

DATE: April 13, 2021

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: 2021-2022 Distribution of Funds

ORIGINATOR: Todd Burnstad, Chief Financial Officer

RESOURCE STAFF: Jeremy Higginbotham, Madonna Proulx

REFERENCE: [Funding Manual for School Authorities 2021/2022 School Year](#)

ISSUE

Each year the administration of Edmonton Public Schools brings forward a recommendation report to the Board of Trustees for the distribution of funds for the upcoming school year.

Provincial Budget

On Thursday, February 25, 2021, the Province released a high-level budget for the 2021-2022 year. The budget indicated that education funding for K-12 would be maintained at the 2019-2020 level.

Specific details, including individual school division funding profiles as well as the funding manual, were made available on March 31.

2021-2022 Budget and Revenue highlights

The Province introduced a new funding model that came into effect for the 2020-2021 school year. The new model consists of 15 major grants of which the Division qualifies for all, with the exception of the rural small school grant.

Integral with the new funding framework, all grants are either fully or partially calculated using the Weighted Moving Average (WMA) methodology. This captures the number of funded students across three school years and does not allocate funding per individual student.

Due to the COVID-19 pandemic, many school divisions, including Edmonton Public Schools, found themselves with a lower actual September 30, 2020, enrolment compared to the projected enrolment figure used to calculate the WMA for the year. There are no in-year enrolment funding adjustments, so when the projected enrolment differs from the actual count, the difference flows through the following year's WMA calculation. It was announced as part of the 2021-2022 budget that the Province would provide over \$130 million to school divisions across the province to offset any decrease in funding resulting from the lower than expected enrolment in 2020. The individual grants will still be calculated using the adjusted WMA; however, instead of showing a decrease in each grant compared to the prior year, the total impact will be reflected as a negative lump sum amount offset by a stand-alone one-time Provincial COVID Mitigation Support grant. Highlights of the other grants are as follows:

- The specialized learning supports (SLS) grant is a services and support grant replacing previous supporting grants such as Inclusive Education, Regional Collaborative Service Delivery (RCSD), Equity of Opportunity, and year three of Program Unit Funding (PUF). As part of the budget announcement, the government had shared that an additional \$40 million will be made available under this grant.
- PUF continues to be funded to support Pre-Kindergarten children with severe disabilities and delays, between the ages of 2 years 8 months to 4 years 8 months, for a maximum of two years preceding Kindergarten.
- The English Language Learners (ELL) and Refugee grant continues to be funded at the same rates as 2020-2021. Students qualify for either ELL or Refugee funding, whichever is the higher amount, for a maximum of five years.
- The First Nations, Metis, and Inuit (FNMI) grant is comprised of three components: a truth and reconciliation component, a student self-identification WMA enrolment component, and a school and community demographic.
- The Operations and Maintenance (O&M) grant is provided to school divisions to address their responsibility for operation, maintenance, safety and security of all school buildings, including costs relating to the provision of this program. The grant has two components: a WMA enrolment factor and a school space enrolment component.
- The transportation grant will be held constant at the 2020-2021 grant rate.
- The Nutrition and SuperNet grants have remained unchanged from the prior year.
- The System Administration Grant is a targeted grant to cover governance (Board of Trustees) and school authority central administration costs. The amount is fixed over the next three school years beginning in 2020-2021 and cannot exceed 3.2 per cent of the total Division budget. Amounts can be transferred from the system administration grant to other grants, but school authorities may not spend funds from other grants on system administration. Furthermore, if a school division's audited financial statements indicate that the grant amount was exceeded, Alberta Education will deduct the excess from the school division's funding in the following school year.

2021-2022 Proposed Allocation Highlights

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

With the introduction of the new funding framework last spring, the Division did not have the opportunity to revise the budget allocation model with lump sum 2020-2021 allocations being put in place as a bridging mechanism for the year. Since then, the Division formed a principal and central leader committee to review and revise our allocation model for roll out with the 2021-2022 budget. Alignment with the Division's values and priorities was a critical requirement of the proposed allocations, while operating within the realities of the new funding framework. Highlights of the proposed allocations include:

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

First Nations, Metis and Inuit Completion Coaches - The use of First Nations, Metis and Inuit Senior High Completion Coaches continues to grow and now include Eastglen, Queen Elizabeth and Jasper Place.

High Social Vulnerability Allocation (HSV) - This allocation was identified as a high priority for the Division and although the components used to calculate the allocation remain unchanged from the prior year, the total amount of funds being allocated has been increased from \$4 million to \$6 million.

Equity Fund – It is proposed that the equity fund continue as it creates flexibility and provides access to funds as needed. This allocation will be even more important in the upcoming school year with the roll out of a new budget allocation model in order to address any unforeseen gaps that may occur. Although the total amount of the equity fund allocation has not changed, by increasing the High Social Vulnerability Allocation as well as accessing operating surplus funds for the High Social Vulnerability Achievement initiative, it will free up funds that were previously used for high socially vulnerable supports.

Division Centre Allocation - The Division Centre allocation replaces the Guaranteed Enrolment allocation and is given to schools that have either severe or moderate Division centre programs in their building to help cover the costs of operating these programs.

Weighted Enrolment Allocation - The Weighted Enrolment allocation is provided to all schools based on their proportion of the Division's weighted enrolment. Student rate codes (levels 1-8) will no longer be used. The level of specialized learning support required will be correlated to the school's Weighted Enrolment allocation. The Board of Trustees has identified early learning in both literacy and numeracy as a high priority. While Division One students (Kindergarten to Grade 3) typically make up approximately 30 per cent of our enrolment, they will receive approximately 37 per cent of this allocation. This will offset the elimination of the Alberta Small Class Size grant that was previously targeted to our youngest students. A more detailed explanation of this allocation can be found in Attachment VII.

Student Mental Health - The mental health of students continues to be recognized by the Board of Trustees as a high priority. Allocations to Strategic Division Supports have been increased to allow for a continued emphasis on student mental health and resiliency. These supports are in addition to the Division's existing [Mental Health Framework](#) that was introduced in late 2018.

Our Specialized Learning Supports (SLS) department also provides mental health supports through a cross disciplinary approach. Specialized Learning Supports has the following mental health supports available:

- nine mental health consultants - one on each school linked team
- additional staff who have the accreditation and clinical skills to provide assistance, group therapy and facilitate access to external support. This includes psychologists, educational behavior consultants, mental health nurse, occupational therapists, social workers and school family liaison staff.

In partnership with Alberta Health Services (AHS), the following supports are also available:

- six mental health therapists
- twelve wellness coaches.

These contracted positions with AHS are reviewed on an annual basis.

Resources to support student mental health in schools for 2020-2021 - To support student wellness for learning, the Division has a range of resources available for schools on Connect including slides, videos, tip sheets, mental health lesson activities, caregiver resources and a list of approved resources by grade.

Planned Use of Operating Reserves

Introduced in 2020, school boards are required to obtain ministerial approval before spending reserve funds. A detailed accumulated reserve plan is required and any planned access to operating reserve funds needs to be submitted in conjunction with the budget documents. The Division's proposed use of surplus funds for 2021-2022 totals \$22.5 million and is detailed on Attachment VI.

- The COVID-19 pandemic is expected to continue into the 2021-2022 school year. Our goal is to maximize the efficiency of dollars allocated in this budget and we will work with the provincial government on additional resources and supports that may be required. To ensure the best learning environments for students and staff, we are forecasting to use \$8 million for additional staff including online teachers as well as resources for continued use of PPE, testing and additional cleaning and sanitizing supplies.
- Online resource development is anticipated to continue and will require additional resources.
- The Division is committed to dismantling systemic racism and will use surplus funds to support this initiative.
- As provincial education funding is frozen and is based on projected enrolment that flows through the WMA, a fall budget update is no longer required. However, a budget enrolment adjustment is being proposed that would be provided to schools to adjust for differences between their projected enrolment and their actual fall enrolment.
- High social vulnerability achievement pilot – The Division is initiating a pilot focused on an evidence and research-based approach to supporting academic growth and achievement in schools serving our most socially vulnerable communities. The pilot will be focused around early intervention, high quality literacy and numeracy instruction, social-emotional well-being, school nutrition and critical enrichment programming.

RELATED FACTS

- Total revenue for the Division is estimated at approximately \$1.19 billion. This is a small decrease from the 2020-2021 budget mainly due to a lower estimate of international students which will be revisited as part of the 2021-2022 budget planning process.
- Out of the total Government of Alberta revenue, 6 per cent or \$66.6 million is provided through grants that are not anticipated to continue into future years including the COVID Mitigation grant and Bridge funding.
- Consistent with prior years, almost 75 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 like utilities, insurance and software licenses as well as administrative costs required for Division operations. This the same rate for classrooms as last year, even though fixed and committed costs have increased.
- The Division's total student projection is 105,742. This number includes home schooled and blended students (students that attend school part-time and are home-schooled part-time) as well as international and our other non-resident students that are not part of the WMA. This student enrolment projection is made under the assumption that there will be a "near-normal" return to in-person learning in the fall.
- Total enrolment growth is projected to increase by 2,746 students or 2.7 per cent compared to the actual September 2020 enrolment.

- WMA funded enrolment is 99,867, factoring in ECS students at 0.5 as well as factoring in enrolment from the two previous years.
- Grants such as Institutional Services and PUF will continue to be offset by an equal allocation.
- Division staff unit costs have been maintained at the same level for the last five years which has provided stability for our schools and central cost centres. This was possible as the individual gaps between actual salaries and unit costs between the different staff groups, offset one another upon consolidation. However, benefits such as Canadian Pension Plan (CPP), Workers Compensation, and the Alberta School Extended Benefits Plan (ASEBP) have now or are anticipated to increase to the point that all unit costs need to be adjusted. The updated unit costs will be included in the 2021-2022 budget planning system and will result in decreased spending power for both schools (an average of 1.5 per cent) and central (an average of 3.2 per cent) as a result of the increase in compensation-related costs. In total, we anticipate the increase in unit costs to increase our total salaries and benefit budget by 1.8 per cent or just under \$15 million.

RECOMMENDATION

That the Distribution of Funds for the 2021-2022 Budget be approved.

NEXT STEPS

Following the approval of the 2021-2022 Distribution of Funds, allocations will be sent out to schools and decision units on for the completion of the 2021-2022 Budget.

ATTACHMENTS & APPENDICES

ATTACHMENT I	2021-2022 Preliminary Spring Revenue Budget
ATTACHMENT II	2021-2022 Preliminary Enrolment Projections using WMA
ATTACHMENT III	2021-2022 Distribution of Funds - Total Allocations
ATTACHMENT IV	2021-2022 Distribution of Funds – School Allocations
ATTACHMENT V	2021-2022 Distribution of Funds - Other Allocations
ATTACHMENT VI	2021-2022 Proposed Use of Accumulated Operating Surplus Funds
ATTACHMENT VII	Weighted Enrolment Allocation - Details

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**Edmonton Public Schools
2021-2022 Preliminary Revenue Budget**

	2021-2022 Revenue Budget	2020-2021 Revenue Budget	Variance Year over Year \$	Variance Year over Year %	NOTES
BASE INSTRUCTION GRANTS					
Kindergarten	\$ 25,136,800	\$ 26,460,600	\$ (1,323,800)	-5.0%	1,2
Grades 1 to 9	429,528,300	429,457,300	71,000	0.0%	1
SUBTOTAL KINDERGARTEN TO GRADE 9	454,665,100	455,917,900	(1,252,800)	-0.3%	
High School Subtotal	161,602,100	161,908,900	(306,800)	-0.2%	1,3
SUBTOTAL BASE INSTRUCTION GRANTS	616,267,200	617,826,800	(1,559,600)	-0.3%	
SERVICES AND SUPPORT GRANTS					
* Specialized Learning Support (SLS)	77,213,900	88,148,400	(10,934,500)	-12.4%	1,4
* SLS - Kindergarten Severe	10,785,200	-	10,785,200	100.0%	1,5
* Moderate Language Delay Grant (Pre-K & SLS-K)	2,892,000	-	2,892,000	100.0%	6
* ECS Pre-Kindergarten Program Unit Funding (PUF)	9,798,800	9,677,400	121,400	1.3%	1,7
English as a Second Language (ESL)	18,552,800	19,671,200	(1,118,400)	-5.7%	1,8
Refugee	14,202,900	14,147,100	55,800	0.4%	1,8
First Nations, Métis and Inuit	12,857,600	13,558,700	(701,100)	-5.2%	1,9
Institutional and Specialized Education Programs	8,775,100	8,775,100	-	-	10
SUBTOTAL SERVICES AND SUPPORT GRANTS	155,078,300	153,977,900	1,100,400	0.7%	
SCHOOL GRANTS					
* Operations and Maintenance (O&M)	90,359,700	93,711,300	(3,351,600)	-3.6%	1,11
Transportation	30,941,600	30,941,600	-	-	12
SuperNet	2,344,000	2,344,000	-	-	
SUBTOTAL SCHOOL GRANTS	123,645,300	126,996,900	(3,351,600)	-2.6%	
COMMUNITY GRANTS					
Geographic	1,500,000	1,500,000	-	0.8%	
Socioeconomic Status (SES)	14,848,000	14,734,800	113,200	-	
Nutrition	1,300,000	1,300,000	-	-	13
SUBTOTAL COMMUNITY GRANTS	17,648,000	17,534,800	113,200	0.6%	
JURISDICTION GRANTS					
System Administration	38,007,200	38,007,200	-	-	14
SUBTOTAL JURISDICTION GRANTS	38,007,200	38,007,200	-	-	
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	950,646,000	954,343,600	(3,697,600)	-0.4%	
* INFRASTRUCTURE MAINTENANCE RENEWAL (IMR)	13,601,700	12,660,000	941,700	7.4%	15
* 2020-2021 FUNDING ADJUSTMENT	(16,074,700)	-	(16,074,700)	100.0%	16
* COVID MITIGATION FUNDING	16,074,700	-	16,074,700	100.0%	16
BRIDGE FUNDING	50,543,600	47,040,400	3,503,200	7.4%	17
TOTAL PROVINCIAL OPERATIONAL REVENUE	1,014,791,300	1,014,044,000	747,300	0.1%	
CAPITAL					
Amortization of Capital Allocations and Expended Deferred Capital Revenue	43,040,000	43,040,000	-	-	
SUBTOTAL CAPITAL	43,040,000	43,040,000	-	-	18
TOTAL PROVINCIAL OPERATIONAL AND CAPITAL REVENUE	1,057,831,300	1,057,084,000	747,300	0.1%	
OTHER PROVINCIAL REVENUES					18
Educational Programs Cost Recovery and Conditional Grants	1,660,300	1,660,300	-	-	
Secondments - Provincial	3,469,800	3,469,800	-	-	
Alberta Teachers' Retirement Fund (ATRF)	56,137,700	56,137,700	-	-	
SUBTOTAL OTHER PROVINCIAL REVENUES	61,267,800	61,267,800	-	-	18
OTHER PROVINCIAL GRANTS	2,452,900	2,452,900	-	-	18
OTHER ALBERTA SCHOOL AUTHORITIES	534,900	534,900	-	-	18
FEDERAL FRENCH FUNDING	790,000	609,900	180,100	29.5%	19
TOTAL GOVERNMENT OF ALBERTA REVENUE	1,122,876,900	1,121,949,500	927,400	0.1%	

**Edmonton Public Schools
2021-2022 Preliminary Revenue Budget**

	2021-2022 Revenue Budget	2020-2021 Revenue Budget	Variance Year over Year \$	Variance Year over Year %	NOTES
FEDERAL GOVERNMENT AND FIRST NATIONS	1,935,200	1,935,200	-	-	
FEES					18
School Fees - School Generated Funds	13,949,700	13,949,700	-	-	
Transportation Fees	14,336,400	14,336,400	-	-	
Lunch Program Fees	4,505,500	4,505,500	-	-	
Metro Continuing Education Fees	1,158,000	1,158,000	-	-	
Music Instrument & Other Material Fees	269,900	269,900	-	-	
SUBTOTAL FEES	34,219,500	34,219,500	-	-	18
OTHER SALES AND SERVICES					18
International Student Tuition	1,606,700	3,825,000	(2,218,300)	-58.0%	20
Sales and Services - Schools and Central DUs	5,030,400	5,030,400	-	-	
Other Sales and Services - School Generated Funds	4,344,700	4,344,700	-	-	
Secondments - Other Entities	512,500	512,500	-	-	
Adult Education	2,160,700	2,160,700	-	-	
SUBTOTAL SALES AND SERVICES	13,655,000	15,873,300	(2,218,300)	-14.0%	18
INVESTMENT INCOME	501,800	501,800	-	-	18
GIFTS AND DONATIONS					18
EPSB Gifts and Donations	6,554,700	6,554,700	-	-	
EPSB Foundation Support	300,000	300,000	-	-	
SUBTOTAL GIFTS AND DONATIONS	6,854,700	6,854,700	-	-	18
FUNDRAISING - SCHOOL GENERATED FUNDS (SGF)	2,197,700	2,197,700	-	-	18
RENTAL OF FACILITIES	4,229,900	4,229,900	-	-	18
TOTAL REVENUE	\$ 1,186,470,700	\$ 1,187,761,600	\$ (1,290,900)	-0.1%	

* Indicates a new or revised grant

Notes to supplement the 2021-2022 Preliminary Revenue Budget

Unless otherwise noted, variance explanations have been provided for amounts where the 2021-2022 Revenue Budget differs from the 2020-2021 Budget by more than five per cent.

1. **Impact of the Weighted Moving Average (WMA)**

Introduced in 2020-2021, all grants are either fully or partially funded based on the WMA enrolment methodology, unless otherwise indicated. The WMA captures the number of funded students across three school years and does not allocate funding for specific students, nor are there any in-year adjustments. If the projected enrolment count is different from the actual enrolment count on September 30, this will be accounted for in the subsequent year.

As a result of the COVID-19 pandemic, lower actual enrolment on September 30, 2020, compared to the amount originally projected will impact the individual grant funding calculations. However, the Province has indicated that the negative impact on the WMA will be offset by a one-time COVID-19 Mitigation Grant (see note 13). Further details on the estimated 2021-2022 WMA are included in Attachment II.

2. **Kindergarten**

For 2020-2021, the Division had anticipated a reduction in enrolment as the age of entry for Kindergarten was moved from 4 years 6 months to 4 years 8 months. This, combined with the pandemic, resulted in almost 1,300 fewer children than projected. The 2021-2022 enrolment projection of 8,370 is an increase of approximately 14 per cent, or 1,003, over the current year.

3. **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 increase in high school programming. The 2021-2022 enrolment projection for senior high of 24,872 is an increase of approximately 3 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 based on the last three years of completed credits. For example, under the current model, summer school funding in 2021-2022 will be based on the last three years (2019-2020, 2018-2019, 2017-2018) to a maximum of 10 CEU's per student. As per the 2020-2021 Funding Manual, the current year is not included in the average calculation for summer school.

4. **Specialized Learning Supports (SLS)**

This grant is intended to provide a continuum of supports and services to children and students in an inclusive learning environment. The Province has reallocated a portion of the grant to support SLS Kindergarten Severe programming. Funding rates for this grant have been adjusted as follows:

Grant – WMA methodology	Total Provincial Allocation 2021-2022	Total Provincial Allocation 2020-2021	Edmonton School Division Allocation 2021-2022	Edmonton School Division Allocation 2020-2021
Multi- Disciplinary Support	\$386 per student	\$425 per student	\$46 million	\$53 million
Student Wellness	\$32 million	\$40 million	\$6 million	\$7.2 million
Jurisdiction Composition	\$110 million	\$97 million	\$25 million	\$28 million

5. SLS - Kindergarten Severe

Reallocated from the SLS grant and funded on the WMA, this new grant is provided for children with severe disabilities or severe language delay who require 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.

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

- **Pre-Kindergarten (PUF):** This new 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. The September 30 enrolment of the current school year will be used to allocate funding for this grant and not the WMA.
- **SLS-Kindergarten:** This new 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. The September 30 enrolment of the current school year will be used to allocate funding for this grant and not the WMA.

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

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 month 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. The minimum number of hours required for funding has been adjusted depending on the child's age.

8. English as a Second Language (ESL) and Refugee

Beginning in 2020-2021, students can only qualify for one of these grants, whichever is the higher amount. Students continue to qualify for refugee or ESL grants for a maximum of five years. Enrolment in 2021-2022 is estimated to be lower than the current year.

9. First Nation Metis and Inuit (FNMI)

Under the current funding model, there are three components to the FNMI grant:

- support for truth and reconciliation
- student self-identification: majority of the funds received under this grant are for students that self-identify
- school and community demographic.

10. Institutional Programs (EPI) and Specialized Education Programs (SEP)

EPI and SEP funding is based on a three-year average of prior years' actual costs. The 2020-2021 funding manual indicated that this amount will be held constant for three years and as such there is no change for the 2021-2022 budget.

11. Operations and Maintenance (O&M)

The O&M grant is provided to school divisions to address their responsibility for operation, maintenance, safety and security of all school buildings, including costs relating to the provision of this program. The grant has two components: a WMA enrolment factor and a school space enrolment component. There is a slight decrease in the estimate due to the WMA enrolment factor. Funding rates for components of this grant have been adjusted by the Province as follows:

Grant – WMA methodology	Provincial Rate 2021-2022	Provincial Rate 2020-2021
Student Allocation – Regular Program	\$213 per student	\$218 per student
Student Allocation – Alternate Program	\$639 per student	\$654 per student
School Space Area Allocation- Utilized space area	\$62 per square metre	\$65 per square metre
School Spare Area Allocation – Under-utilized space area	\$42 per square metre	\$46 per square metre

12. Transportation

The transportation grant is being held constant at the 2020-2021 rate.

13. Nutrition

Funding for this grant continues with a flat allocation of \$1.2 million plus a \$100,000 SES allocation.

14. System Administration

The System Administration grant is targeted and is intended to cover governance (Board of Trustees) and a school division's central administration costs and will be fixed for the next two years. Amounts can be transferred from the System Administration grant to other grants, but school divisions may not spend funds from other grants on system administration.

15. Infrastructure Maintenance and Renewal (IMR)

Funding for this grant is no longer subject to the minimum 30 per cent capitalization requirement. The operating portion of this grant is retained and a further \$15 million is included in the Capital Maintenance and Renewal grant (CMR).

16. COVID Mitigation Funding

It was announced as part of the 2021-2022 budget that the Province would provide over \$130 million to school divisions to offset any funding that would have been removed due to lower than expected enrolment in 2020-2021. Our share of this funding is \$16 million.

17. Bridge Funding

Administration's current understanding is that if a school division's total funding, based on the new WMA enrolment funding, is less than its 2020-2021 funding, a bridging amount will be allocated in order to bring a school division to a minimum of its 2020-2021 provincial funding. In future years, as enrolment grows, we anticipate the bridge funding will be reduced.

18. Capital, Other Provincial Revenues/Grants, Fees, Other Sales and Services, Investment Income, Gifts and Donations, Fundraising & Rentals of Facilities

The budget amount has been carried forward from 2020-2021 and will be updated with development of the 2021-2022 budget when amounts are entered directly by the individual school or central decision unit.

19. Federal French Funding

There are two components to the Federal French funding grant:

- The student component of approximately \$690,000, (prior year budget \$609,000) and
- support component of approximately \$100,000.

20. International Student Tuition

As a result of the current COVID-19 pandemic and revised Administrative Regulation HC.AR Student Accommodation, we are predicting that the number of international students in Division schools will be much lower than in the past.

Edmonton Public Schools
2021-2022 Preliminary Enrolment using the Weighted Moving Average (WMA)

	<u>2021-2022</u>		<u>2020-2021</u>		<u>2019-2020</u>		Projected <u>2021-2022</u>
	Projected		Frozen (actual)		Frozen (actual)		WMA Funded Enrolment
<u>Student Enrolment</u>	100%	50%	100%	30%	100%	20%	
Funded Students:							
Early Childhood Services (ECS)	8,370	4,185	7,367	2,210	9,477	1,895	8,291
Grades 1 -9 students:							
Elementary - Division I	71,720	35,860	23,837	7,151	24,047	4,809	47,821
Elementary - Division II	-	-	23,470	7,041	23,429	4,686	11,727
Junior High	-	-	22,866	6,860	22,127	4,425	11,285
Subtotal Grades 1 -9 students	71,720	35,860	70,173	21,052	69,603	13,921	70,833
Senior High:							
Years 1-3	22,547	11,274	21,674	6,502	21,648	4,330	22,105
Year 4	1,719	860	1,885	566	2,149	430	1,855
Year 5 and >	606	303	653	196	681	136	635
Subtotal Senior High	24,872	12,436	24,212	7,264	24,478	4,896	24,595
Online > 35 credits Years 1-3	56	28	70	21	32	6	55
Online > 35 credits Year 4	16	8	17	5	21	4	17
Online > 35 credits Year 5	10	5	33	10	17	3	18
	82	41	120	36	70	14	91
Online Students < 35	212	106	215	65	162	32	203
Subtotal Funded Students	105,256	52,628	102,087	30,626	103,790	20,758	104,012
Total WMA Funded (ECS at .5 FTE)	101,071	50,536	98,404	29,521	99,052	19,810	99,867

Other Students (not included in WMA)

Home Education	294	615	261
Blended (shared responsibility)	66	64	73
	360	679	334
Total Funded Students	105,616	102,766	104,124
Other Students (non-funded)			
International Students/non-resident	126	230	470
TOTAL STUDENTS	105,742	102,996	104,594

Base instruction grants are allocated using the three-year Weighted Moving Average (WMA) enrolment of school divisions. Funding provided through the base instruction component does not allocate funding per student or schools. Rather, WMA enrolment is used to allocate funding for the Early Childhood Services (ECS)-Grade 12 instructional activities of the entire school division. The projected enrolment count used in the calculation of the WMA will be compared against the September 30th count. However, there are no in-year enrolment adjustments under the WMA funding model. When projected counts differ from actual counts, the difference in the counts will be adjusted in the subsequent school year. The three-year WMA enrolment is calculated as follows:

School Year	Weighted Factor	Enrolment count (FTE)
2019-2020	20%	Actual
2020-2021	30%	Actual
2021-2022	50%	Projection
2020-2021	Adjust +/-	Actual

**Edmonton Public Schools
2021-2022 Distribution of Funds
Total Allocations**

		2021-2022 Distribution of Funds (DOF)	2020-2021 Budget		Variance DOF vs Budget \$	Variance DOF vs Budget %	NOTES
REVENUE	*			*			
Operating Revenue		\$ 1,186,470,700	\$ 1,187,761,600		\$ (1,290,900)	-0.1%	
Operating Reserve Funds Required ^A		22,550,000	8,200,000		14,350,000	100%	A
Total Operating Revenue		<u>\$ 1,209,020,700</u>	<u>\$ 1,195,961,600</u>		<u>\$ 13,059,100</u>	<u>1.1%</u>	
SCHOOL ALLOCATIONS							
Direct School Allocations		\$ 790,682,958	\$ 785,336,069		\$ 5,346,889	0.68%	1
Indirect School Allocations		64,418,008	60,044,151		4,373,857	7.3%	2
		<u>\$ 855,100,966</u>	<u>\$ 845,380,220</u>		<u>\$ 9,720,746</u>	<u>1.1%</u>	
School Generated Funds/External Revenues		35,283,313	35,283,313		-	-	3
SUBTOTAL SCHOOL ALLOCATIONS	73.6%	<u>\$ 890,384,279</u>	<u>\$ 880,663,533</u>	73.6%	<u>\$ 9,720,746</u>	<u>1.1%</u>	
OTHER ALLOCATIONS							
Metro Continuing Education		\$ 11,122,955	\$ 11,417,804		\$ (294,849)	-2.6%	4
External Revenue Allocations - Central		10,219,326	10,219,389		(63)	0.0%	5
Division Level Fixed Costs	3.8%	46,172,025	44,826,710	3.7%	1,345,315	3.0%	6
Division Level Committed Costs	8.3%	100,335,468	98,989,264	8.3%	1,346,204	1.4%	7
		<u>\$ 167,849,774</u>	<u>\$ 165,453,167</u>		<u>\$ 2,396,607</u>	<u>1.4%</u>	
System Administration	3.1%	\$ 38,007,200	\$ 38,007,200	3.2%	\$ -	-	8
SUBTOTAL OTHER ALLOCATIONS		<u>\$ 205,856,974</u>	<u>\$ 203,460,367</u>		<u>\$ 2,396,607</u>	<u>1.2%</u>	
SUPPORTED CAPITAL AND IMR		<u>\$ 56,641,747</u>	<u>\$ 55,700,000</u>		<u>\$ 941,747</u>	<u>1.7%</u>	9
ALBERTA TEACHERS' RETIREMENT FUND (ATRF)		<u>56,137,700</u>	<u>56,137,700</u>		<u>-</u>	<u>-</u>	10
TOTAL BUDGET ALLOCATIONS		<u><u>\$ 1,209,020,700</u></u>	<u><u>\$ 1,195,961,600</u></u>		<u><u>\$ 13,059,100</u></u>	<u><u>1.1%</u></u>	

* The amount as a percentage of the total allocations.

A Additional details around the Division's planned use of accumulated operating reserve funds is included on Attachment VI.

Note: Some of the 2020-2021 Budget figures have been reclassified to conform to the comparable 2021-2022 Distribution of Funds presentation.

Notes to the 2021-2022 Distribution of Funds – Total Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2021-2022 Distribution of Funds differs from the 2020-2021 Budget by more than five per cent.

1. **Direct School Allocations**

As communicated by the current provincial government, funding for education will remain frozen for the next three years at approximately \$8.223 billion with a new funding and assurance framework developed beginning in 2020-2021. The educational funding received from the Province is no longer based on individual student rates; therefore, the Division is no longer using this as the basis for school allocations. The largest portion of funding allocated to schools is based on a school's proportion of the Division's projected weighted enrolment. A proposed budget amendment has also been included that would occur in the fall using the September 30 actual enrolment.

2. **Indirect School Allocations**

Indirect school allocations are provided to central departments that directly support the classroom. Examples include departments such as Research and Innovation, Curriculum, and Inclusive Learning.

3. **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. The funds are collected and retained for expenses at the school level. The current amount reflected has been rolled forward from prior year and will be updated in conjunction with the budget.

4. **Metro Continuing Education**

Summer school funding is based on the last three years of completed credits. For example, under the current model, summer school funding in 2021-2022 will be based on the last three years (2019-2020, 2018-2019, 2017-2018), to a maximum of 10 CEU's per student. As per the 2021-2022 Funding Manual, the current year is not included in the average calculation for summer school.

5. **External Revenue Allocations – Central**

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

6. **Division Level Fixed Costs**

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

7. **Division Level Committed Costs**

This includes a variety of Division level committed costs, which are further detailed on Attachment V.

8. **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.

9. **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 Division's operating or capital reserve are included in the Fiscal and Debt allocation and are not included in this amount.

10. **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
2021-2022 Distribution of Funds
Direct School Allocations**

	2021-2022 Distribution of Funds (DOF)	2020-2021 Budget	Variance DOF vs Budget \$	Variance DOF vs Budget %	NOTES
SCHOOL ALLOCATIONS					
Base Allocation	\$ 58,270,663	\$ -	\$ 58,270,663	100%	1
Community Use of Schools	244,825	-	244,825	100%	2
Division Centre Allocation	5,000,000	-	5,000,000	100%	3
Educational Programs in an Institution/Specialized Education Program	8,775,100	-	8,775,100	100%	4
September Actual Enrolment vs Projected Enrolment Relief*	5,000,000	-	5,000,000	100%	5
First Nations, Metis and Inuit	9,439,671	-	9,439,671	100%	6
High Social Vulnerability	6,000,000	-	6,000,000	100%	7
Operations and Maintenance	16,197,806	-	16,197,806	100%	8
Program Unit Funding	9,798,800	-	9,798,800	100%	9
Moderate Language Delay (Pre-K & SLS-K)	2,892,000	-	2,892,000	100%	10
SLS - Kindergarten (severe)	10,785,200	-	10,785,200	100%	11
Weighted Enrolment Allocation	628,032,983	-	628,032,983	100%	12
Subtotal School Allocations	\$ 760,437,048	\$ 765,867,175	\$ (5,430,127)	-0.7%	
OTHER SUPPLEMENTAL SCHOOL ALLOCATIONS					
amiskwacy Rent and Maintenance	\$ 1,408,026	\$ 1,281,010	\$ 127,016	9.9%	13
Equity Fund	7,800,000	7,800,000	-	-	
Facility Use Payments - Christian Schools	1,346,792	1,346,792	-	-	14
Foundation Full Day Kindergarten	400,092	400,092	-	-	15
Transportation for Awasis/amiskwacy	441,000	441,000	-	-	
Program Enhancement Allocations:					
CAT-4 Allocation	1,300,000	-	1,300,000	100%	16
COVID-19 - Continuing Pandemic Relief*	8,050,000	-	8,050,000	100%	17
Online Resource Development*	2,000,000	4,000,000	(2,000,000)	-50%	17
High Social Vulnerability Achievement Pilot*	6,500,000	-	6,500,000	100%	17
New Schools Allocation	-	4,200,000	(4,200,000)	100%	18
Special Project - (Race Based Data/Systemic Racism)*	1,000,000	-	1,000,000	100%	17
Subtotal Other Supplemental School Allocations	\$ 30,245,910	\$ 19,468,894	\$ 10,777,016	55%	
TOTAL DIRECT SCHOOL ALLOCATIONS	\$ 790,682,958	\$ 785,336,069	\$ 5,346,889	0.68%	

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

Note: Some of the 2020-2021 Budget figures have been reclassified to conform to the comparable 2021-2022 Distribution of Funds presentation.

Notes to the 2021-2022 Distribution of Funds – Direct School Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2021-2022 Distribution of Funds differs from the 2020-2021 Budget by more than five per cent.

1. **Base Allocation**

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

2. **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 from the previous school year. During the 2020-2021 school year, these activities were suspended due to COVID-19; therefore, this allocation has been calculated using the actual number of hours of use in 2019-2020.

3. **Division Centre Allocation**

This allocation is given to schools that have either severe or moderate Division centre programs in their building to offset the related costs of operating the program that are not covered through other allocations.

4. **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 directed to the programs. Refer to Attachment I for more information on this funding amount.

5. **September Actual Enrolment vs Projected Enrolment Relief**

This proposed allocation will be in the form of a budget amendment that will occur in the fall based on large fluctuations in a school's actual September 30 weighted enrolment versus their projected enrolment. This allocation is being funded through the request to access a portion of our accumulated operating surplus funds.

6. **First Nations, Metis and Inuit (FNMI)**

This per-student allocation is based on the number of students who self-identify. Prior year September 30 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.

7. **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 comprise the data used to calculate the schools' high social vulnerability ranking and the allocation. This allocation was identified as a high priority by the Board of Trustees and has been increased from \$4 million to \$6 million.

8. **Operations and Maintenance (O&M)**

Schools receive a portion of the O&M funding based on a student-driven calculation using the normalized enrolment at each school as well as the school's total square footage. Schools that are larger than 100,000 square feet receive an additional allocation based on square footage (building plus portables). Schools also receive some O&M dollars through their base allocation. Further information on the O&M grant is included on Attachment I.

9. **Program Unit Funding**

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

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

A targeted allocation to match the new provincial grant being provided to jurisdictions for children with moderate language delays who require additional supports beyond that offered in a regular Kindergarten program.

11. Specialized Learning Support – Kindergarten (Severe)

A targeted allocation to match the new 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.

12. Weighted Enrolment Allocation

This allocation is provided to all schools based on their proportion of the Division's weighted enrolment. While Division One students typically make up approximately 30 per cent of our enrolment, they will receive approximately 37 per cent of the allocation in lieu of the Alberta Small Class Size allocation previously allocated to schools based on their Kindergarten to Grade 3 enrolment. Additional information on this allocation is included on Attachment VII.

13. amiskwaciy Rent and Maintenance

This allocation covers the lease and maintenance at the amiskwaciy Academy. The increase in the allocation is an estimate of operating costs and the base rent increase being levied for the final five years of the lease.

14. Facility Use Payments – Christian Schools

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

15. Foundation Full Day Kindergarten

This allocation is based on projected enrolment information and is funded by donations provided to the Edmonton Public Schools Foundation.

16. CAT-4 Allocation

The Canadian Achievement Test (CAT)-4 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 and identify for teachers those students who are starting the year off achieving below grade level. By administering the test again in the spring, schools will be able to monitor individual student growth within the same year.

17. Planned Use of Surplus

The following items are included in the planned use of surplus dollars and are further detailed on Attachment VI:

- COVID-19 continuing pandemic relief.
- Online Resource Development, continuation of work started in the current year.
- Special Project – (Raced Based Data/Systemic Racism) – Intended to dismantle systemic racism and racial discrimination in Edmonton Public Schools.
- High Social Vulnerability Achievement Pilot - To support academic growth and achievement in schools serving our most socially vulnerable communities.

18. New Schools Allocation

The 2020-2021 Budget allocated \$4.2 million toward the costs of establishing schools that will open in September 2021. No allocation is required for 2021-2022.

Edmonton Public Schools
2021-2022 Distribution of Funds
Other Allocations

	2021-2022 Distribution of Funds (DOF)	2020-2021 Budget	Variance DOF vs Budget \$	Variance DOF vs Budget %	Notes
DIVISION LEVEL FIXED COSTS					
Fiscal and Debt Services	\$ 13,705,225	\$ 13,705,225	\$ -	-	1
Utilities	22,250,000	21,750,000	500,000	2.3%	2
Insurance	7,500,000	6,654,685	845,315	12.7%	3
High Speed Networking	2,716,800	2,716,800	-	-	
	\$ 46,172,025	\$ 44,826,710	\$ 1,345,315	15.0%	
DIVISION LEVEL COMMITTED COSTS					
Student Transportation	\$ 45,614,205	\$ 45,614,205	\$ -	-	
Operations and Maintenance	19,988,626	19,272,192	716,434	3.7%	2
Human Resources Supply Services	13,944,975	13,944,975	-	-	
Core Technology Enterprise Management	5,760,266	5,760,266	-	-	
* Language and Cultural Support	3,245,818	2,786,198	459,620	16.5%	4
Enterprise Systems	4,830,275	4,580,275	250,000	5.5%	5
Professional Improvement Leaves	1,200,000	1,300,000	(100,000)	-7.7%	6
* Board of Trustees	1,664,999	1,634,849	30,150	1.8%	7
Central Building Maintenance	650,000	650,000	-	-	
Staff Development	980,000	990,000	(10,000)	-1.0%	
* Partnership Commitments	1,763,058	1,763,058	-	-	
Infrastructure Parking Allocation	405,000	405,000	-	-	
Audit	136,946	136,946	-	-	
Division Feedback Survey	142,400	142,400	-	-	
Division Awards	8,900	8,900	-	-	
	\$ 100,335,468	\$ 98,989,264	\$ 1,346,204	1.4%	
	2021-2022 Distribution of Funds (DOF)	2020-2021 Budget	Variance DOF vs Budget \$	Variance DOF vs Budget %	
INDIRECT SCHOOL ALLOCATIONS AND SYSTEM					
EXTERNAL REVENUE ALLOCATIONS	\$ 10,219,326	\$ 10,219,389	\$ (63)	0.0%	
METRO CONTINUING EDUCATION (MCE)	11,122,955	11,417,804	(294,849)	-2.6%	
	\$ 21,342,281	\$ 21,637,193	\$ (294,912)	-1.4%	
CENTRAL DECISION UNITS					
** Office of the Superintendent	\$ 6,619,365	\$ 6,365,979	\$ 253,386	4.0%	8
** Corporate Services	18,873,942	18,169,452	704,490	3.9%	9
** Operations and Learning Supports	37,791,259	34,375,278	3,415,981	9.9%	10
Specialized Learning Supports	29,783,690	29,783,690	-	-	
International Programs	1,049,310	1,049,310	-	-	
Curriculum and Resource Support	7,438,780	7,438,780	-	-	
Student Information	868,862	868,862	-	-	
	\$ 102,425,208	\$ 98,051,351	\$ 4,373,857	4.5%	
CLASSIFIED AS:					
INDIRECT SCHOOL ALLOCATIONS	\$ 64,418,008	\$ 60,044,151	\$ 4,373,857	7.3%	
SYSTEM ADMINISTRATION	38,007,200	38,007,200	-	-	
	\$ 102,425,208	\$ 98,051,351	\$ 4,373,857	4.5%	

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

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

Note: Some of the Distribution of Fund budget figures have been reclassified to conform to the comparable 2020-2021 budget presentation.

Edmonton Public Schools
2021-2022 Distribution of Funds
Detailed Breakdown - Division Level Committed Costs

	2021-2022 Distribution of Funds (DOF)	2020-2021 Budget	Variance DOF vs Budget \$	Variance DOF vs Budget %	NOTES
LANGUAGE AND CULTURAL SUPPORT					
First Nations, Métis, and Inuit (FNMI) Education	\$ 1,263,795	\$ 1,263,795	\$ -	-	4
Languages Centre at Woodcroft	1,236,663	1,056,553	180,110	17.0%	4
FNMI Senior High Completion Coaches	745,360	465,850	279,510	60.0%	4
	\$ 3,245,818	\$ 2,786,198	\$ 459,620	16.5%	
BOARD OF TRUSTEES					
ASBA Membership	\$ 217,000	\$ 210,000	\$ 7,000	3.3%	7
Board of Trustees	1,315,499	1,285,349	30,150	2.3%	7
Board Initiative Fund	45,000	2,000	43,000	2150.0%	7
PSBAA Membership	70,000	120,000	(50,000)	-41.7%	7
Trustee Transition Allowance	12,500	12,500	-	-	
Youth Engagement Model	5,000	5,000	-	-	
	\$ 1,664,999	\$ 1,634,849	\$ 30,150	1.8%	
PARTNERSHIP COMMITMENTS					
Partnership for Kids (All in for Youth)	\$ 182,000	\$ 182,000	\$ -	-	
Confucius Institute	218,047	218,047	-	-	
Cappies	20,000	20,000	-	-	
Community University Partnerships	12,500	12,500	-	-	
Careers: The Next Generation	10,000	10,000	-	-	
United Way	5,511	5,511	-	-	
Corporate Challenge	5,000	5,000	-	-	
Welcome to Kindergarten	10,000	10,000	-	-	
Nutrition Grant	1,300,000	1,300,000	-	-	
	\$ 1,763,058	\$ 1,763,058	\$ -	-	

Edmonton Public Schools
2021-2022 Distribution of Funds
Detailed Breakdown - Central Decision Units

	2021-2022 Distribution of Funds (DOF)	2020-2021 Budget	Variance DOF vs Budget \$	Variance DOF vs Budget %	
OFFICE OF SUPERINTENDENT					
Office of the Superintendent of Schools	\$ 530,056	\$ 530,056	\$ -	-	
Board Office and Strategic Division Supports	1,740,518	1,487,132	253,386	17.0%	8
Division Support Services	2,001,659	2,001,659	-	-	
General Counsel	585,093	585,093	-	-	
School Leadership Groups	1,762,039	1,762,039	-	-	8
	\$ 6,619,365	\$ 6,365,979	\$ 253,386	4.0%	
CORPORATE SERVICES					
Edmonton Public Schools Foundation	350,205	350,205	-	-	
Financial Services	6,523,150	6,523,150	-	-	
Human Resources	11,156,466	10,898,976	257,490	2.4%	9
Information Security	844,121	397,121	447,000	112.6%	5
	\$ 18,873,942	\$ 18,169,452	\$ 704,490	3.9%	
OPERATIONS AND LEARNING SERVICES					
Communications	\$ 2,707,717	\$ 2,603,124	\$ 104,593	4.0%	10
District Records and FOIP Management	660,632	660,632	-	-	
Intergrated Infrastructure Services	8,440,382	8,932,042	(491,660)	-5.5%	2
Distribution Centre	1,841,664	1,841,664	-	-	
Programming and Student Accommodation	4,200,000	3,012,428	1,187,572	39.4%	10
Division Technology	19,940,864	17,325,388	2,615,476	15.1%	10
	\$ 37,791,259	\$ 34,375,278	\$ 3,415,981	9.9%	

Note: Some of the 2020-2021 Budget figures have been reclassified to conform to the comparable 2021-2022 Distribution of Funds presentation.

Notes to the 2021-2022 Distribution of Funds – Other Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2021-2022 Distribution of Funds differs from the 2020-2021 Budget 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 supported Division capital assets such as buildings.

2. **Utilities/Operations and Maintenance/Integrated Infrastructure Services**

These allocations are provided to address the operation, maintenance, repairs, modernizations, renovations, safety and security of all school buildings. Rising utilities and maintenance costs have resulted in an approximate combined increase of \$725,000 for this allocation.

3. **Insurance**

The Division's insurance renewal date is November 1 in any given year. Although premium rate increases were built into the spring 2020-2021 budget, it was realized at our renewal date (November 20) that due to the COVID-19 pandemic, premiums were higher than anticipated. The increase was a combination of escalating insurance premiums in the market and an increase in our reciprocals (USIC) retention layer.

- The increase in USIC's retention layer was required by underwriters to keep premium increases at a reasonable level. It was also recommended by USIC's actuaries. In the long run, increasing our retention should help in lowering our market premiums in the future.
- We would need to use up the retention layer of \$10 million prior to putting a claim through with our underwriters.
- Prior to 2020-2021, the USIC insurance retention layer on property was \$5 million.

4. **Language and Cultural Support**

First Nations, Metis and Inuit - these allocations are directly linked to the funding we receive from the provincial government and are allocated to schools based on the number of self-identified students. A portion of this funding is redirected from senior high schools to Curriculum and Learning Supports for First Nations, Metis and Inuit Senior High Completion Coaches. Schools include Eastglen, Jasper Place and Queen Elizabeth. This coaching model reflects the research of the following critical areas of the *OECD Promising Practices in Supporting Success for Indigenous Students*:

- Provision of tailored support in needed areas, in addition to regular classroom instruction.
- Enlisting the active involvement of families in helping their children learn.
- Regular monitoring of each child's progress and timely actions taken in response to this information.

Language Centres at Woodcroft - this allocation is directly linked to the funding received from French Federal Funding. An additional funding support component was received and allocated.

5. **Enterprise Management/Information Security**

A significant risk for all organizations is around cybersecurity and digital crime as these continue to grow. Additional resources have been added to strengthen our cybersecurity defenses.

6. **Professional Improvement Leaves**

The Board of Trustees directly supports the Professional Improvement Program - Teacher Certificated Staff by allocating resources that teachers can use to access tuition and leave support for post-secondary coursework. At the December 8, 2020, Board Meeting, an allocation of \$1.2M was approved.

7. Board of Trustees

The allocations directed to the Board of Trustees are detailed in the Trustees' Handbook. This document explains the policies, principles, protocols, and practices related to Board Governance and Operations at Edmonton Public Schools" (Trustees' Handbook, p. 6). Recognizing that there was a reduction in provincial funding for the 2020-2021 year, Trustees decided to also temporarily decrease their allocations. However, as an election will occur during the 2021-2022 school year, allocations have been adjusted to reflect the amounts indicated in the Handbook.

8. Office of the Superintendent

Strategic Division Supports -The increase in this allocation is the result of additional staff required by Strategic Division Supports. Some of the work of Strategic Division Supports is associated with students' well-being and mental health. Specifically, the relationship with Dr. Michael Unger from the Resilience Research Centre at Dalhousie University will continue. The work with Dr. Unger involves professional learning for Division staff on the topic of resilience, parent sessions, the implementation of a youth resilience survey and collaborating around the development of teaching resources that can be used to help foster the development of resilience.

Resiliency Project with Dr. Unger

The Division is taking intentional steps to gain a better understanding of how students are doing. These steps will include building upon our relationship with [Dr. Michael Unger](#) from the [Resilience Research Centre](#) at Dalhousie University. The work with Dr. Unger includes the following Initiatives:

- **Student Resiliency Profile:** To help the Division have a better indicator of student well-being and strength, a youth resilience survey for Grade 4 to 12 students will be administered Division-wide in October 2021; the data from this survey will support our work around student well-being at the Division, school and individual student levels.
- **Professional Learning:** PL with Dr. Unger for school leaders and Division staff on the topic of resilience.
- **Teaching Resources:** The Division is working with Dr. Unger's team around the development of teaching resources for teachers to use with students to foster the development of resilience.
- **Parent Sessions:** Virtual sessions with Dr. Unger for parents and caregivers.

9. Corporate Services

Human Resources – The increase in this allocation is the result of the addition of a new teacher consultant and recruiter, as well as a 0.5 FTE Administrative Assistant in Staff Relations.

The Teacher Consultant position is a replacement of a position that was eliminated in the 2020-21 budget. The demand on teacher hiring resulting from family choice for online and in-person learning, as well as the quarterly structure, have resulted in a significant increase in workload within the Teacher Staffing team. Additionally, there have been significant needs to cover long-term absences and build up the supply pool. For these reasons, in addition to replacing the Teacher Staffing Consultant, an additional Recruiter is required for the 2021-22 budget year.

The 0.5 FTE Administrative Assistant in Staff Relations is required to support increased needs for support with investigation processes, procedural documentation and support for schools.

10. Operations and Learning Supports

Communications - the increase in this allocation represents the addition of a Communications Consultant that was hired in 2020 after the budget was completed.

Programming and Student Accommodation - this allocation is intended to help establish Division centre programs and alternative programs. Resources are used to renovate or outfit facilities that can be used to house programs. Some resources are also used to purchase the needed resources. In the past, this allocation was held back and provided to Integrated Infrastructure Services during the school year by way of amendment from Budget and Funding. The Programming and Student Accommodation department will now receive the allocation to manage as new Division centre programs and alternative programs are approved.

Division Technology - this allocation is for the enterprise management of technology and the technology evergreening initiative. Enterprise print, display systems, staff workstations, chromebooks, additional core network technologies and technology support are areas that are supported through this allocation. There have been some increases to adjust for changing expenses: originally the life expectancy for display systems was estimated at 10 years and has now been revised to seven years which is reflective of industry standards. The cost of staff workstations has also increased as displays and connectors are now included in the evergreening program.

**Edmonton Public Schools
Accumulated Operating Surplus Plan
2021-2022**

ATTACHMENT VI

	Amount	Total Amount
Accumulated operating surplus as at September 1, 2020		\$ 45,330,106
Less: School Generated Funds (SGF)		(1,349,005)
Accumulated operating surplus at September 1, 2020 (excluding SGF)		<u>\$ 43,981,101</u>
Projected Operating deficit for the year ending August 31, 2021 (Agreed to 2020-2021 Budget)		(8,200,000)
Net impact of capital items (reclassification entry required at year end 2020-2021)		<u>1,600,000</u>
Budgeted accumulated operating surplus at September 1, 2021 (excluding SGF*)	3.1%	<u>\$ 37,381,101</u> ***

2021-2022 Planned Use of Surplus Funds:

Surplus funds requested to be released for 2021-2022:

All Estimates:

1 Online resource development	\$ 2,000,000	
2 COVID-19 - continuing pandemic relief	8,050,000	
3 Special Project - (Race Based Data/Systemic Racism)	1,000,000	
4 September Actual Enrolment vs Projected Enrolment Relief	5,000,000	
5 High Social Vulnerability Achievement Pilot	<u>6,500,000</u>	
Total surplus funds requested to be released for 2020-2021	<u>\$ 22,550,000</u>	(22,550,000)
Net impact of capital items (reclassification entry required at year end)		<u>1,600,000</u>

Projected accumulated operating surplus as at August 31, 2022 (excluding SGF*) ** 1.4% **\$ 16,431,101**

* SGF balances will be updated at the fiscal year-end of 2020-2021 and 2021-2022 respectively.

** Balances at the end of each year represent either amounts intended for spending in a future year or is a contingency fund for emergent situations that may arise in future years.

*** This is the amount that was included in our original 2020-2021 budget. We will be doing a detailed current year financial projection and will have an updated forecasted ending accumulated operating surplus balance in May.

NOTE:

The COVID-19 pandemic is expected to continue into the 2021-2022 school year. Our goal will be to maximize the efficiency of dollars allocated in this budget and we will work with the provincial government on additional resources and supports that may be required. To ensure our learning environments are safe for students and staff, we are prepared to access additional operating surplus funds if required.

Notes to Proposed Use of Accumulated Operating Surplus Funds

1. Online resource development

Beginning in March 2020, in response to the COVID-19 pandemic and direction from the Province to suspend in-person learning, the Division transitioned to an online delivery model for teaching and learning. Throughout 2020-2021, the Division created online instructional videos, and accompanying plans and resources for subjects across various grade levels. This work is anticipated to continue into 2021-2022.

2. COVID-19 - continuing pandemic relief

As the COVID-19 pandemic is expected to continue into the 2021-2022 school year, additional funds will continue to be required for online teachers and other related staffing and supply supports.

Teachers identified assessments as one of the challenges related to teaching in an online learning environment. A software program called SmarterMarks is already being used successfully by some schools and the plan is to purchase a Division site license in order to provide equity of access.

Estimated costs:

Online teachers, District Support Services	\$5,000,000
PPE, cleaning supplies, testing and sanitizing supplies	3,000,000
SmarterMarks - software for online assessments	<u>50,000</u>
	<u>\$8,050,000</u>

3. Special Project – Race Based Data/Systemic Racism

This allocation is intended to support the collection of race-based data, which is a necessary step in working to dismantle systemic racism and racial discrimination in Edmonton Public Schools.

The plan to support this work is still being developed and with the requested funds, the Division will be able to consider the following:

- the hiring of a psychometrician to support the development of a model to collect student race-based data
- professional learning around anti-racism and equity
- host stakeholder engagement sessions
- contract external expertise to support specific areas or initiatives of the Division's Anti-Racism and Equity Action Plan.

4. September Actual Enrolment vs. Projected Enrolment relief

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

5. High Social Vulnerability Achievement Pilot

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

Weighted Enrolment Allocation

Weighted Enrolment - is a type of enrolment applied by Edmonton Public Schools that takes into account the need for specialized learning supports that may be required by some students. For example, a student with a diagnosis of Cerebral Palsy who is not able to communicate verbally and is not mobile, requires assistance for self-help skills and a high level of specialized learning supports. The Weighted Enrolment Allocation takes this into account and assigns a higher weighting to this student allowing the school to receive a weighted allocation.

The weighted enrolment for a school can be calculated without the use of per student rates. Levels of specialized learning supports can be used as follows:

2020-2021 Student Levels	2020-2021 Student Rates	Ratios	Levels of Specialized Learning Supports
1	\$5,196	1.00	General
2	\$5,196	1.00	
3	\$5,864	1.129	Mild
4	\$5,864	1.129	
5	\$9,418	1.813	Moderate
6	\$9,418	1.813	
7	\$21,144	4.069	Severe
8	\$29,715	5.719	Profound

Current Calculation:				Proposed Calculation:			
School A				School A			
32	Full Day Kindergarten (1)	\$ 5,196	\$ 166,272	32	Full Day Kindergarten	1.00	General 32.00
75	Regular Elementary (1)	\$ 5,196	\$ 389,700	75	Regular Elementary	1.00	General 75.00
28	English as a Second Language (3)	\$ 5,864	\$ 164,192	28	English as a Second Language	1.13	Mild 31.60
9	Refugee Student (5)	\$ 9,418	\$ 84,762	9	Refugee Student	1.81	Moderate 16.31
11	Emotional Behavioral Disorder (7)	\$ 21,144	\$ 232,584	11	Emotional Behavioral Disorder	4.07	Severe 44.76
16	Mild Moderate Allocation (5/6)	\$ 9,418	\$ 150,688	16	Mild Moderate Allocation	1.81	Moderate 29.00
3	Physical Medical Disability (7)	\$ 21,144	\$ 63,432	3	Physical Medical Disability	4.07	Severe 12.21
174			\$1,251,630	174			240.88
Weighted Enrolment = \$ 1,251,630 / \$ 5,196				Weighted Enrolment = 240.88 / 1.00			
Weighted Enrolment = 240.88				Weighted Enrolment = 240.88			

Weighted Enrolment Allocation - This line item is the largest part of a school's budget allocation as it directly correlates to the needs of the individual students enrolled. Below is an example of the intent of the Weighted Enrolment Allocation. School A and B have the same enrolment. School A has a higher number of students that require specialized learning supports. Given this, their weighted enrolment is higher than school B. School A would therefore receive a higher Weighted Enrolment Allocation.

Example:

School	Enrolment	School's Weighted Enrolment	Allocation
School A	174	240.88	Higher
School B	174	200.58	Lower

The Weighted Enrolment Allocation is a fixed amount of money each year. The Division cannot over-allocate as our enrolment increases. As the Board of Trustees has requested an emphasis be placed on early learning, students in Kindergarten to Grade 3 will receive a higher proportion of this allocation. An example of this calculation is below:

A school's weighted enrolment^A is divided by the Division's weighted enrolment^B to calculate the school's proportion of the total weighted enrolment^C. The school's proportion^C is then multiplied by the amount of the Weighted Enrolment Allocation^D to determine the allocation^E they will receive.

	A	B	C	D		E
School	School's Weighted Enrolment	Division's Weighted Enrolment	School's Percentage of Division's Weighted Enrolment	Total Amount Available for Weighted Enrolment Allocation	Calculation	Allocation
School A	240.88	91,589.35	0.263%	\$628,136,516	0.00263 X \$628,136,516	\$1,651,999