

**DATE:** June 8, 2021

**TO:** Board of Trustees

**FROM:** Darrel Robertson, Superintendent of Schools

**SUBJECT:** Approval of the 2021-2022 Budget

**ORIGINATOR:** Todd Burnstad, Chief Financial Officer

**RESOURCE**

**STAFF:** Ariff Asaria, Jeremy Higginbotham, Drew Horn, Robert Mah, Ann Parker, Jennifer Price, Madonna Proulx, Amanda Wong

**REFERENCE:** [Funding Manual for School Authorities 2021/22 School Year](#)  
[Motion re Free Access to Free Menstrual Products in Edmonton Public Schools](#)  
[Transportation Fees for 2021-2022](#)  
[2021-2022 Distribution of Funds](#)

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## ISSUE

At the May 25, 2021 public Board meeting, the Division's 2021-2022 budget was approved as amended. The budget documents have now been updated to include the amendment. Board approval is now required for the budget report template (Attachment IX) before being submitted to the Province.

### **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 2020-2021 level.

Specific details, including individual school division funding profiles as well as the funding manual, were made available on March 31, 2021.

### **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.

In 2020-2021, 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. 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 for the province 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, Métis, 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 component.
- 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, Métis and Inuit Completion Coaches** - The use of First Nations, Métis and Inuit Senior High Completion Coaches continues to grow and now includes 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** – The equity fund continues to be allocated 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.

**Weighted Enrolment Allocation (WEA) and Division One Targeted Allocation** – The weighted enrolment allocation is provided to all schools based on their proportion of the Division’s weighted enrolment. For 2021-2022, the Board of Trustees has identified early learning in both literacy and numeracy as a high priority; therefore, \$40 million has been directed to Kindergarten to Grade 3 students as a Division One targeted allocation. These students typically make up approximately 30 per cent of the enrolment and as a result of this targeted allocation they will actually receive a total of approximately 37 percent of the weighted enrolment allocation. Additional details on the WEA were provided on Attachment VII of the [April 13, 2021, 2021-2022 Distribution of Funds report](#).

**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 annually.

## **Planned Use of Operating Reserves and Capital Reserve Plan**

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 just over \$26 million and is detailed on Attachment VII. The Division's Capital Reserve Plan is detailed on Attachment VIII.

- 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.
- At the [April 27, 2021 public Board meeting](#) , a motion was passed for Administration to provide free menstrual products in Division schools. In order to accommodate this initiative, an initial investment will be required to outfit washrooms with a dispensing mechanism. For the first year of this initiative, the cost of providing the products will be covered through access to surplus funds. Following the first year, the cost of these products will be covered through the individual school budgets (consistent with the provision of toilet paper). The Division will look for opportunities like partnerships or bulk purchase orders that may reduce the total cost of this initiative in order to maximize the amount of education dollars that can be directed towards instruction.
- At the May 25, 2021, public Board meeting, a motion was passed to allocate \$1 million of operating surplus funds for mental health supports and programs for the 2021-2022 school year. These funds are being contemplated to hire additional staff such as wellness coaches and/or social workers through our Specialized Learning Supports department. The additional temporary staff will provide mental health supports across all three tiers of the pyramid of intervention including universal, targeted, and specialized supports for schools, students and families. These resources will support the provision of professional learning opportunities for staff and provide additional resources for families.

## **RELATED FACTS**

- Total revenue for the Division is estimated at approximately \$1.184 billion (Attachment I). This reflects some updates to revenue based on updated information and input from school and central cost centers including:
  - Lower student transportation fees than those budgeted for in 2020-2021. [The April 27, 2021, Transportation Fees board report](#) indicates lower student transportation fee revenue in 2021-

2022. The lower revenue is the result of operational efficiencies gained such as: shared transportation routes; new yellow bus contracts that minimize the impact of fluctuating fuel prices; shared arrangements with Edmonton Catholic Schools, and working with schools to implement minor changes to bell times to allow more schools to share buses. These operational efficiencies combined with changes to Student Transportation fees over the past year, have eliminated the gap between Student Transportation's funding and costs.

- A decrease in Adult Education fees which is mainly the result of many courses not being suitable for an online delivery model.
- The Alberta Teachers Retirement fund (ATRF) rate decreasing to 10.87 per cent from 11.29 per cent reported last spring. This is a flow through transaction with an offsetting equal expense.
- Overall, revenue resources budgeted directly by schools and central departments have decreased from prior year largely due to the ongoing uncertainty of the COVID-19 pandemic.
- Decreases in revenue from prior year are partially offset by an increase in the amortization of capital allocations and expended deferred capital revenue.
- Out of the total Government of Alberta revenue, six per cent or approximately \$66 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 directly 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 is the same percentage that was allocated for classrooms in 2020-2021, even though fixed and committed costs have increased.
- As detailed on Attachment II, the Division's total student enrolment projection is 106,048. 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 other non-resident students that are not part of the WMA. The student enrolment projection is made under the assumption that there will be a "near-normal" return to in-person learning in the fall.
- Excluding home education and international students while factoring in ECS at 0.5, total projected enrolment for 2021-2022 is 101,071. Compared to the actual September 30, 2020 enrolment of 98,404, this is an increase of 2,700 students (or 2.7 per cent).
- Grant funding is calculated on our WMA funded enrolment of 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 Canada 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 have been included in the 2021-2022 budget planning system and have resulted 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.
- Staffing full-time equivalents (FTE) for 2021-2022 are projected at 9,011 FTE which is 4.6 per cent lower than actual staffing FTE's in the current year. This is a direct result of hiring additional FTE's with the one-time federal Safe Return to Class COVID relief funds of \$38.5 million received in 2020-2021. Further details on staffing can be found on Attachment VI.

**RECOMMENDATION**

1. That the budget report for the year ending August 31, 2022 (Attachment IX), be approved.

**NEXT STEPS**

- If approved, the 2021-2022 budget report will be submitted to the Province on June 9, 2021 (Note: The Province has extended the due date to June 18, 2021 from May 31, 2021).
- Once approved, the 2021-2022 Budget will be posted on the Division's public website.

**ATTACHMENTS and APPENDICES**

ATTACHMENT I	2021-2022 Revenue Budget
ATTACHMENT II	2021-2022 Enrolment Projections using WMA
ATTACHMENT III	2021-2022 Budget - Total Allocations
ATTACHMENT IV	2021-2022 Budget – School Allocations
ATTACHMENT V	2021-2022 Budget - Other Allocations
ATTACHMENT VI	2021-2022 Budget – Staff Full-time Equivalent
ATTACHMENT VII	2021-2022 Accumulated Operating Surplus Plan
ATTACHMENT VIII	2021-2022 Capital Reserve Plan
ATTACHMENT IX	2021-2022 Alberta Education Budget Report

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

	2021-2022 Revenue Budget	2021-2022 DOF Budget	Variance Budget vs DOF \$	Variance Budget vs DOF %	NOTES
<b>BASE INSTRUCTION GRANTS</b>					
Kindergarten	\$ 25,136,800	\$ 25,136,800	\$ -	-	1,2
Grades 1 to 9	429,528,300	429,528,300	-	-	1
<b>SUBTOTAL KINDERGARTEN TO GRADE 9</b>	<b>454,665,100</b>	<b>454,665,100</b>	<b>-</b>	<b>-</b>	
High School Subtotal	162,121,800	161,602,100	519,700	0.3%	1,3
<b>SUBTOTAL BASE INSTRUCTION GRANTS</b>	<b>616,786,900</b>	<b>616,267,200</b>	<b>519,700</b>	<b>0.1%</b>	
<b>SERVICES AND SUPPORT GRANTS</b>					
* Specialized Learning Support (SLS)	77,213,900	77,213,900	-	-	1,4
* SLS - Kindergarten Severe	10,785,200	10,785,200	-	-	1,5
* Moderate Language Delay Grant (Pre-K & SLS-K)	2,892,000	2,892,000	-	-	6
* ECS Pre-Kindergarten Program Unit Funding (PUF)	9,798,800	9,798,800	-	-	1,7
English as a Second Language (ESL)	18,552,800	18,552,800	-	-	1,8
Refugee	14,202,900	14,202,900	-	-	1,8
First Nations, Métis and Inuit	12,857,600	12,857,600	-	-	1,9
Institutional and Specialized Education Programs	8,775,100	8,775,100	-	-	10
<b>SUBTOTAL SERVICES AND SUPPORT GRANTS</b>	<b>155,078,300</b>	<b>155,078,300</b>	<b>-</b>	<b>-</b>	
<b>SCHOOL GRANTS</b>					
* Operations and Maintenance (O&M)	90,359,700	90,359,700	-	-	1,11
Transportation	30,941,600	30,941,600	-	-	12
SuperNet	2,344,000	2,344,000	-	-	
<b>SUBTOTAL SCHOOL GRANTS</b>	<b>123,645,300</b>	<b>123,645,300</b>	<b>-</b>	<b>-</b>	
<b>COMMUNITY GRANTS</b>					
Geographic	1,500,000	1,500,000	-	-	
Socioeconomic Status (SES)	14,848,000	14,848,000	-	-	
Nutrition	1,300,000	1,300,000	-	-	13
<b>SUBTOTAL COMMUNITY GRANTS</b>	<b>17,648,000</b>	<b>17,648,000</b>	<b>-</b>	<b>-</b>	
<b>JURISDICTION GRANTS</b>					
System Administration	38,007,200	38,007,200	-	-	14
<b>SUBTOTAL JURISDICTION GRANTS</b>	<b>38,007,200</b>	<b>38,007,200</b>	<b>-</b>	<b>-</b>	
<b>SUBTOTAL PROVINCIAL OPERATIONAL REVENUE</b>	<b>951,165,700</b>	<b>950,646,000</b>	<b>519,700</b>	<b>0.1%</b>	
* INFRASTRUCTURE MAINTENANCE RENEWAL (IMR)	13,712,300	13,601,700	110,600	0.8%	15
* 2020-2021 FUNDING ADJUSTMENT	(16,074,700)	(16,074,700)	-	-	16
* COVID MITIGATION FUNDING	16,074,700	16,074,700	-	-	16
<b>BRIDGE FUNDING</b>	<b>49,913,500</b>	<b>50,543,800</b>	<b>(630,300)</b>	<b>-1.2%</b>	17
<b>TOTAL PROVINCIAL OPERATIONAL REVENUE</b>	<b>1,014,791,500</b>	<b>1,014,791,500</b>	<b>-</b>	<b>-</b>	
<b>CAPITAL</b>					
Amortization of Capital Allocations and Expended Deferred Capital Revenue	48,255,400	43,040,000	5,215,400	12.1%	18
<b>SUBTOTAL CAPITAL</b>	<b>48,255,400</b>	<b>43,040,000</b>	<b>5,215,400</b>	<b>12.1%</b>	
<b>TOTAL PROVINCIAL OPERATIONAL AND CAPITAL REVENUE</b>	<b>1,063,046,900</b>	<b>1,057,831,500</b>	<b>5,215,400</b>	<b>0.5%</b>	
<b>OTHER PROVINCIAL REVENUES</b>					
Educational Programs Cost Recovery and Conditional Grants	1,898,500	1,660,300	238,200	14.3%	19
Secondments - Provincial	3,023,200	3,469,800	(446,600)	-12.9%	20
Alberta Teachers' Retirement Fund (ATRF)	53,377,200	56,137,700	(2,760,500)	-4.9%	21
<b>SUBTOTAL OTHER PROVINCIAL REVENUES</b>	<b>58,298,900</b>	<b>61,267,800</b>	<b>(2,968,900)</b>	<b>-4.8%</b>	
<b>OTHER PROVINCIAL GRANTS</b>	<b>2,565,100</b>	<b>2,452,900</b>	<b>112,200</b>	<b>4.6%</b>	22
<b>OTHER ALBERTA SCHOOL AUTHORITIES</b>	<b>700,000</b>	<b>534,900</b>	<b>165,100</b>	<b>30.9%</b>	23
<b>FEDERAL FRENCH FUNDING</b>	<b>790,000</b>	<b>790,000</b>	<b>-</b>	<b>-</b>	
<b>TOTAL GOVERNMENT OF ALBERTA REVENUE</b>	<b>1,125,400,900</b>	<b>1,122,877,100</b>	<b>2,523,800</b>	<b>0.2%</b>	

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

	<b>2021-2022 Revenue Budget</b>	<b>2021-2022 DOF Budget</b>	<b>Variance Budget vs DOF \$</b>	<b>Variance Budget vs DOF %</b>	<b>NOTES</b>
<b>FEDERAL GOVERNMENT AND FIRST NATIONS FEES</b>	<b>1,999,600</b>	<b>1,935,200</b>	<b>64,400</b>	<b>3.3%</b>	
School Fees - School Generated Funds	<b>13,949,700</b>	13,949,700	-	-	
Transportation Fees	<b>10,089,400</b>	14,336,400	(4,247,000)	-29.6%	<b>24</b>
Lunch Program Fees	<b>4,567,000</b>	4,505,500	61,500	1.4%	
Metro Continuing Education Fees	<b>1,021,800</b>	1,158,000	(136,200)	-11.8%	<b>25</b>
Music Instrument & Other Material Fees	<b>146,900</b>	269,900	(123,000)	-45.6%	<b>26</b>
<b>SUBTOTAL FEES</b>	<b>29,774,800</b>	<b>34,219,500</b>	<b>(4,444,700)</b>	<b>-13.0%</b>	
<b>OTHER SALES AND SERVICES</b>					
Gain on Sale of Capital Assets	<b>1,040,200</b>	-	1,040,200	100.0%	<b>27</b>
International Student Tuition	<b>1,612,700</b>	1,606,700	6,000	0.4%	<b>28</b>
Sales and Services - Schools and Central DUs	<b>4,243,100</b>	5,030,400	(787,300)	-15.7%	<b>29</b>
Other Sales and Services - School Generated Funds	<b>4,344,700</b>	4,344,700	-	-	
Secondments - Other Entities	<b>1,070,600</b>	512,500	558,100	108.9%	<b>30</b>
Adult Education	<b>765,700</b>	2,160,700	(1,395,000)	-64.6%	<b>31</b>
<b>SUBTOTAL SALES AND SERVICES</b>	<b>13,077,000</b>	<b>13,655,000</b>	<b>(578,000)</b>	<b>-4.2%</b>	
<b>INVESTMENT INCOME</b>	<b>900,000</b>	<b>501,800</b>	<b>398,200</b>	<b>79.4%</b>	<b>32</b>
<b>GIFTS AND DONATIONS</b>					
EPSB Gifts and Donations	<b>6,499,200</b>	6,554,500	(55,300)	-0.8%	
EPSB Foundation Support	<b>342,000</b>	300,000	42,000	14.0%	<b>33</b>
<b>SUBTOTAL GIFTS AND DONATIONS</b>	<b>6,841,200</b>	<b>6,854,500</b>	<b>(13,300)</b>	<b>-0.2%</b>	
<b>FUNDRAISING - SCHOOL GENERATED FUNDS (SGF)</b>	<b>2,197,700</b>	<b>2,197,700</b>	<b>-</b>	<b>-</b>	
<b>RENTAL OF FACILITIES</b>	<b>4,188,600</b>	<b>4,229,900</b>	<b>(41,300)</b>	<b>-1.0%</b>	
<b>TOTAL REVENUE</b>	<b>\$ 1,184,379,800</b>	<b>\$ 1,186,470,700</b>	<b>\$ (2,090,900)</b>	<b>-0.2%</b>	

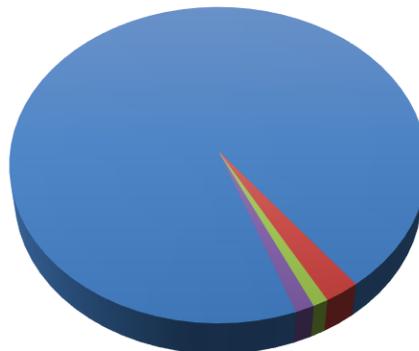
\* Indicates a new or revised grant compared to the 2020-2021 budget

## Edmonton Public Schools - Revenue & Expense Analysis 2021-2022 Projected Budget

### Revenue by source

(all dollar amounts are expressed in thousands)

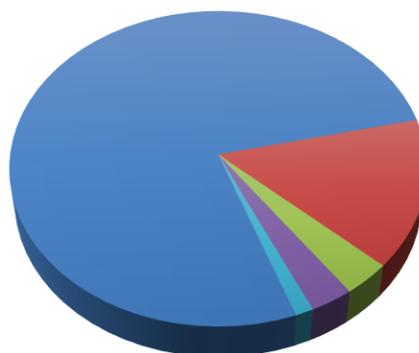
	2021-2022	
	\$	%
Government of Alberta	1,125,401	95.0%
Fees	29,775	2.5%
Sales and Services	13,077	1.1%
Other	16,127	1.4%
	<b>1,184,380</b>	<b>100.0%</b>



### Expenses by program

(all dollar amounts are expressed in thousands)

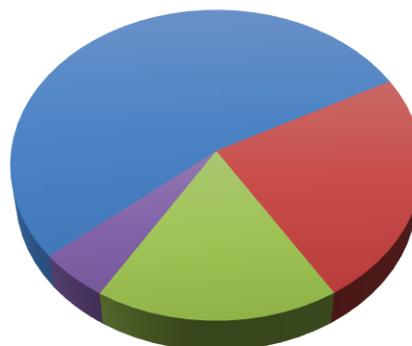
	2021-2022	
	\$	%
ECS - Grade 12 Instruction	930,334	76.9%
Plant Operations and Maintenance	184,519	15.3%
Transportation	41,473	3.4%
Board and System Administration	37,257	3.1%
External Services	15,807	1.3%
	<b>1,209,390</b>	<b>100.0%</b>



### Expenses by object

(all dollar amounts are expressed in thousands)

	2021-2022	
	\$	%
Certificated salaries, wages and benefits expense	644,727	53.3%
Non-certificated salaries, wages and benefits expense	289,338	23.9%
Services, contracts and supplies expense	213,320	17.6%
Amortization & other expenses	62,005	5.2%
	<b>1,209,390</b>	<b>100.0%</b>



## Notes to supplement the 2021-2022 Revenue Budget

Unless otherwise noted, variance explanations have been provided for amounts where the 2021-2022 Revenue Budget differs from the 2021-2022 Distribution of Funds report (DOF) 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. 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 2021-2022 Funding Manual, the current year is not included in the average calculation for summer school.

The variance from the Distribution of Funds report (DOF) is due to the projected number of home-schooled students being higher than previously projected. Funding for home-schooled students is based on the actual September 30 enrolment, not the WMA.

### 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:

<b>Grant – WMA methodology</b>	<b>Total Provincial Allocation 2021-2022</b>	<b>Total Provincial Allocation 2020-2021</b>	<b>Edmonton School Division Allocation 2021-2022</b>	<b>Edmonton School Division Allocation 2020-2021</b>
<b>Multi- Disciplinary Support</b>	\$386 per student	\$425 per student	\$46 million	\$53 million
<b>Student Wellness</b>	\$32 million	\$40 million	\$6 million	\$7.2 million
<b>Jurisdiction Composition</b>	\$97 million	\$110 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:** 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, Métis 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 2019-2021 actual costs. Beginning 2020-2021, this amount is being 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:

<b>Grant – WMA methodology</b>	<b>Provincial Rate 2021-2022</b>	<b>Provincial Rate 2020-2021</b>
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. A new transportation funding model is currently being developed but will not be ready for implementation in 2021-2022.

## **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 (including 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 has been 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. Amortization of Capital Allocations and Expended Deferred Capital Revenue**

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. This variance in this line item is primarily the result of the opening of new schools in 2021-2022 and the completion of large-scale modernizations. The increase can also be attributed to other smaller projects such as modular programs and furniture and equipment first time set-ups. 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.

## **19. Education 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 Alberta School for the Deaf, CASA (downtown) as part of Hospital School Campuses with pre-Kindergarten students and the Highwood Adult Program. This variance is largely the

result of the Teacher Recruitment and Retention (TRR) strategy grant which is intended to support minority French-language schools and French immersion programs. The TRR project will support the development of French as a second language and French immersion teaching, learning materials and videos. The grant has an end date of June 30, 2022.

**20. Secondments - Provincial**

While there are six new secondment contracts with Alberta Education for 2021-2022, this is offset by the number of staff members who are choosing not to renew their contract and will be returning to the Division.

**21. Alberta Teachers Retirement Fund (ATRF)**

This amount represents a flow-through of teacher retirement benefits paid by the Province on behalf of our teachers. The revenue is offset by an equal expense.

**22. Other Provincial Grants**

Other Provincial grants includes grants such as Specialized Therapy Education and Play Program (STEPP) and the Specialized Support Program (SSP) at Waverley and Scott Robertson Schools. These grants are not part of the funding framework and are intended to provide additional funds for students with severe special needs. In 2020-2021, due to the COVID-19 pandemic, there has been lower enrolment in these programs and this trend is expected to continue in 2021-2022.

Also included in this line item is the MHCBC (mental health capacity building) contract with AHS used to fund six wellness coaches and one program coordinator. The 2021-2022 year will be year two of three for this contract.

**23. Other Alberta School Authorities**

This amount includes ECS visiting Kindergarten students supported by third party providers, as well as sponsorship agreements with other school authorities. The budget amount projected reflects a return to a near normal school year.

**24. Transportation Fees**

The variance is due to lower fee revenue being projected as a result of lower ridership and a flow through of efficiencies. Although more riders are expected for 2021-2022, transportation does not expect a full return to pre-pandemic levels.

**25. Metro Continuing Education (MEC) Fees**

MEC has taken a very conservative approach for 2021-2022 fee revenues as they are anticipating a continued reduction in fees for at least the first half of the year due to of the ongoing COVID-19 pandemic.

**26. Music Instrument & Other Material Fees**

These budget amounts are flow-through amounts, whereby the revenue amount is offset by an equal expense and are entered directly by schools. While there is an expectation that schools will see an increase in fees for the 2021-2022 school year when compared to the 2020-2021 school year, there will still be the option to enrol online for the first half of the year. As such, schools have budgeted conservatively for these types of fees.

**27. Gain on Sale of Capital Assets**

This line item is the projected sale of land through the "The First Place Program" which is a City of Edmonton program that partners with banks and builders to develop vacant surplus school building sites into town homes. The Board approved several sites as surplus and received Ministerial approval in 2007.

**28. 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 prior years. In addition to the tuition fee, the revenue also includes an application fee amount per student. The volume of applications for International students are higher than projected in the DOF, in anticipation of an increased demand for September 2022.

**29. Sales and Services – Schools and Central DUs**

Includes revenues such as cafeteria sales, Bennett Centre sales, school store sales, print shop sales, etc., which are entered directly by individual schools and central departments. The revenue has been projected conservatively due to the ongoing uncertainty of the COVID-19 pandemic.

**30. Secondments – Other Entities**

Other entities revenue includes: City of Edmonton, CUPE, University of Alberta, Edmonton Oilers, and the ATA. The positive variance is due to new secondment contracts and also the result of increased benefit overheads billed to the outside entities.

**31. Adult Education**

In 2020-2021, many adult courses delivered by MCE had to be cancelled as they were unable to be delivered in an online platform. Due to the ongoing uncertainty of the COVID-19 pandemic, this trend is expected to continue in 2021-2022.

**32. Investment Income**

For budget 2020-2021, investment income was estimated conservatively as interest rates were falling and there was uncertainty where cash levels would land due to additional spending in response to the COVID-19 pandemic. However, as we move into the 2021-2022 school year, interest rates seem to have stabilized and there is more certainty around the Division's cash flow.

**33. EPSB Foundation**

Funding received for the Foundation is based on estimated donations for full-day Kindergarten and fluctuates annually.

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

	<u>2021-2022</u>		<u>2020-2021</u>		<u>2019-2020</u>		<u>Projected</u>
	Projected	50%	Frozen (actual)	30%	Frozen (actual)	20%	<u>2021-2022</u>
							100%
<b>Student Enrolment</b>							
<b>Funded Students:</b>							
Early Childhood Services (ECS)	8,370	4,185	7,367	2,210	9,477	1,895	8,291
<b>Grades 1 -9 students:</b>							
<b>Subtotal Grades 1 -9 students</b>	71,720	35,860	70,173	21,052	69,603	13,921	70,833
<b>Senior High:</b>							
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+	606	303	653	196	681	136	635
<b>Subtotal Senior High</b>	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	90
Online Students < 35	212	106	215	65	162	32	203
<b>Subtotal Funded Students</b>	105,256	52,628	102,087	30,626	103,790	20,758	104,012
<b>Total WMA Funded (ECS at .5 FTE)</b>	101,071	50,536	98,404	29,521	99,052	19,810	99,867
<b>Other Students (not included in WMA)</b>							

Home Education	600	615	261
Blended (shared responsibility)	66	64	73
	666	679	334
<b>Total Funded Students</b>	105,922	102,766	104,124
<b>Other Students (non-funded)</b>			
International Students/non-resident	126	230	470
<b>TOTAL STUDENTS</b>	106,048	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 Budget  
Total Allocations**

	*	2021-2022 Budget	2021-2022 Distribution of Funds (DOF)	*	Variance Budget vs DOF \$	Variance Budget vs DOF %	NOTES
<b>REVENUE</b>							
Operating Revenue		\$ 1,184,379,800	\$ 1,186,470,700		\$ (2,090,900)	-0.2%	
Operating Reserve Funds Requested <sup>A</sup>		26,050,000	22,550,000		3,500,000	15.5%	A
<b>Total Operating Revenue</b>		<b>\$ 1,210,429,800</b>	<b>\$ 1,209,020,700</b>		<b>\$ 1,409,100</b>	<b>0.1%</b>	
<b>SCHOOL ALLOCATIONS</b>							
Direct School Allocations		\$ 793,869,988	\$ 790,682,958		\$ 3,187,030	0.4%	1
Indirect School Allocations		65,709,445	64,418,008		1,291,437	2.0%	2
		<b>\$ 859,579,433</b>	<b>\$ 855,100,966</b>		<b>\$ 4,478,467</b>	<b>0.5%</b>	
School Generated Funds/External Revenues		34,615,936	35,283,313		(667,377)	-1.9%	3
<b>SUBTOTAL SCHOOL ALLOCATIONS</b>	73.9%	<b>\$ 894,195,369</b>	<b>\$ 890,384,279</b>	73.6%	<b>\$ 3,811,090</b>	<b>0.4%</b>	
<b>OTHER ALLOCATIONS</b>							
Metro Continuing Education		\$ 9,475,972	\$ 11,122,955		\$ (1,646,983)	-14.8%	4
External Revenue Allocations - Central		10,801,271	10,219,326		581,945	5.7%	5
Division Level Fixed Costs	3.8%	46,172,025	46,172,025	3.8%	-	-	6
Division Level Committed Costs	7.9%	95,392,863	100,335,468	8.3%	(4,942,605)	-4.9%	7
		<b>\$ 161,842,131</b>	<b>\$ 167,849,774</b>		<b>\$ (6,007,643)</b>	<b>-3.6%</b>	
System Administration	3.1%	\$ 38,007,200	\$ 38,007,200	3.1%	\$ -	-	8
<b>SUBTOTAL OTHER ALLOCATIONS</b>		<b>\$ 199,849,331</b>	<b>\$ 205,856,974</b>		<b>\$ (6,007,643)</b>	<b>-2.9%</b>	
<b>SUPPORTED CAPITAL AND IMR</b>		<b>\$ 61,967,700</b>	<b>\$ 56,641,747</b>		<b>\$ 5,325,953</b>	<b>9.4%</b>	9
<b>ALBERTA TEACHERS' RETIREMENT FUND (ATRF)</b>		<b>53,377,200</b>	<b>56,137,700</b>		<b>(2,760,500)</b>	<b>-4.9%</b>	10
<b>GAIN ON SALE OF CAPITAL ASSETS</b>		<b>1,040,200</b>	<b>-</b>		<b>1,040,200</b>	<b>100.0%</b>	11
<b>TOTAL BUDGET ALLOCATIONS</b>		<b>\$ 1,210,429,800</b>	<b>\$ 1,209,020,700</b>		<b>\$ 1,409,100</b>	<b>0.1%</b>	

\* 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 VII.

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

## Notes to supplement the 2021-2022 Budget – Total Allocations

*Unless otherwise noted, variance explanations have been provided for amounts where the 2021-2022 Budget amounts differs from the 2021-2022 Distribution of Funds 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 individual rates 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 holdback amount of \$5 million has also been included in this line item to account for changes in enrolment at September 30.

### 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 Specialized Learning Services.

### 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.

### 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. The variance is the result of MEC taking a very conservative approach for the 2021-2022 fee revenues as they are anticipating a continued reduction in fees due to the ongoing COVID-19 pandemic.

### 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. The decrease is in alignment with the rate decreasing to 10.87 per cent from 11.29 per cent, reported last spring.

**11. Gain on Sale of Capital Assets**

This line item is the projected sale of land through the “The First Place Program” which is a City of Edmonton program that partners with banks and builders to develop vacant surplus school building sites into town homes. The Board approved several sites as surplus and received Ministerial approval in 2007.

**Edmonton Public Schools  
2021-2022 Budget Allocations  
Direct School Allocations**

	2021-2022 Budget Allocations	2021-2022 Distribution of Funds (DOF)	Variance Budget vs DOF \$	Variance Budget vs DOF %	NOTES
<b>SCHOOL ALLOCATIONS</b>					
Base Allocation	\$ 58,828,277	\$ 58,828,277	\$ -	-	1
Community Use of Schools	243,023	244,825	(1,802)	-0.7%	2
Special Education Supplemental Allocation	5,000,000	5,000,000	-	-	3
Division One Targeted Allocation	40,000,000	40,000,000	-	-	4
Educational Programs in an Institution/Specialized Education Program	10,301,790	10,301,790	-	-	5
September Actual Enrolment vs Projected Enrolment Relief*	5,000,000	5,000,000	-	-	6,19
First Nations, Metis and Inuit	10,260,512	10,260,512	-	-	7
High Social Vulnerability	6,000,000	6,000,000	-	-	8
Alternate Allocations	16,091,779	16,091,779	-	-	9
Operations and Maintenance	16,045,210	16,045,210	-	-	10
Program Unit Funding	11,217,981	11,217,981	-	-	11
Moderate Language Delay (Pre-K & SLS-K)	2,892,000	2,892,000	-	-	12
SLS - Kindergarten (severe)	10,785,200	10,785,200	-	-	13
Weighted Enrolment Allocation	566,876,868	567,188,036	(311,168)	-0.05%	14
<b>Subtotal School Allocations</b>	<b>\$ 759,542,640</b>	<b>\$ 759,855,610</b>	<b>\$ (312,970)</b>	<b>-0.04%</b>	
<b>OTHER SUPPLEMENTAL SCHOOL ALLOCATIONS</b>					
amiskwacyi Rent and Maintenance	\$ 1,408,026	1,408,026	-	-	15
Equity Fund	7,800,000	7,800,000	-	-	
Facility Use Payments - Christian Schools	1,346,792	1,346,792	-	-	16
Specialized Services Programs	981,530	981,530	-	-	17
Transportation for Awasis/amiskwacyi	441,000	441,000	-	-	7
Program Enhancement Allocations:					
CAT-4 Allocation	1,300,000	1,300,000	-	-	18
Additional Mental Health Supports - 2021-2022*	1,000,000	-	1,000,000	100.0%	19
COVID-19 - Continuing Pandemic Relief*	8,050,000	8,050,000	-	-	19
Online Resource Development*	2,000,000	2,000,000	-	-	19
High Social Vulnerability Achievement Pilot*	6,500,000	6,500,000	-	-	19
Menstrual Product Initiative*	2,500,000	-	2,500,000	100.0%	19
Special Project - (Race Based Data/Systemic Racism)*	1,000,000	1,000,000	-	-	19
<b>Subtotal Other Supplemental School Allocations</b>	<b>\$ 34,327,348</b>	<b>\$ 30,827,348</b>	<b>\$ 3,500,000</b>	<b>11.4%</b>	
<b>TOTAL DIRECT SCHOOL ALLOCATIONS</b>	<b>\$ 793,869,988</b>	<b>\$ 790,682,958</b>	<b>\$ 3,187,030</b>	<b>0.4%</b>	

\* 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 VII.

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

## Notes to supplement the 2021-2022 Budget Allocations – Direct School Allocations

*Unless otherwise noted, variance explanations have been provided for amounts where the 2021-2022 Budget differs from the 2021-2022 Distribution of Funds 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 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. Schools that are no longer operational in the 2021-2022 school year have been removed.

### 3. **Special Education Supplemental Allocation**

This allocation replaces the Guaranteed Enrolment allocations and is given as a supplement to the Weighted Enrolment Allocation. A total of \$3 million is allocated to students who have been identified as requiring specialized learning supports. The remaining \$2 million is allocated to Division Centre Programs to offset related operational costs that are not covered through other allocations.

### 4. **Division One Targeted Allocation**

The Board of Trustees has identified early learning in both literacy and numeracy as a high priority. This allocation provides support to Kindergarten to Grade 3 students and offsets the elimination of the Alberta Small Class Size grant.

### 5. **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.

### 6. **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 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.

### 7. **First Nations, Métis 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.

### 8. **High Social Vulnerability**

The High Social Vulnerability allocation is intended to provide assistance to 60 of our schools with the most 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.

**9. Alternate Allocations**

Some schools/programs are very specialized and receive their budget allocations differently than the 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.

**10. 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.

**11. 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.

**12. 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.

**13. 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.

**14. Weighted Enrolment Allocation**

This allocation is provided to all schools based on their proportion of the Division's weighted enrolment. Because the Board of Trustees has identified early learning in both literacy and numeracy as a high priority, \$40 million of this allocation has been targeted to Kindergarten to Grade 3 students through the Division One Targeted Allocation. While division one students typically make up approximately 30 per cent of our enrolment, they receive approximately 37 per cent the Weighted Enrolment Allocation when combined with the Division One Targeted Allocation.

**15. amiskwacyi Rent and Maintenance**

This allocation covers the lease and maintenance at the amiskwacyi 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.

**16. 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.

**17. 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).

**18. 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.

**19. Planned Use of Surplus**

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

- September actual enrolment vs projected enrolment relief
- 2021-2022 Additional Mental Health Supports
- COVID-19 continuing pandemic relief
- Online resource development, continuation of work started in the current year
- Special Project – (Race Based Data/Systemic Racism) – Intended for working toward dismantling 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
- Menstrual Product Initiative – A Division initiative to provide free menstrual products for our students

**Edmonton Public Schools  
2021-2022 Budget Allocations  
Other Allocations**

	2021-2022 Budget Allocations	2021-2022 Distribution of Funds (DOF)	Variance Budget vs DOF \$	Variance Budget vs DOF %	NOTES
<b>DIVISION LEVEL FIXED COSTS</b>					
Fiscal and Debt Services	\$ 13,705,225	\$ 13,705,225	\$ -	-	1
Utilities	22,250,000	22,250,000	-	-	
Insurance	7,500,000	7,500,000	-	-	
High Speed Networking	2,716,800	2,716,800	-	-	
	<b>\$ 46,172,025</b>	<b>\$ 46,172,025</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>DIVISION LEVEL COMMITTED COSTS</b>					
Student Transportation	\$ 41,382,122	\$ 45,614,205	\$ (4,232,083)	-9.3%	2
Operations and Maintenance	19,892,225	19,892,225	-	-	
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	3,245,818	-	-	3
Enterprise Systems	4,634,275	4,634,275	-	-	
Professional Improvement Leaves	1,200,000	1,200,000	-	-	
* Board of Trustees	1,664,999	1,664,999	-	-	4
Central Building Maintenance	425,000	425,000	-	-	
Staff Development	786,879	786,879	-	-	
* 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	-	-	
	<b>\$ 95,392,863</b>	<b>\$ 99,624,946</b>	<b>\$ (4,232,083)</b>	<b>-4.2%</b>	
<b>INDIRECT SCHOOL ALLOCATIONS AND SYSTEM EXTERNAL REVENUE ALLOCATIONS METRO CONTINUING EDUCATION (MCE)</b>					
	\$ 10,801,271	\$ 10,219,326	\$ 581,945	5.7%	
	9,475,972	11,122,955	(1,646,983)	-14.8%	
	<b>\$ 20,277,243</b>	<b>\$ 21,342,281</b>	<b>\$ (1,065,038)</b>	<b>-5.0%</b>	
<b>CENTRAL DECISION UNITS</b>					
** Office of the Superintendent	\$ 6,619,365	\$ 6,619,365	\$ -	-	5
** Corporate Services	19,214,658	18,883,743	330,915	1.8%	6
** Operations and Learning Supports	38,741,980	38,491,980	250,000	0.6%	7
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	-	-	
	<b>\$ 103,716,645</b>	<b>\$ 103,135,730</b>	<b>\$ 580,915</b>	<b>0.6%</b>	
<b>CLASSIFIED AS:</b>					
<b>INDIRECT SCHOOL ALLOCATIONS</b>	\$ 65,709,445	\$ 65,128,530	\$ 580,915	0.9%	
<b>SYSTEM ADMINISTRATION</b>	38,007,200	38,007,200	-	-	
	<b>\$ 103,716,645</b>	<b>\$ 103,135,730</b>	<b>\$ 580,915</b>	<b>0.6%</b>	

\* See Attachment V<sup>A</sup> - for a detailed breakdown of this line item.

\*\* See Attachment V<sup>B</sup> - for a detailed breakdown of this line item.

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

**Edmonton Public Schools**  
**2021-2022 Budget Allocations**  
**Detailed Breakdown - Division Level Committed Costs**

	2021-2022 Budget Allocations	2021-2022 Distribution of Funds (DOF)	Variance Budget vs DOF \$	Variance Budget vs DOF %	<u>NOTES</u>
<b>LANGUAGE AND CULTURAL SUPPORT</b>					
First Nations, Métis, and Inuit (FNMI) Education	\$ 1,263,795	\$ 1,263,795	\$ -	-	
Languages Centre at Woodcroft	1,236,663	1,236,663	-	-	
FNMI Senior High Completion Coaches	745,360	745,360	-	-	
	<b>\$ 3,245,818</b>	<b>\$ 3,245,818</b>	<b>\$ -</b>	<b>-</b>	<b>3</b>
<b>BOARD OF TRUSTEES</b>					
ASBA Membership	\$ 217,000	\$ 217,000	\$ -	-	
Board of Trustees	1,315,499	1,315,499	-	-	
Board Initiative Fund	45,000	45,000	-	-	
PSBAA Membership	70,000	70,000	-	-	
Trustee Transition Allowance	12,500	12,500	-	-	
Youth Engagement Model	5,000	5,000	-	-	
	<b>\$ 1,664,999</b>	<b>\$ 1,664,999</b>	<b>\$ -</b>	<b>-</b>	<b>4</b>
<b>PARTNERSHIP COMMITMENTS</b>					
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	-	-	
	<b>\$ 1,763,058</b>	<b>\$ 1,763,058</b>	<b>\$ -</b>	<b>-</b>	

**Edmonton Public Schools  
2021-2022 Budget Allocations  
Detailed Breakdown - Central Decision Units**

	2021-2022 Budget Allocations	2021-2022 Distribution of Funds (DOF)	Variance Budget vs DOF \$	Variance Budget vs DOF %	<u>NOTES</u>
<b>OFFICE OF SUPERINTENDENT</b>					
Office of the Superintendent of Schools	\$ 530,056	\$ 530,056	\$ -	-	
Board Office and Strategic Division Supports	1,740,518	1,740,518	-	-	5
Division Support Services	2,001,659	2,001,659	-	-	
General Counsel	585,093	585,093	-	-	
School Leadership Groups	1,762,039	1,762,039	-	-	
	<b>\$ 6,619,365</b>	<b>\$ 6,619,365</b>	<b>\$ -</b>	<b>-</b>	
<b>CORPORATE SERVICES</b>					
Edmonton Public Schools Foundation	\$ 350,205	350,205	-	-	
Financial Services	6,523,150	6,523,150	-	-	
Human Resources	11,680,502	11,349,587	330,915	2.9%	6
Information Security	660,801	660,801	-	-	
	<b>\$ 19,214,658</b>	<b>\$ 18,883,743</b>	<b>\$ 330,915</b>	<b>1.8%</b>	
<b>OPERATIONS AND LEARNING SERVICES</b>					
Communications	\$ 2,707,717	\$ 2,707,717	\$ -	-	
District Records and FOIP Management	1,039,952	1,039,952	-	-	
Intergrated Infrastructure Services	8,761,783	8,761,783	-	-	
Distribution Centre	2,091,664	1,841,664	250,000	13.6%	7
Programming and Student Accommodation	4,200,000	4,200,000	-	-	7
Division Technology	19,940,864	19,940,864	-	-	7
	<b>\$ 38,741,980</b>	<b>\$ 38,491,980</b>	<b>\$ 250,000</b>	<b>0.6%</b>	

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

## Notes to supplement the 2021-2022 Budget Allocations – Other Allocations

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

### 2. **Student Transportation**

This amount represents funding received from the provincial government as well as transportation fees collected at schools. The variance is due to lower fee revenue being projected as a result of lower ridership. Although more riders are expected for 2021-2022, transportation does not expect a full return to the pre-pandemic levels. The projected revenue from schools has decreased due to the uncertainty of children attending in person due to COVID-19.

### 3. **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.

### 4. **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).

### 5. **Office of the Superintendent**

**Strategic Division Supports** - Some of the work of Strategic Division Supports is associated with students' well-being and mental health. Specifically, the Resiliency Project with Dr. Michael Unger from the Resilience Research Centre at Dalhousie University will continue.

#### **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. Ungar'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. Ungar for parents and caregivers.

## 6. Corporate Services

**Human Resources** – Supply Services will receive a one-time additional allocation of \$331,000 for the unit costs of staff who had received working notices in the spring of 2020 where the notice period extends into 2021-2022. This will be used to offset the actual cost being charged to the schools where the staff are assigned. This was not factored into the Distribution of Funds report.

## 7. Operations and Learning Supports

**Distribution Centre** – The Distribution Centre provides supplies to Division schools, departments and external customers; the variance is the result of \$250,000 being erroneously omitted in the Distribution of Funds report.

**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.

**Edmonton Public Schools**  
**2021-2022 Projected Staff Full Time Equivalents (FTE)**

Staffing Group	2021-2022 Spring Budget	Total FTEs %	2020-2021 *Actuals Spring 2021	Total FTEs %	Variance FTE	Variance %	NOTES
<b>Schools</b>							
Teaching FTE	5,056	63%	5,363	64%	(307)	-6%	1
Educational Assistants FTE	1,459	18%	1,443	17%	16	1%	
Other Support Staff FTE	566	7%	651	8%	(85)	-13%	1
Custodial FTE	663	8%	650	8%	13	2%	2
Exempt FTE	294	4%	291	3%	3	1%	3
<b>Total Schools FTE</b>	<b>8,038</b>	<b>100%</b>	<b>8,398</b>	<b>100%</b>	<b>(360)</b>	<b>-4%</b>	
<b>Central Services</b>							
Teaching FTE	174	18%	227	22%	(53)	-23%	1
Educational Assistants (mentors) FTE	2	0%	2	0%	-	-	
Other Support Staff FTE	140	15%	141	14%	(1)	-1%	
Custodial FTE	69	7%	62	6%	7	11%	2
Maintenance FTE	232	25%	269	26%	(37)	-14%	4
Exempt FTE	326	35%	318	31%	8	3%	3
<b>Total Central Services FTE</b>	<b>943</b>	<b>100%</b>	<b>1,019</b>	<b>100%</b>	<b>(76)</b>	<b>-7%</b>	
<b>Metro Continuing Education</b>							
Teaching FTE	9	30%	6	24%	3	50%	
Support FTE	11	37%	10	40%	1	10%	
Custodial FTE	-	-	-	-	-	-	
Exempt FTE	10	33%	9	36%	1	11%	
<b>Total Metro Cont. Ed. FTE</b>	<b>30</b>	<b>100%</b>	<b>25</b>	<b>100%</b>	<b>5</b>	<b>20%</b>	5
<b>Total FTE's</b>	<b>9,011</b>		<b>9,442</b>		<b>(431)</b>	<b>-5%</b>	
<b>Total by Group</b>							
Teaching FTE	5,239	58%	5,596	59%	(357)	-6%	
Educational Assistants FTE	1,461	16%	1,445	15%	16	1%	
Other Support Staff FTE	717	8%	802	8%	(85)	-11%	
Custodial FTE	732	8%	712	8%	20	3%	
Maintenance FTE	232	3%	269	3%	(37)	-14%	
Exempt FTE	630	7%	618	7%	12	2%	
<b>Total FTE's</b>	<b>9,011</b>	<b>100%</b>	<b>9,442</b>	<b>100%</b>	<b>(431)</b>	<b>-5%</b>	

\* Actual staffing counts for 2020-2021 were as at May 12, 2021

## Notes to supplement the 2021-2022 Projected Staff Full Time Equivalents (FTE)

*Unless otherwise noted, variance explanations have been provided for amounts where the 2021-2022 Budget differs from the 2020-2021 Spring Actual Staffing FTE's as at May 12, 2021.*

### 1. **Teaching and Support FTE Reductions**

Staffing was higher in the current year than the original 2020-2021 budget submission as a result of hiring additional staff with the one-time Safe Return to Class federal COVID relief funds of \$38.5 million.

### 2. **Custodial FTE Increase**

Due to the ongoing COVID-19 Pandemic, increased cleaning of schools and central offices is expected to continue in the fall.

### 3. **Exempt FTE Increase**

The increase in 2021-2022 exempt FTE's are due to the expansion of staffing support for the High School Completion Program and other exempt positions such as a Senior Accountant, Cyber Security Consultants, Graphic Artist, Grant Writer, Security Specialist, etc.

Part of the increase is also the result of the Division's holdback account for funds that were not allocated to schools and central departments as part of the budget process. These include funds for estimated staffing for special initiatives such as the Race-Based Data and Systemic Racism initiative.

### 4. **Maintenance FTE Reductions**

Maintenance current actual staffing FTE's are higher than the 2021-2022 projected FTE's due to unanticipated one-time CMR funding that was received in the summer of 2020.

### 5. **Metro Continuing Education Staffing FTE Increase**

Metro's current staffing FTE's are reduced due to 3.0 FTE's that are on leave at this time and were not filled in the current year. These staff are expected to return to work and the vacant positions are expected to be filled in 2021-2022.

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

ATTACHMENT VII

	<b>Amount</b>	<b>Total Amount</b>
Accumulated operating surplus as at September 1, 2020		\$ 45,330,106
Less: School Generated Funds (SGF)		<u>(1,349,005)</u>
Accumulated operating surplus at September 1, 2020 (excluding SGF)	3.7%	<u>\$ 43,981,101</u>
Projected Operating surplus/(deficit) for the year ending August 31, 2021		10,288,784
Net impact of capital items (reclassification entry required at year end 2020-2021)		(1,335,928)
<b>Proposed - Transfer to Capital Reserves (Long Term Leasing Strategy)</b>		<u>(15,000,000)</u>
<b>Projected accumulated operating surplus at September 1, 2021 (excluding SGF*)</b>	<b>3.2%</b>	<b><u>\$ 37,933,957</u></b>
 <b>2021-2022 Planned Use of Surplus Funds:</b>		
<u>Surplus funds requested to be released for 2021-2022:</u>	<b>All Estimates:</b>	
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	6,500,000	
6 Menstrual Products Initiative:		
Year 1 - Menstrual product distribution - infrastructure requirements	1,000,000	
Year 1 - Purchase of menstrual products (partial year)	1,500,000	
7 2021-2022 Additional Mental Health Supports	<u>1,000,000</u>	
<b>Total surplus funds requested to be released for 2021-2022</b>	<b><u>\$ 26,050,000</u></b>	(26,050,000)
Estimated operating surplus 2021-2022 (0.4% of total budget)		4,836,083
Net impact of capital items (reclassification entry required at year end)		600,000
<b>Projected accumulated operating surplus as at August 31, 2022 (excluding SGF*)</b>	<b>1.4%</b>	<b><u>\$ 17,320,040</u></b>

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

## Notes to supplement the 2021-2022 Accumulated Operating Surplus Plan

### 1. On-line 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, Division Support Services	5,000,000	
PPE, cleaning supplies, testing and sanitizing supplies	3,000,000	
SmarterMarks - software for online assessments	50,000	
		<u>\$ 8,050,000</u>

### 3. Development of Race Based Data

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 to acquire additional supports.

### 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.

**6. Menstrual Products Initiative**

The Division recognizes that menstrual products are a basic need and will be providing these essential products in our washrooms free of charge. In order to accommodate this, an initial investment will be required to outfit each washroom with a dispensing mechanism. For the first year of this initiative, the cost of providing the products will be covered through access to surplus funds. Following the first year, the cost of these products will be covered through the individual school budgets, consistent with the provision of toilet paper. The Division will look for opportunities like partnerships or bulk purchase orders that may reduce the total cost of this initiative in order to maximize the amount of education dollars that can be directed towards instruction.

**7. 2021-2022 Additional Mental Health Supports**

At the May 25, 2021, public Board meeting, a motion was passed to allocate \$1 million of operating surplus funds for mental health supports and programs for the 2021-2022 school year. These funds are being contemplated to hire additional staff such as wellness coaches and/or social workers through our Specialized Learning Supports department. The additional temporary staff will provide mental health supports across all three tiers of the pyramid of intervention including universal, targeted, and specialized supports for schools, students and families. These resources will support the provision of professional learning opportunities for staff and provide additional resources for families.

**Edmonton Public Schools  
Capital Reserve Plan  
2021-2022**

ATTACHMENT VIII

	Approved	Proposed	Forecast
<b>Forecasted accumulated capital reserve balance at August 31, 2021</b>	<b>\$ 27,171,304</b>		<b><u>\$ 27,171,304</u></b>
<b>Proposed - Transfer from Operating Surplus (Long-Term Leasing Strategy)</b>		\$ 15,000,000	<u>15,000,000</u>
<b>Forecasted accumulated capital reserve balance at September 1, 2021</b>			<b><u>\$ 42,171,304</u></b>
<b>Previously approved projects, remaining costs carried forward to 2021-2022</b>			
1 Growth Accommodation (2020-2021 Portables carry forward)	(3,800,000)		(3,800,000)
2 Growth Accommodation (2021-2022)	(2,000,000)		(2,000,000)
<b>Proposed use of capital reserves in 2021-2022</b>			
3 Solar Strategy - Net cost (after applying grant matching incentive)		(3,000,000)	(3,000,000)
4 Funds anticipated from First Place Program and Land Sale		1,040,230	<u>1,040,230</u>
<b>Forecasted accumulated capital reserve balance at August 31, 2022</b>			<b><u>\$ 34,411,534</u></b>
<b>Proposed use of capital reserves, September 2022 and onwards:</b>			
2 Growth Accommodation (2022-2024)	(16,800,000)		(16,800,000)
4 Funds anticipated from First Place Program and Land Sale		1,496,560	1,496,560
5 Proposed - Long-Term Leasing Strategy (2023-2026)		<u>(15,000,000)</u>	<u>(15,000,000)</u>
<b>Forecasted accumulated capital reserve balance (uncommitted)</b>	<b><u>\$ 4,571,304</u></b>	<b><u>\$ (463,210)</u></b>	<b><u>\$ 4,108,094</u></b>

## Notes to supplement the 2021-2022 Capital Reserve Plan

### 1. **Growth Accommodation (2020-2021 Portables carry forward)**

Due to a delay in funding announcements for the Alberta Infrastructure Modular Program these previously approved portable costs will be transferred into the following fiscal year.

### 2. **Growth Accommodation (2021-2024)**

While some relief in K-9 schools will be provided through portables, work will still likely be required in schools to accommodate growth. Work in high school spaces will also be required to accommodate growth for the next several years.

### 3. **Solar Strategy**

This is the net drawdown of capital reserve funds which will be matched by an equal contribution from the government towards installation of solar panels. The maximum amount of the matching grant is \$3 Million.

### 4. **The First Place Program**

This is a City of Edmonton program that partners with banks and builders to develop vacant surplus school building sites into town homes. The Board approved several sites as surplus and received Ministerial approval in 2007.

### 5. **Long-Term Leasing Strategy**

The Division has entered into various agreements to meet the unique needs of our students. For example, in one of our sites, with a central downtown location, we are able to partner with local businesses to provide hands-on training as well as being able to provide students with access to post-secondary and government partnerships to support their career plans. Unfortunately, the cost of these annual lease payments continues to increase, thereby, decreasing the amount of funds otherwise available to direct towards instruction. In advance of the end of current lease agreements, the Division is looking at different options including renovating existing Division space or potentially purchasing a suitable facility.

School Jurisdiction Code: 3020

# BUDGET REPORT

## FOR THE YEAR ENDING AUGUST 31, 2022

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

**3020 The Edmonton School Division**

Legal Name of School Jurisdiction

One Kingsway NW Edmonton AB AB T5H 4G9; 780-429-8063; todd.burnstad@epsb.ca

Contact Address, Telephone & Email Address

### BOARD CHAIR

TRISHA ESTABROOKS

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** June 8, 2021 .  
Date

c.c. Alberta Education  
c/o Jianan Wang, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5  
Phone: (780) 427-3855  
E-MAIL: EDC.FRA@gov.ab.ca

	A	B	C	D	E	F	G	H	I
1	School Jurisdiction Code:								3020
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15	Color coded cells:								
16		blue cells: require the input of data/descriptors wherever applicable.				grey cells: data not applicable - protected			
17		green cells: populated based on information previously submitted				white cells: within text boxes REQUIRE the input of points and data.			
18						yellow cells: to be completed when yellow only.			
19									
20	<b>HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2021/2022 BUDGET REPORT</b>								
21	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								
22	consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year								
23	Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will								
24	support the jurisdiction's plans.								
25	<b><u>Budget Highlights, Plans &amp; Assumptions:</u></b>								
26	<u>Revenue Budget and Allocations to Schools and Central Decision Units:</u>								
27	>Total revenue for the Division is budgeted at approximately \$1.184 billion.								
28	>Total projected student enrolment has increased to 106,048 students.								
29	>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. However,								
30	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								
31	point that all unit costs need to be adjusted. The updated unit costs have resulted in decreased spending power for both schools (an average of 1.5 per cent) and central (an								
32	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								
33	budget by 1.8 per cent or just under \$15 million.								
34	>System Administration expenses are projected at \$37.3 million which is 3.08 per cent of the Division's total 2021-2022 expenses.								
35	>Consistent with prior years, almost 75 per cent of the total Division funds will continue to be allocated directly to support students in the classroom, with the remaining								
36	balance covering fixed and committed costs like utilities, insurance and software licenses as well as administrative costs required for Division operations. This is the same								
37	percentage that was allocated for classrooms in 2020-2021, even though fixed and committed costs have increased.								
38	>A decrease in Adult Education fees which is mainly the result of many courses not being suitable for an online delivery model.								
39	>The Division's proposed use of surplus funds for 2021-2022, totals just over \$26 million prior to factoring in the sale of land.								
40	>Projected accumulated operating surplus at August 31, 2022 is \$17 million prior to factoring in the sale of land.								
41	>Further detailed information on the Divisions proposed use of surplus funds is contained in the Board approved recommendation report.								
42	<b><u>Significant Business and Financial Risks:</u></b>								
43	<u>Accumulated Operating Surplus (AOS) Plan:</u>								
44	>Based on the Audited Financial Statements for the Year Ended August 31, 2020, the Division's total accumulated operating surplus was \$44 million, net of School Generated								
45	Funds (SGF). Due to the COVID pandemic and receiving of \$38.5 million in "Safe Return to Schools" federal dollars, an analysis of actual 2020-2021 revenues and expenses for								
46	the current year ending August 31, 2021, projects an operating surplus of \$10 million, as opposed to the \$8.2million deficit reported in the 2020-2021 spring budget.								
47	>The Division is projecting an ending accumulated operating surplus balance of \$38 million, net of transferring \$15 million to capital reserves. This represents approximately								
48	3.2 per cent of the annual operating budget at August 31, 2021.								
49	>With the provincial education budget being frozen and the WMA model not keeping up to our enrolment growth, having an operating surplus is a sound financial practice								
50	that will help to shield students and schools from unforeseen events.								
51	>Out of the total Government of Alberta revenue, six per cent or approximately \$66 million is provided through grants that are not anticipated to continue into future years								
52	including the COVID Mitigation grant and Bridge funding.								
53	<u>COVID-19</u>								
54	>The 2021-2022 budget was completed assuming that the COVID-19 pandemic will continue into the 2021-2022 school year. Our goal is to maximize the efficiency of dollars								
55	allocated in this budget and we will work with the provincial government on additional resources and supports that may be required.								
56	>To ensure the best learning environments for students and staff, we are forecasting to use \$8 million of the \$25 million of access to accumulated operating surplus for								
57	additional staff, including online teachers as well as resources for continued use of PPE, testing and additional cleaning and sanitizing supplies.								
58	>Board approved motion to allocate upto \$1 million from AOS for 2021-2022 additional mental health supports and programs.								
59	>The safety of students and staff continues to remain one of our highest priorities.								
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**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
<b>REVENUES</b>			
Government of Alberta	\$ 1,125,511,300	\$1,122,344,400	\$1,090,215,986
Federal Government and First Nations	\$ 1,999,600	\$1,935,200	\$2,418,509
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 29,774,800	\$34,219,500	\$19,593,298
Sales of services and products	\$ 11,005,900	\$15,150,900	\$16,893,299
Investment income	\$ 900,000	\$501,800	\$1,943,915
Gifts and donations	\$ 6,841,200	\$6,854,700	\$6,864,992
Rental of facilities	\$ 4,038,500	\$4,044,900	\$3,180,920
Fundraising	\$ 2,197,700	\$2,197,700	\$1,412,898
Gains on disposal of capital assets	\$ 1,040,200	\$0	\$4,417,397
Other revenue	\$ 1,070,600	\$512,500	\$0
<b>TOTAL REVENUES</b>	\$1,184,379,800	\$1,187,761,600	\$1,146,941,214
<b>EXPENSES</b>			
Instruction - Pre K	\$ 9,798,800	\$9,677,400	
Instruction - K to Grade 12	\$ 920,534,700	\$915,904,874	\$889,861,978
Operations & maintenance	\$ 184,519,300	\$171,980,439	\$162,564,420
Transportation	\$ 41,472,800	\$46,104,615	\$37,623,642
System Administration	\$ 37,257,200	\$34,703,472	\$38,585,787
External Services	\$ 15,806,800	\$17,590,800	\$19,637,286
<b>TOTAL EXPENSES</b>	\$1,209,389,600	\$1,195,961,600	\$1,148,273,113
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$25,009,800)	(\$8,200,000)	(\$1,331,899)

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

**INPUT PRE-K EXPENS**

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
<b>EXPENSES</b>			
Certificated salaries	\$ 514,031,100	\$520,508,191	\$530,889,600
Certificated benefits	\$ 130,696,200	\$126,155,840	\$121,549,495
Non-certificated salaries and wages	\$ 222,570,900	\$209,318,501	\$218,700,982
Non-certificated benefits	\$ 66,767,200	\$55,285,509	\$58,216,971
Services, contracts, and supplies	\$ 213,319,500	\$229,675,537	\$162,361,291
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 48,255,400	\$43,040,000	\$43,526,706
Unsupported	\$ 12,966,100	\$11,231,225	\$12,166,797
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$0
Unsupported	\$ 303,200	\$324,297	\$344,729
<b>Other interest and finance charges</b>	\$ 480,000	\$422,500	\$516,542
<b>Losses on disposal of capital assets</b>	\$ -	\$0	\$0
<b>Other expenses</b>	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$1,209,389,600	\$1,195,961,600	\$1,148,273,113

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

REVENUES	Approved Budget 2021/2022									Actual Audited 2019/20
	Instruction				Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	Pre K	Third Year K-Severe	Moderate Language Delay (Code 48)	K - Grade 12						
(1) Alberta Education	\$ 9,798,800	\$ 10,785,200	\$ 2,892,000	\$ 874,036,900	\$ 111,892,800	\$ 30,941,600	\$ 38,007,200	\$ 3,143,200	\$ 1,081,497,700	\$ 1,044,860,678
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 40,274,900	\$ -	\$ -	\$ -	\$ 40,274,900	\$ 39,265,176
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 1,881,100	\$ 50,000	\$ -	\$ -	\$ 781,400	\$ 2,712,500	\$ 4,733,039
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 710,000	\$ -	\$ -	\$ -	\$ 1,289,600	\$ 1,999,600	\$ 2,418,509
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 876,200	\$ 150,000	\$ -	\$ -	\$ -	\$ 1,026,200	\$ 1,357,093
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ -	\$ 19,685,400	\$ -	\$ 10,089,400	\$ -	\$ -	\$ 29,774,800	\$ 19,593,298
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 2,215,700	\$ 159,700	\$ -	\$ -	\$ 8,630,500	\$ 11,005,900	\$ 16,893,299
(11) Investment income	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000	\$ 1,943,915
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 6,838,200	\$ -	\$ -	\$ -	\$ 3,000	\$ 6,841,200	\$ 6,864,992
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000	\$ -	\$ -	\$ 888,500	\$ 4,038,500	\$ 3,180,920
(14) Fundraising	\$ -	\$ -	\$ -	\$ 2,197,700	\$ -	\$ -	\$ -	\$ -	\$ 2,197,700	\$ 1,412,898
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 1,040,200	\$ -	\$ -	\$ -	\$ 1,040,200	\$ 4,417,397
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,070,600	\$ 1,070,600	\$ -
<b>(17) TOTAL REVENUES</b>	<b>\$ 9,798,800</b>	<b>\$ 10,785,200</b>	<b>\$ 2,892,000</b>	<b>\$ 908,441,200</b>	<b>\$ 157,617,600</b>	<b>\$ 41,031,000</b>	<b>\$ 38,007,200</b>	<b>\$ 15,806,800</b>	<b>\$ 1,184,379,800</b>	<b>\$ 1,146,941,214</b>
<b>EXPENSES</b>										
(18) Certificated salaries	\$ 845,400			\$ 506,289,400			\$ 2,938,900	\$ 3,957,400	\$ 514,031,100	\$ 530,889,600
(19) Certificated benefits	\$ 125,400			\$ 128,563,300			\$ 999,000	\$ 1,008,500	\$ 130,696,200	\$ 121,549,495
(20) Non-certificated salaries and wages	\$ 6,393,300	\$ 8,370,800	\$ 2,244,600	\$ 119,335,900	\$ 62,404,600	\$ 1,270,200	\$ 18,957,700	\$ 3,593,800	\$ 222,570,900	\$ 218,700,982
(21) Non-certificated benefits	\$ 1,890,200	\$ 2,414,400	\$ 647,400	\$ 35,497,500	\$ 20,010,400	\$ 389,600	\$ 4,996,100	\$ 921,600	\$ 66,767,200	\$ 58,216,971
(22) SUB - TOTAL	\$ 9,254,300	\$ 10,785,200	\$ 2,892,000	\$ 789,686,100	\$ 82,415,000	\$ 1,659,800	\$ 27,891,700	\$ 9,481,300	\$ 934,065,400	\$ 929,357,048
(23) Services, contracts and supplies	\$ 544,500			\$ 107,266,400	\$ 52,676,200	\$ 39,812,800	\$ 7,145,300	\$ 5,874,300	\$ 213,319,500	\$ 162,361,291
(24) Amortization of supported tangible capital assets					\$ 48,255,400				\$ 48,255,400	\$ 43,526,706
(25) Amortization of unsupported tangible capital assets				\$ 9,815,000	\$ 869,500	\$ 200	\$ 1,830,200	\$ 451,200	\$ 12,966,100	\$ 12,166,797
(26) Supported interest on capital debt									\$ -	\$ -
(27) Unsupported interest on capital debt					\$ 303,200				\$ 303,200	\$ 344,729
(28) Other interest and finance charges				\$ 90,000			\$ 390,000		\$ 480,000	\$ 516,542
(29) Losses on disposal of tangible capital assets									\$ -	\$ -
(30) Other expense									\$ -	\$ -
<b>(31) TOTAL EXPENSES</b>	<b>\$ 9,798,800</b>	<b>\$ 10,785,200</b>	<b>\$ 2,892,000</b>	<b>\$ 906,857,500</b>	<b>\$ 184,519,300</b>	<b>\$ 41,472,800</b>	<b>\$ 37,257,200</b>	<b>\$ 15,806,800</b>	<b>\$ 1,209,389,600</b>	<b>\$ 1,148,273,113</b>
<b>(32) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,583,700</b>	<b>\$ (26,901,700)</b>	<b>\$ (441,800)</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ (25,009,800)</b>	<b>\$ (1,331,899)</b>

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
<b>FEEES</b>			
TRANSPORTATION	\$10,089,400	\$14,336,400	\$6,227,563
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$4,567,000	\$4,505,500	\$2,923,563
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$212,300	\$209,200	\$140,026
Fees for optional courses	\$3,436,000	\$3,562,000	\$1,878,310
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>			
Other fees to enhance education Metro (Non-Adult)	\$1,021,800	\$1,158,000	\$449,619
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$2,789,900	\$2,790,000	\$2,107,599
Non-curricular goods and services	\$781,200	\$781,200	\$380,513
<b>NON-CURRICULAR TRAVEL</b>			
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$29,774,800</b>	<b>\$34,219,500</b>	<b>\$19,711,383</b>

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 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
Cafeteria sales, hot lunch, milk programs	\$1,012,500	\$1,012,500	\$1,232,066
Special events	\$1,166,800	\$1,166,800	\$525,970
Sales or rentals of other supplies/services	\$1,248,500	\$1,248,500	\$1,093,984
International and out of province student revenue	\$1,612,700	\$3,825,000	\$6,009,041
Adult education revenue	\$765,740	\$2,160,700	\$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	\$147,608
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	
Other (describe) 0	\$0	\$0	
<b>TOTAL</b>	<b>\$5,806,240</b>	<b>\$9,413,500</b>	<b>\$9,008,669</b>

**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 (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2020</b>	\$195,027,185	\$113,560,953	\$0	\$45,330,106	\$0	\$45,330,106	\$36,136,126
<b>2020/2021 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$10,288,784			\$10,288,784	\$10,288,784		
Estimated board funded capital asset additions		\$21,203,305		(\$10,572,227)	(\$10,572,227)	\$0	(\$10,631,078)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		(\$1,666,256)	(\$1,666,256)		\$1,666,256
Estimated amortization of capital assets (expense)		(\$56,187,872)		\$56,187,872	\$56,187,872		
Estimated capital revenue recognized - Alberta Education		\$7,448,944		(\$7,448,944)	(\$7,448,944)		
Estimated capital revenue recognized - Alberta Infrastructure		\$37,161,988		(\$37,161,988)	(\$37,161,988)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$674,385		(\$674,385)	(\$674,385)		
Estimated reserve transfers (net)				(\$15,000,000)	(\$8,952,856)	(\$6,047,144)	\$15,000,000
Estimated assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0			
<b>Estimated Balances for August 31, 2021</b>	\$205,315,969	\$123,861,703	\$0	\$39,282,962	\$0	\$39,282,962	\$42,171,304
<b>2021/22 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$25,009,800)			(\$25,009,800)	(\$25,009,800)		
Projected board funded capital asset additions		\$17,630,741		(\$10,630,741)	(\$10,630,741)	\$0	(\$7,000,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		(\$1,040,200)	(\$1,040,200)		\$1,040,200
Budgeted amortization of capital assets (expense)		(\$61,221,500)		\$61,221,500	\$61,221,500		
Budgeted capital revenue recognized - Alberta Education		\$7,820,800		(\$7,820,800)	(\$7,820,800)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$40,274,900		(\$40,274,900)	(\$40,274,900)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$159,700		(\$159,700)	(\$159,700)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$695,159		(\$695,159)	(\$695,159)		
Projected reserve transfers (net)				\$0	\$24,409,800	(\$24,409,800)	\$0
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0		\$0
<b>Projected Balances for August 31, 2022</b>	\$180,306,169	\$129,221,503	\$0	\$14,873,162	\$0	\$14,873,162	\$36,211,504

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

		Unrestricted Surplus Usage			Operating Reserves Usage			Year Ended		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2022	31-Aug-2023	30-Aug-2024	31-Aug-2022	31-Aug-2023	30-Aug-2024	31-Aug-2022	31-Aug-2023	30-Aug-2024
<b>Projected opening balance</b>		\$0	\$0	\$0	\$39,282,962	\$14,873,162	\$14,873,162	\$42,171,304	\$36,211,504	\$32,211,504
<b>Projected excess of revenues over expenses (surplus only)</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0						
<b>Budgeted disposal of unsupported tangible capital assets</b>	Sale of Land	(\$1,040,200)	\$0	\$0		\$0	\$0	\$1,040,200	\$0	\$0
<b>Budgeted amortization of capital assets (expense)</b>	Explanation - add'l space on AOS3 / AOS4	\$61,221,500	\$0	\$0		\$0	\$0			
<b>Budgeted capital revenue recognized</b>	Explanation - add'l space on AOS3 / AOS4	(\$48,255,400)	\$0	\$0		\$0	\$0			
<b>Budgeted changes in Endowments</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Budgeted unsupported debt principal repayment</b>	Explanation - add'l space on AOS3 / AOS4	(\$695,159)	\$0	\$0		\$0	\$0			
<b>Projected reserves transfers (net)</b>		\$24,409,800	\$0	\$0	(\$24,409,800)	\$0	\$0	\$0	\$0	\$0
<b>Projected assumptions/transfers of operations</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Increase in (use of) school generated funds</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>New school start-up costs</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Decentralized school reserves</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-recurring certificated remuneration</b>	Grid creep, net salary increases	\$0	\$0	\$0		\$0	\$0			
<b>Non-recurring non-certificated remuneration</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Non-recurring contracts, supplies &amp; services</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Professional development, training &amp; support</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Transportation Expenses</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Operations &amp; maintenance</b>	Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0			
<b>English language learners</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>System Administration</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>OH&amp;S / wellness programs</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>B &amp; S administration organization / reorganization</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Debt repayment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>POM expenses</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-salary related programming costs (explain)</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - School building &amp; land</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Technology</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Vehicle &amp; transportation</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Administration building</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - POM building &amp; equipment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Other (explain)</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Capital costs - School land &amp; building</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modernization</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modular &amp; additions</b>	Growth Accomodation	(\$4,835,000)	\$0	\$0		\$0	\$0	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)
<b>Capital costs - School building partnership projects</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Technology</b>	Technolology asset renewal	(\$3,100,000)	\$0	\$0		\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Vehicle &amp; transportation</b>	Explanation - add'l space on AOS3 / AOS4	(\$40,000)	\$0	\$0		\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Administration building</b>	Elevator	(\$500,000)	\$0	\$0		\$0	\$0	\$0	\$0	\$0
<b>Capital costs - POM building &amp; equipment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
<b>Capital Costs - Furniture &amp; Equipment</b>	Explanation - add'l space on AOS3 / AOS4	(\$2,155,741)	\$0	\$0		\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Other</b>	Solar	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,000,000)	\$0	\$0
<b>Building leases</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Online Resource Development, Special Projects (Race Based Data, High Social Vulne</b>	Explanation - add'l space on AOS3 / AOS4	(\$11,959,800)	\$0	\$0		\$0	\$0		\$0	\$0
<b>COVID19 Continued Pandemic Relief</b>	Explanation - add'l space on AOS3 / AOS4	(\$8,050,000)	\$0	\$0		\$0	\$0		\$0	\$0
<b>September Actual Enrolment vs Projected Enrolment Relief</b>	Explanation - add'l space on AOS3 / AOS4	(\$5,000,000)	\$0	\$0		\$0	\$0		\$0	\$0
	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Estimated closing balance for operating contingency</b>		\$0	\$0	\$0	\$14,873,162	\$14,873,162	\$14,873,162	\$36,211,504	\$32,211,504	\$28,211,504

Total surplus as a percentage of 2020 Expenses	4.22%	3.89%	3.56%
ASO as a percentage of 2020 Expenses	1.23%	1.23%	1.23%

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

	Amount	Detailed explanation to the Minister for the purpose of using ASO
<b>Estimated Operating Surplus (Deficit) Aug. 31, 2022</b>	<b>\$ (25,009,800)</b>	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(25,009,800)</b>	
<b>Estimated Operating Deficit Due to:</b>		
Online Resource Development	\$2,000,000	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.
COVI-19 Continued Pandemic Relief; 2021-2022 Additional Mental Health Supports	\$9,050,000	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. Also included is \$1M for 21/22 mental health supports.
Special Project - Race Based Data/Systemic Racism	\$1,000,000	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.
September Actual Enrolment vs Projected Enrolment Relief	\$5,000,000	With the implementation of the new funding framework and the weighted moving average, funding is provided to school Divisions based on historical enrolment as well as projected enrolment for the upcoming school year. To match this methodology, school budgets are completed in April with allocations being calculated using the individual school's projected enrolment.
High Social Vulnerability Achievement Pilot	\$6,500,000	The Division is piloting a program 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 thinking.
Provision of Menstrual Products	\$2,500,000	The Division recognizes that menstrual products are a basic need and will be providing these essential products in our washrooms free of charge. In order to accommodate this, an initial investment will be required to outfit each washroom with a dispensing mechanism. For the first year of this initiative, the cost of providing the products will be covered through access to surplus funds. Following the first year, the cost of these products will be covered through the individual school budgets.
Transfer of Land Sales Revenue to Capital Reserve	(\$1,040,200)	Sale of Land is restricted to the Capital Reserve but must flow through as revenue through Operations. It should have a net zero effect on the Operating Reserve.
<b>Subtotal, access of operating reserves to cover operating deficit</b>	<b>25,009,800</b>	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	10,630,741	
Budgeted disposal of unsupported Tangible capital Assets	1,040,200	
Budgeted amortization of board funded Tangible Capital Assets	(12,966,100)	
Budgeted unsupported debt principal repayment	695,159	
Projected net transfer to (from) Capital Reserves	-	
<b>Total projected amount to access ASO in 2021/22</b>	<b>\$ 24,409,800</b>	

**Total amount approved by the Minister**

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**PROJECTED STUDENT STATISTICS  
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Budgeted 2021/2022 (Note 2)	Actual 2020/2021	Actual 2019/2020	Notes
<b>Kindergarten, and Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Kindergarten	7,730	6,776	8,433	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	3,865	3,388	4,217	0.5 times Head Count
Grades 1 to 9	71,720	71,118	69,604	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	22,815	21,903	21,659	Head count
Grades 10 to 12 - 4th year	1,735	1,849	2,159	Head count
Grades 10 to 12 - 4th year FTE	868	925	1,080	0.5 times Head Count
Grades 10 to 12 - 5th year	616	599	682	Head count
Grades 10 to 12 - 5th year FTE	154	150	171	0.25 times Head Count
Total FTE	99,422	97,483	96,730	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	2.0%	0.8%		
<b>Other Students:</b>				
Total	126	403	1,090	Note 3
<b>Total Net Enrolled Students</b>	99,548	97,886	97,820	
<b>Home Ed Students</b>	666	401	334	Note 4
<b>Total Enrolled Students, Kindergarten, and Grades 1-12</b>	100,214	98,287	98,154	
Percentage Change	2.0%	0.1%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	3,613	3,919	3,963	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	7,422	6,139	6,145	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	865	753	992	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	683	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
<b>Pre - Kindergarten (Pre - K)</b>				
<b>Eligible Funded Children</b>	640	606	1,044	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Other Children</b>	-	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Total Enrolled Children - Pre - K</b>	640	606	1,044	
<b>Program Hours</b>	445	445	475	Minimum: 400 Hours
<b>FTE Ratio</b>	0.556	0.556	0.594	Actual hours divided by 800
<b>FTE's Enrolled, Pre - K</b>	356	337	620	
Percentage Change and VA for change > 3% or < -3%	5.6%	-45.6%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	600	574	1,044	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	40	32	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2021/2022 budget report preparation.				
3) Other K to Grade 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
4) Because they are funded separately, Home Education students are not included with total net enrolled students.				

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

CERTIFICATED STAFF	Budget 2021/22		Actual 2020/21		Actual 2019/20		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	5,065	5,065	5,149	5,149	5,254	5,254	Teacher certification required for performing functions at the school level.
Non-School Based	174	174	243	243	163	163	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	5,239.0	5,239.0	5,392.4	5,392.4	5,417.6	5,417.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-2.8%		-0.5%		-3.3%		
If an average standard cost is used, please disclose rate:							
Student F.T.E. per certificated Staff	102,832		102,791		102,791		
	19.19631609		18.3		18.2		
<b>Certificated Staffing Change due to:</b>							
Enrolment Change							If negative change impact, the small cl: If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	(153)		(153)				Descriptor (required): See below
Total Change	(153.4)		(153.4)				Year-over-year change in Certificated F Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>							
Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	(100)		(100)				FTEs
Other (retirement, attrition, etc.)	(53)		(53)				Descriptor (required): Both line items are estimates.
Total Negative Change in Certificated FTEs	(153.4)		(153.4)				Breakdown required where year-over-y Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</b>							
<b>Certificated Number of Teachers</b>							
Permanent - Full time	4,786	4,786	4,751	4,751	4,757		
Permanent - Part time	300	300	300	300	232		
Probationary - Full time	27	27	34	23	280		
Probationary - Part time	18	18	23	23	83		
Temporary - Full time	321	321	410	413	380		
Temporary - Part time	85	85	108	105	148		
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	1,461	1,461	1,251	1,251	1,687	1,687	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	881	577	727	555	630	520	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	964	964	946	946	902	902	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	16	7	14	6	17	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	450	133	575	131	529	136	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,772.0	3,142.0	3,513.6	2,889.3	3,765.1	3,245.7	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	7.4%		-6.7%		0.2%		
<b>Explanation of Changes to Non-Certificated Staff:</b>							
<div style="border: 1px solid black; height: 30px; width: 100%;"></div>							
<b>Additional Information</b>							
Are non-certificated staff subject to a collective agreement? <span style="border: 1px solid black; padding: 0 5px;">Some</span>							
Please provide terms of contract for 2020/21 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							
Support Staff Union (including EA's and Administrative Assistants) - CUPE Local 3550. Collective agreement from Sept 1, 2017 to Aug 31, 2020. 2,177.83 FTE							
Custodial Union - CUPE Local 474. Collective agreement from Sept 1, 2017 to Aug 31, 2020. 731.93 FTE							
Maintenance Staff Union - CUPE Local 784. Collective agreement from Sept 1, 2017 to Aug 31, 2020. 232.00 FTE							