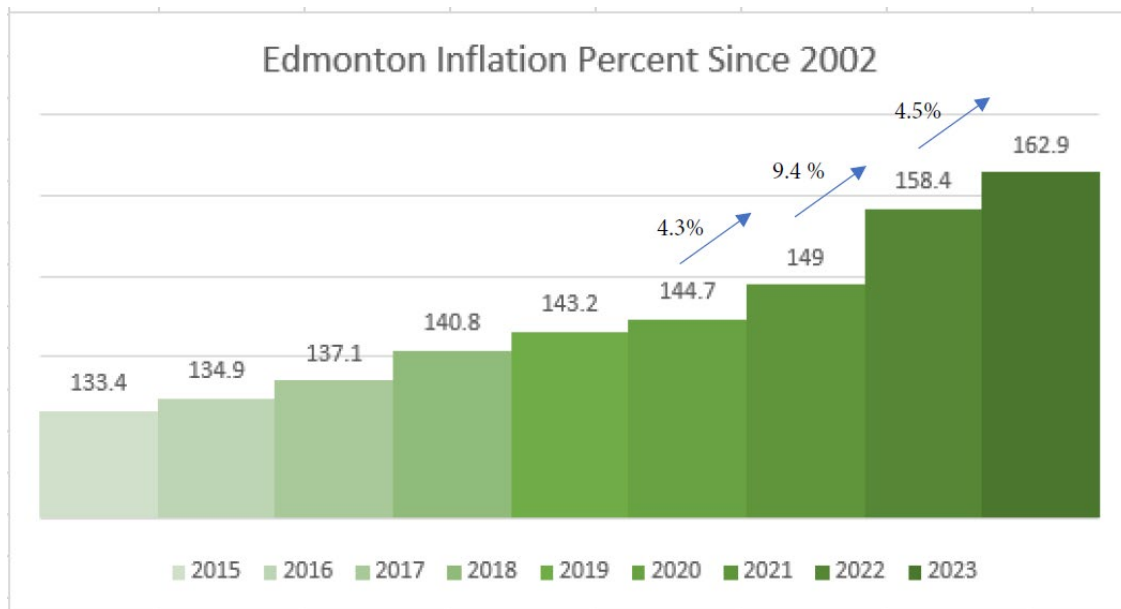
Severe/Profound¹ - A child/student with a severe Alberta Education special education code has been diagnosed with a disability or disorder by a qualified professional. In addition to a diagnosis, there is clear evidence regarding how the disability/disorder impacts the child's/student's participation and learning in an educational environment. A student with a severe code requires extensive or constant support in the classroom. Alberta Education severe codes include: Intellectual Disability Severe (code 41), Severe Emotional/Behavioral Disability (code 42), Severe Multiple Disability (code 43), Severe Physical/Medical Disability (code 44), Deafness (code 45), Blindness (code 46), and Severe Language Delay (ECS children only, code 47).

Mild/Moderate² - A child/student with a mild/moderate Alberta Education special education code has been diagnosed with a disability or disorder by a qualified professional. In addition to a diagnosis, there is clear evidence regarding how the disability/disorder impacts the child’s/student’s participation and learning in an educational environment. A student with a mild/moderate code frequently requires adult support in the classroom. Alberta Education mild/moderate codes include: Intellectual Disability Mild (code 51), Intellectual Disability Moderate (code 52), Emotional/Behavioral Disability (code 53), Learning Disability (code 54), Hearing Disability (code 55), Visual Disability (code 56), Communication Disability/Disorder (code 57), Physical/Medical Disability (code 58), Multiple Disability (code 59), and Gifted and Talented (code 80).

Within Edmonton Public Schools, these children/students are further differentiated based on the level of support that is provided within the classroom. A student who benefits from extensive adult support is considered severe and a student requiring constant adult support is identified as profound.

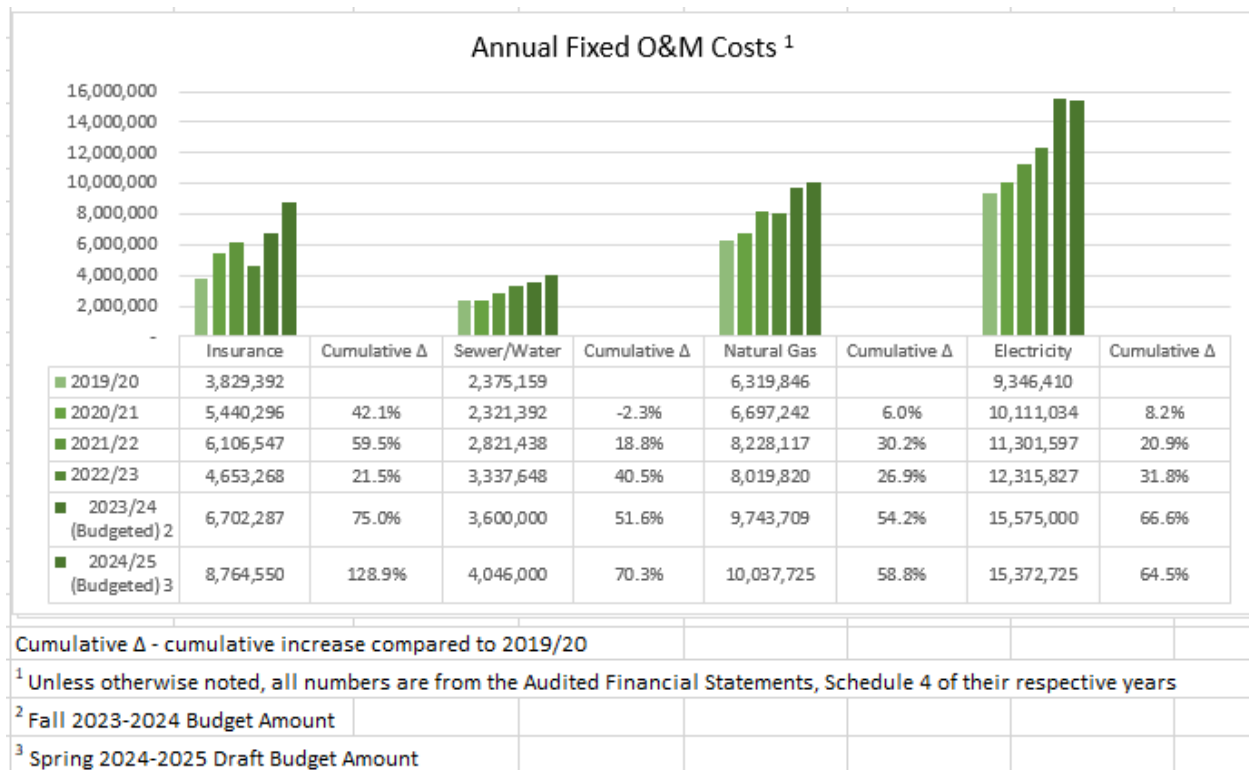
2024-2025 Operating Expenses

- Inflation continues to increase for Edmonton. According to Stats Canada, inflation increased by 4.5 per cent in 2023 compared to 2022. Although this is a decrease from the 9.4 per cent prior year increase, with no increase to the grant funding rates, the spending power of school budgets has decreased.



The above table shows the annual inflation rate (per Stats Canada for the Edmonton region) as a percentage increase since the year 2002. For example, for 2023, inflation increased by 4.5 per cent from 2022 (162.9 - 158.4 = 4.5).

Inflationary pressures continue to impact our Division-level fixed costs like utilities and insurance. The below chart shows a five-year history of some of our fixed costs. Also included on the chart is the cumulative percentage increase for each expense item compared to 2019-2020 as these inflationary pressures have been compounding, this table has been updated to include 2024-2025 budgeted expenditures.



In terms of what we are anticipating for the upcoming budget year:

- Insurance - while the insurance market is starting to soften, overall insurance costs will rise due to an increase in total insured square footage, higher replacement costs and increased enrolment.
 - Sewer/Water – we anticipate an increase driven by usage (enrolment growth).
 - Natural Gas - the Division is under a contract which will remain in effect through October 2024. Converted to \$/GJ, Carbon Levy increases for gas include April 2022- \$2.63, April 2023- \$3.42 and April 2024- \$4.21. Since the Carbon Levy charges began in Jan 2020 to the end of the 2022-2023 school year, the Division has paid \$7.3 million in carbon tax.
 - Electricity - the Division recently signed a new short-term contract that goes until the end of the 2023-2024 school year. The new price per Megawatt hour (MWh) is 60 per cent higher than our previous contract price.
- We are also seeing an increase in Division software licenses, as some of our license agreements are based on our growing student enrolment.
 - The Division receives SuperNet funding to cover high speed internet costs. The funding does not cover the actual costs of providing this service, resulting in a gap of \$1 million.
 - Most of the Division's fixed costs are covered centrally; however, even expenses that are incurred at the school level have increased. Examples include: grounds and custodial equipment (12 per cent increase), office furniture and learning commons (19 per cent increase) and classroom furniture (eight per cent increase).
 - Central support for schools has also been impacted by the enrolment growth experienced by the Division in recent years. The proposed budget includes additional resources for some central services to hire additional staff to meet the increasing demand for services.

- In an attempt to maintain the Division’s ‘number of devices per student’ ratio, the technology evergreen allocation has been increased for the upcoming school year.

2024-2025 Staff Unit Costs

- To stabilize the impact of compensation expenses for school and central budgets the Division calculates unit costs for each staff group.
- For the upcoming year, the Division is anticipating increases to our benefit rates including: dental coverage (increase of 12 per cent), extended health care (increase of 10 per cent), workers’ compensation (increase of 23 per cent) and the impact of the new Canada Pension Plan (CPP) enhancement (a second additional contribution (CPP2)). These increased benefit rates will result in an additional \$16 million cost to the Division.
- In order to reduce the impact to school and central budgets, some previously contemplated allocations and Division initiatives have been scaled back. The savings from these reductions will now be held centrally to offset a portion of the additional benefit costs. Details on the allocations and initiatives that have been reduced is included in the notes for Attachment VII. In addition, the per student weighted enrolment allocation amount also had to be reduced compared to the current year. Combined, these strategies will offset approximately 50 per cent of the increase to unit costs that would otherwise have been required.
- Both schools and central had to absorb the updated staff unit costs within their budgets, thereby reducing the spending available for other items. For example, the funding that would have paid for 100 teachers five years ago, will only now cover the cost of 95 teachers.

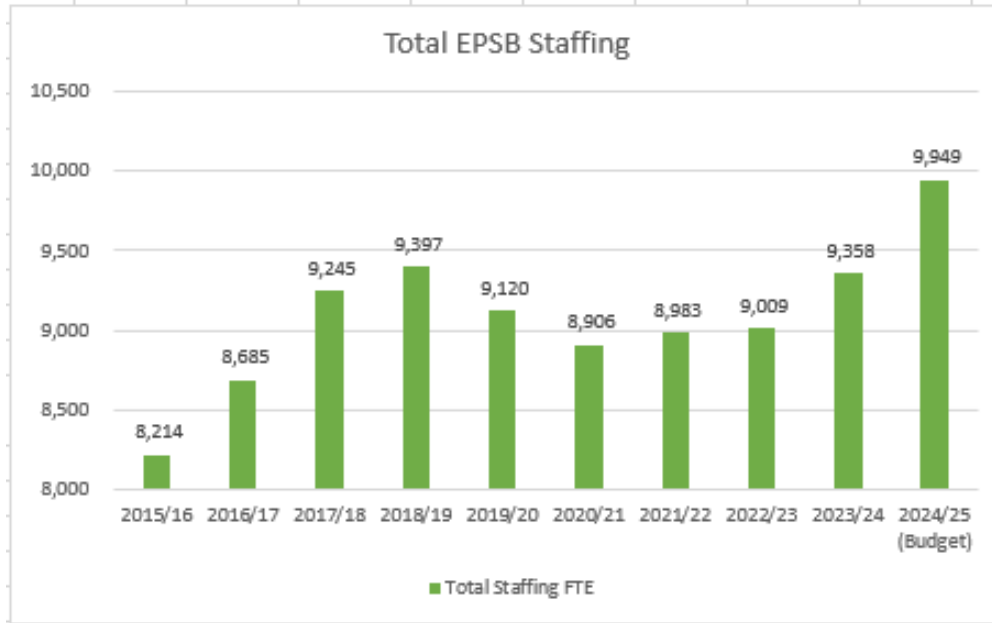
2024-2025 Budgeted Staff FTE

The largest category of expenses for the Division is salaries, wages and benefits for both certificated and non-certificated employees. Salaries account for 61 per cent and benefits at 18 per cent for a combined total of 79 per cent of our total operating costs.

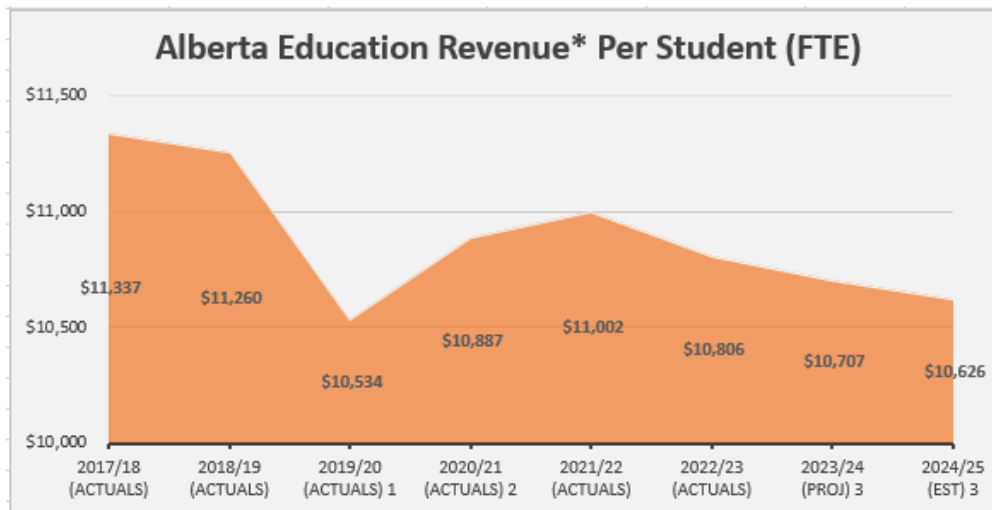
Attachment VI shows the budgeted staffing for 2024-2025 compared to the current staffing (snapshot as of May 6, 2024), and compared to the 2023-2024 budget.

Although total Division staff FTE’s are increasing by 426 compared to the 2023-2024 budget, the majority of these additional staff (278) have already been hired and are included in our May 6, 2024, staff compliment. Since the 2023-2024 budget, the Division received additional funding through the Supplemental Enrolment Growth Grant (\$6.4 million) and anticipates to receive \$3.8 million for the WMA funding adjustment. These funds were used to hire additional staff in the current year as students continue to register with the Division after the September count date. As of April 30, 2024, the Division’s enrolment has increased by over 2,900. In other words, out of the total projected enrolment increase for 2024-2025 of 5,996 students, almost half have already joined the Division during the current year.

The following graph shows the total budgeted staffing for 2024-2025 which is anticipated to be the highest since the previous peak in 2018-2019.



The Total EPSB Staffing chart over past years can be correlated to the amount of Alberta Education Revenue per student (FTE) information that was compiled in response to the [Request for Information #021 Board Report](#) which shows a decrease in the per student revenue amount since the 2017-2018 year. A copy of the graph has been included below.



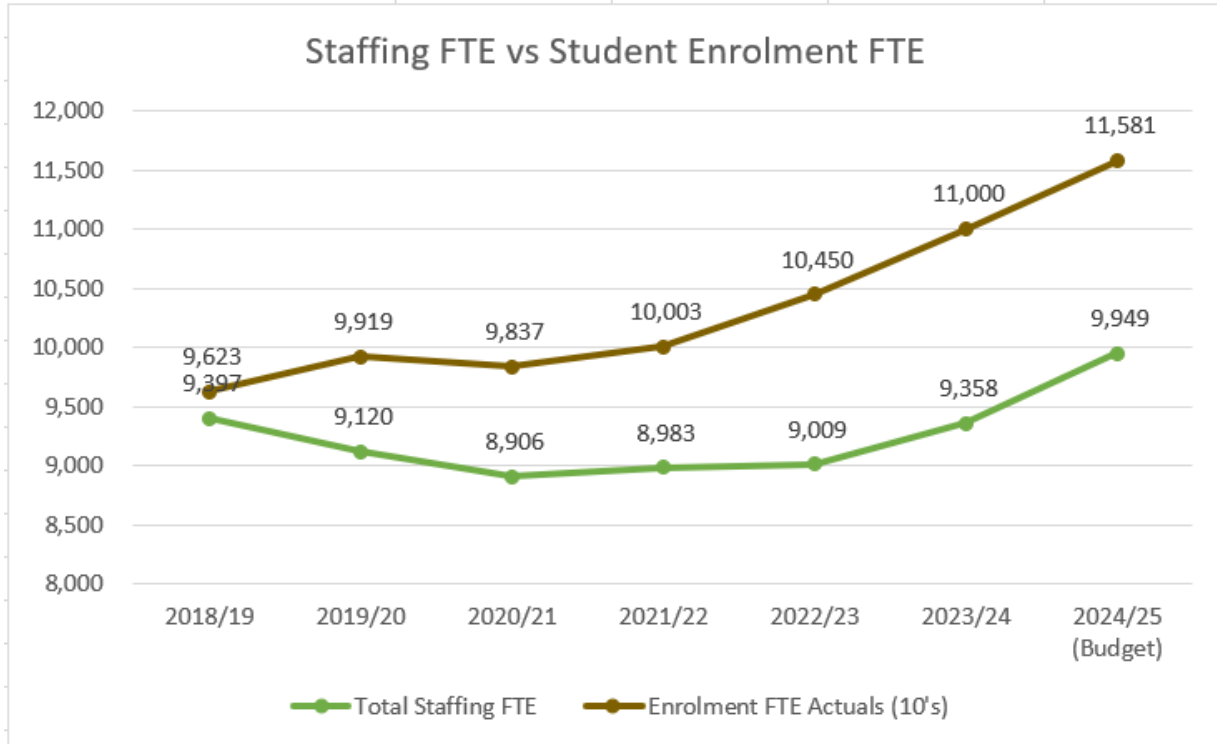
* Alberta Education Revenue figure does not include revenue from: Other Alberta School authorities, Secondments, Other Provincial Grants, and deferred capital revenue.

¹ This amount includes an Alberta Education funding reduction in May and June 2020 due to the cancelation of classes in response to the COVID-19 pandemic. Reductions included \$13.8M of Base funding and \$3.8M of Transportation funding for a total reduction of \$17.6M. Had it been included, per student funding would have been \$10,623

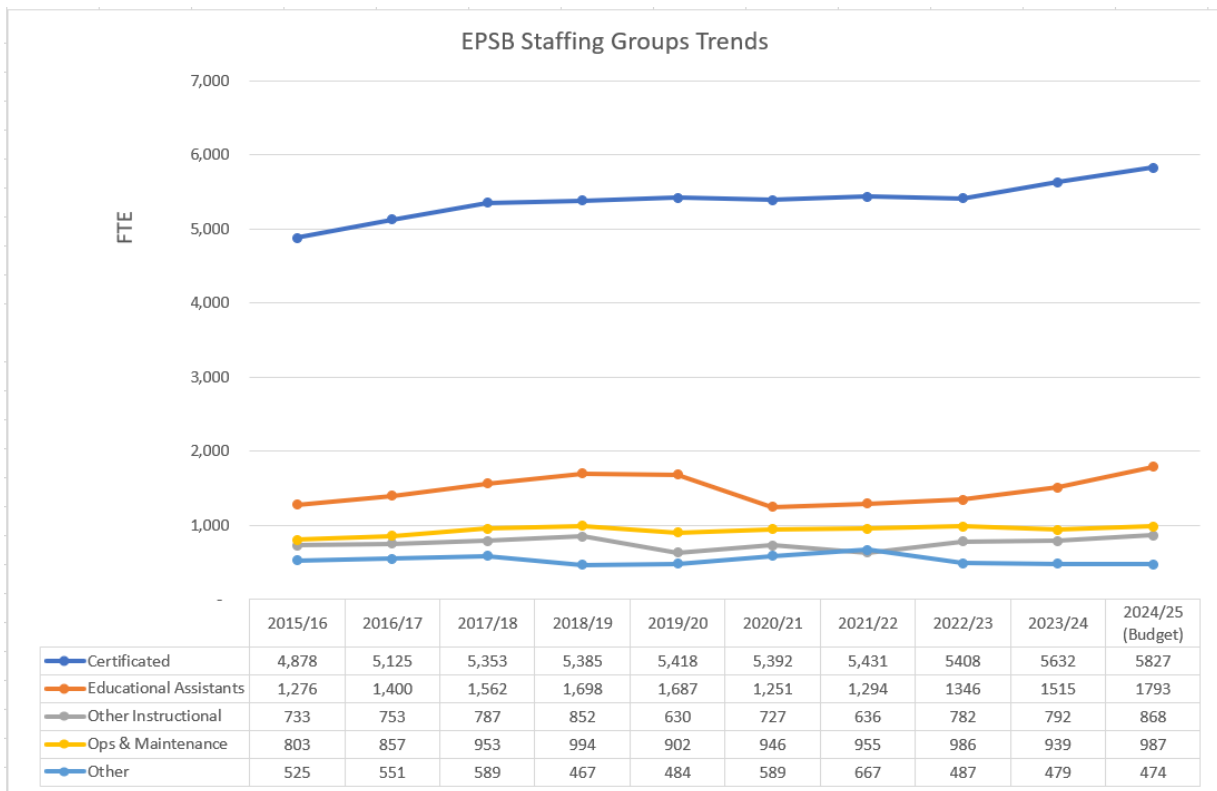
² This amount is net of \$38.5M of federal COVID mitigation funding and \$4.2M of Critical Worker Benefit (CERB) that was reported as Alberta Education revenue on the 2020-21 audited financial statements.

³ Both 2023/24 and 2024/25 are based on our budgets.

The following chart compares our enrolment growth trend against the growth in our total staffing compliment. For purposes of this graph the enrolment information has been divided by 10 in order to plot both pieces of data against the same index.



The following chart breaks out our total staff FTE by staff group over the last 10 years.



2024-2025 Planned Use of Reserves

Planned Use of Operating Reserves - The Division's proposed use of accumulated operating surplus funds for 2024-2025 initiatives total \$16.4 million and is detailed in Attachment VII. As the Division must operate within the approved budget, it is reasonable to assume some small operating surpluses will be realized by some schools and central cost centers. Upon consolidation, it is estimated that these surpluses will add up to \$5 million for the year. As such, the net drawdown on our accumulated operating surplus for the 2024-2025 year is projected at \$11.4 million, leaving a remaining balance of approximately \$20 million for use in future years.

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.

2024-2025 Allocation Highlights

The Division allocates resources to schools and central cost centres in a variety of ways that support the Division's Strategic Plan. Highlights of some of the 2024-2025 allocations that directly support the Division Priorities are included:

Build on Outstanding Learning Opportunities for all Students

- **Campus EPSB and Dual Credit** - The Division continues to see growth in high school completion. Allocations directed to Campus EPSB (\$215,348) and to Dual Credit (\$150,000) help to achieve that goal.
 - **Campus EPSB** is designed to provide students with another way to earn high school credits, industry credentials and get ahead of studies or prepare for post-secondary education. It provides opportunities and hands-on experience that help students plan their next steps.
 - **Dual Credit Allocation** supports optional career-based high school programming. It can assist students in making meaningful transitions to post-secondary education or the workplace. Dual credit courses allow students to earn both high school credits and credits that count towards a post-secondary certificate, diploma or degree.
- **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 and allows lower class sizes and student to teacher ratios.
- **Equity Achievement Plan (EAP)**
 - This initiative is supporting academic growth and achievement in schools serving our most socially vulnerable communities. The initiative is focused around key areas that have a positive impact on student success and well-being: early intervention, high-quality literacy and numeracy instruction, social-emotional well-being, school nutrition and enrichment programming.
 - The 2024-2025 Equity Achievement Plan allocation (\$2.2 million) will continue to support the original 41 school cohorts.
- **High Social Vulnerability (HSV)** - this allocation (\$6 million) is considered 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.
- **Programming and Student Accommodation** - this allocation (\$8.8 million) supports the establishment and activation of Division centres, which typically require facility modifications and additional resources to facilitate optimum learning spaces for students who qualify for specialized learning supports. As Division enrolment grows, the number of students requiring specialized supports as a percentage of overall growth, also grows. As such, the Division must establish more Division centres in order to accommodate families who desire this programming. Administration

projects a need for 45 new Division centres for 2024-2025, and that this will likely continue into future years.

- **A tenth Specialized Learning Supports school linked team** - is also being proposed that would be specifically dedicated to supporting students with autism. This team would provide specialized assessments, consultations, coaching and teacher professional learning.
- **Division Technology - High Speed Networking** uses an allocation to cover the expenses associated with the Division's SuperNet connection between the Centre for Education and schools. This allocation is made up of a grant from the Alberta Government (\$2.3 million) that covers a basic level of service for schools combined with a Division allocation (\$1 million) to subsidize the actual costs in delivering services at the level required by schools.
- **The Technology Evergreening Strategy (TES)** aims to maintain equity of access to technology, increase efficiency and reduce administrative workload in schools. This approach includes providing and supporting staff workstations, student devices (Chromebooks), classroom projection systems, and print devices at all schools.
- **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. Funds from the Classroom Complexity Grant are included in this allocation.
- **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 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
 - Subsequent to the initial funding profile received from the province, the Division received a revised version reflecting an overall net increase in grant funding. As such, \$2 million was added to the Equity Fund as schools had already started to complete their budgets. As part of the fall budget update, consideration will be given to either directing these funds to the Weighted Enrolment Allocation, or to retain them in the Equity Fund, depending on where the need is greater.

Advance Action Towards Anti-Racism and Reconciliation

- **Anti-Racism and Equity Action Plan** - This initiative (\$500,000) is funded through the Division's Operating Reserves to support the Division's commitment to anti-racism, reconciliation and equity. The work reflects progress towards Priority Two of the Strategic Plan and is framed around the actions outlined in the Division's Anti-racism, Reconciliation and Equity Action Plan. Funding supports designated staff across multiple units who lead various initiatives, facilitate a range of engagement opportunities and support reporting. Some funds are also used for access to external consultants, anti-racism, reconciliation and equity resource materials, translation services and communication tools.
- **First Nations, Metis and Inuit Allocation and Graduation Coaches** - This allocation (\$11.6 million) provides additional support to students who self-identify as First Nations, Metis and Inuit. A portion of the allocation provides transportation for junior high students attending amiskwaciy Academy and elementary students attending the Awasis program at Prince Charles School. Funds are also directed to Curriculum and Learning Supports for First Nations, Métis and Inuit Senior High

Completion Coaches who work directly with students at Eastglen, Jasper Place, Queen Elizabeth and Dr. Anne Anderson.

Promote a Comprehensive Approach to Student and Staff Well-Being and Mental Health

- **Mental Health Supports Allocation (\$3.5 million):**
 - **CASA classrooms at J.A. Fife and Rosslyn schools:** In June 2023, CASA and the Division signed a Memorandum of Understanding to support students and their families who would benefit from the mental health services provided by CASA. CASA and the Division committed to work together to develop and operationalize the first CASA classroom in the Division. In this model, CASA provides mental health services to children and their families and the Division provides educational programming for the child. The first CASA classroom was established at J.A. Fife School with the first cohort beginning in September 2023. A second classroom has been approved at Rosslyn School beginning in September 2024.
 - **Aldergrove and Keheewin schools:** These Division mental health classrooms are supported by Hospital School Campuses. The mental health classroom at Keheewin is newly established and will begin working with students in April 2024.
 - **Hospital School Campuses and Specialized Learning Supports:** A coordinated mental health approach to provide mental health supports and services to students across the Division.

RELATED FACTS

- Approximately 74.4 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 (Attachment III).
- From a school budget perspective, the proposed Division allocations continue to provide an allocation for the actual number of students being supported. No additional funds are available to be allocated to offset inflationary increases for school level expenditures.
- The cumulative impact of inflation in the Edmonton area over the last five years is just under 21 per cent. What cost \$100 in 2019 now costs \$121.
- The provincially funded school nutrition grant has been maintained at the same level (\$1.7 million) as in 2023-2024. The Federal government recently announced funding for a National School Food Program. The provincial government will oversee the roll out of these federal funds. We expect to learn more about this initiative in the coming months. None of these funds have been included in the budget document.
- The Division's student projection for 2024-2025 is 120,224. Factoring in ECS students at 0.5, our projected FTE enrolment is 115,805. These figures exclude international and sponsored students.
- Total enrolment growth is projected to increase by approximately 5,996 students or 5.2 per cent compared to the actual September 2023, enrolment count.
- WMA funded enrolment is 111,803, factoring in ECS students at 0.5 as well as factoring in enrolment from the two previous years. This is an increase of 5,429 or 5.1 per cent compared to the 2022-2023 WMA funded enrolment of 106,374.
- Grants such as Institutional Services and PUF will continue to be offset by an equal allocation.
- Staff FTE's are budgeted to increase by 426 compared to the 2023-2024 budget, or by 148 compared to our current staffing at May 6, 2024.
- School divisions must align programs and supports with the funding that is received in order to balance the budget. This alignment is now resulting in larger class sizes, a reduction in program choices for families, and fewer dollars to address growing complexities.

- If approved, the Division’s accumulated operating surplus is projected to be at 1.5 per cent of our total annual operations by the end of the 2024-2025 school year. While we have been able to access surplus funds to supplement our operations in recent years, this is not a viable long-term solution.
- The 2024-2025 budget aligns with key actions outlined in the Division’s Four-Year Education plan, which will also be submitted to the Province by May 31, 2024.

RECOMMENDATION

That the 2024-2025 budget for Edmonton Public Schools as presented in Attachment IX be approved for submission to Alberta Education.

NEXT STEPS

- If approved, the 2024-2025 budget report will be submitted to the Province prior to May 31, 2024.
- The 2024-2025 Budget will then be posted on the Division’s public website.

ATTACHMENTS and APPENDICES

ATTACHMENT I	2024-2025 Revenue Budget
ATTACHMENT II	2024-2025 Enrolment Projections using WMA
ATTACHMENT III	2024-2025 Total Allocations
ATTACHMENT IV	2024-2025 School Allocations
ATTACHMENT V	2024-2025 Other Allocations
ATTACHMENT VI	2024-2025 Budget – Staff Full-Time Equivalent
ATTACHMENT VII	2024-2025 Accumulated Operating Surplus Funds
ATTACHMENT VIII	2024-2025 Capital Reserve Plan
ATTACHMENT IX	2024-2025 Alberta Education Budget Report

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**Edmonton Public Schools
2024-2025 Budget - Revenue**

	2024-2025 Budget	2024-2025 Distribution of	Variance \$	Variance %	NOTES
BASE INSTRUCTION GRANTS					1
Kindergarten	\$ 28,087,800	\$ 28,087,800	-	-	
Grades 1 to 9	506,899,500	506,899,500	-	-	
SUBTOTAL KINDERGARTEN TO GRADE 9	534,987,300	534,987,300	-	-	
High School Subtotal	204,229,900	204,279,700	(49,800)	-0.02%	2
SUBTOTAL BASE INSTRUCTION GRANTS	739,217,200	739,267,000	(49,800)	-0.01%	
SERVICES AND SUPPORT GRANTS					
Specialized Learning Support	89,795,400	88,958,400	837,000	0.94%	3
SLS - Kindergarten Severe	9,693,800	9,335,700	358,100	3.84%	4
Moderate Language Delay Grant (Pre-K & SLS-K)	370,900	370,900	-	-	5
ECS Pre-Kindergarten Program Unit Funding (PUF)	7,928,900	7,928,900	-	-	6
English as an Additional Language	22,805,700	22,805,700	-	-	7
Refugee Student	16,053,100	16,053,100	-	-	7
First Nations, Metis, and Inuit	14,233,200	14,233,200	-	-	8
Education Programs in an Institution and Specialized Education Programs	10,618,200	10,618,200	-	-	9
Classroom Complexity	5,396,400	5,396,400	-	-	10
SUBTOTAL SERVICES AND SUPPORT GRANTS	176,895,600	175,700,500	1,195,100	0.68%	
SCHOOL GRANTS					
Operations and Maintenance (O&M)	102,558,600	101,348,700	1,209,900	1.19%	11
Transportation	42,999,900	42,999,900	-	-	12
SuperNet	2,294,400	2,294,400	-	-	13
SUBTOTAL SCHOOL GRANTS	147,852,900	146,643,000	1,209,900	0.83%	
COMMUNITY GRANTS					
Geographic	1,500,000	1,500,000	-	-	
Socio-Economic Status (SES)	14,861,700	14,861,700	-	-	14
School Nutrition	1,696,000	1,696,000	-	-	15
SUBTOTAL COMMUNITY GRANTS	18,057,700	18,057,700	-	-	
AUTHORITY GRANTS					
System Administration	38,986,400	38,986,400	-	-	16
Supplemental Enrolment Growth	11,473,000	11,473,000	-	-	17
Teacher Salary Settlement	21,925,200	21,925,200	-	-	18
SUBTOTAL JURISDICTION GRANTS	72,384,600	72,384,600	-	-	
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	1,154,408,000	1,152,052,800	2,355,200	0.20%	
INFRASTRUCTURE MAINTENANCE RENEWAL (IMR)	7,660,000	8,325,000	(665,000)	-7.99%	19
TOTAL PROVINCIAL OPERATIONAL REVENUE	1,162,068,000	1,160,377,800	1,690,200	0.15%	
PROVINCIAL PRIORITY GRANTS					
Curriculum Resource & Professional Learning Funding	5,100,000	5,100,000	-	-	20
Low Incidence Supports and Services	522,000	522,000	-	-	20
Learning Disruption	1,490,000	1,490,000	-	-	20
Digital Assessment Implementation Funding	500,000	500,000	-	-	20
Dual Credit Funding	-	-	-	-	20
SUBTOTAL PROVINCIAL PRIORITY GRANTS	7,612,000	7,612,000	-	-	

**Edmonton Public Schools
2024-2025 Budget - Revenue**

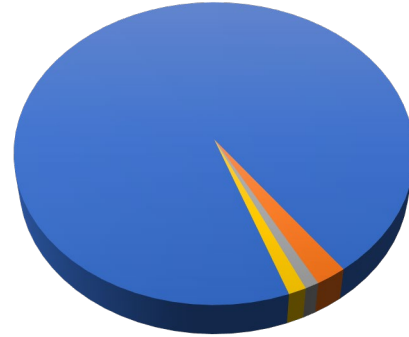
	2024-2025 Budget	2024-2025 Distribution of	Variance \$	Variance %	NOTES
CAPITAL					
Amortization of Capital Allocations and Expended Deferred Capital Revenue	49,331,800	47,303,200	2,028,600	4.29%	21
SUBTOTAL CAPITAL	49,331,800	47,303,200	2,028,600	4.29%	
TOTAL PROVINCIAL OPERATIONAL AND CAPITAL REVENUE	1,219,011,800	1,215,293,000	3,718,800	0.31%	
OTHER PROVINCIAL GRANTS					
Other Provincial Grants	6,336,800	6,698,400	(361,600)	-5.40%	22
SUBTOTAL OTHER PROVINCIAL GRANTS	6,336,800	6,698,400	(361,600)	-5.40%	
OTHER PROVINCIAL REVENUES					
Educational Programs Cost Recovery and Conditional Grants	1,393,300	1,393,300	-	-	23
Secondments - Provincial	1,781,700	1,781,700	-	-	
Alberta Teachers' Retirement Fund (ATRF)	55,684,200	53,887,100	1,797,100	3.33%	24
SUBTOTAL OTHER PROVINCIAL REVENUES	58,859,200	57,062,100	1,797,100	3.15%	
OTHER ALBERTA SCHOOL AUTHORITIES	580,800	580,800	-	-	25
FEDERAL FRENCH FUNDING	880,200	880,200	-	-	26
TOTAL GOVERNMENT OF ALBERTA REVENUE	1,285,668,800	1,280,514,500	5,154,300	0.40%	
FEDERAL GOVERNMENT AND FIRST NATIONS FEES	3,115,300	2,895,300	220,000	7.60%	27
School Fees - School Generated Funds	13,949,700	13,949,700	-	-	
Transportation Fees	10,993,900	9,665,500	1,328,400	13.74%	28
Lunch Program Fees	5,077,700	4,903,300	174,400	3.56%	29
Metro Continuing Education Fees	832,700	807,200	25,500	3.16%	30
Music Instrument & Other Material Fees	219,600	174,200	45,400	26.06%	29
SUBTOTAL FEES	31,073,600	29,499,900	1,573,700	5.33%	
OTHER SALES AND SERVICES					
International Student Tuition	2,946,300	2,938,300	8,000	0.27%	
Sales and Services - Schools and Central DUs	4,535,000	4,861,100	(326,100)	-6.71%	31
Other Sales and Services - School Generated Funds	5,000,000	4,344,700	655,300	15.08%	31
Secondments - Other Entities	1,099,500	1,099,500	-	-	
Adult Education	412,000	646,400	(234,400)	-36.26%	31
SUBTOTAL SALES AND SERVICES	13,992,800	13,890,000	102,800	0.74%	
INVESTMENT INCOME	3,000,000	3,000,000	-	-	
GIFTS AND DONATIONS					
EPSB Gifts and Donations	6,825,900	6,528,700	297,200	4.55%	32
EPSB Foundation Support	-	750,000	(750,000)	-100.00%	33
SUBTOTAL GIFTS AND DONATIONS	6,825,900	7,278,700	(452,800)	-6.22%	
FUNDRAISING - SCHOOL GENERATED FUNDS (SGF)	2,197,700	2,197,700	-	-	
RENTAL OF FACILITIES	2,903,100	4,075,800	(1,172,700)	-28.77%	34
TOTAL REVENUE	\$ 1,348,777,200	\$ 1,343,351,900	\$ 5,425,300	0.40%	

Edmonton Public Schools - Revenue & Expense Analysis 2024-2025 Budget

Revenue by source

(all dollar amounts are expressed in thousands)

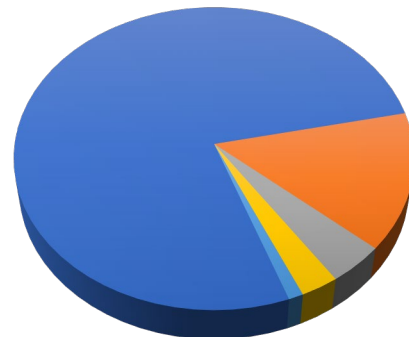
	2024-2025	
	\$	%
Government of Alberta	1,285,669	95.4%
Fees	31,074	2.3%
Sales and Services	13,993	1.0%
Other	18,041	1.3%
	1,348,777	100.0%



Expenses by program

(all dollar amounts are expressed in thousands)

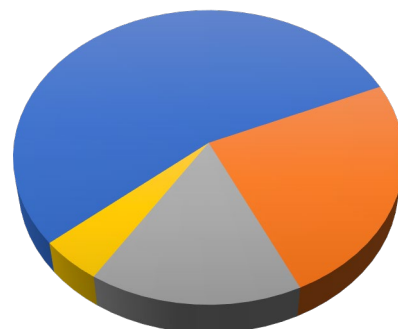
	2024-2025	
	\$	%
ECS - Grade 12 Instruction	1,052,725	77.2%
Operations and Maintenance	199,898	14.7% *
Transportation	57,619	4.2%
Board and System Administration	38,486	2.8%
External Services	15,029	1.1%
	1,363,758	100.0%



Expenses by object

(all dollar amounts are expressed in thousands)

	2024-2025	
	\$	%
Certificated salaries, wages and benefits expense	744,141	54.5%
Non-certificated salaries, wages and benefits expense	334,003	24.5%
Services, contracts and supplies expense	220,377	16.2%
Amortization & other expenses	65,237	4.8% *
	1,363,758	100.0%



* Excludes \$1.415 million for Amortization of Unsupported (ARO) Tangible Capital Assets

Notes to supplement the 2024-2025 Budget - Revenue

Unless otherwise noted, variance explanations have been provided for amounts where the 2024-2025 Budget differs from the Distribution of Funds (DOF) by more than five per cent.

Impact of the Weighted Moving Average (WMA)

The 2024-2025 school year will be the fifth 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 with the exception of the Geographic and Transportation grants. 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 2024-2025 enrolment projection for senior high of 30,138 is an increase of approximately 6.5 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 2023-2024 school year course completion data is used for the funding calculation for the 2024-2025 school year.

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.

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

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. Furthermore, all eligible children must be registered as of December 2, 2024, as opposed to the September count date. New children arriving between December 2, 2024, and February 3, 2025, will receive 50 per cent of the SLS Kindergarten Severe Grant funding.

A child included in the WMA enrolment calculation for the PUF/SLS Kindergarten Severe Grant shall not be included in the WMA enrolment calculation for refugee or English as an Additional Language funding.

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

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. To qualify for this grant, all eligible children must be registered as of December 2, 2024, 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.

Program Unit Funding adds a second count date for funding including details on the hours required for children, reporting requirements and clarification on hours that may be claimed for children. New children arriving between December 2, 2024 and February 3, 2025, will receive 50 per cent of the Program Unit Funding Grant.

A child included in the WMA enrolment calculation for the PUF/SLS Kindergarten Severe Grant shall not be included in the WMA enrolment calculation for refugee or English as an Additional Language funding.

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. Education Program in an Institution (EPI) and Specialized Education Programs (SEP)

EPIs are education programs for resident students of the Government. The Minister is legislatively [*Education Act*, Section 4(7)] responsible for ensuring that students who reside in a correctional facility, a licensed group home or a treatment facility that holds a residential license from Children and Family Services, are provided with an education program.

Specialized Education Programs (SEPs) are education programs for resident students of a school board who are temporarily unable to attend school within their resident board but instead attend an education program in emergency stage women's shelter, hospital, or facility that is not licensed by Children's Services as a residential facility.

10. Classroom Complexity

This 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 authorities are required to submit a final report demonstrating how the funds were spent by September 30, 2025. Data to be reported includes:

- staff recruited and/or trained by school authorities

- number of additional hours, specified by position type
- number of new hires, specified by position type
- how the funding was spent
- the unspent portion and why it was unspent.

11. 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.

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

12. Transportation

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 2024-2025 school year by November 30.

Eligible ECS children with a severe disability or severe language delay registered after the September count date and by February 3, 2025, will be funded at 50 per cent of the relevant per child total funding rate.

13. SuperNet

Under the current funding framework, with the exception of central office, the Division receives \$800 per location for SuperNet services; however, the current vendor billing is approximately \$911 per month. Furthermore, the \$911 only covers a base installation of SuperNet of up to 100 megabytes per second. Only 24 of the Division schools are currently on this baseline model with the remainder requiring much more bandwidth. As an example, a high school with approximately 2,000 students is set up for 1,100 megabytes per second, 11 times more than the baseline of 100 megabytes per second.

14. Socio-Economic Status (SES)

The Socio-Economic Status (SES) Grant is provided to school jurisdictions to better address their societal contexts and enhance equity and fairness of educational opportunities.

The SES Index is determined by Alberta Education using the following indicators from the 2021 Statistics Canada Census:

- average number of years of education of mothers in families with children
- per cent of families, with children, headed by a lone parent
- per cent of families, with children, who own their dwelling
- average income of families with children
- per cent of parents, with children, who have no post-secondary education.

15. School Nutrition

The provincially funded school nutrition grant has been maintained at the same level (\$1.7 million) as in 2023-2024. The Federal government recently announced funding for a National School Food Program. The provincial government will oversee the roll out of these federal funds. We expect to learn more about this initiative in the coming months. None of these federal funds have been included in the 2024-2025 Budget report.

16. 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 2024-2025 funding amount is based on 3.2 per cent of operating expenditures from the August 31, 2023, 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.

17. Supplemental Enrolment Growth

The Supplemental Enrolment Growth Grant provides additional per-student funding for authority enrolment growth based on either incremental enrolment growth or enrolment thresholds, whichever is greater.

An in-year adjustment to this grant occurs based on the updated actual September count date enrolment count finalized in December of the school year. The FTE enrolment is based on the frozen funded head count of the respective school years.

18. Teacher Salary Settlement

The Teacher Salary Settlement Grant provides funding to support increased salary costs due to the collective agreement ratified by the Alberta Teachers' Association and the Teachers' Employer Bargaining Association.

For the 2024-2025 school year, payments will be made to school jurisdictions to cover the two per cent salary increases that started in September 2023 as well as the previous increases.

The allocation will be updated in January 2025 to incorporate the most current information from the 2023-2024 Audited Financial Statements submitted in November 2024.

19. 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 2024-2025 is approximately \$13.8 million.

The IMR grant can be used for both operating and capital expenditures. The \$7.66 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.

Budget 2024 includes both Capital Maintenance and Renewal (CMR) funding and IMR funding for school jurisdictions. IMR funding will continue to be allocated using the same formula as previously used. Both CMR and IMR projects must meet the IMR eligibility criteria outlined in the School Capital Manual; however, there are differences in terms of project identification, capitalization, reporting requirements and payment schedule.

20. Provincial Priority Grants

The following grants have not been included in the Division's funding profile but are anticipated to be available based on an application process or upon meeting certain eligibility criteria. The 2024-2025 projections are based on funding that was received or anticipated to be received in the 2023-2024 school year. Budget amendments to schools will be triggered when the actual amount of funding has been confirmed.

- **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.
- **Low Incidence Supports and Services (LISS):** 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.
- **Learning Disruption:** This funding is intended to assist students in Grades 1 to 5 in their educational journey who require help catching up to their grade level as a result of learning loss during the pandemic.

- **Digital Assessment Implementation:** This is a one-time targeted grant intended to support the implementation of the new provincial digital assessment platform that is utilized to administer provincial achievement tests and diploma exams in Alberta.
- **Dual Credit Funding:** On April 9, 2024, the Province announced that they are investing an additional \$4 million in grant funding to be allocated based on an application process. As we do not have confirmation of our portion of this grant, we have not included any revenue in the budget report.

21. Amortization of Capital Allocations and Expended Deferred Capital Revenue

The variance is directly attributable to the opening of Elder Dr. Francis Whiskeyjack school as it will increase amortization starting in 2024-2025 by approximately \$2 million.

22. Other Provincial Grants

Other Provincial Grants is mostly comprised of:

- Science Resource Grant - \$2.4 million: In collaboration with three other metro school boards, Edmonton Public Schools is 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 \$2.9 million being recognized in 2023-2024. There is a small variance for this grant since the DOF which makes up the majority of the \$361,000 variance. To complete this work, Curriculum and Learning Supports (CLS) is establishing a team, including teacher writers from Division schools.
- Family Support for Children with Disabilities (FSCD) for the Autism programs at Scott Robertson and Waverley School - \$1 million
- Mental Health Building Capacity Grant - \$700,000
- Advanced Education Grants at Metro - \$500,000
- Fuel Contingency Grant – an estimate of \$1.4 million.

23. Educational Programs Cost Recovery and Conditional Grants

This line item includes revenue from ongoing contracts between the Division and Alberta Health Services (AHS) to provide supports to the Alberta School for the Deaf and the Highwood Adult Program.

24. 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 government contribution rate for 2024-2025 remains unchanged at 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.

The variance is caused by a timing difference between the DOF report and the actual budgeted certificated staffing amounts included in central and school budgets.

25. 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.

26. French Federal Funding

French Federal funding is used to provide extra support to the Division's French-language programs.

27. 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 \$1.5 million which is a federal grant program that supports language training for adult newcomers to Canada who are permanent residents. This grant is projected to be slightly higher in 2024-2025 than in the current year.

The line item also includes a projected revenue amount of \$1.2 million from schools for the Jordon's Principle grant (targeted funding intended to provide one-on-one support for First Nations students). The line item also includes an estimate of \$450,000 for sponsorships for students attending Edmonton Public Schools while residing on a reserve.

The variance is caused by a timing difference between the DOF report and the actual budgeted Jordan's Principle funding amounts included in schools' budgets.

28. Transportation Fees

Student Transportation is funded from provincial transportation grants and student transportation fees. The increase of \$1.3 million is the direct result of increased enrolment and increased yellow bus ridership. The actual fees being charge to families remains the same as in 2023-2024.

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

As student enrolment is projected to increase by approximately five per cent in 2024-2025, schools are projecting an increase in their fee revenue for these line items.

30. Metro Continuing Education (MCE) Fees

The variance of \$26,000 is the result of increased enrolment projections for summer school courses.

31. Other Sales and Services

- **Sales and Services – Schools and Central DUs:** The majority of the variance is due to fees previously received for staff parking which was eliminated for 2024-2025 as per the teacher collective agreement.
- **Other Sales and Services – Schools Generated Funds:** As student enrolment is projected to increase by approximately five per cent in 2024-2025, schools and central decision units such as the Distribution Centre are projecting an increase in revenue in sales and services.
- **Adult Education:** The variance from the DOF report is due to a reduction in course fees for some evening and summer school students. As well, enrolment for students over the age of 20 has declined and there are less part-time bursaries for evening programs.

32. Gifts and Donations

Annual gifts and donations fluctuate year over year.

33. EPSB Foundation Support

Fundraising initiatives are developed and implemented on an ongoing basis and donations received from individuals and corporations can fluctuate largely from year to year. As such, schools and central DU's are advised to include only those donations or grants that are deemed guaranteed commitments in their budgets.

The Foundation is in the midst of strategic planning and that work will include looking at targets or goals in respect to revenue. The Foundation recognizes the support of current donors and funds that will be raised through annual events like the annual Wrap and Roll and Bids for Kids fundraiser events. It is anticipated that there will be over \$350,000 raised to support the Foundation's efforts.

34. Rental of Facilities

Enrolment growth and increasing student accommodation needs have resulted in some schools no longer being able to offer dedicated lease spaces in 2024-2025. Schools such as Avonmore, Garneau and Mee-Yah-Noh will be reclaiming lease spaces (one classroom in each school) used for daycares or out-of-school cares to accommodate enrolment growth.

Edmonton Public Schools
2024-2025 Enrolment Projections using the Weighted Moving Average (WMA)

	2024-2025		2023-2024		2022-2023		Projected
	Projected		Frozen (actual)		Frozen (actual)		2024-2025 WMA Funded Enrolment
	100%	50%	100%	30%	100%	20%	
Student Enrolment							
Funded Students:							
Early Childhood Services (ECS)	8,838	4,419	8,453	2,536	8,490	1,698	8,653
Grades 1 -9 students:							
Elementary - Division I	80,547	40,274	76,983	23,095	73,554	14,711	78,080
Elementary - Division II	-	-	-	-	-	-	-
Junior High	-	-	-	-	-	-	-
Subtotal Grades 1 -9 students	80,547	40,274	76,983	23,095	73,554	14,711	78,080
Senior High:							
Years 1-3	27,439	13,720	25,899	7,770	23,871	4,774	26,264
Year 4	2,087	1,044	1,849	555	1,853	371	1,970
Year 5+	612	306	543	163	508	102	571
Subtotal Senior High	30,138	15,070	28,291	8,488	26,232	5,247	28,805
Online > 35 credits Years 1-3	166	83	33	10	85	17	110
Online > 35 credits Year 4	84	42	53	16	32	6	64
Online > 35 credits Year 5	61	31	2	1	25	5	37
	311	156	88	27	142	28	211
Online Students <35 credits	390	195	413	124	328	66	385
*Subtotal Funded Students	120,224	60,114	114,228	34,270	108,746	21,750	116,134
Total WMA Funded (ECS at 0.5 FTE)	115,805	57,903	110,002	33,000	104,501	20,900	111,803

**These numbers do not include international or non-resident students*

Additional Information/Analysis	2024-2025	2023-2024	Difference	% Change
Increase in WMA Funded Enrolment	111,803	106,374	5,429	5.1%
Increase in total enrolment	120,224	114,228	5,996	5.2%
Incr. in FTE enrolment (ECS at 0.5 FTE)	115,805	110,002	5,804	5.3%
	2024-2025	2024-2025 WMA	Difference	
Difference between actual FTE and WMA Funded FTE	115,805	111,803	4,002	

**Edmonton Public Schools
2024-2025 Budget - Total Allocations**

	2024-2025 Budget	2024-2025 Distribution of Funds	Variance \$	Variance %	NOTES
REVENUE					
Operating Revenue (Attachment I)	\$ 1,348,777,200	\$ 1,343,351,929	\$ 5,425,271	0.40%	1
Operating Reserve Funds Requested (Attachment VII)	16,396,236	13,831,236	2,565,000	18.54%	2
Total Operating Revenue	\$ 1,365,173,436	\$ 1,357,183,165	\$ 7,990,271	0.59%	
SCHOOL ALLOCATIONS					
Direct School Allocations (Attachment IV)	\$ 906,155,665	\$ 905,488,899	\$ 666,766	0.07%	3
Indirect School Allocations (Attachment V)	72,954,846	72,954,846	-	-	4
	\$ 979,110,511	\$ 978,443,745	666,766	0.07%	
School Generated Funds/External Revenues (combination of line items from Attachment I)	36,906,411	36,659,143	247,268	0.67%	5
SUBTOTAL SCHOOL ALLOCATIONS	\$ 1,016,016,922	\$ 1,015,102,888	914,034	0.09%	
OTHER ALLOCATIONS					
Metro Continuing Education (Attachment V)	\$ 9,334,402	\$ 9,574,788	\$ (240,386)	-2.51%	6
External Revenue Allocations - Central (combination of line items from Attachment I)	11,238,732	11,806,953	(568,221)	-4.81%	7
Division Level Fixed Costs (Attachment V)	4.5% 61,053,515	60,218,873	834,642	1.39%	8
Division Level Committed Costs (Attachment V)	8.5% 115,867,465	111,977,965	3,889,500	3.47%	9
	\$ 197,494,114	\$ 193,578,579	\$ 3,915,535	2.02%	
System Administration (Attachment I)	2.9% \$ 38,986,400	\$ 38,986,400	\$ -	-	10
SUBTOTAL OTHER ALLOCATIONS	236,480,514	232,564,979	3,915,535	1.68%	
SUPPORTED CAPITAL AND IMR (combination of line items from Attachment I)	\$ 56,991,800	\$ 55,628,198	\$ 1,363,602	2.45%	11
ALBERTA TEACHERS' RETIREMENT FUND (ATRF) (Attachment I)	55,684,200	53,887,100	1,797,100	3.33%	12
TOTAL BUDGET ALLOCATIONS	\$ 1,365,173,436	\$ 1,357,183,165	\$ 7,990,271	0.59%	

* The amount as a percentage of the total allocations

Note: Some of the 2024-2025 Distribution of Funds figures have been reclassified to conform to the comparable 2024-2025 Budget presentation.

Notes to supplement the 2024-2025 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.

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.

7. **External Revenue Allocations – Central**

This allocation is a flow-through amount, whereby there is a direct revenue amount related to the allocation.

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
2024-2025 Budget - Direct School Allocations**

	2024-2025 Budget	2024-2025 Distribution of Funds	Variance \$	Variance %	NOTES
SCHOOL ALLOCATIONS					
Alternate Allocation	\$ 22,831,721	\$ 22,831,721	\$ -	-	1
Base Allocation	62,807,949	62,807,949	-	-	2
Budget Holdback - Schools	2,655,289	3,988,523	(1,333,234)	-33.43%	3
Campus EPSB	219,655	219,655	-	-	4
Community Use of Schools	290,451	290,451	-	-	5
Division One Targeted Allocation	40,000,000	40,000,000	-	-	6
Educational Programs in and Institution/Specialized Education Program	10,827,533	10,827,533	-	-	7
First Nations, Metis and Inuit	11,570,305	11,570,305	-	-	8
High Social Vulnerability	6,000,000	6,000,000	-	-	9
Jordan's Principle Allocation	1,200,000	1,200,000	-	-	10
Mental Health Supports	2,828,460	2,828,460	-	-	11
Moderate Language Delay (Pre-K & SLS-K)	370,900	370,900	-	-	12
Operations and Maintenance	12,113,938	12,113,938	-	-	13
Program Unit Funding	9,876,500	9,876,500	-	-	14
* September Actual Enrolment vs Projected Enrolment Relief	4,000,000	4,000,000	-	-	15
Service Agreements Allocation	1,500,000	1,500,000	-	-	16
SLS - Kindergarten Severe	9,335,700	9,335,700	-	-	17
Special Education Supplemental Allocation	10,000,000	10,000,000	-	-	18
Weighted Enrolment Allocation	660,530,181	660,530,181	-	-	19
Subtotal School Allocations	\$ 868,958,582	\$ 870,291,816	\$ (1,333,234)	-0.15%	
OTHER SUPPLEMENTAL SCHOOL ALLOCATIONS					
School Lease Payments	3,291,037	3,291,037	-	-	20
Equity Fund	10,000,000	8,000,000	2,000,000	25.00%	21
Specialized Services Programs	1,030,650	1,030,650	-	-	22
Transportation for amiskwaciy and Awasis	441,000	441,000	-	-	8/23
Provincial Priority Funding Allocations					
Curriculum Implementation	5,100,000	5,100,000	-	-	24
Digital Assessment Implementaton	500,000	500,000	-	-	24
Learning Disruption	1,490,000	1,490,000	-	-	24
Low Incidents Supports and Services	522,000	522,000	-	-	24
Program Enhancement Allocations					
* Anti-Racism Plan	500,000	500,000	-	-	25/28
CAT-4 Allocation	1,100,000	1,100,000	-	-	26
Dual Credit Allocation	150,000	150,000	-	-	27
* Educational Assistant (EA) internship Program	1,437,736	1,437,736	-	-	28
* Equity Achievement Project	2,215,500	2,215,500	-	-	28
* New School Startup	1,000,000	1,000,000	-	-	28
Unit Cost Relief	8,419,160	8,419,160	-	-	29
Subtotal Other Supplemental Allocations	\$ 37,197,083	\$ 35,197,083	\$ 2,000,000	5.68%	
TOTAL DIRECT SCHOOL ALLOCATIONS	\$ 906,155,665	\$ 905,488,899	\$ 666,766	0.07%	

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

Note: Some of the 2024-2025 Distribution of Funds figures have been reclassified to conform to the comparable 2024-2025 Budget presentation.

Notes to Supplement the 2024-2025 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. **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.

3. **Budget Holdback – Schools**

Schools' individual budget allocations are based on their enrolment projections. As part of 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 money for students in the Budget Holdback cost centre will be redirected to the appropriate schools in the fall when it is known where the students will be attending. When completing the spring budget, schools have the ability to account for significant enrolment changes. As schools adjust their enrolment, the corresponding allocation changes flow through this Budget Holdback cost centre.

4. **Campus EPSB**

Campus EPSB is designed to provide students with another way to earn high school credits, industry credentials and get ahead of studies or prepare for post-secondary education. It provides opportunities and hands-on experience that help students plan their next steps.

Campus EPSB offers semester options during the school year. The opportunities allow students to take a semester long 2-4 block course at another high school or industry site, and immerse themselves in an area of study of their interest.

This allocation is intended to offset some of the expenses of Campus EPSB and is given to schools offering the Campus EPSB options.

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 2024-2025 is based on actual usage from 2022-2023 and will be updated in the fall based on actual usage from 2023-2024.

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 One children and students and allows lower class sizes and student to teacher ratios.

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. Jordan's Principle Allocation

[Jordan's Principle](#) is a federal grant that the Division is able to apply for. These funds help to make sure that all First Nations children living in Canada can access the products, services and supports they need. The allocation amount is an estimate based on the funds received for the 2023-2024 school year. The allocation will be updated in the fall based on the actual amount of the 2024-2025 Jordan's Principle Grant.

11. Mental Health Supports

As the promotion of student and staff well-being and mental health is a Division Priority, a number of supports have been established:

- **CASA classrooms at J.A. Fife and Rosslyn schools:** In June 2023, CASA and the Division signed a Memorandum of Understanding to support students and their families who would benefit from the mental health services provided by CASA. CASA and the Division committed to work together to develop and operationalize the first CASA classroom in the Division. In this model, CASA provides mental health services to children and their families and the Division provides educational programming for the child. The first CASA classroom was established at J.A. Fife School with the first cohort beginning in September 2023. A second classroom has been approved at Rosslyn School beginning in September 2024.
- **Aldergrove and Keheewin schools:** These Division mental health classrooms are supported by Hospital School Campuses. The mental health classroom at Keheewin is newly established and began working with Students in April 2024.
- **Hospital School Campuses and Specialized Learning Supports:** A coordinated mental health approach to provide mental health supports and services to students across the Division.

12. 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.

13. 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 O&M dollars through their Base Allocation. As the Division's committed costs related to operation and maintenance increases, there is a decrease in the allocation available to schools.

14. 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.

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.

In order to fund unit cost increases, this proposed allocation has been reduced from \$5 million to \$4 million for the 2024-2025 school year. Additional information is included in the Unit Cost Relief section below.

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. Funds from the Classroom Complexity Grant are included in this allocation.

20. School Lease Payments

This allocation covers the lease and maintenance at the amiskwaciy Academy. The indicated amount is a projection of the lease payment. The actual amount is confirmed in the fall. The allocation also includes 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. The allocations amount matches the amount received by the Division from the province for lease support.

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 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.

Subsequent to the initial funding profile received from the province, the Division received a revised version reflecting an overall net increase in grant funding. As such, \$2 million was added to the Equity Fund as schools had already started to complete their budgets. As part of the fall budget update, consideration will be given to either directing these funds to the Weighted Enrolment Allocation, or to retain them in the Equity Fund, depending on where the need is greater.

22. 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).

23. Transportation for amiskwaciy and Awasis

This is the transportation portion of the First Nations, Metis and Inuit allocation. It provides transportation for junior high students attending amiskwaciy Academy and elementary students attending the Awasis program at Prince Charles School.

24. Provincial Priority Funding Allocations

These allocations are comprised of estimated funds from the Provincial Priorities grants, including Curriculum Implementation Grant, Digital Assessment Implementation Grant, Learning Disruption Grant, and the Low Incidence Supports and Services Grant. 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 provided to support the implementation of the new curriculum. It is intended to support both professional learning and resources to support the new curriculum.

The Digital Assessment Implementation Grant is a one-time targeted grant intended to support the implementation of the new provincial digital assessment platform that is utilized to administer provincial achievement tests and diploma exams in Alberta.

The Learning Disruption Grant is intended to assist students in Grades 1 to 5 who require help catching up to their grade level of achievement as a result of learning loss during the pandemic.

The Low Incidence Supports and Services Grant (LISS) 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.

25. Anti-Racism Plan

This funding supports the Division's commitment to anti-racism, reconciliation and equity. The work reflects progress towards Priority Two of the Strategic Plan and is framed around the actions outlined in the Division's Anti-racism, Reconciliation and Equity Action Plan. Funding supports designated staff across multiple units who lead various initiatives, facilitate a range of engagement opportunities and support reporting. Some funds are also used for access to external consultants, anti-racism, reconciliation and equity resource materials, translation services and communication tools.

26. 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.

27. Dual Credit Allocation

This allocation supports optional career-based high school programming. It can assist students in making meaningful transitions to post-secondary education or the workplace. Dual credit courses allow students to earn both high school credits and credits that count towards a post-secondary certificate, diploma or degree.

28. Planned Use of Operating Reserves - Schools

The following items are included in the planned use of surplus dollars for 2024-2025 and are further detailed on Attachment VII.

29. Unit Cost Relief

The largest category of expenses for the Division is salaries, wages and benefits for both certificated and non-certificated employees. Salaries account for 61 per cent and benefits at 18 per cent for a combined total of 79 per cent of our total operating costs. To stabilize the impact of compensation expenses for school budgets the Division calculates unit costs for each staff group.

For the upcoming year, the Division is anticipating increases to our benefit rates including: dental coverage (increase of 12 per cent), extended health care (increase of 10 per cent), workers' compensation (increase of 23 per cent) and the impact of the new Canada Pension Plan (CPP) enhancement (a second additional contribution (CPP2)). These increased benefit rates will result in an additional \$16 million cost to the Division.

In order to reduce the impact to school and central budgets, some of the previously contemplated allocations and Division initiatives have been scaled back. The savings from these reductions are being directed into this Unit Cost Relief allocation in order to offset a portion of the additional benefit costs. The end balance in this allocation is compiled of re-directed funds from both the proposed access to surplus initiatives as well as allocations that would otherwise have been included in the regular operating budget. The ending Unit Cost Relief allocation balance plus the incremental increase to unit costs equals \$16 million.

**Edmonton Public Schools
2024-2025 Budget - Other Allocations**

	2024-2025 Budget	2024-2025 Distribution of Funds	Variance \$	Variance %	NOTES
DIVISION LEVEL FIXED COSTS					
Fiscal and Debt Services	\$ 15,607,000	\$ 14,772,358	\$ 834,642	5.65%	1
High Speed Networking	3,318,300	3,318,300	-	-	2
Insurance	10,978,215	10,978,215	-	-	
Utilities	31,150,000	31,150,000	-	-	
	\$ 61,053,515	\$ 60,218,873	\$ 834,642	1.39%	
DIVISION LEVEL COMMITTED COSTS					
Audit	\$ 136,946	\$ 136,946	-	-	
* Board of Trustees	2,195,288	2,195,288	-	-	
Central Building Maintenance	790,000	425,000	365,000	85.88%	3
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	5,500,293	5,500,293	-	-	
Human Resources Supply Services	14,660,354	14,660,354	-	-	
Infrastructure Parking Allocation	755,000	755,000	-	-	
* Language and Cultural Support	3,571,714	3,571,714	-	-	
Operations and Maintenance	20,761,971	20,761,971	-	-	
* Partnership Commitments	2,159,250	2,159,250	-	-	
Professional Improvement Leaves	1,300,000	1,300,000	-	-	
Staff Development	551,271	551,271	-	-	
Student Transportation	57,573,812	54,049,312	3,524,500	6.52%	4
	\$ 115,867,465	\$ 111,977,965	\$ 3,889,500	3.47%	
INDIRECT SCHOOL ALLOCATIONS AND SYSTEM ADMINISTRATION					
	\$ 11,238,732	\$ 11,806,953	\$ (568,221)	-4.81%	5
CENTRAL REVENUE ALLOCATIONS	9,334,402	9,574,788	(240,386)	-2.51%	6
METRO CONTINUING EDUCATION (MCE)	\$ 20,573,134	\$ 21,381,741	\$ (808,607)	-3.78%	
CENTRAL DECISION UNITS					
** Corporate Services	\$ 23,721,287	\$ 23,721,287	-	-	
Curriculum and Resource Support	7,551,962	7,551,962	-	-	
International Programs	818,540	818,540	-	-	
** Office of the Superintendent	7,836,387	7,836,387	-	-	
** Operations and Learning Supports	48,124,666	48,124,666	-	-	
Specialized Learning Supports	22,830,301	22,830,301	-	-	
Student Information	1,058,103	1,058,103	-	-	
	\$ 111,941,246	\$ 111,941,246	\$ -	-	
CLASSIFIED AS:					
INDIRECT SCHOOL ALLOCATIONS	\$ 72,954,846	\$ 72,954,846	-	-	
SYSTEM ADMINISTRATION	38,986,400	38,986,400	-	-	
	\$ 111,941,246	\$ 111,941,246	\$ -	-	

* 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 2024-2025 Distribution of Funds figures have been reclassified to conform to the comparable 2024-2025 Budget presentation.

Edmonton Public Schools
2024-2025 Budget - Other Allocations
Detailed Breakdown - Division Level Committed Costs

	2024-2025 Budget	2024-2025 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	1,019,680	1,019,680	-	-
Language Centre at Woodcroft	1,349,819	1,349,819	-	-
	\$ 3,571,714	\$ 3,571,714	\$ -	-
BOARD OF TRUSTEES				
ACSA Membership	\$ 21,500	\$ 21,500	\$ -	-
ASBA Membership	230,500	230,500	-	-
Board Initiative Fund/Chair Discretionary Fund	47,150	47,150	-	-
Board of Trustees	985,438	985,438	-	-
Elections	819,000	819,000	-	-
PSBAA Membership	74,200	74,200	-	-
Trustee Transition Allowance	12,500	12,500	-	-
Youth Engagement Model	5,000	5,000	-	-
	\$ 2,195,288	\$ 2,195,288	\$ -	-
Partnership Commitments				
Alberta Youth Theatre Collective	\$ 20,000	\$ 20,000	\$ -	-
Community University Partnerships	12,500	12,500	-	-
Confucius Institute	223,000	223,000	-	-
Corporate Challenge	6,000	6,000	-	-
Nutrition Grant	1,696,000	1,696,000	-	-
Partnership for Kids (All in for Youth)	191,000	191,000	-	-
United Way	750	750	-	-
The Learning Partnership	10,000	10,000	-	-
	\$ 2,159,250	\$ 2,159,250	\$ -	-

Note: Some of the 2024-2025 Distribution of Funds figures have been reclassified to conform to the comparable 2024-2025 Budget presentation.

Edmonton Public Schools
2024-2025 Budget - Other Allocations
Detailed Breakdown - Central Decision Units

	2024-2025 Budget	2024-2025 Distribution of Funds	Variance \$	Variance %
OFFICE OF THE SUPERINTENDENT				
Board Office and Strategic Division Supports	\$ 1,821,721	\$ 1,821,721	\$ -	-
Division Support Services	2,287,239	2,287,239	-	-
General Counsel	1,124,897	1,124,897	-	-
Office of the Superintendent of Schools	539,748	539,748	-	-
School Leadership Groups	2,062,782	2,062,782	-	-
	<u>\$ 7,836,387</u>	<u>\$ 7,836,387</u>	<u>\$ -</u>	<u>-</u>
CORPORATE SERVICES				
Edmonton Public Schools Foundation	\$ 362,048	\$ 362,048	\$ -	-
Financial Services	8,030,781	8,030,781	-	-
Human Resources	14,902,835	14,902,835	-	-
Information Security	425,623	425,623	-	-
	<u>\$ 23,721,287</u>	<u>\$ 23,721,287</u>	<u>\$ -</u>	<u>-</u>
OPERATIONS AND LEARNING SUPPORTS				
Communications	\$ 3,042,318	\$ 3,042,318	\$ -	-
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	8,800,000	8,800,000	-	-
Division Technology	23,053,962	23,053,962	-	-
	<u>\$ 48,124,666</u>	<u>\$ 48,124,666</u>	<u>\$ -</u>	<u>-</u>

Note: Some of the 2024-2025 Distribution of Funds figures have been reclassified to conform to the comparable 2024-2025 Budget presentation.

Notes to Supplement the 2024-2025 Budget – Other Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2024-2025 Budget differs from the 2024-2025 Distribution of Funds by more than five per cent.

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 Fiscal and Debt is due to additional non-cash amortization of board funded capital, mainly capital Growth Accommodation and portables. Additionally, annual amortization related to the implementation of the Asset Retirement Obligation is also included within Fiscal and Debt.

2. **High Speed**

As part of the Technology and Information Management portfolio, High Speed Networking uses an allocation to cover the expenses associated with the Division's SuperNet connection between the Centre for Education and schools. This allocation is made up of a grant from the Alberta Government that covers a basic level of service for schools combined with a Division allocation to cover the added costs in delivering the level of services required by schools.

The Division's portion of the allocation is required to further supplement the SuperNet funding received from the Province, bringing the total amount being subsidized by the Division to \$1 million. Under the current funding framework, with the exception of central office, the Division receives \$800 per location for SuperNet services; however, the current vendor billing is approximately \$911 per month. Furthermore, the \$911 only covers a base installation of SuperNet of up to 100 megabytes per second. Only 24 of the Division schools are currently on this baseline model with the remainder requiring much more bandwidth. As an example, a high school with approximately 2,000 students is set up for 1,100 megabytes per second, 11 times more than the baseline of 100 megabytes per second.

3. **Central Building Maintenance**

The Centre for Education (CFE) has reached 41 years of age and several key building components and systems have reached end-of-life and require renewal at a cumulative cost of approximately \$16 to \$19 million. In order to best address the condition of the facility and systems, a CFE Capital Plan has been created to identify projects that will need to be undertaken over the coming years. These projects include maintenance, technology upgrades, renovations, accessibility improvements and energy efficiency improvements. A request to access \$365,000 from the Division's Accumulated Operating Surplus to enable the proposed 0 to 1 Year project work was approved by the Board of Trustees on May 14, 2024.

4. **Student Transportation**

Student Transportation is funded from provincial transportation grants and student transportation fees. A recommendation to maintain Student Transportation fees at the current rates was approved by the Board of Trustees on May 14, 2024. In order to maintain the current rates, Transportation will require the use of \$2.2 million in accumulated transportation surplus funds (half of the total projected balance) to offset what would otherwise have been an increase in transportation fees. Transportation will also continue implementing system improvements and initiatives during 2024-2025 to limit future transportation fee increases.

5. **Central Revenue Allocations**

Central decision units include sources of revenue within their budgets. Secondments, lease revenue and other sales and services are reported here. While revenue such as sales and services have increased, rentals of facilities have decreased. Enrolment growth and increasing student accommodation needs have resulted in some schools no longer being able to offer dedicated lease spaces in 2024-2025. Schools such as Avonmore, Garneau and Mee-Yah-Noh will be reclaiming lease spaces used for daycares or out-of-school care to accommodate enrolment growth.

6. Metro Continuing Education (MCE)

The variance from the Distribution of Funds report is due to a reduction in course fees for some evening and summer school students. Enrolment for students over the age of 20 has declined and there are less part-time bursaries for evening programs.

**Edmonton Public Schools
2024-2025 Projected Staff Full Time Equivalents (FTE)**

ATTACHMENT VI

Staffing Group	2024-2025	Total	2023-2024	Total	Variance	Variance	Notes	2023-2024	Total	Variance	Variance
	Spring	FTEs	Actuals	FTEs				Spring	FTEs		
	Budget	%	At May 6, 2024	%		%		Budget	%	FTE	%
Schools											
Teaching FTE	5,614.38	62.79%	5,610.03	63.74%	4.35	0.08%		5,389.79	63.11%	224.59	4.17%
Educational Assistants FTE	1,789.55	20.01%	1,699.78	19.31%	89.77	5.28%	1	1,592.62	18.65%	196.92	12.36%
Other Support Staff FTE	535.20	5.99%	513.17	5.83%	22.03	4.29%	2	569.05	6.66%	(33.85)	-5.95%
Custodial FTE	683.45	7.64%	659.41	7.49%	24.04	3.65%	3	675.44	7.91%	8.02	1.19%
Exempt FTE	318.53	3.56%	318.54	3.62%	-	-		312.82	3.66%	5.71	1.83%
Total Schools FTE	8,941.11	100.00%	8,800.94	100.00%	140.17	1.59%		8,539.71	100.00%	401.40	4.70%
Central Services											
Teaching FTE	202.33	20.57%	202.67	20.72%	(0.34)	-0.17%		194.71	20.33%	7.62	3.91%
Educational Assistants (Mentors) FTE	3.00	0.30%	3.00	0.31%	-	-		2.00	0.21%	1.00	50.00%
Other Support Staff FTE	141.18	14.35%	137.85	14.10%	3.33	2.42%		140.70	14.69%	0.48	0.34%
Custodial FTE	62.00	6.30%	63.00	6.44%	(1.00)	-1.59%		69.00	7.21%	(7.00)	-10.14%
Maintenance FTE	242.00	24.60%	222.60	22.76%	19.40	8.72%	4	219.00	22.87%	23.00	10.50%
Exempt FTE	333.30	33.88%	348.80	35.67%	(15.50)	-4.44%	5	332.22	34.69%	1.08	0.33%
Total Central Services FTE	983.81	100.00%	977.92	100.00%	5.89	0.60%		957.63	100.00%	26.19	2.73%
Metro Continuing Education											
Teaching FTE	9.90	40.56%	8.10	36.16%	1.80	22.22%	6	11.40	43.35%	(1.50)	-13.16%
Support FTE	7.80	31.95%	7.80	34.82%	-	-		7.80	29.66%	-	-
Custodial FTE	-	-	-	-	-	-		-	-	-	-
Exempt FTE	6.71	27.49%	6.50	29.02%	0.21	3.23%		7.10	27.00%	(0.39)	-5.49%
Total Metro Cont. Ed. FTE	24.41	100.00%	22.40	100.00%	2.01	8.97%		26.30	100.00%	(1.89)	-7.19%
Total FTE's	9,949.34		9,801.26		148.07	1.51%		9,523.64		425.70	4.47%
Total by Group											
Teaching FTE	5,826.61	58.56%	5,820.80	59.39%	5.81	0.10%		5,595.90	58.76%	230.72	4.12%
Educational Assistants FTE	1,792.55	18.02%	1,702.78	17.37%	89.77	5.27%	1	1,594.62	16.74%	197.92	12.41%
Other Support Staff FTE	684.18	6.88%	658.82	6.72%	25.36	3.85%	2	717.55	7.53%	(33.37)	-4.65%
Custodial FTE	745.45	7.49%	722.41	7.37%	23.04	3.19%	3	744.44	7.82%	1.02	0.14%
Maintenance FTE	242.00	2.43%	222.60	2.27%	19.40	8.72%	5	219.00	2.30%	23.00	10.50%
Exempt FTE	658.54	6.62%	673.84	6.88%	(15.30)	-2.27%	4	652.14	6.85%	6.40	0.98%
Total FTE's	9,949.34	100.00%	9,801.26	100.00%	148.07	1.51%		9,523.64	100.00%	425.70	4.47%

* Actual staffing counts for 2023-24 were as at May 6, 2024

Notes to supplement the 2024-2025 Budget - Staff Full-Time Equivalents (FTE)

1. **Educational Assistants**

The Division is budgeting for an increase in Educational Assistants for the 2024-2025 school year. The variance from the current year is primarily due to the opening of new Interactions classrooms across the Division in the upcoming school year which are typically staffed with two EA's each. Additionally, there are a number of vacant positions in the current year which account for the remainder of the increase.

2. **Other Support Staff**

Other Support Staff roles include Administrative Assistants, Librarians, Food Preparers and Interpreters. The variance in this category is the result of staffing shortages in the current year. The variance is also due in part to hiring support staff at Elder Dr. Francis Whiskeyjack School which is scheduled to open in the fall.

3. **Custodial FTE**

Custodial FTE is expected to see a 24 FTE (3.6 per cent) increase over current levels. This variance is primarily the result of a number of current vacancies but also due to the opening of Elder Dr. Francis Whiskeyjack School in the upcoming school year which accounts for an increase of 9.0 FTE.

4. **Maintenance FTE**

The increase in Maintenance staff is directly related to an increase in construction projects for new Division Centres and over 60 provincially approved CMR projects in 2024-2025. Highlighted among those are large CMR projects including; Jasper Place, Queen Elizabeth, Mee-Yah-Noh and J.A. Fife Schools.

5. **Exempt FTE**

The Exempt Staff in central is expected to decrease due to mostly static central budgets and an increase in exempt unit costs going into 2024-2025. The decrease in positions is through attrition, where vacant positions are not being filled.

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

MCE currently has two vacant teaching positions. Those two positions are expected to be filled in 2024-2025.

**Edmonton Public Schools
Accumulated Operating Surplus (AOS) Plan for 2024-2025**

	Amount	Total Amount	Notes
*Projected AOS at September 1, 2024 (excluding SGF)		2.4% \$ 31,417,282	A
<u>2024-2025 Budget - proposed requests for access to surplus</u>			
1	September Actual Enrolment vs Projected Enrolment relief	\$ 4,000,000	
2	Unit Cost Relief	2,450,000	
3	Continuation of the Equity Achievement Project (Year 4)	2,215,500	
4	Continuation of the Anti-Racism and Equity Action Plan (Year 4)	500,000	
5	Continuation of the Education Assistant (EA) Internship (2 EA Mentors & compensation for 2 cohorts of 60 participants)	1,437,736	
6	Special Needs and Language Teacher Development (Year 3)	1,500,000	
7	Phase 2 - New School Start-up (Elder Dr. Francis Whiskeyjack)	1,000,000	
8	Energy Management - building audits/studies for identification of energy efficiency capital investments	500,000	
9	New Division website (Year 1 of 2)	228,000	
10	Transportation	2,200,000	
11	Centre for Education plan (Year 1 of 4)	<u>365,000</u>	
	Access to surplus (to be released with the 2024-2025 Budget)	\$ 16,396,236	(16,396,236)
	Projected Consolidated operating surplus for 2024-2025		5,000,000
	*Projected AOS at September 1, 2025 (excluding SGF)		1.5% \$ 20,021,046

Notes:

The AOS is comprised of internally restricted reserves. Transportation reserve can only be used for transportation-related expenses, System Administration (SA) can be used for SA expenses or the Board can transfer SA reserve funds into the Instruction reserve. Instruction can only be used for Instruction (not for SA expenses).

* School jurisdictions are required to maintain a minimum one per cent operating reserve balance and a maximum of six per cent of the total expenses reported in the prior year Audited Financial Statements. As the 2023-2024 school year is not completed actual year end expenses are not yet available. As such, the Division is using the 2023-2024 Budget Report expenses of approximately \$1.3 billion as an estimate to project the Division's AOS percentage.

A The projected AOS Balance at September 1, 2024 and September 1, 2025, is comprised of the following projected reserves:

	<u>September 1, 2024</u>	<u>September 1, 2025</u>
System Administration	7,021,978	6,656,978
Transportation	4,405,725	2,205,725
Instruction	<u>19,989,579</u>	<u>11,158,343</u>
	<u>31,417,282</u>	<u>20,021,046</u>

B The Division must operate within the approved budget. Due to timing differences or staffing-related challenges, it is reasonable to assume small operating surpluses will be generated by some schools and some central cost centers. Upon consolidation it is estimated that these surpluses will add up to approximately \$5 million for the year.

Notes to supplement the 2024-2025 Accumulated Operating Surplus Plan

1. September Actual Enrolment vs Projected Enrolment relief

With the implementation of the weighted moving average (WMA), 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. In the fall, surplus funds are required to support schools where their actual enrolment is higher than their projected enrolment and where the composition of students in September may result in the school requiring additional supports.

In order to fund unit cost increases, this allocation has been reduced from \$5 million to \$4 million for the 2024-2025 school year.

2. Unit Cost Relief

The largest category of expenses for the Division is salaries, wages and benefits for both certificated and non-certificated employees. Salaries account for 63 per cent and benefits at 16 per cent for a combined total of 79 per cent of our total operating costs. To stabilize the impact of compensation expenses for school budgets the Division calculates unit costs for each staff group.

For the upcoming year, the Division is anticipating increases to our benefit rates including: dental coverage (increase of 12 per cent), extended health care (increase of 10 per cent), workers' compensation (increase of 23 per cent) and the impact of the new Canada Pension Plan (CPP) enhancement (a second additional contribution (CPP2)). These increased benefit rates will result in an additional \$16 million cost to the Division.

In order to reduce the impact to school and central budgets, some of the previously contemplated allocations and Division initiatives have been scaled back. The savings from these reductions are being directed into this Unit Cost Relief account to offset a portion of the additional benefit costs.

3. Continuation of the Equity Achievement Project (EAP) (Year 4)

In 2021-2022, the Division initiated a project designed around evidence and research-based approaches to supporting academic growth and achievement in schools serving our most socially vulnerable communities. Using school demographic and achievement data, 41 schools were identified to participate. The initiative is focused around key areas that have a positive impact on student success and well-being: early intervention, high-quality literacy and numeracy instruction, social-emotional well-being, school nutrition and enrichment programming. The initiative is supported through the collaborative efforts of schools and central teams; leaders from across the project come together monthly through a community of practice.

The first year of the EAP laid the foundation for this work. The role of a lead teacher for each school was funded at 1.0 FTE to support the introduction of this work and align with the intentional focus for year one around building teacher capacity and confidence to meet the literacy and numeracy learning needs of all students. The project also funded consultant support from CLS in the areas of literacy and numeracy; the consultants worked directly with lead teachers at their schools and through a collaborative community of practice. The first year also saw a significant investment in materials and resources to support high-quality literacy and numeracy classroom environments.

In order to fund unit cost increases, the initiative has been reduced from \$3.2 million to \$2.2 million for the 2024-2025 school year.

4. Continuation of the Anti-Racism Equity Action Plan (Year 4)

This funding supports the Division's commitment to anti-racism, reconciliation and equity. The work reflects progress towards Priority Two of the Strategic Plan and is framed around the actions outlined in the Division's Anti-racism, Reconciliation and Equity Action Plan. Funding supports designated staff across multiple DUs who lead various initiatives, facilitate a range of engagement opportunities and support reporting. Some funds are also used

for access to external consultants; anti-racism, reconciliation and equity resource materials; translation services and communication tools.

This initiative has been reduced from \$750,000 to \$500,000 for the 2024-2025 school year.

5. Continuation of the Educational Assistant (EA) Internship Program (Year 3)

The increase to this cost centre is to support the continuation of the Educational Assistant Internship Program (Year 3). This program helps with the recruiting and training of educational assistants while, at the same time, giving them on-the-job training in the classroom. The increases will allow more educational assistant mentors as well as compensation for two cohorts of educational assistants.

6. Special Needs and Language Teacher Development (Year 3)

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.

7. Phase II - 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 Elder Dr. Francis Whiskeyjack is approximately 2.2 times greater than a typical K-9 school, the allocation was calculated to reflect the larger school capacity.

8. Energy Management – Building Audits/Studies

This access to surplus funding is requested to facilitate project development work to carry out building energy audits and engineering studies in order to identify and prioritize capital building projects that will have the largest impact in reducing the Division's carbon footprint.

9. New Division Website

The Division's public website that launched in 2014 is in urgent need of redesign and redevelopment. Over the last decade, the website has experienced a 233 per cent increase in traffic, underscoring its significance as a crucial resource for families seeking information about what the Division has to offer. However, users are currently facing multiple issues, including poor mobile compatibility, outdated design, accessibility concerns, limitations of the content management system, lack of multilingual support, and navigation difficulties.

The funding from surplus dollars will cover the cost of two full-time contract staff members, who will be instrumental in overseeing the redesign project from its initial research phase through to build and implementation.

The total redevelopment process is anticipated to take approximately two years, so an additional surplus request is anticipated. While the primary budget request is for staffing, additional costs may arise, particularly in relation to procuring a new content management system. These potential expenses will be more accurately determined during the research phase of the project.

10. Transportation

During recent years, our transportation department has accumulated a small restricted surplus that will be used to offset future transportation costs. A recommendation report to maintain Student Transportation fees at the current rates was approved by the Board of Trustees on May 14, 2024. In order to maintain the current rates, Transportation will require the use of \$2.2 million in accumulated transportation surplus funds (half of the total projected balance) to offset what would otherwise have been an increase in transportation fees. Transportation will

also continue implementing system improvements and initiatives during 2024-2025 to limit future transportation fee increases.

11. Centre for Education Plan (Year 1 of 4)

The Centre for Education (CFE) has reached 41 years of age and several key building components and systems have reached end-of-life and require renewal at a cumulative cost of approximately \$16 to \$19 million. In order to best address the condition of the facility and systems, a CFE Capital Plan has been created to identify projects that will need to be undertaken over the coming years. These projects include maintenance, technology upgrades, renovations, accessibility improvements, and energy efficiency improvements. On May 14, 2024, the Board of Trustees approved a four-year plan to address the most pressing CFE capital needs. For 2024-2025, \$365,000 will be required to; address some water infiltration issues, for a feasibility study on relocating the Data Centre, and for other Data Center related upgrades.

**Edmonton Public Schools
Proposed 2024-2025 Budget - Capital Reserve Plan**

Notes:	Approved	Proposed	
Projected capital reserve balance at September 1, 2024			<u>\$ 32,042,560</u>
Capital transactions projected for 2024-2025			
1 Growth and Student Accommodation 2024-2025	(1,700,000)	(4,000,000)	(5,700,000)
2 Division Energy and Environment Strategy	(1,250,000)		(1,250,000)
Forecasted accumulated capital reserve balance at September 1, 2025			<u>\$ 25,092,560</u>
Capital Reserve funded projects, future use:			
1 Growth and Student Accommodation (future use)	(4,300,000)	(5,000,000)	(9,300,000)
2 Division Energy and Environment Strategy	(6,000,000)	(2,000,000)	(8,000,000)
Forecasted accumulated capital reserve balance (uncommitted)	<u>\$ (10,300,000)</u>	<u>\$ (11,000,000)</u>	<u>\$ 7,792,560</u>

Notes to supplement the 2024-2025 Capital Reserve Plan

1. **Growth and Student Accommodation (2024-2025)**

While some relief in K-9 schools will be provided through provincially funded portables, Division funded work will still be required 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.

School Jurisdiction Code: 3020

BUDGET REPORT

FOR THE YEAR ENDING AUGUST 31, 2025

[Education Act, Sections 139(2)(a) and 244]

3020 The Edmonton School Division

Legal Name of School Jurisdiction

1 Kingsway NW, Edmonton AB, T5H 4G9, 780-970-5241, Madonna.Proulx@epsb.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

JULIE KUSIEK

Name

Signature

SUPERINTENDENT

DARREL ROBERTSON

Name

Signature

SECRETARY TREASURER or TREASURER

TODD BURNSTAD

Name

Signature

Certified as an accurate summary of the year's budget as approved by the Board

of Trustees at its meeting held on May 24, 2024 **.**
Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
E-MAIL: EDC.FRA@gov.ab.ca

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HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2024/2025 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 estimated at approximately \$1.35 billion. The Division's proposed use of surplus funds for 2024-2025 totals approximately \$16.4 million

The Division's student projection for 2024-2025 is 120,224. Factoring in ECS students at 0.5, our projected FTE enrolment is 115,805. These figures exclude international and sponsored students.

The Division is on track to grow by 17,438 students (FTE) since 2020-2021 (five years).

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.

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.

The composition of our students is becoming increasingly diverse as we are seeing additional growth in both our English as an Additional Language (EAL) and our Refugee students relative to our entire student population. There is also a growing concern in regards to the supports required to support autism in the classroom.

Inflation continues to increase for Edmonton. According to Stats Canada, inflation increased by 4.5 per cent in 2023 compared to 2022. Although this is a decrease from the 9.4 per cent prior year increase, with no increase to the grant funding rates, the spending power of school budgets have decreased.

Inflationary pressures continue to impact our Division-level fixed costs like utilities and insurance. 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.

We are also seeing an increase in Division software licenses, as some of our license agreements are based on our growing student enrolment.

The Division receives SuperNet funding to cover high speed internet costs. The funding does not cover the actual costs of providing this service, resulting in a gap of \$1 million.

Both schools and central had to absorb the updated staff unit costs within their budgets, thereby reducing the spending available for other items. For example, the funding that would have paid for 100 teachers five years ago, will only now cover the cost of 95 teachers.

School divisions must continue to align programs and supports with the funding that is received in order to balance the budget. This alignment is now resulting in larger class sizes, a reduction in program choices for families, and fewer dollars to address growing complexities.

While a school jurisdiction's operating reserve can help with escalating costs in the short term (one school year) it is not a viable long-term solution.

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.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
REVENUES			
Government of Alberta	\$ 1,285,853,801	\$1,219,773,762	\$1,176,674,511
Federal Government and First Nations	\$ 3,115,294	\$2,113,897	\$2,964,835
Property taxes	\$ -	\$0	\$0
Fees	\$ 31,072,986	\$29,499,958	\$28,520,534
Sales of services and products	\$ 14,017,453	\$13,830,765	\$15,677,367
Investment income	\$ 3,000,000	\$4,545,500	\$6,121,177
Donations and other contributions	\$ 9,023,551	\$9,476,351	\$9,545,480
Other revenue	\$ 2,694,115	\$3,870,392	\$4,325,677
TOTAL REVENUES	\$1,348,777,200	\$1,283,110,625	\$1,243,829,581
EXPENSES			
Instruction - ECS	\$ 52,450,288	\$49,488,325	\$50,354,173
Instruction - Grade 1 to 12	\$ 1,000,274,533	\$949,540,183	\$889,144,778
Operations & maintenance	\$ 201,313,564	\$196,784,585	\$182,318,404
Transportation	\$ 57,619,173	\$51,289,700	\$41,837,988
System Administration	\$ 38,486,400	\$38,240,937	\$36,867,760
External Services	\$ 15,029,478	\$12,578,936	\$17,801,130
TOTAL EXPENSES	\$1,365,173,436	\$1,297,922,666	\$1,218,324,233
ANNUAL SURPLUS (DEFICIT)	(\$16,396,236)	(\$14,812,041)	\$25,505,348

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
EXPENSES			
Certificated salaries	\$ 588,545,171	\$569,405,961	\$550,280,075
Certificated benefits	\$ 155,595,801	\$145,142,404	\$127,801,051
Non-certificated salaries and wages	\$ 245,480,401	\$234,809,580	\$221,750,762
Non-certificated benefits	\$ 88,522,499	\$76,342,616	\$65,496,552
Services, contracts, and supplies	\$ 221,792,564	\$208,371,310	\$191,291,404
Capital and debt services			
Amortization of capital assets			
Supported	\$ 49,331,800	\$47,303,200	\$47,316,175
Unsupported	\$ 15,427,000	\$16,021,400	\$13,595,686
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 236,100	\$259,145	\$281,525
Other interest and finance charges	\$ 242,100	\$267,050	\$494,070
Losses on disposal of capital assets	\$ -	\$0	\$16,933
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$1,365,173,436	\$1,297,922,666	\$1,218,324,233

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

REVENUES	Approved Budget 2024/2025							Actual Audited 2022/23
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 52,317,200	\$ 985,454,076	\$ 119,199,587	\$ 44,425,312	\$ 38,986,375	\$ 1,990,998	\$ 1,242,373,548	\$ 1,129,252,573
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 40,335,000	\$ -	\$ -	\$ -	\$ 40,335,000	\$ 43,031,875
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 1,751,608	\$ 124,000	\$ -	\$ -	\$ 488,870	\$ 2,364,478	\$ 2,855,190
(5) Federal Government and First Nations	\$ -	\$ 1,655,087	\$ -	\$ -	\$ -	\$ 1,460,207	\$ 3,115,294	\$ 2,964,835
(6) Other Alberta school authorities	\$ 133,088	\$ 447,687	\$ 200,000	\$ -	\$ -	\$ -	\$ 780,775	\$ 1,534,873
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 20,079,125	\$ -	\$ 10,993,861	\$ -	\$ -	\$ 31,072,986	\$ 28,520,534
(11) Sales of services and products	\$ -	\$ 2,906,250	\$ 24,800	\$ -	\$ -	\$ 11,086,403	\$ 14,017,453	\$ 15,677,367
(12) Investment income	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 6,121,177
(13) Gifts and donations	\$ -	\$ 6,824,890	\$ -	\$ -	\$ -	\$ 1,000	\$ 6,825,890	\$ 7,918,580
(14) Rental of facilities	\$ -	\$ -	\$ 2,692,115	\$ -	\$ -	\$ 2,000	\$ 2,694,115	\$ 3,623,353
(15) Fundraising	\$ -	\$ 2,197,661	\$ -	\$ -	\$ -	\$ -	\$ 2,197,661	\$ 1,626,900
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 702,324
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) TOTAL REVENUES	\$ 52,450,288	\$ 1,021,316,384	\$ 165,575,502	\$ 55,419,173	\$ 38,986,375	\$ 15,029,478	\$ 1,348,777,200	\$ 1,243,829,581
EXPENSES								
(19) Certificated salaries	19,301,141	564,060,081			2,636,875	2,547,074	\$ 588,545,171	\$ 550,280,075
(20) Certificated benefits	3,256,103	150,815,948			857,799	665,951	\$ 155,595,801	\$ 127,801,051
(21) Non-certificated salaries and wages	14,793,049	140,857,204	65,767,358	1,352,332	19,658,414	3,052,044	\$ 245,480,401	\$ 221,750,762
(22) Non-certificated benefits	5,198,969	51,820,469	24,254,077	475,299	5,944,599	829,086	\$ 88,522,499	\$ 65,496,552
(23) SUB - TOTAL	\$ 42,549,262	\$ 907,553,702	\$ 90,021,435	\$ 1,827,631	\$ 29,097,687	\$ 7,094,155	\$ 1,078,143,872	\$ 965,328,440
(24) Services, contracts and supplies	9,868,629	81,934,525	59,293,832	55,791,542	7,416,096	7,487,940	\$ 221,792,564	\$ 191,291,404
(25) Amortization of supported tangible capital assets			49,331,800				\$ 49,331,800	\$ 47,316,175
(26) Amortization of unsupported tangible capital assets	32,397	10,724,206	1,015,097	-	1,792,617	447,383	\$ 14,011,700	\$ 12,140,242
(27) Amortization of supported ARO tangible capital assets							\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets			1,415,300				\$ 1,415,300	\$ 1,455,444
(29) Accretion expenses							\$ -	\$ -
(30) Supported interest on capital debt							\$ -	\$ -
(31) Unsupported interest on capital debt			236,100				\$ 236,100	\$ 281,525
(32) Other interest and finance charges		62,100			180,000		\$ 242,100	\$ 494,070
(33) Losses on disposal of tangible capital assets	-	-	-	-	-	-	\$ -	\$ 16,933
(34) Other expense	-	-	-	-	-	-	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 52,450,288	\$ 1,000,274,533	\$ 201,313,564	\$ 57,619,173	\$ 38,486,400	\$ 15,029,478	\$ 1,365,173,436	\$ 1,218,324,233
(36) OPERATING SURPLUS (DEFICIT)	\$ -	\$ 21,041,851	\$ (35,738,062)	\$ (2,200,000)	\$ 499,975	\$ -	\$ (16,396,236)	\$ 25,505,348

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
FEEES			
TRANSPORTATION	\$10,993,900	\$9,665,500	\$8,697,290
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$5,077,700	\$4,903,300	\$4,835,165
FEEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$1,327,387	\$209,200	\$1,327,387
Fees for optional courses	\$2,985,607	\$3,466,300	\$2,766,007
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$6,442,006	\$6,877,258	\$6,442,606
Other fees to enhance education Metro Continuing Ed fee	\$832,660	\$807,200	\$845,284
NON-CURRICULAR FEES			
Extra-curricular fees	\$2,555,871	\$2,790,000	\$2,555,871
Non-curricular goods and services	\$857,855	\$781,200	\$696,140
Non-curricular travel	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$4,782
TOTAL FEES	\$31,072,986	\$29,499,958	\$28,170,532

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 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
Cafeteria sales, hot lunch, milk programs	\$1,283,100	\$1,283,100	\$1,056,781
Special events	\$1,613,677	\$1,362,200	\$1,613,677
Sales or rentals of other supplies/services	\$1,248,500	\$1,248,500	\$863,442
International and out of province student revenue	\$2,946,300	\$2,938,250	\$3,214,455
Adult education revenue	\$412,000	\$646,400	\$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	\$140,787
Other (describe) 0	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	\$0
TOTAL	\$7,503,577	\$7,478,450	\$6,889,142

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, 2023	\$192,513,839	\$124,796,190	\$0	\$38,082,459	\$0	\$38,082,459	\$29,635,190
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$927,273)			(\$927,273)	(\$927,273)		
Estimated board funded capital asset additions		\$16,489,131		(\$12,739,131)	(\$12,739,131)	\$0	(\$3,750,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		(\$6,157,370)	(\$6,157,370)		\$6,157,370
Budgeted disposal of unsupported ARO tangible capital assets	(\$40,093)	\$0		(\$40,093)	(\$40,093)		\$0
Estimated amortization of capital assets (expense)		(\$61,077,859)		\$61,077,859	\$61,077,859		
Estimated capital revenue recognized - Alberta Education		\$8,009,710		(\$8,009,710)	(\$8,009,710)		
Estimated capital revenue recognized - Alberta Infrastructure		\$38,752,842		(\$38,752,842)	(\$38,752,842)		
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		(\$1,449,042)		\$1,449,042	\$1,449,042		
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		\$738,645		(\$738,645)	(\$738,645)	\$0	\$0
Estimated reserve transfers (net)				\$0	\$4,863,000	(\$4,863,000)	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2024	\$191,546,473	\$126,284,454	\$0	\$33,219,459	\$0	\$33,219,459	\$32,042,560
2024/25 Budget projections for:							
Budgeted surplus(deficit)	(\$16,396,236)			(\$16,396,236)	(\$16,396,236)		
Projected board funded tangible capital asset additions		\$16,615,602		(\$9,665,602)	(\$9,665,602)	\$0	(\$6,950,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$63,343,500)		\$63,343,500	\$63,343,500		
Budgeted capital revenue recognized - Alberta Education		\$8,972,000		(\$8,972,000)	(\$8,972,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$40,335,000		(\$40,335,000)	(\$40,335,000)		
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		(\$1,415,300)		\$1,415,300	\$1,415,300		
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		\$761,398		(\$761,398)	(\$761,398)		
Projected reserve transfers (net)				\$0	\$11,396,236	(\$11,396,236)	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2025	\$175,150,237	\$128,234,454	\$0	\$21,823,223	\$0	\$21,823,223	\$25,092,560

**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-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027
Projected opening balance	\$0	\$0	\$0	\$33,219,459	\$21,823,223	\$21,823,223	\$32,042,560	\$25,092,560	\$25,092,560
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0					
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$64,758,800	\$0	\$0		\$0	\$0		
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$49,331,800)	\$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	(\$761,398)	\$0	\$0		\$0	\$0		
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$11,396,236	\$0	\$0	(\$11,396,236)	\$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	\$0
New school start-up costs	Elder Dr. Francis Whiskeyjack	(\$1,000,000)	\$0	\$0		\$0	\$0	\$0	\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	(\$3,950,000)	\$0	\$0		\$0	\$0		
Non-recurring non-certificated remuneration	Explanation	\$0	\$0	\$0		\$0	\$0		
Non-recurring contracts, supplies & services	Cont Education Assistanta and mentor project	(\$1,437,736)	\$0	\$0		\$0	\$0		
Professional development, training & support	Explanation	\$0	\$0	\$0		\$0	\$0		
Transportation Expenses	Transportation surplus	(\$2,200,000)	\$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	New website costs	(\$228,000)	\$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	(\$865,000)	\$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 & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,700,000)	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Techonology asset renewal	(\$2,532,042)	\$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	(\$5,668,739)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation	(\$1,432,124)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Energy Efficiency Project	\$10,590	\$0	\$0	\$0	\$0	\$0	(\$1,250,000)	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Actual vs Projected Enrolment relief	Explanation	(\$4,000,000)	\$0	\$0		\$0	\$0	\$0	\$0
Equity Achievement Project and Equity Action Plan	Explanation	(\$2,715,500)	\$0	\$0		\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$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	\$0
Estimated closing balance for operating contingency		\$0	\$0	\$0	\$21,823,223	\$21,823,223	\$21,823,223	\$25,092,560	\$25,092,560

Total surplus as a percentage of 2025 Expenses	3.44%	3.44%	3.44%
ASO as a percentage of 2025 Expenses	1.60%	1.60%	1.60%

**DETAILS OF RESERVES AND
MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA
for the Year Ending August 31, 2024**

This template is designed to provide information about your school jurisdiction's reserves and to assist you in determining if you need to submit a letter requesting an exemption to exceed the maximum limit of Operating Reserves to the Minister. It has been split in to two parts, exemptions (Row 20 - 45) and transfers between operating and capital reserves (Row 46 - 61).

As per the 2023/24 Funding Manual, a formal request for an exemption to exceed the 2023/24 maximum operating reserve must be approved by the board and submitted to the Minister. If a reserve request to exceed the limit is required, please submit your formal letter by November 30, 2024. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2023/24 operating reserves to be over their 2023/24 maximum limit, which is based on the school jurisdiction's 2023/24 system administration percentage (3.2% to 5%), must complete Section A. These school jurisdictions will only require an exemption for the 2023/24 school year and not in the 2024/25 school year, assuming the balance is still below 6% in 2024/25. School jurisdictions projecting 2023/24 operating reserves to be over their maximum limit for 2023/24 AND the new 2024/25 limit of 6% of total expenses must complete both Section A and B, as they will need to demonstrate when operating reserves will be drawn down below 6% over the subsequent school years. School jurisdictions who are projecting to be below their maximum limit in 2023/24 are not required to complete Section A or B.

If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2023/24 and/or 2024/25 school year, please complete the section under Row 46. The transfer amounts reported should agree with the 'AOS' tab. Please note that a letter requesting Ministerial approval is required to transfer from Capital to Operating Reserves.

PART 1: EXEMPTIONS

	Amount
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2024	\$ 33,219,459
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)	\$ 1,802,177
Estimated 2023/24 Operating Reserves 2.58%	\$ 31,417,282
Maximum 2023/24 Operating Reserve Limit 3.20%	\$ 38,986,375
Estimated 2023/24 Operating Reserves Over Maximum Limit	\$ (7,569,093)

SECTION A: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2023/24 maximum: \$ (7,569,093)
Please note that this does not constitute as a Ministerial request for approval. An exemption request letter submitted to the Minister is still required for an exemption for the 2023/24 school year.

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

If estimated 2023/24 operating reserves are greater than 6.0%, provide a detailed drawdown plan to illustrate how and when the reserve balance will be below 6.0%. However, if your 2023/24 operating reserve balance is 6.0% or greater, but you anticipate that the 2024/25 balance will be less than 6.0% or you do not plan to request an exemption, you are not required to complete Section B. Please indicate this in the response under Section A.

	2024/25	2025/26	2026/27	Additional Comments
Opening operating reserve balance	\$ 31,417,282	\$ 31,417,282	\$ 31,417,282	
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	\$ 31,417,282	\$ 31,417,282	\$ 31,417,282	
	2.58%	2.58%	2.58%	

PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES

Please report the projected amounts and detailed rationale for transfers between operating reserves and capital reserves for the 2023/24 and 2024/25 school year. The net transfer between operating and capital reserves should agree the amounts reported in the 'AOS' tab. **(Note: Ministerial approval is required to transfer from Capital to Operating Reserves):**

	2023-24	Detailed Rationale
Projected Transfer from Operating to Capital Reserves <i>(Please enter a negative amount)</i>	\$ -	
Projected Transfer from Capital to Operating Reserves <i>(Please enter a positive amount)</i>	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	

	2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves <i>(Please enter a negative amount)</i>	\$ -	
Projected Transfer from Capital to Operating Reserves <i>(Please enter a positive amount)</i>	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted **Actual** **Actual**
2024/2025 **2023/2024** **2022/2023**
(Note 2)

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	80,547	77,225	73,864	Head count
Grades 10 to 12	30,839	28,863	26,822	Head count
Total	111,386	106,088	100,686	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	5.0%	5.4%		The Edmonton Region is seeing record levels of families moving to the city, hence the increase.

Other Students:

Total	300	310	259	Note 3
Total Net Enrolled Students	111,686	106,398	100,945	
Home Ed Students	281	269	312	Note 4
Total Enrolled Students, Grades 1-12	111,967	106,667	101,257	
Percentage Change	5.0%	5.3%		

Of the Eligible Funded Students:

Students with Severe Disabilities	4,460	3,833	3,472	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	9,943	9,709	8,668	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	8,838	8,462	8,536	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	40	47	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	8,838	8,502	8,583	
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	4,419	4,251	4,292	
Percentage Change	4.0%	-0.9%		The Edmonton Region is seeing record levels of families moving to the city, hence the increase.

Home Ed Students	7	7		Note 4
Total Enrolled Students, ECS	8,845	8,509	8,583	
Percentage Change	3.9%	-0.9%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	1,248	1,005	923	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	81	19	37	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 2024/2025 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 2024/25		Actual 2023/24		Actual 2022/23		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	5,624	5,624	5,403	5,403	5,178	5,178	Teacher certification required for performing functions at the school level.
Non-School Based	202	202	230	230	230	230	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	5,826.6	5,826.6	5,632.4	5,632.4	5,408.3	5,408.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	3.4%		4.1%		7.7%		Enrolment continues to rise rapidly as we are expecting over 5% growth heading into 2024-2025
If an average standard cost is used, please disclose rate:	108,073		-		102,832		
Student F.T.E. per certificated Staff	20.7344483		2045%		2031%		

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	194	194					Enrolment continues to rise rapidly as we are expecting over
Other Factors	-	-					5% growth heading into 2024-2025
Total Change	194.2	194.2					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	4,991	4,991	4,619	4,619	4,514	4,514
Permanent - Part time	316	316	261	261	277	277
Probationary - Full time	137	137	470	470	337	337
Probationary - Part time	61	61	108	108	98	98
Temporary - Full time	416	416	316	316	312	312
Temporary - Part time	69	69	49	49	57	57

NON-CERTIFICATED STAFF

Instructional - Education Assistants	1,793	1,793	1,515	1,515	1,346	1,346	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	868	537	792	504	782	504	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	987	987	939	939	986	986	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	16	6	15	6	14	5	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	458	141	465	145	473	145	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	4,122.7	3,464.2	3,725.2	3,108.3	3,601.0	2,985.2	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	10.7%		3.4%		14.5%		

Explanation of Changes to Non-Certificated Staff:

Bearing in mind, the 2023-2024 actuals were reported based on staffing levels as of early October 2023. This is the time of the year that schools are redoing their budgets based on the actual students that arrive an

Additional Information

Are non-certificated staff subject to a collective agreement?

Most	
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Please provide terms of contract for 2023/24 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. 2,476 FTE
Custodial Union - CUPE Local 474. Collective agreement from Sept 1, 2017 to Aug 31, 2020. 745.5 FTE
Maintenance Staff Union - CUPE Local 784. Collective agreement from Sept 1, 2017 to Aug 31, 2020. 242.0 FTE

School Jurisdiction Code: 3020

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