

DATE: May 27, 2022

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: Approval of the 2022-2023 Budget

ORIGINATOR: Todd Burnstad, Chief Financial Officer

RESOURCE

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

REFERENCE: [Funding Manual for School Authorities 2022-2023 School Year](#)

ISSUE

The 2022-2023 Budget is being presented to the Board of Trustees for approval.

Provincial Budget

On Thursday, February 24, 2022, the Province released a high-level budget for the 2022-2023 year. The budget indicated that because of pandemic challenges, operational funding allocations for all school divisions would be the same or higher than 2021-2022 funding.

Specific details, including individual school division funding profiles as well as the funding manual, were made available on March 24, 2022.

2022-2023 Budget highlights

The 2022-2023 school year will be the third year of the Weighted Moving Average (WMA) funding model. Integral with the new funding model is that all grants are either fully or partially calculated using the Weighted Moving Average (WMA) methodology. This model captures the number of funded students across three school years and does not allocate funding per individual student.

Typically, under the WMA model, there are no in-year enrolment adjustments, so when projected enrolment (submitted to the Province in January for the following year) differs from the actual count, the difference flows through the following year's WMA calculation. However, similar to last year, it was announced as part of the 2022-2023 budget that the Province would continue to hold school divisions harmless for fluctuations in enrolment. The total funding impact will be reflected as a negative WMA funding adjustment offset by an equivalent positive Provincial COVID Mitigation Support grant.

Since the introduction of the WMA funding model in 2020-2021, the Division has also received bridge funding. Although bridge funding has never been referenced in the funding manual, Administrations' understanding was that it was intended to "bridge" the impact of moving from the old funding model, where funding was received on a per-student model, to the WMA model. It was anticipated that as enrolment increases, the bridge funding amount would decrease. For 2022-2023, out of the total Government of Alberta revenue received by the Division, five per cent or \$57.4 million is provided through bridge funding. This is an increase from the \$50.5 million received in 2021-2022 and the \$47 million received in 2020-2021.

New for 2022-2023, the maximum operating reserve percentage is equivalent to the Division's maximum System Administration percentage of 3.15 per cent. The maximum limit will be applied against our accumulated balance at the end of the 2022-2023 year; any balance over will then be reduced from the 2023-2024 funding. School divisions will also be required to maintain a minimum one per cent operating reserve balance in any given year and are required to obtain ministerial approval prior to utilizing operating reserves or transferring to capital reserves. The Division's operating reserves are estimated to be between one and two per cent by the end of the 2022-2023 school year.

Although not part of the Revenue Budget, the Province released our Capital Maintenance and Renewal (CMR) funding for 2022-2023, which is approximately \$9.4 million. This is a decrease of approximately 36 per cent or \$5.3 million from the 2021-2022 CMR grant (\$14.8 million). CMR was first introduced in 2020 and was intended to keep workers employed during challenging times while also allowing students to benefit from capital improvements. Some projects completed in 2021-2022 with CMR funding include lighting upgrades, asphalt replacement, and boiler replacement. For 2022-2023, this funding will be used for mechanical upgrades, washroom upgrades, and other capital projects.

New short-term targeted grants outside of the WMA funding model:

- **Curriculum support** - the Province announced a commitment to investing the necessary resources to support the largest curriculum update in Alberta history with the phased implementation of eight subjects for Kindergarten to Grade 12. A provincial total of \$191 million over the next three years is targeted for curriculum support. While this funding was announced as part of Budget 2022, it is not currently referenced in the funding manual, nor was it included in the Division's funding commitment letter; as such, it has not been included in the 2022-2023 budget. Upon confirmation of funding, we will provide an offsetting allocation to schools and central departments as required.
- **Student Well-Being Supports** - the COVID-19 pandemic is proving to have lasting effects on student learning and mental health. As such, as part of Budget 2022, the Province also announced targeted funding for wrap-around services which may include supports for learning disruption, mental health, occupational therapy, speech therapy, and mentoring. A provincial total of \$110 million is targeted over the next three years to support student well-being. Similar to the curriculum support referenced above, as we have not received confirmation of this funding, it has not been included in the 2022-2023 budget. Any funds received during the year will be directed to schools and central departments as required.
- **Start-up Costs Grant** – although the Division is scheduled to open Joey Moss school in September 2022, no funds will be received under this grant. In order for a school to qualify for this grant, the building would have to be acquired from another school division either by transfer or lease. As such, start-up costs for Joey Moss School have been included in the access-to-surplus plan as detailed on Attachment VII.

Highlights of Alberta Education grants

Base Instructions grants:

- These grants are the base funding grants for Early Childhood Services (ECS) through to Grade 12. It was announced that base funding grants have increased by one per cent with the intention to support ongoing inflationary pressures.

Supports and Services grants:

- **The Kindergarten Severe grant** - introduced in 2021-2022, this grant is intended to provide additional support, beyond that offered in a regular Kindergarten program, for Kindergarten children with a severe disability or severe language delay. Due to the ongoing and evolving nature of the pandemic, for the 2022-2023 school year, all eligible children must be registered as of December 1, 2022, as opposed to the September count date.
- **The Moderate Kindergarten grant** - introduced in 2021-2022, this grant is intended to provide additional supports, beyond that offered in a regular Kindergarten program, for children with a moderate language delay. Due to the ongoing and evolving nature of the pandemic, for the 2022-2023 school year, all eligible children must be registered as of December 1, 2022, as opposed to the September count date.
- **The Specialized Learning Supports (SLS) grant** - replaced previous grants such as Inclusive Education, Regional Collaborative Service Delivery (RCSD), and Equity of Opportunity and is intended to provide a continuum of supports and services for the entire Division. There are no changes to the funding formula for the SLS grant.
- **Program Unit Funding (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. Due to the ongoing and evolving nature of the pandemic, for the 2022-2023 school year, all eligible children must be registered as of December 1, 2022, as opposed to the September count date.
- **The English Language Learners (ELL) and Refugee Student grants** - continue to be funded at the same rates as 2021-2022. Students qualify for either ELL or Refugee funding, whichever is the higher amount, for a maximum of five years.
- **The First Nations, Metis, and Inuit (FNMI) grant** – is comprised of three components: a truth and reconciliation component, a student self-identification WMA enrolment component, and a school and community demographic.
- **The Education Programs in an Institution (EPI) and Special Educations programs grants** – are provided to support resident students of the government who reside in an institution and for those students that temporarily reside in emergency women’s shelters and hospitals. This revenue is a flow-through where the exact amount of provincial funding received is allocated directly to the programs. The variance from the Distribution of Funds (DOF) report is the result of the Youth Recovery Treatment program being moved from the responsibility of Edmonton Catholic Schools to our Division beginning in 2022-2023.

School-Based grants:

- **The Operations and Maintenance (O&M) grant** - is provided to school divisions to address their responsibility for the 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 Province has announced that this grant will also receive an increase of one percent in 2022-2023. The increase is intended to assist school divisions with rising utility and insurance costs.
- **The Transportation grant** - also included in the Budget 2022 announcement was a 4.6 per cent increase in Transportation funding over the prior year. The increase is intended to address increasing costs for insurance, fuel, parts and supplies, and training.
- **The SuperNet grant** - is received for each Division site that is connected to and using the SuperNet services as the primary data network obtained through the SuperNet vendor. The rate is \$800 per site per month. For 2022-2023, there is a small decrease when compared to the 2021-2022 year.

Community-Based grants:

- **The Geographic grant** – is provided to school divisions to better address their unique geographic location contexts and enhance equity and fairness of educational opportunities.
- **The Socio-Economic Status (SES) grant** - is provided to school divisions to better address their societal contexts and enhance equity and fairness of educational opportunities.
- **The School Nutrition grant** - is intended to provide children and students with a daily nutritious meal that adheres to the [Alberta Nutrition Guidelines for Children and Youth](#).

System Administration grant:

- **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 three school years beginning in 2020-2021 and cannot exceed 3.15 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.

2022-2023 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.

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

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

First Nations, Metis and Inuit Completion Coaches - continuing from 2021-2022, the use of High School Completion Coaches continues to include Eastglen, Queen Elizabeth and Jasper Place.

Equity Fund - the equity fund creates flexibility and provides schools with access to funds as needed to address any unforeseen expenses that occur.

High Social Vulnerability Allocation (HSV) - identified as a high priority for the Division and aids the top 60 schools with a significant percentage of students deemed as being socially vulnerable. New for 2022-2023 and as recommended by the Division's School Budget Allocation committee, mobility, median income and lone-parent family's data will be averaged over a three-year period to calculate the schools' high social vulnerability ranking and the allocation.

Division Centre Allocation - given to schools that have either severe or moderate Division centre programs in their buildings to help cover the costs of operating these programs.

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

Weighted Enrolment Allocation - provided to all schools based on their proportion of the Division's weighted enrolment. The level of specialized learning support required will be correlated to the school's Weighted Enrolment Allocation. This is our largest allocation and represents approximately 74 per cent of the total school allocations.

Planned Use of Operating Reserves

In order to access reserves, a detailed accumulated reserve plan is required and any planned access to operating reserve funds is submitted in conjunction with the budget documents for Ministerial approval. The Division's proposed use of surplus funds for 2022-2023 totals approximately \$10 million and is detailed in Attachment VII.

Capital Reserve

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

RELATED FACTS

- Total revenue for the Division is estimated at approximately \$1.2 billion.
- Out of the total Government of Alberta revenue received by the Division, five per cent or \$57.4 million is provided through bridge funding which is not intended to carry forward into future years.
- The 2022-2023 budget does not currently include any funds related to either the curriculum support or the student well-being support grants.
- The province has indicated that additional funding will be available to support the anticipated increase in students from Ukraine.
- Approximately 76.5 per cent of the total Division funds will continue to be allocated to support students in the classroom, with the remaining balance covering fixed and committed costs. This percentage is down slightly from the 2021-2022 year primarily due to increased fixed costs such as rising utilities, increased maintenance costs, insurance costs and ongoing expenses associated with air filtration.
- Grants such as Institutional Services and PUF will continue to be offset by an equal allocation.
- The Division's total student projection for 2022-2023 is 107,670. This number includes homeschooled and blended students (students that attend school part-time and are home-schooled part-time) as well as international and our other non-resident students that are not part of the WMA. This student enrolment projection is made under the assumption that there will be a "normal" return to in-person learning in the fall.
- Enrolment growth for provincially funded students is projected to increase by 2,835 students or 2.7 per cent compared to the actual September 2021 enrolment (107,026 – 104,191).
- Factoring in ECS students at 0.5, the Division's projected provincially funded FTE enrolment of 102,702 compared to the WMA Funded FTE figure of 101,010 highlights the gap of 1,692 FTE students that are not factored into the province's funding for 2022-2023.
- Staffing full-time equivalents (FTE) for 2022-2023 are projected at 9,038 FTE which is 3.7 per cent lower than actual staffing FTEs in the current year. This is a direct result of hiring additional FTEs in

the fall of 2021 to support the continuance of providing both online and in-person learning due to the continuing COVID-19 pandemic. Further details on staffing can be found in Attachment VI.

- New for 2022-2023, Public Sector Accounting Standards (PSAS) requires the implementation of Asset Retirement Obligations. This results in an estimated non-cash accounting entry that is creating a difference of \$1.6 million between the Division's operating budget of \$1,217,462,200 and the total expenditures reflected in the Alberta Education budget report of \$1,219,062,200.

RECOMMENDATION

1. That the 2022-2023 operating budget of \$1,217,462,200 be approved.
2. That the Alberta Education budget report for the year ended August 31, 2022, be approved.

NEXT STEPS

- If approved, the 2022-2023 budget report will be submitted to the Province by May 31, 2022.
- Once approved, the 2022-2023 Budget will be posted on the Division's public website.

ATTACHMENTS & APPENDICES

ATTACHMENT I	2022-2023 Revenue Budget
ATTACHMENT II	2022-2023 Enrolment Projections using WMA
ATTACHMENT III	2022-2023 Total Allocations
ATTACHMENT IV	2022-2023 School Allocations
ATTACHMENT V	2022-2023 Other Allocations
ATTACHMENT VI	2022-2023 Budget – Staff Full-time Equivalent
ATTACHMENT VII	2022-2023 Accumulated Operating Surplus Plan
ATTACHMENT VIII	2022-2023 Capital Reserve Plan
ATTACHMENT IX	2022-2023 Alberta Education Budget Report

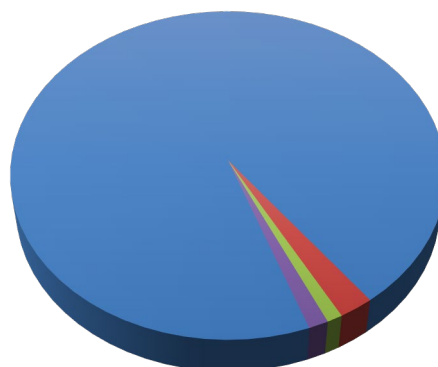
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Edmonton Public Schools - Revenue & Expense Analysis 2022-2023 Budget

Revenue by source

(all dollar amounts are expressed in thousands)

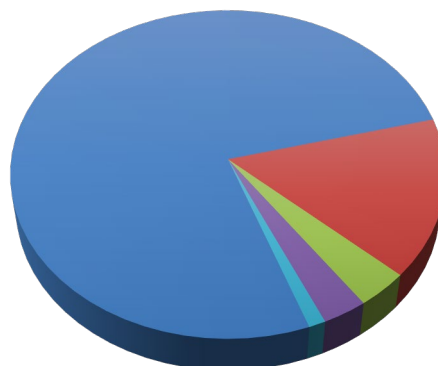
	2022-2023	
	\$	%
Government of Alberta	1,149,218	95.2%
Fees	28,754	2.4%
Sales and Services	12,972	1.1%
Other	16,418	1.3%
	1,207,362	100.0%



Expenses by program

(all dollar amounts are expressed in thousands)

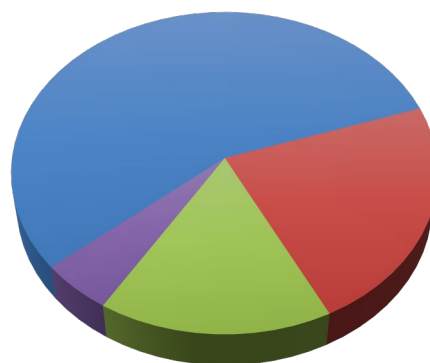
	2022-2023	
	\$	%
ECS - Grade 12 Instruction	931,700	76.5%
Operations and Maintenance	190,555	15.7%
Transportation	43,548	3.6%
Board and System Administration	37,507	3.1%
External Services	14,152	1.1%
	1,217,462	100.0%



Expenses by object

(all dollar amounts are expressed in thousands)

	2022-2023	
	\$	%
Certificated salaries, wages and benefits expense	681,012	55.9%
Non-certificated salaries, wages and benefits expense	276,577	22.7%
Services, contracts and supplies expense	198,134	16.3%
Amortization & other expenses	61,739	5.1%
	1,217,462	100.0%



**Edmonton Public Schools
2022-2023 Revenue Budget**

	2022-2023 Revenue Budget	2022-2023 Distributions of Funds (DOF)	Variance \$	Variance %	NOTES
BASE INSTRUCTION GRANTS					1
Kindergarten	\$ 25,443,300	\$ 25,443,300	\$ -	-	
Grades 1 to 9	437,208,000	437,208,000	-	-	
SUBTOTAL KINDERGARTEN TO GRADE 9	462,651,300	462,651,300	-	-	
High School Subtotal	167,557,200	167,557,200	-	-	2
SUBTOTAL BASE INSTRUCTION GRANTS	630,208,500	630,208,500	-	-	
SERVICES AND SUPPORT GRANTS					
Specialized Learning Support (SLS)	78,182,200	78,182,200	-	-	
SLS - Kindergarten Severe	6,757,500	6,757,500	-	-	3
Moderate Language Delay Grant (Pre-K & SLS-K)	376,000	376,000	-	-	4
ECS Pre-Kindergarten Program Unit Funding (PUF)	7,367,900	7,367,900	-	-	5
English as a Second Language (ESL aka ELL)	17,154,400	17,154,400	-	-	6
Refugee	11,111,700	11,111,700	-	-	6
First Nations, Métis and Inuit	12,679,600	12,679,600	-	-	
Institutional and Specialized Education Programs	8,581,900	8,450,300	131,600	1.6%	7
SUBTOTAL SERVICES AND SUPPORT GRANTS	142,211,200	142,079,600	131,600	0.1%	
SCHOOL GRANTS					
Operations and Maintenance (O&M)	91,798,700	91,798,700	-	-	8
Transportation	32,364,900	32,364,900	-	-	9
SuperNet	2,323,200	2,323,200	-	-	
SUBTOTAL SCHOOL GRANTS	126,486,800	126,486,800	-	-	
COMMUNITY GRANTS					
Geographic	1,500,000	1,500,000	-	-	
Socioeconomic Status (SES)	15,042,700	15,042,700	-	-	
School Nutrition	1,300,000	1,300,000	-	-	
SUBTOTAL COMMUNITY GRANTS	17,842,700	17,842,700	-	-	
JURISDICTION GRANTS					
System Administration	38,007,200	38,007,200	-	-	
SUBTOTAL JURISDICTION GRANTS	38,007,200	38,007,200	-	-	
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	954,756,400	954,624,800	131,600	0.01%	
INFRASTRUCTURE MAINTENANCE RENEWAL (IMR)	13,633,700	13,633,700	-	-	
WMA FUNDING ADJUSTMENT	(9,621,500)	(9,621,500)	-	-	10
COVID MITIGATION FUNDING	9,621,500	9,621,500	-	-	10
BRIDGE FUNDING	57,389,600	57,389,600	-	-	11
TOTAL PROVINCIAL OPERATIONAL REVENUE	1,025,779,700	1,025,648,100	131,600	0.01%	
CAPITAL					
Amortization of Capital Allocations and Expended Deferred					
Capital Revenue	47,393,600	47,393,600	-	-	
SUBTOTAL CAPITAL	47,393,600	47,393,600	-	-	
TOTAL PROVINCIAL OPERATIONAL AND CAPITAL REVENUE	1,073,173,300	1,073,041,700	131,600	0.01%	
UNEARNED REVENUE TO BE RECOGNIZED FROM PRIOR YEAR					
Infrastructure Maintenance Renewal (IMR)	3,255,700	3,255,700	-	-	12
Prior Year Funding Adjustment	9,621,500	9,621,500	-	-	12
SUBTOTAL UNEARNED REVENUE FROM PRIOR YEAR	12,877,200	12,877,200	-	-	

**Edmonton Public Schools
2022-2023 Revenue Budget**

	2022-2023 Revenue Budget	2022-2023 Distributions of Funds (DOF)	Variance \$	Variance %	NOTES
OTHER PROVINCIAL GRANTS					
Curriculum support (Year 1 of 3) - <i>estimated</i>	-	4,254,400	(4,254,400)	-100.0%	13
Student Well-Being Supports (Year 1 of 3) - <i>estimated</i>	-	4,326,500	(4,326,500)	-100.0%	14
Other Provincial Grants	2,558,500	2,500,000	58,500	2.3%	15
SUBTOTAL OTHER PROVINCIAL GRANTS	2,558,500	11,080,900	(8,522,400)	-76.9%	
OTHER PROVINCIAL REVENUES					
Educational Programs Cost Recovery and Conditional Grants	1,454,200	1,454,200	-	-	16
Secondments - Provincial	2,869,500	2,995,000	(125,500)	-4.2%	17
Alberta Teachers' Retirement Fund (ATRF)	54,865,100	53,377,200	1,487,900	2.8%	18
SUBTOTAL OTHER PROVINCIAL REVENUES	59,188,800	57,826,400	1,362,400	2.4%	
OTHER ALBERTA SCHOOL AUTHORITIES	557,100	557,100	-	-	19
FEDERAL FRENCH FUNDING	862,800	862,800	-	-	20
TOTAL GOVERNMENT OF ALBERTA REVENUE	1,149,217,700	1,156,246,100	(7,028,400)	-0.6%	
FEDERAL GOVERNMENT AND FIRST NATIONS FEES	2,032,400	2,156,800	(124,400)	-5.8%	21
School Fees - School Generated Funds	13,949,700	13,949,700	-	-	
Transportation Fees	9,135,200	10,089,400	(954,200)	-9.5%	22
Lunch Program Fees	4,587,000	4,567,000	20,000	0.4%	
Metro Continuing Education Fees	935,800	1,021,800	(86,000)	-8.4%	23
Music Instrument & Other Material Fees	146,200	146,900	(700)	-0.5%	
SUBTOTAL FEES	28,753,900	29,774,800	(1,020,900)	-3.4%	
OTHER SALES AND SERVICES					
International Student Tuition	2,938,300	2,962,500	(24,200)	-0.8%	24
Sales and Services - Schools and Central DUs	4,170,800	4,327,700	(156,900)	-3.6%	
Other Sales and Services - School Generated Funds	4,344,700	4,344,700	-	-	
Secondments - Other Entities	975,500	958,700	16,800	1.8%	
Adult Education	542,300	765,700	(223,400)	-29.2%	25
SUBTOTAL SALES AND SERVICES	12,971,600	13,359,300	(387,700)	-2.9%	
INVESTMENT INCOME	1,000,000	1,000,000	-	-	
GIFTS AND DONATIONS					
EPSB Gifts and Donations	6,532,900	6,499,200	33,700	0.5%	
EPSB Foundation Support	350,000	350,000	-	-	
SUBTOTAL GIFTS AND DONATIONS	6,882,900	6,849,200	33,700	0.5%	
FUNDRAISING - SCHOOL GENERATED FUNDS (SGF)	2,197,700	2,197,700	-	-	
RENTAL OF FACILITIES	4,306,000	4,281,100	24,900	0.6%	
TOTAL REVENUE	\$ 1,207,362,200	\$ 1,215,865,000	\$(8,502,800)	-0.7%	

Notes to supplement the 2022-2023 Revenue Budget

Unless otherwise noted, variance explanations have been provided for amounts where the 2022-2023 Revenue Budget differs from the 2022-2023 Distribution of Funds (DOF) by more than five per cent.

Impact of the Weighted Moving Average (WMA)

The 2022-2023 school year will be the third year of the Weighted Moving Average (WMA) funding model. Integral with the new funding model is that all grants are either fully or partially calculated using the WMA methodology. This captures the number of funded students across three school years and does not allocate funding per individual student.

1. Base Instruction Grants

These grants are the base funding grants for Early Childhood Services (ECS) through to Grade 12 and are intended to support the teacher in the classroom. It was announced that base funding grants have increased by one per cent compared to the 2021-2022 funding rates. This increase is intended to support ongoing inflationary pressures.

2. High School Funding

The 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. Year four students are funded at 50 per cent of the high-school base rate and year five students are funded at 25 per cent of the high-school base rate. The Division accepts students that are 19 years of age or younger on September 1. 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 2022-2023 will be based on the average last three years (2021-2020, 2019-2020, 2018-2019) to a maximum of 10 CEU's per student. As per the 2022-2023 Funding Manual, the current year is not included in the average calculation for summer school.

The 2022-2023 enrolment projection for senior high of 25,681 is an increase of approximately three per cent over the current year.

3. Specialized Learning Supports (SLS) - Kindergarten Severe

Reallocated from the SLS grant in 2021-2022 and funded on the WMA, this grant is provided for children with severe disabilities or a severe language delay who require additional supports beyond what is offered in a regular Kindergarten program. To qualify for this grant, children must be a minimum of 4 years 8 months as of August 31 and less than 6 years of age as of September 1 and also have not yet accessed three years of ECS programming.

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

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

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

Program Unit Funding (PUF) is to support Pre-Kindergarten children with severe disabilities and delays. The ECS PUF grant is allocated using the WMA enrolment of children who are a minimum of 2 years 8 months and less than 4 years 8 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.

6. The English Language Learners (ELL) and Refugee Student grants

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 ELL grants for a maximum of five years.

The 2022-2023 enrolment projections were submitted in January 2022; both ELL and Refugee counts were estimated to be similar to the actual enrolment of 2021-2022. While Ukrainian refugee increases are not reflected in the budget, the Province has announced that for 2022-2023 there will be an application-based process for additional funding to support impacted students and school authorities. The Province also announced that further details on the application process will be forthcoming as they assess the impacts to schools.

7. The Education Programs in an Institution (EPI) and Special Educations programs grants

These grants are provided to support resident students of the government who reside in an institution and for those students that temporarily reside in emergency women's shelters and hospitals. This revenue is a flow-through where the exact amount of provincial funding received is allocated directly to the programs. The variance from the Distribution of Funds (DOF) report is the result of the Youth Recovery Treatment program being moved from the responsibility of Edmonton Catholic Schools to our Division beginning in 2022-2023.

8. Operations and Maintenance (O&M)

Included in the Budget 2022 announcement was a one percent increase in the O&M grant rates compared to 2021-2022. The O&M grant is intended to cover the operation, maintenance, safety and security of all school buildings.

9. Transportation

Included in the Budget 2022 announcement was a 4.6 per cent increase in Transportation funding over the prior year. The increase is intended to address increasing costs for insurance, fuel, parts and supplies, and training.

10. WMA Funding Adjustment and COVID Mitigation Funding

Typically, under the WMA model, there are no in-year enrolment adjustments, so when projected enrolment (submitted to the Province in January for the following year) differs from the actual count, the difference flows through the subsequent year's WMA calculation. However, similar to last year, it was announced as part of the 2022-2023 budget, that the Province would continue to hold school divisions harmless for fluctuations in enrolment. The total funding impact will be reflected as a negative WMA funding adjustment offset by an equivalent positive COVID mitigation grant.

11. Bridge Funding

Since the introduction of the WMA funding model in 2020-2021, the Division has also received bridge funding. Although bridge funding has never been referenced in the funding manual, Administrations' understanding was that it was intended to "bridge" the impact of moving from the old funding model, where funding was received on a per-student model, to the WMA model. It was anticipated that as enrolment increases, the bridge funding amount would decrease. For 2022-2023, out of the total Government of Alberta revenue, five per cent or \$57.4 million is provided through bridge funding, this is an increase from the \$50.5 million and \$47 million received in 2021-2022 and 2020-2021.

12. Unearned Revenue to be Recognized from Prior Year

Unearned revenue is money that the Division has received, but where the related expense to attain this money has not occurred in the year the money was received. When this situation occurs, the revenue is transferred to a liability account in the year received (Unearned Revenue) and recognized in the year the related expense is completed.

- **Infrastructure Maintenance and Renewal (MR):** Year over year, the Division receives grant funding for IMR from

the Province. However, because of timing differences, we don't always spend all of this funding on IMR-related expenses in the year the grant is received. As such, the grant amount is deferred and is recognized as revenue in the year the work will be completed even though the money came from a prior year's grant.

- **Prior Year Funding Adjustment:** As referenced in note 10, under the WMA model, there are no in-year enrolment adjustments. When projected enrolment (submitted to the Province in January for the following year) differs from the actual count, that difference must be transferred to a liability account in the year received and typically recognized as revenue in the following year.

13. Curriculum support

The Province announced a commitment to investing the necessary resources to support the largest curriculum update in Alberta history with the phased implementation of eight subjects for Kindergarten to Grade 12. A provincial total of \$191 million over the next three years is targeted for curriculum support. While this funding was announced as part of Budget 2022, it is not currently referenced in the funding manual, nor on the Division's current 2022-2023 funding profile sheet. As such, based on a high-level calculation, Administration estimated the Division's share of this money for the 2022-2023 DOF to be approximately \$4.3 million.

As confirmation of this funding has yet to occur, the revenue estimate and any corresponding expenses have been removed from both the revenue budget and allocation of funds.

14. Student Well-Being Supports

The COVID-19 pandemic is proving to have lasting effects on student learning and mental health. As such, as part of Budget 2022, the province also announced targeted funding for wrap-around services which may include supports for learning disruption, mental health, occupational therapy, speech therapy, and mentoring. A provincial total of \$110 million is targeted over the next three years to support student well-being. Similar to the curriculum support referenced in note 12, Administration estimated the Division's share of this money for the 2022-2023 DOF to also be approximately \$4.3 million.

As confirmation of this funding has yet to occur, the revenue estimate and any corresponding expenses have been removed from both the revenue budget and allocation of funds.

15. Other Provincial grants

This line item includes grants such as Specialized Therapy Education and Play Program (STEPP) and the Specialized Support Program (SSP) at Waverley and Scott Robertson Schools. It also includes revenue for the MHCBC (Mental Health Capacity Building) contract with Alberta Health Services (AHS) used to fund six wellness coaches and one program coordinator. These grants are not part of the funding framework and are intended to provide additional funds for students with severe special needs. Variance from the DOF report is the addition of a Community Helpers Program (CHP) grant. Alberta Health Services developed and owns the Community Helpers Program which is provided through the Provincial Injury Prevention Program. CHP is delivered in community-based settings including, but not limited to, schools, post-secondary institutions, community organizations, and workplaces that employ youth and young adults.

16. Educational Programs Cost Recovery and Conditional Grants

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

17. Secondments – Provincial

This variance is due to the finalization of secondments with Alberta Education which was not updated at the time the DOF report was completed.

18. Alberta Teachers Retirement Fund (ATRF)

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

19. 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.

20. French Federal Funding

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

21. Federal Government and First Nations

This line item includes an ongoing Language Instruction for Newcomers to Canada (LINC) grant at Metro Continuing Education of approximately \$1.3 million which is a federal grant program that supports language training for adult newcomers to Canada who are permanent residents.

Variance from the DOF report stems from students not yet formally approved for the Jordon's Principle grant for the 2022-2023 school year. Jordon's Principle is targeted funding intended to provide one-on-one support for First Nations students.

22. 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 2022-2023, transportation does not expect a full return to pre-pandemic levels. As an example, in the current year, yellow bus ridership has increased by 48 per cent compared to 2020-2021; however, this is still 20 per cent below pre-pandemic levels.

23. Metro Continuing Education (MCE) Fees

The variance is largely the result of the MCE refundable textbook deposit revenue not being budgeted for in 2022-2023. Textbooks have been virtually eliminated as all course materials are utilized online; therefore, as textbooks are no longer rented out there is no revenue to recognize.

24. International Student Tuition

The latest applications are trending towards approximately 250 FTE international students for next year. Approximately 135 of these will be attending one semester with the remaining 165 students attending for the full year out of which 50 of these students will be part-time throughout the year. The variance from the DOF report is due to a reduction in the number of application fees being processed.

25. Adult Education

The negative variance is the result of all in-person classes at MCE being moved online or cancelled since the start of the COVID-19 pandemic and at this point in time, many of these adult courses have not been re-offered. MCE will continue to monitor the demand for Adult Education courses during 2022-2023.

**Edmonton Public Schools
2022-2023 Enrolment Projections using the Weighted Moving Average (WMA)**

	<u>2022-2023</u>		<u>2021-2022</u>		<u>2020-2021</u>		<u>Projected</u>
	<u>Projected</u>		<u>Frozen (actual)</u>		<u>Frozen (actual)</u>		<u>2022-2023</u>
Student Enrolment	100%	50%	100%	30%	100%	20%	WMA Funded Enrolment
Funded Students:							
Early Childhood Services (ECS)	8,648	4,324	8,370	2,511	7,366	1,473	8,309
Grades 1 -9 students:							
Elementary - Division I	72,282	36,141	70,703	21,211	70,166	14,033	71,385
Elementary - Division II	-	-	-	-	-	-	-
Junior High	-	-	-	-	-	-	-
Subtotal Grades 1 -9 students	72,282	36,141	70,703	21,211	70,166	14,033	71,385
Senior High:							
Years 1-3	23,475	11,738	22,529	6,759	21,672	4,334	22,831
Year 4	1,743	872	1,772	532	1,885	377	1,780
Year 5+	463	232	549	165	653	131	527
Subtotal Senior High	25,681	12,841	24,850	7,455	24,210	4,842	25,138
Online > 35 credits Years 1-3	-	-	30	9	29	6	15
Online > 35 credits Year 4	49	25	17	5	16	3	33
Online > 35 credits Year 5	25	13	27	8	26	5	26
	74	37	74	22	71	14	73
Online Students <35 credits	341	170	194	58	158	32	260
Subtotal Funded Students	107,026	53,513	104,191	31,257	101,971	20,394	105,164
Total WMA Funded (ECS at 0.5 FTE)	102,702	51,351	100,006	30,002	98,288	19,658	101,010

Other Students (not included in WMA)

Home Education	394
Blended (shared responsibility)	-
	394
Total Funded Students	107,420
Other Students (non-funded)	
International Students/Non-Resident	250
TOTAL STUDENTS	107,670

School Year	Weighted Factor	Enrolment count (FTE)
2020-2021	20%	Actual
2021-2022	30%	Actual
2022-2023	50%	Projection

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 school; 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 30 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 shown in the above table.

**Edmonton Public Schools
2022-2023 Budget
Total Allocations**

	*	2022-2023		*	2022-2023		NOTES
		Budget	Distribution of Funds (DOF)		Variance \$	Variance %	
REVENUE							
Operating Revenue (Attachment I)		\$ 1,207,362,200	\$ 1,215,865,000		\$ (8,502,800)	-0.7%	1
Operating Reserve Funds Requested (Attachment VII)		10,100,000	10,100,000		-	-	
Total Operating Revenue		<u>\$ 1,217,462,200</u>	<u>\$ 1,225,965,000</u>		<u>\$ (8,502,800)</u>	<u>-0.7%</u>	
SCHOOL ALLOCATIONS							
Direct School Allocations (Attachment IV)		\$ 790,327,711	\$ 799,414,741		\$ (9,087,030)	-1.1%	2
Indirect School Allocations (Attachment V)		68,278,992	68,278,992		-	-	3
		<u>\$ 858,606,703</u>	<u>\$ 867,693,733</u>		<u>\$ (9,087,030)</u>	<u>-1.0%</u>	
School Generated Funds/External Revenues (combination of line items from Attachment I)		35,014,693	34,979,736		34,957	0.1%	4
SUBTOTAL SCHOOL ALLOCATIONS	73.4%	<u>\$ 893,621,396</u>	<u>\$ 902,673,469</u>	73.6%	<u>\$ (9,052,073)</u>	<u>-1.0%</u>	
OTHER ALLOCATIONS							
Metro Continuing Education (Attachment V)		\$ 9,160,012	\$ 9,486,357		\$ (326,345)	-3.4%	5
External Revenue Allocations - Central (combination of line items from Attachment I)		10,045,283	9,717,065		328,218	3.4%	6
Division Level Fixed Costs (Attachment V)	4.1%	49,668,956	49,668,956	4.1%	-	-	7
Division Level Committed Costs (Attachment V)	8.0%	97,811,253	98,751,753	8.1%	(940,500)	-1.0%	8
		<u>\$ 166,685,504</u>	<u>\$ 167,624,131</u>		<u>\$ (938,627)</u>	<u>-0.6%</u>	
System Administration (Attachment I)	3.1%	\$ 38,007,200	\$ 38,007,200	3.1%	-	-	9
SUBTOTAL OTHER ALLOCATIONS		<u>\$ 204,692,704</u>	<u>\$ 205,631,331</u>		<u>\$ (938,627)</u>	<u>-0.5%</u>	
SUPPORTED CAPITAL AND IMR (combination of line items from Attachment I)		\$ 64,283,000	\$ 64,283,000		-	-	10
ALBERTA TEACHERS' RETIREMENT FUND (ATRF) (Attachment I)		54,865,100	53,377,200		1,487,900	2.8%	11
TOTAL BUDGET ALLOCATIONS		<u>\$ 1,217,462,200</u>	<u>\$ 1,225,965,000</u>		<u>\$ (8,502,800)</u>	<u>-0.7%</u>	

* The amount as a percentage of the total allocations.

Note: Some of the Distribution of Funds figures have been reclassified to conform to the comparable 2022-2023 Budget presentation.

Notes to supplement the 2022-2023 Budget – Total Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2022-2023 Budget differs from the Distribution of Funds (DOF) by more than five per cent.

1. **Operating Revenue**

Attachment I provides a detailed breakdown of the Division's operating revenue. The variance from the Distribution of Funds (DOF) report is the result of removing the projected revenue for the New Curriculum Implementation grant as well as the Student Well-Being Grant. As we have not received confirmed revenue details on these grants, this revenue has not been included in the budget. As these grants are targeted, they will be treated as a flow-through where revenue received will be offset by a matching allocation.

2. **Direct School Allocations**

The variance from the Distribution of Funds (DOF) report is in direct correlation to the note above. As the revenue has not been confirmed for the New Curriculum Implementation grant and the Student Well-Being grant, the allocations have not been included in the 2022-2023 Budget. As these grants are targeted, they will be treated as a flow-through where revenue received will be offset by a matching allocation.

3. **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 Learning Supports and Specialized Learning Supports.

4. **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.

5. **Metro Continuing Education**

This allocation includes Summer School and Adult Education. Summer school is based on the last three years of completed credits to a maximum of 10 CEU's per student. Adult education is based on projected enrolment and accompanying fees.

The variance is largely the result of the MCE refundable textbook deposit revenue not being budgeted for in 2022-2023. Textbooks have been virtually eliminated as all course materials are utilized online. Because textbooks are no longer rented out there is no revenue to recognize.

6. **External Revenue Allocations – Central**

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

7. **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).

8. **Division Level Committed Costs**

This includes a variety of Division level committed costs. The decrease is for student transportation and is further detailed on Attachment V.

9. 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.

10. Supported Capital and Infrastructure and Maintenance Renewal (IMR)

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

11. Alberta Teachers' Retirement Fund (ATRF)

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

**Edmonton Public Schools
2022-2023 Budget Allocations
Direct School Allocations**

	2022-2023 Budget	2022-2023 Distribution of Funds (DOF)	Variance \$	Variance %	NOTES
SCHOOL ALLOCATIONS					
Alternate Allocation	\$ 17,917,797	\$ 17,917,797	\$ -	-	1
Base Allocation	59,107,084	59,107,084	-	-	2
Budget Holdback - Schools	12,884,165	13,521,861	(637,696)	-4.7%	3
Community Use of Schools	281,085	281,085	-	-	4
Division Centre Supplemental Allocation	2,000,000	2,000,000	-	-	5
Division One Targeted Allocation	40,000,000	40,000,000	-	-	6
Educational Programs in an Institution/Specialized Education Program	10,141,332	10,009,713	131,619	1.3%	7
First Nations, Métis and Inuit	10,229,511	10,229,511	-	-	8
High Social Vulnerability	6,000,000	6,000,000	-	-	9
Moderate Language Delay (Pre-K & SLS-K)	376,000	376,000	-	-	10
Operations and Maintenance	13,644,842	13,644,842	-	-	11
Program Unit Funding	9,205,050	9,205,050	-	-	12
* September Actual Enrolment vs Projected Enrolment Relief	5,000,000	5,000,000	-	-	13
SLS - Kindergarten Severe	6,757,460	6,757,460	-	-	14
Special Education Supplemental Allocation	3,000,000	3,000,000	-	-	15
Weighted Enrolment Allocation	577,350,006	577,350,006	-	-	16
Subtotal School Allocations	\$ 773,894,332	\$ 774,400,409	\$ (506,077)	-0.1%	
OTHER SUPPLEMENTAL SCHOOL ALLOCATIONS					
amiskwacyi Rent and Maintenance	1,504,587	1,504,587	-	-	17
Equity Fund	7,800,000	7,800,000	-	-	18
Facility Use Payments - Christian Schools	1,346,792	1,346,792	-	-	19
Specialized Services Programs	1,016,000	1,016,000	-	-	20
Transportation for Awasis/amiskwacyi	441,000	441,000	-	-	8
Program Enhancement Allocations:					
CAT-4 Allocation	1,300,000	1,300,000	-	-	21
* Equity Achievement Project	1,525,000	1,525,000	-	-	24
New Curriculum Implementation	-	4,254,422	(4,254,422)	-100.0%	22
* New School Startup	1,000,000	1,000,000	-	-	24
* Special Project - (Race Based Data/Systemic Racism)	500,000	500,000	-	-	24
Student Well-Being Allocation	-	4,326,531	(4,326,531)	-100.0%	23
Subtotal Other Supplemental School Allocations	\$ 16,433,379	\$ 25,014,332	\$ (8,580,953)	-34.3%	
TOTAL DIRECT SCHOOL ALLOCATIONS	\$ 790,327,711	\$ 799,414,741	\$ (9,087,030)	-1.1%	

* 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 Distribution of Funds figures have been reclassified to conform to the comparable 2022-2023 Budget presentation.

Notes to Supplement the 2022-2023 Budget – Direct School Allocations

1. **Alternate Allocation**

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

2. **Base Allocation**

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

3. **Budget Holdback – Schools**

For purposes of the 2022-2023 Budget, this holdback account is largely comprised of the COVID-19 Mitigation (Hold Harmless) funding as well as the increase in bridge funding. This money will be used in 2022-2023 to offset any one-time funding requirements that may arise and any unforeseen inflationary expenses.

4. **Community Use of Schools**

This allocation is to accommodate the public use of schools and is intended to cover the costs associated with after-hours use, including custodial costs; it is calculated based on information from the previous school year. In November 2021, these activities resumed following a suspension due to COVID-19.

5. **Division Centre Supplemental Allocation**

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

6. **Division One Targeted Allocation**

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

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

This allocation is based on the projected number of students who reside in an institution or who temporarily attend educational programs in shelters, hospitals, or other facilities. This allocation is a flow-through where the exact amount of provincial funding received is allocated directly to the programs. The variance from the DOF report is the result of the Youth Recovery Treatment program being moved from the responsibility of Edmonton Catholic Schools to our Division beginning in 2022-2023.

8. **First Nations, Métis and Inuit**

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.

9. **High Social Vulnerability**

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

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

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

11. 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.

12. Program Unit Funding (PUF)

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.

13. September Actual Enrolment vs Projected Enrolment Relief

This proposed allocation 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 a request to access a portion of our accumulated operating surplus funds.

14. Specialized Learning Support (SLS) – Kindergarten Severe

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

15. Special Education Supplemental Allocation

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

16. Weighted Enrolment Allocation

This allocation is provided to all schools based on their proportion of the Division's weighted enrolment. The level of specialized learning support required will be correlated to the school's weighted enrolment allocation. This is our largest allocation and represents approximately 74 per cent of the total school allocations.

17. amiskwaciy Rent and Maintenance

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

18. Equity Fund

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

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

19. 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.

20. 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).

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

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

22. New Curriculum Implementation

The Province announced a commitment to investing the necessary resources to support the largest curriculum update in Alberta history with the phased implementation of eight subjects for Kindergarten to Grade 12. A provincial total of \$191 million over the next three years is targeted for curriculum support. While this funding was announced as part of Budget 2022, it is not currently referenced in the funding manual, nor on the Division's current 2022-2023 funding profile sheet. As such, based on a high-level calculation, Administration estimated the Division's share of this money for 2022-2023 to be approximately \$4.3 million.

As confirmation of this funding has yet to occur, the revenue estimate and any corresponding expenses have been removed from both the revenue budget and allocation of funds.

23. Student Well-Being

The COVID-19 pandemic is proving to have lasting effects on student learning and mental health. As such, as part of Budget 2022, the Province also announced targeted funding for wrap-around services which may include supports for learning disruption, mental health, occupational therapy, speech therapy, and mentoring. A provincial total of \$110 million is targeted over the next three years to support student well-being. Similar to the curriculum support referenced in note 12, Administration estimated the Division's share of this money for 2022-2023 to be approximately \$4.3 million.

As confirmation of this funding has yet to occur, the revenue estimate and any corresponding expenses have been removed from both the revenue budget and allocation of funds.

24. Planned Use of Operating Reserves

The following items are included in the planned use of surplus dollars for 2022-2023 and are further detailed on Attachment VII:

- September Actual Enrolment vs Projected Enrolment Relief
- Special Project – Raced Based Data/Systemic Racism
- Equity Achievement Project
- New school startup allocation

Edmonton Public Schools
2022-2023 Budget Allocations
Other Allocations

	2022-2023 Budget	2022-2023 Distribution of Funds (DOF)	Variance \$	Variance %	NOTES
DIVISION LEVEL FIXED COSTS					
Fiscal and Debt Services	\$ 13,984,577	\$ 13,984,577	\$ -	-	1
High Speed Networking	2,716,800	2,716,800	-	-	
Insurance	9,317,579	9,317,579	-	-	2
Utilities	23,650,000	23,650,000	-	-	3
	\$ 49,668,956	\$ 49,668,956	\$ -	-	
DIVISION LEVEL COMMITTED COSTS					
Student Transportation	\$ 43,064,936	\$ 44,005,436	\$ (940,500)	-2.1%	4
Operations and Maintenance	20,642,224	20,642,224	-	-	
Human Resources Supply Services	14,015,554	14,015,554	-	-	
Core Technology Enterprise Management	5,760,266	5,760,266	-	-	
* Language and Cultural Support	3,318,590	3,318,590	-	-	*
Enterprise Systems	4,391,397	4,391,397	-	-	6
Professional Improvement Leaves	1,200,000	1,200,000	-	-	7
* Board of Trustees	1,747,499	1,747,499	-	-	*
Central Building Maintenance	425,000	425,000	-	-	
Staff Development	786,879	786,879	-	-	
* Partnership Commitments	1,765,662	1,765,662	-	-	*
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	-	-	
	\$ 97,811,253	\$ 98,751,753	\$ (940,500)	-1.0%	
INDIRECT SCHOOL ALLOCATIONS AND SYSTEM					
CENTRAL REVENUE ALLOCATIONS	\$ 10,045,283	\$ 9,717,065	\$ 328,218	3.4%	9
METRO CONTINUING EDUCATION (MCE)	9,160,012	9,486,357	(326,345)	-3.4%	10
	\$ 19,205,295	\$ 19,203,422	\$ 1,873	0.01%	
CENTRAL DECISION UNITS					
** Office of the Superintendent	\$ 6,913,368	\$ 6,913,368	\$ -	-	**
** Corporate Services	19,539,083	19,539,083	-	-	**
** Operations and Learning Supports	40,069,589	40,069,589	-	-	**
Specialized Learning Supports	29,783,690	29,783,690	-	-	
International Programs	799,310	799,310	-	-	
Curriculum and Resource Support	8,288,820	8,288,820	-	-	11
Student Information	892,332	892,332	-	-	
	\$ 106,286,192	\$ 106,286,192	\$ -	-	
CLASSIFIED AS:					
INDIRECT SCHOOL ALLOCATIONS	\$ 68,278,992	\$ 68,278,992	\$ -	-	
SYSTEM ADMINISTRATION	38,007,200	38,007,200	-	-	
	\$ 106,286,192	\$ 106,286,192	\$ -	-	

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

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

Note: Some of the Distribution of Funds figures have been reclassified to conform to the comparable 2022-2023 Budget presentation.

Edmonton Public Schools
2022-2023 Budget Allocations
Detailed Breakdown - Division Level Committed Costs

	2022-2023 Budget	2022-2023 Distribution of Funds (DOF)	Variance \$	Variance %	NOTES
LANGUAGE AND CULTURAL SUPPORT					
First Nations, Métis, and Inuit Education	\$ 1,263,795	\$ 1,263,795	\$ -	-	5
Languages Centre at Woodcroft	1,309,435	1,309,435	-	-	5
First Nations, Métis, and Inuit Senior High Completion Coaches	745,360	745,360	-	-	5
	\$ 3,318,590	\$ 3,318,590	\$ -	-	
BOARD OF TRUSTEES					
ACSA Membership	\$ 21,500	\$ 21,500	\$ -	-	
ASBA Membership	217,000	217,000	-	-	
PSBAA Membership	70,000	70,000	-	-	
School Resource Officer (SRO) Evaluation Contract	75,000	75,000	-	-	8
Elections	290,000	290,000	-	-	8
Board Initiative Fund/Chair Discretionary Fund	47,150	47,150	-	-	8
Board of Trustees	1,009,349	1,009,349	-	-	
Trustee Transition Allowance	12,500	12,500	-	-	
Youth Engagement Model	5,000	5,000	-	-	
	\$ 1,747,499	\$ 1,747,499	\$ -	-	
PARTNERSHIP COMMITMENTS					
Partnership for Kids (All in for Youth)	\$ 184,604	\$ 184,604	\$ -	-	
Confucius Institute	218,047	218,047	-	-	
Cappies	20,000	20,000	-	-	
Community University Partnerships	12,500	12,500	-	-	
Careers: The Next Generation	10,000	10,000	-	-	
United Way	5,511	5,511	-	-	
Corporate Challenge	5,000	5,000	-	-	
Welcome to Kindergarten	10,000	10,000	-	-	
Nutrition Grant	1,300,000	1,300,000	-	-	
	\$ 1,765,662	\$ 1,765,662	\$ -	-	

Edmonton Public Schools
2022-2023 Budget Allocations
Detailed Breakdown - Central Decision Units

	2022-2023 Budget	2022-2023 Distribution of Funds (DOF)	Variance \$	Variance %
OFFICE OF SUPERINTENDENT				
Office of the Superintendent of Schools	\$ 530,056	\$ 530,056	\$ -	-
Board Office and Strategic Division Supports	1,740,518	1,740,518	-	-
Division Support Services	2,021,659	2,021,659	-	-
General Counsel	585,093	585,093	-	-
School Leadership Groups	2,036,042	2,036,042	-	-
	\$ 6,913,368	\$ 6,913,368	\$ -	-
CORPORATE SERVICES				
Edmonton Public Schools Foundation	\$ 350,205	350,205	-	-
Financial Services	7,494,093	7,494,093	-	-
Human Resources	11,279,008	11,279,008	-	-
Information Security	415,777	415,777	-	-
	\$ 19,539,083	\$ 19,539,083	\$ -	-
OPERATIONS AND LEARNING SERVICES				
Communications	\$ 2,836,775	\$ 2,836,775	\$ -	-
Division Records and FOIP Management	1,039,952	1,039,952	-	-
Intergrated Infrastructure Services	9,372,971	9,372,971	-	-
Distribution Centre	2,091,664	2,091,664	-	-
Programming and Student Accommodation	4,200,000	4,200,000	-	-
Division Technology	20,528,227	20,528,227	-	-
	\$ 40,069,589	\$ 40,069,589	\$ -	-

Note: Some of the Distribution of Funds figures have been reclassified to conform to the comparable 2022-2023 Budget presentation.

Notes to Supplement the 2022-2023 Budget – Other Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2022-2023 Budget differs from the Distribution of Funds by more than five per cent.

1. **Fiscal and Debt Services**

This decision unit is responsible for debenture and capital loan principal payments, interest costs and the amortization cost for Division supported capital assets such as buildings.

2. **Insurance**

The Division's insurance renewal date is November 1 in any given year. The Division anticipates premium increases of approximately 10 per cent for the upcoming school year.

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

Rising utilities, increasing maintenance costs and ongoing expenses associated with air filtration have resulted in substantial increases to these allocations from the 2021 to 2022 allocation. The estimated increase to the Division's utilities is \$1.4 million. The ongoing maintenance to the Division's transition to High-Efficiency Particulate Air (HEPA) and Minimum Efficiency Reporting Values (MERV) 13 filters is estimated to be \$750,000 annually.

4. **Student Transportation**

Included in the Budget 2022 announcement was a 4.6 per cent increase in Transportation funding over the prior year. The increase is intended to address increasing costs for insurance, fuel, parts and supplies, and training.

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 2022-2023, transportation does not expect a full return to pre-pandemic levels. As an example, in the current year, yellow bus ridership has increased by 48 per cent compared to 2020-2021; however, this is still 20 per cent below pre-pandemic levels.

During the 2020-2021 school year, due to many students schooling online, transportation was able to generate a surplus of \$1.6 million. This surplus is included in the request to access surplus for Student Transportation in 2022-2023.

5. **Language and Cultural Support**

First Nations, Métis 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, Métis 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.

6. Enterprise Systems

This decision unit is responsible for our main Division enterprise information systems license and maintenance fees including Financial (Oracle business suite), Human Resources (PeopleSoft), Student information (PowerSchool), and Archibus as well as other feeder systems.

7. Professional Improvement Leaves

The Board of Trustees directly supports the Professional Improvement Program - Teacher Certificated Staff by allocating resources that teachers can use to access tuition and leave support for post-secondary coursework. At the December 14, 2021, Board Meeting, an allocation of \$1.2M was approved for 2022-2023.

8. Board of Trustees

- Reflects the final payment for the independent researcher for the evaluative study of the School Resource Officer (SRO) program anticipated to be completed in the fall of 2022.
- The City of Edmonton charges school divisions for their share of costs associated with the Trustee election that takes place every four years. This amount represents one-quarter of the total amount and is expensed equally over the four-year term.
- The Board Initiative and Board Chair Discretionary fund are defined annual allocations detailed in the Trustees' Handbook. This document explains the policies, principles, protocols and practices related to Board Governance and Operations at Edmonton Public Schools. For 2022-2023, the Board of Trustees has agreed to limit the expenses to \$20,000 for the Board Initiative Fund and \$500 for the Board Chair Discretionary Fund. The available balance of \$26,650 will then be directed to the Equity Achievement Project Initiative as part of the fall budget update process.

9. Central Revenue Allocations

This allocation is a flow-through amount, whereby there is a direct revenue amount related to the allocation. These allocations include external revenue received by central departments through sales, services, gifts, donations and the rental of facilities.

10. Metro Continuing Education (MCE)

This allocation includes Summer School and Adult Education. Summer school is based on the last three years of completed credits to a maximum of 10 CEU's per student. Adult education is based on projected enrolment and accompanying fees.

The negative variance is the result of all in-person classes at MCE being moved online or cancelled since the start of the COVID-19 pandemic and at this point in time, many of these adult courses have not been re-offered. MCE will continue to monitor the demand for Adult Education courses during 2022-2023.

11. International Programs

International Programs is responsible for managing the International Student Program (ISP), as well as providing advice and support regarding student reciprocal exchange activity. The allocation, directed to International Programs, is based on the projected number of international students attending Edmonton Public Schools.

Edmonton Public Schools
2022-2023 Budget - Staff Full Time Equivalents (FTE)

Staffing Group	2022-2023 Budget	Total FTE %	2021-2022 * Actuals	Total FTE %	Variance \$	Variance \$	NOTES
Schools							
Teaching FTE	5,125.2	63.6%	5,317.3	64.0%	(192.1)	-3.6%	1
Educational Assistants FTE	1,421.8	17.6%	1,559.8	18.8%	(138.0)	-8.8%	2
Other Support Staff FTE	546.5	6.8%	495.5	6.0%	51.0	10.3%	3
Custodial FTE	676.9	8.4%	655.1	7.9%	21.9	3.3%	4
Exempt FTE	286.6	3.6%	277.5	3.3%	9.1	3.3%	5
Total Schools FTE	8,057.1	100%	8,305.15	100%	(248.1)	-3.0%	
Central Services							
Teaching FTE	174.5	18.3%	200.6	19.1%	(26.1)	-13.0%	1
Educational Assistants (mentors) FTE	2.0	0.2%	2.0	0.2%	-	-	
Other Support Staff FTE	138.1	14.5%	165.0	15.6%	(26.9)	-16.3%	3
Custodial FTE	65.9	6.9%	58.9	5.6%	7.1	12.0%	4
Maintenance FTE	242.0	25.3%	267.0	25.4%	(25.0)	-9.4%	6
Exempt FTE	332.2	34.8%	359.5	34.1%	(27.3)	-7.6%	5
Total Central Services FTE	954.8	100%	1,053.0	100%	(98.2)	-9.3%	
Metro Continuing Education							
Teaching FTE	10.3	39.8%	9.8	38.9%	0.5	5.1%	
Support FTE	8.5	32.7%	8.8	34.9%	(0.3)	-3.9%	
Exempt FTE	7.1	27.5%	6.6	26.2%	0.5	7.6%	
Total Metro Cont. Ed. FTE	25.9	100%	25.20	100%	0.7	2.6%	
Total by Group							
Teaching FTE	5,310.1	58.8%	5,527.7	59.0%	(217.6)	-3.9%	
Educational Assistants FTE	1,423.8	15.8%	1,561.8	16.6%	(138.0)	-8.8%	
Other Support Staff FTE	693.1	7.6%	669.3	7.1%	23.8	3.6%	
Custodial FTE	742.9	8.2%	713.9	7.6%	29.0	4.1%	
Maintenance FTE	242.0	2.7%	267.0	2.8%	(25.0)	-9.4%	
Exempt FTE	625.9	6.9%	643.6	6.9%	(17.7)	-2.7%	
Total FTE's	9,037.8	100%	9,383.3	100%	(345.6)	-3.7%	

* Actual staffing counts for 2021-2022 was as at May 12, 2022

Notes to supplement the 2022-2023 Budget - Staff Full Time Equivalents (FTE)

Unless otherwise noted, variance explanations have been provided for amounts where the 2022-2023 Budget differs from the 2021-2022 Actual Staffing full-time equivalents (FTE's) by more than five per cent or greater than one FTE.

1. **Teaching FTE**

Schools - the variance from current year actual teacher FTE's is the result of the Division no longer requiring the temporary teachers that were hired in the fall to accommodate the online teaching model that was being offered as a result of the continuing COVID-19 pandemic. At this point in time, the current online teaching model will not be offered in the upcoming school year with the exception of the online programming being delivered by Argyll School.

Central – the variance from current year is the result of re-organizing teams to meet the needs of central departments.

2. **Educational Assistants (EA's) FTE**

The reduction in educational assistants is due to uncertainty from principals on how many EAs will be required to support their students in the fall due to ever-changing student populations in schools.

3. **Other Support Staff FTE**

Schools - other support staff FTE is projected to increase over the current year due to schools returning to "normal" and being able to offer optional classes such as food studies and cosmetology that require experienced staff in these subjects.

Central – the variance from current year is the result of re-organizing teams to meet the needs of central departments.

4. **Custodial FTE**

Due to the ongoing COVID-19 pandemic, levels of cleaning of schools and central offices is expected to be maintained. The slight increase can be attributed to Dr. Anne Anderson school that is opening up additional space next year and also the opening of Joey Moss school. The increase in central is due to the staff in the Centre for Education returning to work in-person.

5. **Exempt FTE**

Central exempt staffing numbers are projected to decrease as a result of many temporary contract positions not being renewed in 2022-2023. An example is seven of the temporary contracts for the 13 wellness coaches will not be renewed as these coaches were funded with 2021-2022 surplus funds .

6. **Maintenance FTE**

Maintenance staffing is anticipated to decrease slightly in 2022-2023 as previous years saw increased measures for COVID safety items needing to be installed and maintained in schools. Items such as handwashing stations, hand sanitizer stations and thermometers are now in place and therefore will require less upkeep in the fall for a return to school.

**Edmonton Public Schools
Accumulated Operating Surplus Plan for 2022-2023**

	Amount	Total Amount
Accumulated operating surplus (AOS) as at September 1, 2021		\$ 38,806,069
Less: School Generated Funds (SGF)*		<u>(1,313,954)</u>
Accumulated operating surplus at September 1, 2021 (excluding SGF)*	3.1%	\$ 37,492,115
Revised request to access surplus (revised September 2021) - COVID-19 continuing pandemic		(7,935,100)
Net impact of capital items (reclassification entry required at year end 2021-2022)		(2,747,217)
Air Filtration / HEPA Filters Initiative - Approved by the Minister February 15, 2022		(6,000,000)
2021-2022 <i>DRAFT</i> forecasted ending Surplus		<u>4,726,369</u>
Projected AOS at September 1, 2022 (excluding SGF*)	2.1%	\$ 25,536,167
<u>2022-2023 Budget</u>		
1 September Actual Enrolment vs Projected Enrolment Relief	\$ 5,000,000	
2 Continuation of the Equity Achievement Project (Year 2)	2,000,000	
3 Continuation of the Anti-Racism & Equity Action Plan (Year 2)	500,000	
4 Transportation - Use of Targeted Surplus balance	1,600,000	
5 Startup Supplies, Equipment and Services (SES) for Joey Moss School and the phase three opening of Dr. Anne Anderson School	1,000,000	
Surplus requested to be released - 2022-2023 Budget	\$ 10,100,000	<u>(10,100,000)</u>
Projected available accumulated operating surplus for 2023 and beyond (excluding SGF*)	1.3%	\$ 15,436,167

* SGF balances are included in the AOS balance but are restricted.

Notes to supplement the 2022-2023 Accumulated Operating Surplus Plan

1. September Actual Enrolment vs Projected Enrolment relief

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

2. Continuation of the Equity Achievement Project (Year 2)

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

3. Continuation of the Anti-Racism & Equity Action Plan (Year 2)

This allocation is intended to support the collection of extended student demographics, 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 extended student demographics
- professional learning around anti-racism and equity
- hosting stakeholder engagement sessions
- contracting external expertise to support specific areas or initiatives of the Division's Anti-Racism and Equity Action Plan.

4. Transportation

The rising costs of fuel and insurance for our carriers have increased the cost of providing transportation to our students. During the 2020-2021 school year, due to many students schooling online, our transportation department was able to generate a surplus. This targeted surplus is now being used specifically for Student Transportation in 2022-2023.

5. New School Startup SES Costs

Although the 2022-2023 funding manual references a new school start-up grant, Joey Moss school does not qualify for this funding. However, the school will require an allocation to help with start-up costs, such as furniture, equipment, textbooks, etc.

Dr. Anne Anderson – The second-floor opening of the school (phase III) requires furniture and equipment. Similar to Joey Moss, the school does not qualify for the new school start up grant.

**Edmonton Public Schools
Capital Reserve Plan
2022-2023**

	Approved	Proposed	
Forecasted accumulated capital reserve balance at August 31, 2022	\$ 39,269,666		<u>\$ 39,269,666</u>
Previously approved projects, remaining costs carried forward to 2022-2023			
1 Purchase of Portables 2021-2022	(1,900,000)		(1,900,000)
2 Growth Accommodation 2022-2023	(4,900,000)		(4,900,000)
3 Funds anticipated from First Place Program and Land Sale	575,076		575,076
Forecasted accumulated capital reserve balance at August 31, 2023			<u>\$ 33,044,742</u>
Previously approved projects, future use:			
2 Growth Accommodation (2+ years)	(11,900,000)		(11,900,000)
4 Long Term Leasing Strategy	(15,000,000)	(6,000,000)	(21,000,000)
Forecasted accumulated capital reserve balance (uncommitted)	<u>\$ 6,144,742</u>	<u>\$ (6,000,000)</u>	<u>\$ 144,742</u>

Notes to supplement the 2022-2023 Capital Reserve Plan

1. **Purchase of Portables (2021-2022)**

Due to the timing and nature of construction, site work and invoicing timelines resulted in a need to carry forward approved funds into the current year. Furthermore, during the COVID-19 pandemic, there have been significant delays in portable construction.

2. **Growth Accommodation (2022-2023)**

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 over the next several years to accommodate student enrolment growth. At this time, the Division is also uncertain of the number of portables the Province will approve for 2022-2023 and future years.

3. **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 townhomes. The Board approved several sites as surplus and received Ministerial approval in 2007.

4. **Long-Term Leasing Strategy**

The Division has entered into various agreements to meet the unique needs of our students. For example, for 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.

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2023**

[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 May 27, 2022
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

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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	salmon cells: populated from data entered in this template	white cells: within text boxes REQUIRE the input of points and data.
18	green cells: populated based on information previously submitted	yellow cells: to be completed when yellow only.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2022/2023 BUDGET REPORT

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

Budget Highlights, Plans & Assumptions:

- >Total revenue for the Division is budgeted at approximately \$1.2 billion. This excludes any funds related to the new curriculum support or the student well-being support grants.
- >Total projected student enrolment has increased to 107,670 students. This number includes homeschooled and blended students (students that attend school part-time and are home-schooled part-time) as well as international and our other non-resident students that are not part of the WMA. This student enrolment projection is made under the assumption that there will be a "normal" return to in-person learning in the fall.
- >Enrolment growth for provincially funded students is projected to increase by 2,835 students or 2.7 per cent compared to the actual September 2021 enrolment (107,026 – 104,191).
- >System Administration expenses are projected at \$37.5 million which is 3.08 per cent of the Division's total 2021-2022 expenses net of Asset Retirement Obligations (ARO).
- >Approximately 76.5 per cent of the total Division funds will be allocated to support students in the classroom, with the remaining balance covering fixed and committed costs. This percentage is down slightly from the 2021-2022 year primarily due to increased fixed costs such as rising utilities, increased maintenance costs, insurance costs and ongoing expenses associated with air filtration.
- >The Division's proposed use of surplus funds for 2022-2023 totals approximately \$10 million (net of ARO).
- >Staffing full-time equivalents (FTE) for 2022-2023 are projected at 9,038 FTE which is 3.7 per cent lower than actual staffing FTE's in the current year. This is a direct result of hiring additional FTE's in the fall of 2021 to support the continuance of providing both online and in-person learning due to the continuing COVID-19 pandemic.
- >Projected accumulated operating surplus at August 31, 2023 is \$16.75 million or 1.4 per cent of expense (\$15.4 million surplus net of SGF).
- >Further detailed information on the Divisions proposed use of surplus funds is contained in the Board approved recommendation report and on the AOS tabs of the BR 2023.

Significant Business and Financial Risks:

- >Inflationary pressures, including staffing and increased fixed costs, such as rising utilities, increased maintenance costs, and insurance costs are reducing allocations to classrooms.
- >The Division continues to experience spacing issues. Increasing enrolment is especially a concern at the high school level.
- >A potential increase in refugee or other students due to world events that are not included in the Division's projected September 31, 2022 enrolments.
- >While the Division appreciates the Hold Harmless funding adjustments as a result of the COVID-19 pandemic, there is a risk of reduced funding as a result of enrolment projections not being aligned with actual enrolment. The uncertainty of Bridge funding also remains a significant concern.
- >Although the Division has budgeted for a "normal" school year, the risk of uncertainty and financial impact as a result of the continuing pandemic remains a concern and an ongoing risk.
- >Incurring an Asset Retirement Obligations (ARO) liability without an offsetting receivable throws the Division into a significant Net Financial Debt position which could be a concern to readers as it shows that the Division is unable to cover our debts. Additionally, to have the ARO flowing through the Investment in Tangible Capital Assets (ITCA) could result in the Division showing a negative ITCA resulting in further concerns with the Division's financial position.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
REVENUES			
Government of Alberta	\$ 1,149,342,942	\$1,125,511,300	\$1,158,556,557
Federal Government and First Nations	\$ 2,032,408	\$1,999,600	\$2,005,495
Property taxes	\$ -	\$0	\$0
Fees	\$ 28,753,900	\$29,774,800	\$9,139,584
Sales of services and products	\$ 12,996,350	\$11,005,900	\$10,095,146
Investment income	\$ 1,000,000	\$900,000	\$1,367,828
Donations and other contributions	\$ 9,080,600	\$9,038,900	\$5,025,134
Other revenue	\$ 4,156,000	\$6,149,300	\$4,749,075
TOTAL REVENUES	\$1,207,362,200	\$1,184,379,800	\$1,190,938,819
EXPENSES			
Instruction - ECS	\$ 40,461,400	\$49,104,800	\$36,631,477
Instruction - Grade 1 to 12	\$ 891,239,300	\$881,228,700	\$867,957,126
Operations & maintenance	\$ 192,154,800	\$184,519,300	\$186,031,703
Transportation	\$ 43,547,500	\$41,472,800	\$33,174,006
System Administration	\$ 37,507,200	\$37,257,200	\$36,821,005
External Services	\$ 14,152,000	\$15,806,800	\$14,583,718
TOTAL EXPENSES	\$1,219,062,200	\$1,209,389,600	\$1,175,199,035
ANNUAL SURPLUS (DEFICIT)	(\$11,700,000)	(\$25,009,800)	\$15,739,784

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)

for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
EXPENSES			
Certificated salaries	\$ 545,198,100	\$514,031,100	\$537,680,711
Certificated benefits	\$ 135,814,300	\$130,696,200	\$121,912,765
Non-certificated salaries and wages	\$ 211,216,800	\$222,570,900	\$223,178,320
Non-certificated benefits	\$ 65,360,500	\$66,767,200	\$60,760,966
Services, contracts, and supplies	\$ 198,133,700	\$213,319,500	\$174,807,120
Capital and debt services			
Amortization of capital assets			
Supported	\$ 47,393,600	\$48,255,400	\$44,633,089
Unsupported	\$ 15,194,600	\$12,966,100	\$11,407,710
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 281,500	\$303,200	\$324,297
Other interest and finance charges	\$ 469,100	\$480,000	\$451,478
Losses on disposal of capital assets	\$ -	\$0	\$42,579
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$1,219,062,200	\$1,209,389,600	\$1,175,199,035

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

REVENUES	Approved Budget 2022/2023							Actual Audited 2020/21
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 39,944,640	\$ 876,686,977	\$ 117,754,230	\$ 32,364,936	\$ 38,007,200	\$ 3,016,800	\$ 1,107,774,783	\$ 1,113,753,561
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 38,302,600	\$ -	\$ -	\$ -	\$ 38,302,600	\$ 40,675,458
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 1,880,982	\$ 50,000	\$ -	\$ -	\$ 627,500	\$ 2,558,482	\$ 2,714,859
(5) Federal Government and First Nations	\$ -	\$ 742,808	\$ -	\$ -	\$ -	\$ 1,289,600	\$ 2,032,408	\$ 2,005,495
(6) Other Alberta school authorities	\$ 166,760	\$ 390,317	\$ 150,000	\$ -	\$ -	\$ -	\$ 707,077	\$ 1,412,679
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 19,618,700	\$ -	\$ 9,135,200	\$ -	\$ -	\$ 28,753,900	\$ 9,139,584
(11) Sales of services and products	\$ -	\$ 4,712,050	\$ 24,800	\$ -	\$ -	\$ 8,259,500	\$ 12,996,350	\$ 10,095,146
(12) Investment income	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,367,828
(13) Gifts and donations	\$ 350,000	\$ 6,529,900	\$ -	\$ -	\$ -	\$ 3,000	\$ 6,882,900	\$ 4,802,162
(14) Rental of facilities	\$ -	\$ -	\$ 3,200,400	\$ -	\$ -	\$ 955,600	\$ 4,156,000	\$ 3,082,819
(15) Fundraising	\$ -	\$ 2,197,700	\$ -	\$ -	\$ -	\$ -	\$ 2,197,700	\$ 222,972
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,666,256
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) TOTAL REVENUES	\$ 40,461,400	\$ 912,759,434	\$ 160,482,030	\$ 41,500,136	\$ 38,007,200	\$ 14,152,000	\$ 1,207,362,200	\$ 1,190,938,819
EXPENSES								
(19) Certificated salaries	\$ 17,434,500	\$ 521,244,000			\$ 3,022,600	\$ 3,497,000	\$ 545,198,100	\$ 537,680,711
(20) Certificated benefits	\$ 2,736,100	\$ 131,192,100			\$ 1,004,900	\$ 881,200	\$ 135,814,300	\$ 121,912,765
(21) Non-certificated salaries and wages	\$ 9,079,700	\$ 114,160,400	\$ 64,683,900	\$ 1,265,800	\$ 18,759,900	\$ 3,267,100	\$ 211,216,800	\$ 223,178,320
(22) Non-certificated benefits	\$ 2,795,400	\$ 35,452,200	\$ 20,964,900	\$ 387,700	\$ 4,940,900	\$ 819,400	\$ 65,360,500	\$ 60,760,966
(23) SUB - TOTAL	\$ 32,045,700	\$ 802,048,700	\$ 85,648,800	\$ 1,653,500	\$ 27,728,300	\$ 8,464,700	\$ 957,589,700	\$ 943,532,762
(24) Services, contracts and supplies	\$ 8,387,100	\$ 78,414,000	\$ 56,336,400	\$ 41,894,000	\$ 7,809,700	\$ 5,292,500	\$ 198,133,700	\$ 174,807,120
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 47,393,600	\$ -	\$ -	\$ -	\$ 47,393,600	\$ 44,633,089
(26) Amortization of unsupported tangible capital assets	\$ 28,600	\$ 10,697,500	\$ 894,500	\$ -	\$ 1,579,200	\$ 394,800	\$ 13,594,600	\$ 11,407,710
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 1,600,000	\$ -	\$ -	\$ -	\$ 1,600,000	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ 281,500	\$ -	\$ -	\$ -	\$ 281,500	\$ 324,297
(32) Other interest and finance charges	\$ -	\$ 79,100	\$ -	\$ -	\$ 390,000	\$ -	\$ 469,100	\$ 451,478
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,579
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 40,461,400	\$ 891,239,300	\$ 192,154,800	\$ 43,547,500	\$ 37,507,200	\$ 14,152,000	\$ 1,219,062,200	\$ 1,175,199,035
(36) OPERATING SURPLUS (DEFICIT)	\$ -	\$ 21,520,134	\$ (31,672,770)	\$ (2,047,364)	\$ 500,000	\$ -	\$ (11,700,000)	\$ 15,739,784

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
FEEES			
TRANSPORTATION	\$9,135,200	\$10,089,400	\$3,828,048
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$4,587,000	\$4,567,000	\$2,978,527
FEEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$209,200	\$212,300	\$108,256
Fees for optional courses	\$3,438,300	\$3,436,000	\$695,997
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$6,877,200	\$6,877,200	\$493,508
Other fees to enhance education Metro continuing education non-adult fees	\$935,800	\$1,021,800	\$894,863
NON-CURRICULAR FEES			
Extra-curricular fees	\$2,790,000	\$2,789,900	\$99,155
Non-curricular goods and services	\$781,200	\$781,200	\$136,774
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$28,753,900	\$29,774,800	\$9,235,128

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 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
Cafeteria sales, hot lunch, milk programs	\$1,283,069	\$1,012,500	\$174,805
Special events	\$1,362,155	\$1,166,800	\$270,232
Sales or rentals of other supplies/services	\$1,248,500	\$1,248,500	\$583,509
International and out of province student revenue	\$2,938,250	\$1,612,700	\$3,565,599
Adult education revenue	\$542,300	\$765,740	\$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	\$51,924
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	
Other (describe) 0	\$0	\$0	
TOTAL	\$7,374,274	\$5,806,240	\$4,646,069

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)
for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2021	\$210,766,969	\$127,161,983	\$0	\$38,806,069	\$0	\$38,806,069	\$44,798,917
2021/2022 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$9,208,731)			(\$9,208,731)	(\$9,208,731)		
Estimated board funded capital asset additions		\$20,515,926		(\$13,946,475)	(\$13,946,475)	\$0	(\$6,569,451)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		(\$1,040,200)	(\$1,040,200)		\$1,040,200
Estimated amortization of capital assets (expense)		(\$61,130,937)		\$61,130,937	\$61,130,937		
Estimated capital revenue recognized - Alberta Education		\$7,772,662		(\$7,772,662)	(\$7,772,662)		
Estimated capital revenue recognized - Alberta Infrastructure		\$40,398,821		(\$40,398,821)	(\$40,398,821)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$24,837		(\$24,837)	(\$24,837)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$695,159		(\$695,159)	(\$695,159)		
Estimated reserve transfers (net)				\$0	\$11,955,948	(\$11,955,948)	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2022	\$201,558,238	\$135,438,451	\$0	\$26,850,121	\$0	\$26,850,121	\$39,269,666
2022/23 Budget projections for:							
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$50,000,000)	(\$50,000,000)		\$0			
Budgeted surplus(deficit)	(\$11,700,000)			(\$11,700,000)	(\$11,700,000)		
Projected board funded tangible capital asset additions		\$19,102,952		(\$12,302,952)	(\$12,302,952)	\$0	(\$6,800,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		(\$575,076)	(\$575,076)		\$575,076
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$60,988,200)		\$60,988,200	\$60,988,200		
Budgeted capital revenue recognized - Alberta Education		\$9,066,200		(\$9,066,200)	(\$9,066,200)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$38,302,600		(\$38,302,600)	(\$38,302,600)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$24,800		(\$24,800)	(\$24,800)		
Budgeted amortization of ARO tangible capital assets		(\$1,600,000)		\$1,600,000	\$1,600,000		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$716,572		(\$716,572)	(\$716,572)		
Projected reserve transfers (net)				\$0	\$10,100,000	(\$10,100,000)	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2023	\$139,858,238	\$90,063,375	\$0	\$16,750,121	\$0	\$16,750,121	\$33,044,742

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025
Projected opening balance	\$0	\$0	\$0	\$26,850,121	\$16,750,121	\$16,750,121	\$39,269,666	\$33,044,742	\$27,094,742
Projected excess of revenues over expenses (surplus only)	Explanation \$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation (\$575,076)	\$0	\$0		\$0	\$0	\$575,076	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation \$62,588,200	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation (\$47,393,600)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation \$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	Explanation \$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	Explanation \$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation (\$716,572)	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves \$10,100,000	\$0	\$0	(\$10,100,000)	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Techonology asset renewal \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation \$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Joey Moss and Dr Anne Anderson Costs (\$1,000,000)	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation \$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases \$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation \$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation \$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Continuation of Equity Achievement, Anti-Racism, Equi (\$2,500,000)	\$0	\$0		\$0	\$0			
Transportation Expenses	Targeted use of Transportation Surplus (\$1,600,000)	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported \$0	\$0	\$0		\$0	\$0			
English language learners	Explanation \$0	\$0	\$0		\$0	\$0			
System Administration	Explanation \$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation \$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation \$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation \$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation \$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation \$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation \$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation \$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation \$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation \$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation \$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation \$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Growth Accomodation and Program Establishment (\$5,000,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Growth Accomodation and Modulers \$0	\$0	\$0	\$0	\$0	\$0	(\$6,800,000)	(\$5,950,000)	(\$5,950,000)
Capital costs - School building partnership projects	Explanation \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Techonology asset renewal (\$5,000,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation (\$36,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation (\$2,266,952)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation \$0	\$0	\$0		\$0	\$0		\$0	\$0
Amortization of board funded ARO Capital Assets	Explanation (\$1,600,000)	\$0	\$0		\$0	\$0		\$0	\$0
September Actual Enrolment vs Projected Enrolment Relief	Explanation (\$5,000,000)	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation \$0	\$0	\$0		\$0	\$0		\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	Explanation \$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$16,750,121	\$16,750,121	\$16,750,121	\$33,044,742	\$27,094,742	\$21,144,742

Total surplus as a percentage of 2023 Expenses	4.08%	3.60%	3.11%
ASO as a percentage of 2023 Expenses	1.37%	1.37%	1.37%

**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
Estimated Operating Surplus (Deficit) Aug. 31, 2023	\$ (11,700,000)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(11,700,000)	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$1,600,000	
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.
Continuation of the Equity Achievement Project (Year 2)	\$2,000,000	In 2021-2022, the Division initiated a pilot focused on evidence- and research-based approach to supporting academic growth and achievement in schools serving our most socially vulnerable communities. The project is focused around early intervention, high-quality literacy and numeracy instruction, social-emotional well-being, school nutrition and critical enrichment programming.
Continuation of the Anti-Racism & Equity Action Plan (Year 2)	\$500,000	This allocation is intended to support the collection of extended student demographics, which is a necessary step in working to dismantle systemic racism and racial discrimination in Edmonton Public Schools.
Transportation - Use of Targeted Surplus balance	\$1,600,000	The rising costs of fuel and insurance for our carriers have increased the cost of providing transportation to our students. However, during the 2020-2021 school year, due to many students schooling online, our transportation department was able to generate a surplus. This surplus is targeted to be used specifically for Student Transportation in 2022-2023.
*Startup Supplies, Equipment and Services (SES) for Joey Moss School and the phase 3 c	\$1,000,000	Joey Moss school will require an allocation to help with start-up costs such as furniture, equipment, textbooks. Etc. Additionally, Dr. Anne Anderson's second floor opening will require furniture and equipment
Description 7 (Fill only if your board projected an operating deficit)	\$0	
Subtotal, preliminary projected operating reserves to cover operating deficit	11,700,000	
Opening balance adjustment due to adoption of PS 3280 (ARO)	-	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	12,302,952	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	575,076	
Budgeted amortization of board funded tangible capital assets	(13,594,600)	
Budgeted amortization of board funded ARO tangible capital assets	(1,600,000)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	716,572	
Projected net transfer to (from) Capital Reserves	-	
Total final projected amount to access ASO in 2022/23	\$ 10,100,000	

Total amount approved by the Minister

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

	Budgeted 2022/2023 (Note 2)	Actual 2021/2022	Actual 2020/2021	Notes
Grades 1 to 12				
Eligible Funded Students:				
Grades 1 to 9	72,282	70,703	70,166	Head count
Grades 10 to 12	26,096	25,118	24,439	Head count
Total	98,378	95,821	94,605	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	2.7%	1.3%		
Other Students:				
Total	250	372	403	Note 3
Total Net Enrolled Students	98,628	96,193	95,008	
Home Ed Students	394	410	401	Note 4
Total Enrolled Students, Grades 1-12	99,022	96,603	95,409	
Percentage Change	2.5%	1.3%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	2,947	3,277	3,197	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	7,734	8,111	7,577	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	8,648	8,370	7,366	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	8,648	8,370	7,366	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	4,324	4,185	3,683	
Percentage Change and VA for change > 3% or < -3%	3.3%	13.6%		3.3% enrolment increase is in alignment with typical annual increases for our division.
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	1,102	1,010	1,428	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	33	93	27	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
NOTES:				
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 2022/2023 budget report preparation.				
3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
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**

	Budget 2022/23		Actual 2021/22		Actual 2020/21		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	5,136	5,136	5,208	5,205	5,149	5,149	Teacher certification required for performing functions at the school level.
Non-School Based	175	175	223	223	243	243	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	5,310.1	5,310.1	5,430.7	5,427.5	5,392.4	5,392.4	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-2.2%		0.7%		-1.5%		
If an average standard cost is used, please disclose rate: Student F.T.E. per certificated Staff	102,832 19,462,15637		102,832 18.6		102,791 18.4		
Certificated Staffing Change due to:							
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	(121)	-	Descriptor (required): Moving from online back to "normal" in-person learning and changes in composition of students				
Total Change	(120.6)	-	Year-over-year change in Certificated FTE Year-over-year change in Certificated FTE				
Breakdown, where total change is Negative:							
Continuous contracts terminated	-	-	FTEs				
Non-permanent contracts not being renewed	(101)	-	FTEs				
Other (retirement, attrition, etc.)	(20)	-	Descriptor (required): Temporary hires for online teaching not renewed and normal retirements				
Total Negative Change in Certificated FTEs	(120.6)	-	Breakdown required where year-over-y Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.				
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>							
Certificated Number of Teachers							
Permanent - Full time	4,590	4,590	4,687	4,687	4,751	4,751	
Permanent - Part time	291	291	297	297	300	300	
Probationary - Full time	126	126	129	129	34	23	
Probationary - Part time	56	56	57	57	23	23	
Temporary - Full time	383	383	391	390	410	413	
Temporary - Part time	63	63	64	61	108	105	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	1,424	1,424	1,294	1,294	1,251	1,251	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	851	555	636	529	727	555	Personnel providing instruction support for schools under 'instruction' program areas other than EAs
Operations & Maintenance	985	985	955	955	946	946	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	16	7	13	5	14	6	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	453	138	654	140	575	131	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,727.7	3,108.6	3,551.8	2,922.7	3,513.6	2,889.3	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	5.0%		1.1%		6.1%		
Explanation of Changes to Non-Certificated Staff:							
2021/22 Actuals on this tab were from the fall of 2021/22 and since that time staffing levels have changed in line with the 2022/23 Spring Budget FTE's.							
Additional Information							
Are non-certificated staff subject to a collective agreement?	yes, see below						
Please provide terms of contract for 2021/22 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 - 2,251.91 FTE Custodial Union - CUPE Local 474. Collective agreement from Sept 1, 2017 to Aug 31, 2020 - 713.93 FTE Maintenance Staff Union - CUPE Local 784. Collective agreement from Sept 1, 2017 to Aug 31, 2020 - 267.00 FTE							