

DATE: April 16, 2024

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: 2024-2025 Distribution of Funds

ORIGINATOR: Todd Burnstad, Chief Financial Officer

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

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

ISSUE

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

BACKGROUND

Provincial Budget

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

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

The 2024-2025 funding profile for the Division shows projected operational funding of \$1,165,880,021, an increase in operational funding of \$48.8 million (or 4.4 per cent) compared to the 2023-2024 school year (\$1,117,079,927), which was adjusted for the change in the Supplemental Enrolment Growth and Transportation grants that occurred in the fall of 2023.

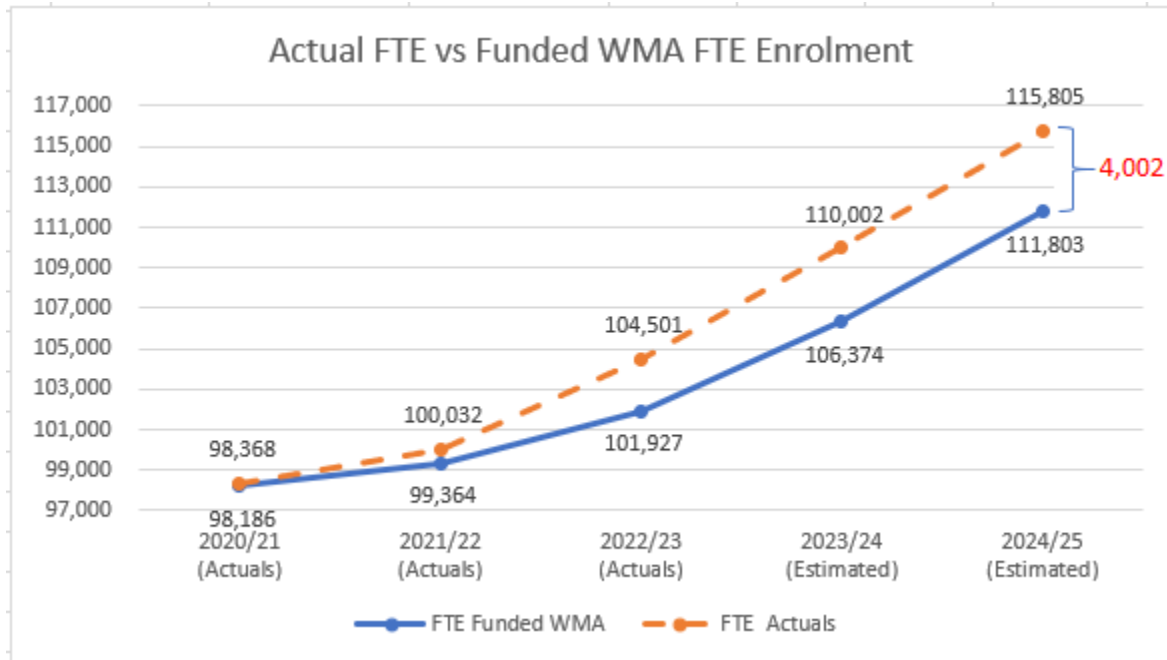
The increase in funding is directly associated with our increase in projected enrolment using the Weighted Moving Average (WMA) (an increase of 5.1 per cent). There were no grant funding rate increases and no inflationary relief was provided in this budget.

2024-2025 Division Budget Highlights

Total revenue for the Division is estimated at approximately \$1.34 billion. This is an increase of approximately \$60 million (see Attachment I).

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

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



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

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

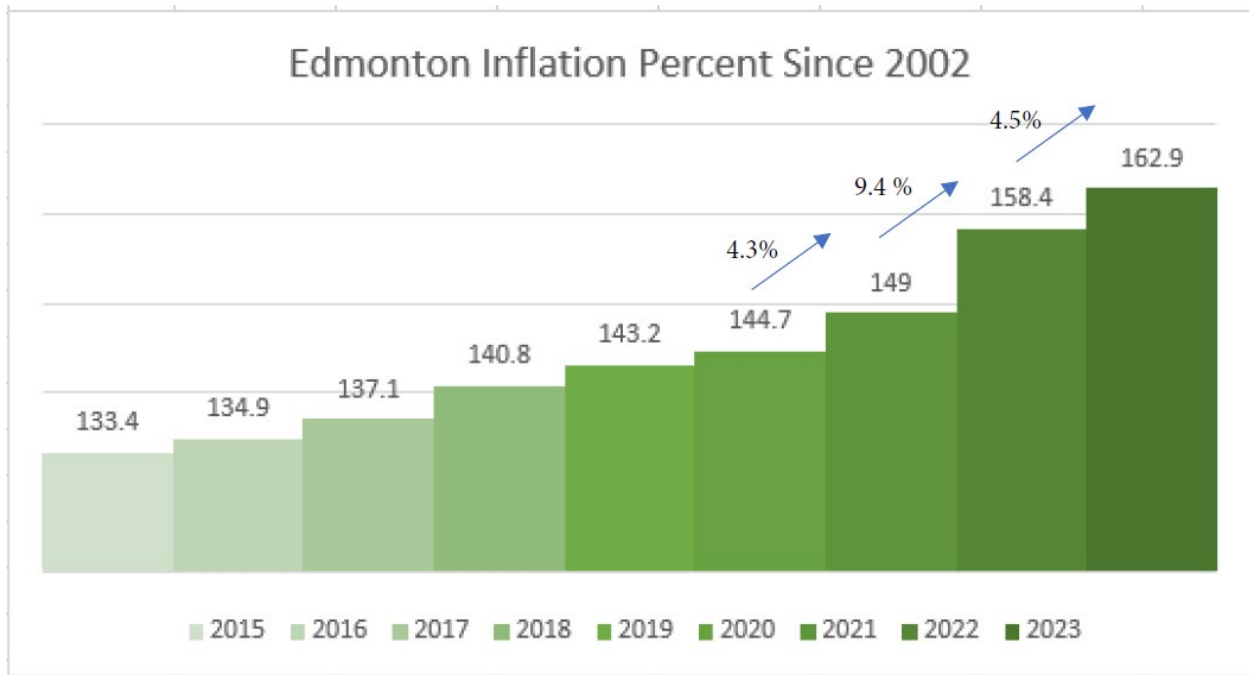
The Division’s Infrastructure Maintenance and Renewal (IMR) grant for 2024-2025 is \$13.8 million, which is a slight increase from the current 2023-2024 grant of \$13.6 million. The IMR grant can be used for both operating and capital expenditures.

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

Although not part of the operating revenue budget, it is important to note that the Province released our Capital Maintenance and Renewal (CMR) funding for 2024-2025 which is approximately \$17.7 million. This is more than double from what we received in 2023-2024 (\$6.9 million) and more than what we received in 2022-2023 (\$9.4 million) and 2021-2022 (\$14.8 million).

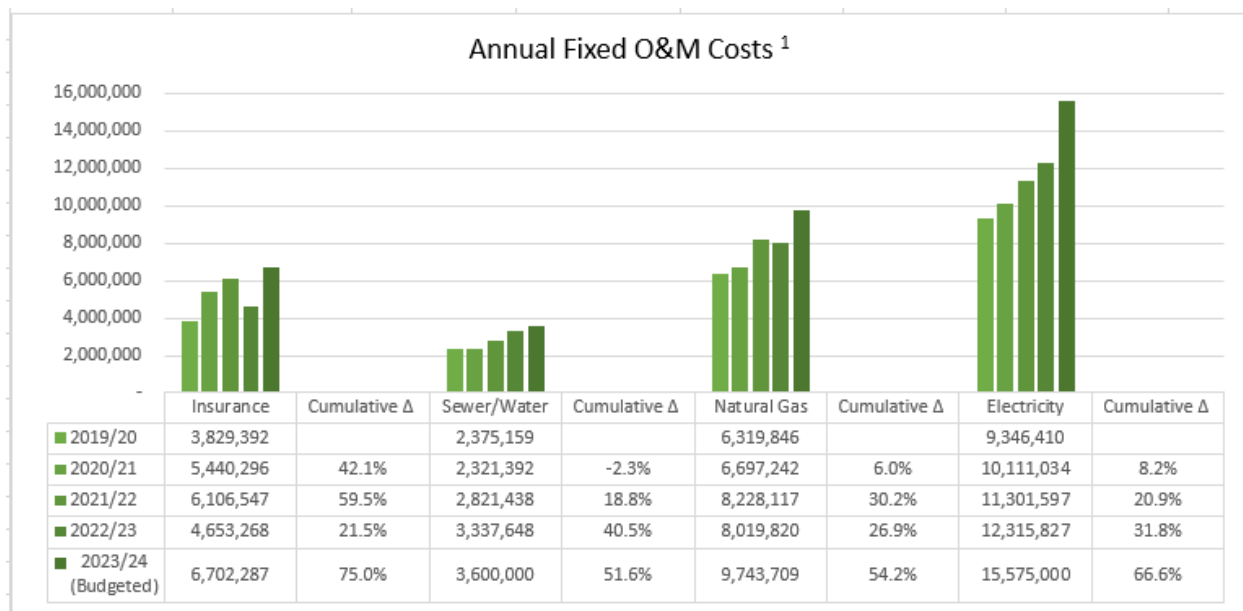
2024-2025 Operating Expenses

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



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

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



¹ Unless otherwise noted, all numbers are from the Audited Financial Statements, Schedule 4 of their respective years

Cumulative Δ - cumulative increase compared to 2019/20

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

- Insurance - while the insurance market is starting to soften, overall insurance costs will rise due to an increase in total insured square footage, inflated replacement costs and increased enrolment.
 - Sewer/Water – we anticipate an increase driven by usage (enrolment growth).
 - Natural Gas - the Division is under a contract which will remain in effect through October 2024. Converted to \$/GJ, Carbon Levy increases for gas include April 2022- \$2.63, April 2023- \$3.42 and April 2024- \$4.21.
 - Electricity - the Division recently signed a new short-term contract that goes until the end of the 2023-2024 school year. The new price per Megawatt hour (MWh) is 60 per cent higher than our previous contract price.
- We are also seeing an increase in Division software licenses, as some of our license agreements are based on our growing student enrolment.
 - The Division receives SuperNet funding to cover high speed internet costs. The funding does not cover the actual costs of providing this service, resulting in a gap of \$1 million.
 - Most of the Division's fixed costs are covered centrally; however, even expenses that are incurred at the school level have increased. Examples include: grounds and custodial equipment (12 per cent increase), office furniture and learning commons (19 per cent increase), and classroom furniture (8 per cent increase).
 - Central support for schools has also been impacted by the enrolment growth experienced by the Division in recent years. The proposed allocations include additional resources for some central services to hire additional staff to meet the increasing demand for services.
 - In an attempt to maintain the Division's 'number of devices per student' ratio, the proposed technology evergreen allocation has been increased.

2024-2025 Staff Unit Costs

- The largest category of expenses for the Division is salaries, wages and benefits for both certificated and non-certificated employees. Salaries account for 63 per cent and benefits at 16 per cent for a combined total of 79 per cent of our total operating costs. To stabilize the impact of compensation expenses for school and central budgets the Division calculates unit costs for each staff group.
- For the upcoming year, the Division is anticipating increases to our benefit rates including: dental coverage (increase of 12 per cent), extended health care (increase of 10 per cent), workers' compensation (increase of 23 per cent) and the impact of the new Canada Pension Plan (CPP) enhancement (a second additional contribution (CPP2)). These increased benefit rates will result in an additional \$16 million cost to the Division.
- In order to reduce the impact to school and central budgets, some previously contemplated allocations and Division initiatives have been scaled back. The savings from these reductions will now be held centrally to offset a portion of the additional benefit costs. Additional details on the allocations and initiatives that have been reduced is included in the notes for Attachment VI. In addition, the per student weighted enrolment allocation amount also had to be reduced compared to the current year. Combined, these strategies will offset approximately 50 per cent of the increase to unit costs that would otherwise have been required.
- Both schools and central will need to absorb the updated staff unit costs within their budgets, thereby reducing the spending available for other items.

2024-2025 Allocation Highlights

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

Build On Outstanding Learning Opportunities for all Students

- **Campus EPSB and Dual Credit** - The Division continues to see growth in high school completion. Allocations directed to Campus EPSB (\$215,348) and to Dual Credit (\$150,000) help to achieve that goal.
 - **Campus EPSB** is designed to provide students with another way to earn high school credits, industry credentials and get ahead of studies or prepare for post-secondary education. It provides opportunities and hands-on experience that help students plan their next steps.
 - **Dual Credit Allocation** supports optional career-based high school programming. It can assist students in making meaningful transitions to post-secondary education or the workplace. Dual credit courses allow students to earn both high school credits and credits that count towards a post-secondary certificate, diploma or degree.
- **Division One Targeted Allocation** - The Board of Trustees has identified early learning in both literacy and numeracy as a high priority. A \$40 million allocation provides additional resources to Division One children and students and allows lower class sizes and student to teacher ratios.
- **Equity Achievement Plan (EAP)** - The Board has previously approved the use of a portion of Operating Reserves to support academic growth and achievement in schools serving our most socially vulnerable communities. The initiative is focused around key areas that have a positive impact on student success and well-being: early intervention, high-quality literacy and numeracy instruction, social-emotional well-being, school nutrition and enrichment programming.

The 2024-2025 Equity Achievement Plan allocation (\$2.2 million) will continue to support the original 41 school cohorts.

- **High Social Vulnerability (HSV)** - this allocation (\$6 million) is considered a high priority for the Division and provides assistance to the top 60 schools with a significant percentage of students deemed as being socially vulnerable.
- **Programming and Student Accommodation** - this allocation (\$8.8 million) supports the establishment and activation of Division centres, which typically require facility modifications and additional resources to facilitate optimum learning spaces for students who qualify for specialized learning supports. As Division enrolment grows, and the number of students requiring specialized supports, as a percentage of overall growth, also grows, the Division must establish more Division centres in order to accommodate families who desire Division centre programming. Administration projects a need for 45 new Division centres for 2024-2025, and that this will likely continue into future years.
- **A tenth Specialized Learning Supports school linked team** - is also being proposed that would be specifically dedicated to supporting students with autism. This team would provide specialized assessments, consultations, coaching and teacher professional learning.
- **Division Technology - High Speed Networking** uses an allocation to cover the expenses associated with the Division's SuperNet connection between the Centre for Education and schools. This allocation is made up of a grant from the Alberta Government (\$2.3 million) that covers a basic level of service for schools combined with a Division allocation (\$1 million) to subsidize the actual costs in delivering adequate services.
- **The Technology Evergreening Strategy (TES)** aims to maintain equity of access to technology, increase efficiency, and reduce administrative workload in schools. This approach includes providing and supporting staff workstations, student devices (Chromebooks), classroom projection systems, and print devices at all schools.
- **Weighted Enrolment Allocation** - This allocation is provided to all schools based on their proportion of the Division's weighted enrolment. The level of specialized learning support required will be correlated to the school's weighted enrolment allocation. This is our largest allocation and represents approximately 77 per cent of the total school allocations. Funds from the Classroom Complexity Grant will help to supplement this allocation.

Advance Action Towards Anti-Racism and Reconciliation

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

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

- **Complex Behavioral Support** - This allocation (\$111,879) provides support for a Division teacher at Overlanders School who is a certified trainer for Collaborative and Proactive Solutions (CPS), or the Ross Greene approach. This allocation provides release time for the teacher to continue to provide CPS training to interested Division staff.
- **Mental Health Supports Allocation (\$3.5 million):**
 - **CASA classrooms at J.A. Fife and Rosslyn schools:** In June 2023, CASA and the Division signed a Memorandum of Understanding to support students and their families who would benefit from the mental health services provided by CASA. CASA and the Division committed to work together to develop and operationalize the first CASA classroom in the Division. In this model, CASA provides mental health services to children and their families and the Division provides educational programming for the child. The first CASA classroom was established at J.A. Fife School with the first cohort beginning in September 2023. A second classroom has been approved at Rosslyn School beginning in September 2024.
 - **Aldergrove and Keheewin schools:** These Division mental health classrooms are supported by Hospital School Campuses. The mental health classroom at Keheewin is newly established and will begin working with students in April 2024.
 - **Hospital School Campuses and Specialized Learning Supports:** A coordinated mental health approach to provide mental health supports and services to students across the Division.

RELATED FACTS

- Approximately 74 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.
- From a school budget perspective, the proposed allocations continue to provide an allocation for the actual number of students being supported. No additional funds have been able to be allocated to offset inflationary increases for school level expenditures.
- The provincially funded school nutrition grant has been maintained at the same level (\$1.7 million) as in 2023-2024. The Federal government recently announced funding for a National School Food Program. The provincial government will oversee the roll out of these federal funds. We expect to learn more about this initiative in the coming months. None of these funds have been included in the proposed Distribution of Funds document.
- The Division's student projection for 2024-2025 is 120,224. Factoring in ECS students at 0.5, our projected FTE enrolment is 115,805. These figures exclude international and sponsored students.
- Total enrolment growth is projected to increase by approximately 5,996 students or 5.2 per cent compared to the actual September 2023, enrolment counts.
- WMA funded enrolment is 111,803, factoring in ECS students at 0.5 as well as factoring in enrolment from the two previous years. This is an increase of 5,429 or 5.1 per cent compared to the 2022-2023 WMA funded enrolment of 106,374.
- Grants such as Institutional Services and PUF will continue to be offset by an equal allocation.
- On April 9, 2024 the Province announced an additional \$4 million in Dual Credit funding (based on an application process) as we do not have confirmation of our portion of this grant, we have not included any revenue in the Distribution of Funds report.

RECOMMENDATION

That Distribution of Funds for the 2024-2025 Budget be approved.

NEXT STEPS

Following the approval of the 2024-2025 Distribution of Funds, allocations will be sent out to schools and decision units for the completion of the 2024-2025 Budget.

ATTACHMENTS and APPENDICES

ATTACHMENT I	2024-2025 Preliminary Spring Revenue Budget
ATTACHMENT II	2024-2025 Enrolment Projections using WMA
ATTACHMENT III	2024-2025 Distribution of Funds – Total Allocations
ATTACHMENT IV	2024-2025 Distribution of Funds – School Allocations
ATTACHMENT V	2024-2025 Distribution of Funds – Other Allocations
ATTACHMENT VI	2024-2025 Proposed Use of Accumulated Operating Surplus Funds
ATTACHMENT VII	2024-2025 Proposed Use of Capital Reserve Funds

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

	2024-2025 Budget	2023-2024 Approved Budget	Variance \$	Variance %	NOTES
BASE INSTRUCTION GRANTS					1
Kindergarten	\$ 28,087,800	\$ 28,559,800	(472,000)	-1.7%	2
Grades 1 to 9	506,899,500	484,588,100	22,311,400	4.6%	
SUBTOTAL KINDERGARTEN TO GRADE 9	534,987,300	513,147,900	21,839,400	4.3%	1
High School Subtotal	204,279,700	188,935,500	15,344,200	8.1%	3
SUBTOTAL BASE INSTRUCTION GRANTS	739,267,000	702,083,400	37,183,600	5.3%	
SERVICES AND SUPPORT GRANTS					
Specialized Learning Support	88,958,400	87,016,000	1,942,400	2.2%	
SLS - Kindergarten Severe	9,335,700	7,790,400	1,545,300	19.8%	4
Moderate Language Delay Grant (Pre-K & SLS-K)	370,900	400,400	(29,500)	-7.4%	5
ECS Pre-Kindergarten Program Unit Funding (PUF)	7,928,900	7,929,700	(800)	0.0%	6
English as an Additional Language	22,805,700	19,351,600	3,454,100	17.8%	7
Refugee Student	16,053,100	13,183,600	2,869,500	21.8%	7
First Nations, Metis, and Inuit	14,233,200	13,918,400	314,800	2.3%	
Education Programs in an Institution and Specialized					
Education Programs	10,618,200	8,690,300	1,927,900	22.2%	8
Classroom Complexity	5,396,400	5,177,700	218,700	4.2%	9
SUBTOTAL SERVICES AND SUPPORT GRANTS	175,700,500	163,458,100	12,242,400	7.5%	
SCHOOL GRANTS					
Operations and Maintenance (O&M)	101,348,700	98,900,800	2,447,900	2.48%	
Transportation	42,999,900	39,632,500	3,367,400	8.5%	10
SuperNet	2,294,400	2,332,800	(38,400)	-1.6%	11
SUBTOTAL SCHOOL GRANTS	146,643,000	140,866,100	5,776,900	4.10%	
COMMUNITY GRANTS					
Geographic	1,500,000	1,500,000	-	-	
Socio-Economic Status (SES)	14,861,700	15,383,500	(521,800)	-3.4%	12
School Nutrition	1,696,000	1,696,000	-	-	13
SUBTOTAL COMMUNITY GRANTS	18,057,700	18,579,500	(521,800)	-2.8%	
AUTHORITY GRANTS					
System Administration	38,986,400	38,740,900	245,500	0.63%	14
Supplemental Enrolment Growth	11,473,000	4,612,600	6,860,400	148.7%	15
Teacher Salary Settlement	21,925,200	21,052,900	872,300	4.1%	16
SUBTOTAL JURISDICTION GRANTS	72,384,600	64,406,400	7,978,200	12.4%	
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	1,152,052,800	1,089,393,500	62,659,300	5.75%	
INFRASTRUCTURE MAINTENANCE RENEWAL (IMR)	8,325,000	7,325,000	1,000,000	13.65%	17
TOTAL PROVINCIAL OPERATIONAL REVENUE	1,160,377,800	1,096,718,500	63,659,300	5.80%	
PROVINCIAL PRIORITY GRANTS					
Curriculum Resource & Professional Learning Funding	5,100,000	5,100,000	-	-	18
Displaced Students	-	1,887,000	(1,887,000)	-100.0%	18
Low Incidence Supports and Services	522,000	522,000	-	-	18
Learning Disruption	1,490,000	1,490,000	-	-	18
Mental Health in Schools	-	500,000	(500,000)	-100.0%	18
Digital Assessment Implementation Funding	500,000	-	500,000	100.0%	18
Dual Credit Funding	-	-	-	-	18
SUBTOTAL PROVINCIAL PRIORITY GRANTS	7,612,000	9,499,000	(1,887,000)	-19.9%	

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

	2024-2025 Budget	2023-2024 Approved Budget	Variance \$	Variance %	NOTES
CAPITAL					
Amortization of Capital Allocations and Expended Deferred Capital Revenue	47,303,200	47,303,200	-	-	
SUBTOTAL CAPITAL	47,303,200	47,303,200	-	-	
TOTAL PROV. OP. AND CAPITAL REVENUE	1,215,293,000	1,153,520,700	61,772,300	5.36%	
OTHER PROVINCIAL GRANTS					
Other Provincial Grants	6,698,400	6,803,700	(105,300)	-1.55%	19
SUBTOTAL OTHER PROVINCIAL GRANTS	6,698,400	6,803,700	(105,300)	-1.55%	
OTHER PROVINCIAL REVENUES					
Grants	1,393,300	1,371,800	21,500	1.57%	20
Secondments - Provincial	1,781,700	1,781,700	-	-	
Alberta Teachers' Retirement Fund (ATRF)	53,887,100	53,887,100	-	-	
SUBTOTAL OTHER PROVINCIAL REVENUES	57,062,100	57,040,600	21,500	0.04%	
OTHER ALBERTA SCHOOL AUTHORITIES	580,800	512,100	68,700	13.42%	20
FEDERAL FRENCH FUNDING	880,229	1,690,873	(810,644)	-47.94%	21
TOTAL GOVERNMENT OF ALBERTA REVENUE	1,280,514,529	1,219,567,973	60,946,556	5.00%	
FEDERAL GOVERNMENT AND FIRST NATIONS FEES	2,895,300	2,113,900	781,400	36.96%	22
School Fees - School Generated Funds	13,949,700	13,949,700	-	-	
Transportation Fees	9,665,500	9,665,500	-	-	
Lunch Program Fees	4,903,300	4,903,300	-	-	
Metro Continuing Education Fees	807,200	807,200	-	-	
Music Instrument & Other Material Fees	174,200	174,200	-	-	
SUBTOTAL FEES	29,499,900	29,499,900	-	-	20
OTHER SALES AND SERVICES					
International Student Tuition	2,938,300	2,938,300	-	-	
Sales and Services - Schools and Central DUs	4,861,100	4,802,300	58,800	1.22%	
Other Sales and Services - School Generated Funds	4,344,700	4,344,700	-	-	
Secondments - Other Entities	1,099,500	1,099,500	-	-	
Adult Education	646,400	646,400	-	-	
SUBTOTAL SALES AND SERVICES	13,890,000	13,831,200	58,800	0.43%	20
INVESTMENT INCOME	3,000,000	4,545,500	(1,545,500)	-34.00%	23
GIFTS AND DONATIONS					
EPSB Gifts and Donations	6,528,700	6,528,700	-	-	
EPSB Foundation Support	750,000	750,000	-	-	
SUBTOTAL GIFTS AND DONATIONS	7,278,700	7,278,700	-	-	
FUNDRAISING - SCHOOL GENERATED FUNDS (SGF)	2,197,700	2,197,700	-	-	
RENTAL OF FACILITIES	4,075,800	4,075,800	-	-	20
TOTAL REVENUE	<u>\$ 1,343,351,929</u>	<u>\$ 1,283,110,673</u>	<u>\$ 60,241,256</u>	<u>4.69%</u>	

Notes to supplement the 2024-2025 Budget – Revenue (DOF)

Unless otherwise noted, variance explanations have been provided for amounts where the 2024-2025 Budget differs from the 2023-2024 budget by more than five per cent.

Impact of the Weighted Moving Average (WMA)

The 2024-2025 school year will be the fifth year of the Weighted Moving Average (WMA) funding model. Integral with the new funding model is that all grants are either fully or partially calculated using WMA. 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. As there have been no changes to the base WMA funding rates the increase in revenue from prior year budget is directly related to increased enrolment.

2. Kindergarten

The negative variance from prior year is a direct result of a decrease of 146 FTE from the prior year WMA.

3. High School Funding

The WMA base funding rate for high school continues to be 10 per cent higher than the Grade 1 to 9 base funding rate to account for the increased cost of high school programming. The 2024-2025 enrolment projection for senior high of 30,138 is an increase of approximately 6.5 per cent over the current year.

Credit Enrolment Units (CEUs) are no longer the basis for high school funding with the exception of summer school, which is funded based on the previous year's completed credits. For example, for the 2024-2025 school year, 2023-2024 school year summer course completion data is used for the funding calculation.

4. Specialized Learning Supports (SLS) - Kindergarten Severe

This grant is provided for children with severe disabilities or severe language delay who require additional supports beyond what is offered in a regular Kindergarten program. To qualify for this grant, children must be a minimum of 4 years 8 months as of August 31 and less than 6 years of age as of September 1 and also have not yet accessed three years of ECS programming. The variance from prior year is directly the result of projected increased enrolment and the 2021-2022 lower enrolment numbers dropping off of the WMA calculation.

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

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

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

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

This grant is funded on actual enrolment as opposed to the WMA. To qualify for this grant, all eligible children must be registered as of December 2, 2024, as opposed to the September count date. The variance from prior year is directly the result of minimal projected decreased enrolment.

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

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

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

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

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

Students can only qualify for one of these grants, whichever is the higher amount. Students continue to qualify for refugee or EAL grants for a maximum of five years. The variance from prior year is the direct result of increased enrolment.

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

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

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

The variance from prior year is the result of Alberta Education unfreezing EPI/SEP funding. Additionally, Hospital School Campuses (HSC) has transitioned from 10 to 12 months of programming for all of its SEP's thereby increasing funding requirements.

9. Classroom Complexity

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

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

- staff recruited and/or trained by school authorities;
- number of additional hours, specified by position type;
- number of new hires, specified by position type;
- how the funding was spent;
- and the unspent portion and why it was unspent.

All funds provided must be spent in the year in which they are allocated and any unused funds must be returned to Alberta Education. The variance from prior year is the direct result of increased enrolment.

10. Transportation

This is a targeted grant and must be used for the purpose it was allocated and cannot be transferred to support other program areas. Only students and children enrolled as of the September count date are eligible for funding.

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

The variance from prior year is the direct result of increased enrolment.

11. SuperNet

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

Administration is currently following up with the province on the negative variance from 2023-2024.

12. Socio-Economic Status (SES)

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

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

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

The negative variance from prior year is the result of Alberta Education updating their indicators from the 2016 Statistics Canada census to 2021 Statistics Canada Census information.

13. School Nutrition

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

14. System Administration

This grant is intended to support the cost of board governance and central office functions that are not directly related to instruction. The 2024-2025 funding amount is based on 3.2 per cent of operating expenditures from the August 31, 2023, Audited Financial Statements.

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

15. Supplemental Enrolment Growth

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

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

During the current year, Alberta Education revised their formula for eligibility for this grant. The variance from prior year is the result of increased enrolment in the fall of 2024 being higher than anticipated and as a result of the funding formula change. Funding will be updated within the school year based on actual growth experienced as of the frozen funded count date.

16. Teacher Salary Settlement

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

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

The 2024-2025 allocation is calculated using information provided to the ministry in the 2023-2024 Audited Financial Statements and 2023-2024 Budget Report.

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

17. Infrastructure Maintenance Renewal (IMR)

IMR funding is provided to school divisions to ensure that school facilities meet all regulatory requirements particularly as they pertain to providing a safe and healthy learning environment. The Division's IMR grant allocation for 2024-2025 is approximately \$13.8 million. The IMR grant can be used for both operating and capital expenditures. The \$7.3 million reported as revenue is the amount estimated to be used for operating expenses with the remaining balance to be used on expenses that are capital in nature. A capital expense is typically something that extends an asset's useful life or is an upgrade that provides a benefit for longer than one year.

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

18. Provincial Priority Grants

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

- **Curriculum Resource and Professional Learning:** This funding is intended to support learning and teaching resources for the new Grade 4 to 6 curriculum. It is also intended to support professional learning and collaboration to support teachers implementing the new curriculum.

- **Displaced Students:** During the 2022-2023 school year, Alberta Education provided a grant for displaced students from Ukraine. This grant provided \$5,500 per student who was identified and enrolled on the September 2022 count date, and \$2,750 (50 per cent) for eligible Ukrainian students who arrived after the count date from October 2022 through to a second count date on March 1, 2023. It was indicated after the 2023-2024 Budget submission that the Displaced Student Grant was to be discontinued.
- **Learning Disruption:** This funding is intended to assist students in Grades 1 to 5 in their educational journey who require help catching up to their grade level as a result of learning loss during the pandemic.
- **Low Incidence Supports and Services:** This funding is intended to assist with the high cost associated with the specialized supports and services required to meet the educational needs of learners with low-incidence disabilities such as deaf/hard of hearing and blind/visually impaired.
- **Mental Health in Schools:** This grant, originally thought to be received by the Division, was actually directed to outside mental health specialists to provide additional supports to students facing mental health challenges in our schools.
- **Digital Assessment Implementation:** This is a one-time targeted grant intended to support the implementation of the new provincial digital assessment platform that is utilized to administer provincial achievement tests and diploma exams in Alberta.
- **Dual Credit Funding:** During the 2023-2024 year the Division received \$50,000 for a start-up grant and \$85,000 as an enhancement grant intended to enhance apprenticeship pathways, neither of these were known when the 2023-2024 budget was approved.

On April 9, 2024 the Province announced that they are investing an additional \$4 million in grant funding to be allocated based on an application process, as we do not have confirmation of our portion of this grant, we have not included any Dual Credit Funding revenue in the Distribution of Funds report.

19. Other Provincial Grants

Other Provincial Grants is comprised of:

- \$2.9M Science Resource Grant: In collaboration with three other metro school boards, Edmonton Public Schools is leading the provincial development of a science resource series to support the new Kindergarten to Grade 6 science curriculum. These resources will be made available to the province in two stages: Kindergarten to Grade 3 by September 2024 and Grade 4 to Grade 6 by September 2025. The grant, in total over two years, is approximately \$5.2M with approximately \$2.3M being recognized in 2023-2024. To complete this work, Curriculum and Learning Supports (CLS) is establishing a team, including teacher writers from Division schools.
- \$1M Family Support for Children with Disabilities (FSCD) for the Autism programs at Scott Robertson and Waverley School; \$700k in Mental Health Building Capacity Grant; \$500k in Advanced Education Grants at Metro and various other small grants.

20. Provincial Revenue, Other Alberta School Authorities, Fees, Sales and Services, Rental of Facilities

These revenue items have either been revised to revenue earned in the current year or are a carry forward from the approved budget.

The variance from prior year is due to an increase in cost recovery from Alberta Health Services for services provided to Alberta School for the Deaf. These revenue numbers will be updated again when budgets are opened for input by schools and central DU's.

21. French Federal Funding

French Federal funding is used to provide extra support to the Division's French-language programs and is expected to return to normal levels in 2024-2025, compared to an increase in funding received in 2023-2024.

22. Federal Government and First Nations

This line item includes an ongoing Language Instruction for Newcomers to Canada (LINC) grant at Metro Continuing

Education of approximately \$1.4 million which is a federal grant program that supports language training for adult newcomers to Canada who are permanent residents.

The line item also includes projections for the Jordon's Principle grant which has significantly increased in 2023-2024 (targeted funding intended to provide one-on-one support for First Nations students).

These revenue numbers will be updated again when budgets are opened for input by schools and central DU's.

23. Investment Income

As the Bank of Canada is projected to reduce its prime interest rate in 2024-2025, in line with the Divisions investment income, this revenue line is projected to decrease in 2024-2025.

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

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

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

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

Edmonton Public Schools
2024-2025 Distribution of Funds - Total Allocations

	2024-2025 Distribution of Funds	2023-2024 Budget	Variance \$	Variance %	NOTES
REVENUE					
Operating Revenue (Attachment I)	\$ 1,343,351,929	\$ 1,283,110,673	\$ 60,241,256	4.69%	1
Operating Reserve Funds Requested (Attachment VI)	13,831,236	13,363,000	468,236	3.50%	2
Total Operating Revenue	<u>\$ 1,357,183,165</u>	<u>\$ 1,296,473,673</u>	<u>\$ 60,709,492</u>	<u>4.68%</u>	
SCHOOL ALLOCATIONS					
Direct School Allocations (Attachment IV)	\$ 905,728,178	\$ 861,685,478	\$ 44,042,700	5.11%	3
Indirect School Allocations (Attachment V)	72,740,727	64,299,521	8,441,206	13.13%	4
	<u>\$ 978,468,905</u>	<u>\$ 925,984,999</u>	<u>\$ 52,483,906</u>	<u>5.67%</u>	
School Generated Funds/External Revenues (combination of line items from Attachment I)	36,659,143	35,877,735	781,408	2.18%	5
SUBTOTAL SCHOOL ALLOCATIONS	74.8% <u>\$ 1,015,128,048</u>	74.2% <u>\$ 961,862,734</u>	<u>\$ 53,265,314</u>	<u>5.54%</u>	
OTHER ALLOCATIONS					
Metro Continuing Education (Attachment V)	\$ 9,574,788	\$ 9,449,588	\$ 125,200	1.32%	6
External Revenue Allocations - Central (combination of line items from Attachment I)	11,806,953	11,806,953	-	-	7
Division Level Fixed Costs (Attachment V)	4.4% 60,218,873	57,692,373	2,526,500	4.38%	8
Division Level Committed Costs (Attachment V)	8.2% 111,952,805	108,405,787	3,547,018	3.27%	9
	<u>\$ 193,553,419</u>	<u>\$ 187,354,701</u>	<u>\$ 6,198,718</u>	<u>3.31%</u>	
System Administration (Attachment I)	2.9% \$ 38,986,400	\$ 38,740,937	\$ 245,463	0.63%	10
SUBTOTAL OTHER ALLOCATIONS	<u>232,539,819</u>	<u>226,095,638</u>	<u>6,444,181</u>	<u>2.85%</u>	
SUPPORTED CAPITAL AND IMR (combination of line items from Attachment I)	\$ 55,628,198	\$ 54,628,201	\$ 999,997	1.83%	11
ALBERTA TEACHERS' RETIREMENT FUND (ATRF) (Attachment I)	53,887,100	53,887,100	-	-	12
TOTAL BUDGET ALLOCATIONS	<u>\$ 1,357,183,165</u>	<u>\$ 1,296,473,673</u>	<u>\$ 60,709,492</u>	<u>4.68%</u>	

* The amount as a percentage of the total allocations

Note: Some of the 2023-2024 Budget figures have been reclassified to conform to the comparable 2024-2025 Distribution of Funds presentation.

Notes to supplement the 2024-2025 Distribution of Funds – Total Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2024-2025 Distribution of Funds differs from the 2023-2024 Budget by more than five per cent.

1. **Operating Revenue**

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

2. **Operating Reserve Funds Requested**

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

3. **Direct School Allocations**

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

4. **Indirect School Allocations**

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

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

School generated funds (SGF) are funds raised in the community for student activities (such as drama, ski club, and school teams) under the control and responsibility of school management. These funds are collected and retained for expenses at the school level. This amount has been carried over from the 2023-2024 budget and will be updated for the 2024-2025 budget document.

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

This allocation includes Summer School and Adult Education. Summer School funding is based on the previous year's completed credits.

7. **External Revenue Allocations – Central**

This allocation is a flow-through amount, whereby there is a direct revenue amount related to the allocation. This amount has been carried over from the 2023-2024 budget and will be updated for the 2024-2025 budget document.

8. **Division-Level Fixed Costs**

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

9. **Division-Level Committed Costs**

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

10. **System Administration**

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

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

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

12. Alberta Teachers' Retirement Fund (ATRF)

This amount represents a flow-through of teacher retirement benefits paid by the Province on behalf of our teachers and matches the revenue received. This amount has been carried over from the 2023-2024 budget and will be updated for the 2024-2025 budget document.

Edmonton Public Schools
2024-2025 Distribution of Funds - Direct School Allocations

	2024-2025 Distribution of Funds	2023-2024 Budget	Variance \$	Variance %	NOTES
SCHOOL ALLOCATIONS					
Alternate Allocation	\$ 21,375,722	\$ 18,575,268	\$ 2,800,454	15.08%	1
Base Allocation	62,807,949	62,016,784	791,165	1.28%	2
Campus EPSB	215,348	-	215,348	100.00%	3
Community Use of Schools	290,451	120,823	169,628	140.39%	4
Complex Behavioral Support	111,879	111,879	-	-	5
Division One Targeted Allocation	40,000,000	40,000,000	-	-	6
Educational Programs in and Institution/Specialized Education Program	10,827,533	10,389,830	437,703	4.21%	7
First Nations, Metis and Inuit	11,595,465	11,280,621	314,844	2.79%	8
High Social Vulnerability	6,000,000	6,000,000	-	-	9
Mental Health Supports	3,497,140	2,993,301	503,839	16.83%	10
Moderate Language Delay (Pre-K & SLS-K)	370,900	400,400	(29,500)	-7.37%	11
Operations and Maintenance	12,113,938	15,889,743	(3,775,805)	-23.76%	12
Program Unit Funding	9,876,500	9,877,335	(835)	-0.01%	13
* September Actual Enrolment vs Projected Enrolment Relief	4,000,000	5,000,000	(1,000,000)	-20.00%	14/28
Service Agreements Allocation	1,500,000	1,000,000	500,000	50.00%	15
SLS - Kindergarten Severe	9,335,700	7,790,420	1,545,280	19.84%	16
Special Education Supplemental Allocation	10,000,000	10,000,000	-	-	17
Weighted Enrolment Allocation	667,077,768	632,105,314	34,972,454	5.53%	18
Subtotal School Allocations	\$ 870,996,293	\$ 833,551,718	\$ 37,444,575	4.49%	
OTHER SUPPLEMENTAL SCHOOL ALLOCATIONS					
amiskwaciy Rent and Maintenance	1,502,128	1,507,899	(5,771)	-0.38%	19
Equity Fund	8,000,000	8,000,000	-	-	20
Facility Use Payments - Christian Schools	1,346,900	1,365,400	(18,500)	-1.35%	21
Specialized Services Programs	1,007,461	1,007,461	-	-	22
Transportation for amiskwaciy and Awasis	441,000	441,000	-	-	8/23
Provincial Priority Funding Allocations					
Curriculum Implementation	5,100,000	5,100,000	-	-	24
Digital Assessment Implementaton	500,000	-	500,000	100.00%	24
Displaced Students	-	1,887,000	(1,887,000)	-100.00%	24
Learning Disruption	1,490,000	1,490,000	-	-	24
Low Incidents Supports and Services	522,000	522,000	-	-	24
Mental Health Provincial Funding	-	500,000	(500,000)	-100.00%	24
Program Enhancement Allocations					
* Anti-Racism Plan	500,000	500,000	-	-	25
CAT-4 Allocation	1,100,000	1,100,000	-	-	26
Dual Credit Allocation	150,000	150,000	-	-	27
* Educational Assistant (EA) internship Program	1,437,736	-	1,437,736	100.00%	28
* Equity Achievement Project	2,215,500	2,913,000	(697,500)	-23.94%	28
* New School Startup	1,000,000	1,650,000	(650,000)	-39.39%	28
Unit Cost Relief	8,419,160	-	8,419,160	100.00%	29
Subtotal Other Supplemental Allocations	\$ 34,731,885	\$ 28,133,760	\$ 6,598,125	23.45%	
TOTAL DIRECT SCHOOL ALLOCATIONS	\$ 905,728,178	\$ 861,685,478	\$ 44,042,700	5.11%	

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

Note: Some of the 2023-2024 Budget figures have been reclassified to conform to the comparable 2024-2025 Distribution of Funds presentation.

Notes to Supplement the 2024-2025 Distribution of Funds – Direct School Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2024-2025 Distribution of Funds differs from the 2023-2024 Budget by more than five per cent.

1. **Alternate Allocation**

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

2. **Base Allocation**

A fixed base allocation is provided to every school to cover the unit cost of a principal, an administrative assistant and a head custodian. As Elder Dr. Francis Whiskeyjack School will open in September, the allocation has increased.

3. **Campus EPSB**

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

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

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

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 on public use of schools from the previous school year. The amount currently reflected for 2024-2025 is based on actual usage from 2022-2023 and will be updated in the fall based on actual usage from 2023-2024.

5. **Complex Behavioral Support**

The Division has a teacher at Overlanders School that is a certified trainer for Collaborative and Proactive Solutions (CPS), or the Ross Greene approach. This allocation provides release time for the teacher to continue to provide CPS training to interested Division staff.

6. **Division One Targeted Allocation**

The Board of Trustees has identified early learning in both literacy and numeracy as a high priority. This allocation provides additional resources to Division One children and students and allows lower class sizes and student to teacher ratios.

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

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

8. **First Nations, Métis and Inuit**

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

9. High Social Vulnerability

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

10. Mental Health Supports

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

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

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

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

12. Operations and Maintenance (O&M)

Schools receive a portion of the O&M funding based on a student-driven calculation using the normalized enrolment at each school as well as the school's total square footage. Schools that are larger than 100,000 square feet receive an additional allocation based on square footage (building plus portables). Schools also receive O&M dollars through their Base Allocation. As the Division's committed costs related to operation and maintenance increases, there is a decrease in the allocation available to schools.

13. Program Unit Funding (PUF)

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

14. September Actual Enrolment vs Projected Enrolment Relief

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

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

15. Service Agreements Allocation

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

16. 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.

17. Special Education Supplemental Allocation

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

18. 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 77 per cent of the total direct school allocations. This allocation is supplemented by the Classroom Complexity Grant.

19. amiskwaciy Rent and Maintenance

This allocation covers the lease and maintenance at the amiskwaciy Academy. The indicated amount is a projection of the lease payment. The actual amount is confirmed in the fall.

20. Equity Fund

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

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

21. 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. The allocations amount matches the amount received by the Division from the province for lease support.

22. Specialized Services Programs

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

23. Transportation for amiskwaciy and Awasis

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

24. Provincial Priority Funding Allocations

These allocations are comprised of estimated funds from the Provincial Priorities grants, Curriculum Implementation Grant, Digital Assessment Implementation Grant, Learning Disruption Grant, and the Low Incidence Supports and Services Grant. Once the funding amounts have been confirmed and received, corresponding budget amendments to school and central cost centres will occur.

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

The Displaced Student Grant was discontinued last year following the release of the 2023-2024 Budget.

The Mental Health grant was included in the Division's 2023-2024 budget; however, the Province directed the funds to third-party agencies who then provided support to our students.

25. Anti-Racism Plan

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

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

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

27. Dual Credit Allocation

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

28. Planned Use of Operating Reserves - Schools

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

29. Unit Cost Relief

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

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

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

Edmonton Public Schools
2024-2025 Distribution of Funds - Other Allocations

	2024-2025 Distribution of Funds	2023-2024 Budget	Variance \$	Variance %	NOTES
DIVISION LEVEL FIXED COSTS					
Fiscal and Debt Services	\$ 14,772,358	\$ 14,772,358	\$ -	-	1
High Speed Networking	3,318,300	2,716,800	601,500	22.14%	2
Insurance	10,978,215	10,053,215	925,000	9.20%	3
Utilities	31,150,000	30,150,000	1,000,000	3.32%	4
	\$ 60,218,873	\$ 57,692,373	\$ 2,526,500	4.38%	
DIVISION LEVEL COMMITTED COSTS					
Audit	\$ 136,946	\$ 136,946	\$ -	-	
* Board of Trustees	2,195,288	2,177,588	17,700	0.81%	5
Central Building Maintenance	425,000	425,000	-	-	
Core Technology Enterprise Management	5,760,266	5,760,266	-	-	
Division Awards	8,900	8,900	-	-	
Division Feedback Survey	142,400	142,400	-	-	
Enterprise Systems	5,500,293	4,875,293	625,000	12.82%	6
Human Resources Supply Services	14,660,354	14,660,354	-	-	
Infrastructure Parking Allocation	755,000	405,000	350,000	86.42%	7
* Language and Cultural Support	3,546,554	4,357,198	(810,644)	-18.60%	8
Operations and Maintenance	20,761,971	20,761,971	-	-	
* Partnership Commitments	2,159,250	2,161,662	(2,412)	-0.11%	9
Professional Improvement Leaves	1,300,000	1,300,000	-	-	
Staff Development	551,271	551,271	-	-	
Student Transportation	54,049,312	50,681,938	3,367,374	6.64%	
	\$ 111,952,805	\$ 108,405,787	\$ 3,547,018	3.27%	
INDIRECT SCHOOL ALLOCATIONS AND SYSTEM ADMINISTRATION					
	\$ 11,806,953	\$ 11,806,953	\$ -	-	
CENTRAL REVENUE ALLOCATIONS	9,574,788	9,449,588	125,200	1.32%	
METRO CONTINUING EDUCATION (MCE)	\$ 21,381,741	\$ 21,256,541	\$ 125,200	0.59%	
CENTRAL DECISION UNITS					
** Corporate Services	\$ 23,721,287	\$ 22,695,287	\$ 1,026,000	4.52%	10
Curriculum and Resource Support	7,538,707	7,868,707	(330,000)	-4.19%	11
International Programs	818,540	818,540	-	-	
** Office of the Superintendent	7,828,672	7,400,618	428,054	5.78%	12
** Operations and Learning Supports	48,124,666	42,981,666	5,143,000	11.97%	13
Specialized Learning Supports	22,637,152	20,353,537	2,283,615	11.22%	14
Student Information	1,058,103	922,103	136,000	14.75%	15
	\$ 111,727,127	\$ 103,040,458	\$ 8,686,669	8.43%	
CLASSIFIED AS:					
INDIRECT SCHOOL ALLOCATIONS	\$ 72,740,727	\$ 64,299,521	\$ 8,441,206	13.13%	
SYSTEM ADMINISTRATION	38,986,400	38,740,937	245,463	0.63%	
	\$ 111,727,127	\$ 103,040,458	\$ 8,686,669	8.43%	

* 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 2023-2024 Budget figures have been reclassified to conform to the comparable 2024-2025 Distribution of Funds presentation.

Edmonton Public Schools
2024-2025 Distribution of Funds - Other Allocations
Detailed Breakdown - Division Level Committed Costs

	2024-2025 Distribution of Funds	2023-2024 Budget	Variance \$	Variance %	
LANGUAGE AND CULTURAL SUPPORT					
First Nations, Metis and Inuit Education	\$ 1,202,215	\$ 1,202,215	\$ -	-	
First Nations, Metis and Inuit Senior High Completion Coaches	994,520	994,520	-	-	
Language Centre at Woodcroft	1,349,819	2,160,463	(810,644)	-37.52%	8
	<u>\$ 3,546,554</u>	<u>\$ 4,357,198</u>	<u>\$ (810,644)</u>	<u>-18.60%</u>	
BOARD OF TRUSTEES					
ASCA Membership	\$ 21,500	\$ 21,500	\$ -	-	
ASBA Membership	230,500	217,000	13,500	6.22%	5
Board Initiative Fund/Chair Discretionary Fund	47,150	47,150	-	-	
Board of Trustees	985,438	985,438	-	-	
Elections	819,000	819,000	-	-	
PSBAA Membership	74,200	70,000	4,200	6.00%	5
Trustee Transition Allowance	12,500	12,500	-	-	
Youth Engagement Model	5,000	5,000	-	-	
	<u>\$ 2,195,288</u>	<u>\$ 2,177,588</u>	<u>\$ 17,700</u>	<u>0.81%</u>	
Partnership Commitments					
Alberta Youth Theatre Collective	\$ 20,000	\$ 20,000	\$ -	-	
Careers: The Next Generation	-	10,000	(10,000)	-100.00%	9
Community University Partnerships	12,500	12,500	-	-	
Confucius Institute	223,000	218,047	4,953	2.27%	9
Corporate Challenge	6,000	5,000	1,000	20.00%	9
Nutrition Grant	1,696,000	1,696,000	-	-	
Partnership for Kids (All in for Youth)	191,000	184,604	6,396	3.46%	9
United Way	750	5,511	(4,761)	-86.39%	9
The Learning Partnership	10,000	10,000	-	-	
	<u>\$ 2,159,250</u>	<u>\$ 2,161,662</u>	<u>\$ (2,412)</u>	<u>-0.11%</u>	

Note: Some of the 2023-2024 Budget figures have been reclassified to conform to the comparable 2024-2025 Distribution of Funds presentation.

Edmonton Public Schools
2024-2025 Distribution of Funds - Other Allocations
Detailed Breakdown - Central Decision Units

	2024-2025 Distribution of Funds	2023-2024 Budget	Variance \$	Variance %	
OFFICE OF THE SUPERINTENDENT					
Board Office and Strategic Division Supports	\$ 1,821,721	\$ 1,816,721	\$ 5,000	0.28%	
Division Support Services	2,287,239	2,098,685	188,554	8.98%	12
General Counsel	1,124,897	890,397	234,500	26.34%	12
Office of the Superintendent of Schools	532,033	532,033	-	-	
School Leadership Groups	2,062,782	2,062,782	-	-	
	<u>\$ 7,828,672</u>	<u>\$ 7,400,618</u>	<u>\$ 428,054</u>	<u>5.78%</u>	
CORPORATE SERVICES					
Edmonton Public Schools Foundation	\$ 362,048	\$ 362,048	\$ -	-	
Financial Services	8,030,781	8,030,781	-	-	
Human Resources	14,902,835	13,876,835	1,026,000	7.39%	10
Information Security	425,623	425,623	-	-	
	<u>\$ 23,721,287</u>	<u>\$ 22,695,287</u>	<u>\$ 1,026,000</u>	<u>4.52%</u>	
OPERATIONS AND LEARNING SUPPORTS					
Communications	\$ 3,042,318	\$ 2,814,318	\$ 228,000	8.10%	13
Division Records and FOIP Management	1,182,967	1,182,967	-	-	
Integrated Infrastructure Services	9,921,018	9,921,018	-	-	
Distribution Centre	2,124,401	2,124,401	-	-	
Programming and Student Accommodation	8,800,000	6,000,000	2,800,000	46.67%	13
Division Technology	23,053,962	20,938,962	2,115,000	10.10%	13
	<u>\$ 48,124,666</u>	<u>\$ 42,981,666</u>	<u>\$ 5,143,000</u>	<u>11.97%</u>	

Note: Some of the 2023-2024 Budget figures have been reclassified to conform to the comparable 2024-2025 Distribution of Funds presentation.

Notes to Supplement the 2024-2025 Distribution of Funds – Other Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2024-2025 Distribution of Funds differs from the 2023-2024 Budget by more than five per cent.

1. **Fiscal and Debt Services**

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

2. **High Speed Networking**

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

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

3. **Insurance**

The Division's insurance renewal date is May 1 in any given year. The Division anticipates premium increases of approximately ten per cent for the upcoming school year due to increased property valuations and student enrolment as well as inflationary insurance premium increases.

4. **Utilities**

This allocation increase addresses the rising cost of energy due to the carbon tax, general cost escalation, and the addition of Elder Dr. Francis Whiskeyjack School into the Division's facility inventory. Also, the increase to operational funding is required to facilitate project development work that cannot be capitalized (i.e., funded from the capital reserve allocation for the Division's Energy and Environment Strategy). This includes investment grade building energy audits and engineering studies to identify priority investments and to guide the expenditure of approved capital funds into projects that will have the largest impact in reducing the Division's carbon footprint.

5. **Board of Trustees**

The Edmonton Public School Board is one of 61 school boards that belong to the Alberta School Boards Association (ASBA). ASBA is an organization that advocates on behalf of its membership. The calculation of the membership fee is linked to enrolment. As EPSB's enrolment has increased, the membership fee has increased by \$13,500.

The Board also has membership in the Public School Boards' Association of Alberta (PSBAA). PSBAA is also an organization that represents and advocates for Alberta's public schools and for public education in Alberta. Similar to ASBA, PSBAA membership fee is based on enrolment, so has increased by \$4,200.

6. **Enterprise Systems**

Many technology licenses for software used in Human Resources, Financial Services, Technology and Information Management and other departments are, at least partially, based on student enrolment and the number of staff in the Division. As enrolment and staff increase, there is a corresponding increase to the cost of the licenses.

7. Infrastructure Parking Allocation

Bargaining between the Edmonton Public School Division and Edmonton Public Teachers' Local 37 concluded with an agreement ratified by both parties. As part of the Memorandum of Understanding, teachers choosing to park their car in a school lot will no longer pay an annual fee. Following this agreement Administration has decided that no staffing group will pay the annual parking fee. The increase in this allocation will offset the parking revenue that was previously generated.

This allocation is required to offset the costs associated with clearing and maintaining the parking lots at schools.

8. Language and Cultural Support

Language Centres at Woodcroft – French Federal Funding is used to provide extra support to the Division's French-language programs. This decrease in the Official Languages in Education Programs (OLEP) portion of this grant was anticipated for 2024-2025 as funds were expected to return to pre-Covid amounts.

9. Partnership Commitments

Strategic Division Supports collaborate with staff from across the Division and with key community stakeholders. Some of the groups partnered with EPSB include the Alberta Youth Theatre Collective, Community University Partnerships, Corporate Challenge, Partnership for Kids, the United Way and The Learning Partnership. Partnership details, including contract amounts, are discussed annually and the allocations are adjusted accordingly.

10. Human Resources

Increases to Human Resources include the following: \$200,000 for staff record checks in order to stay compliant with Bill 85, Putting Students First; \$826,000 for increased work demands from growing enrolment and corresponding need for staff increases; \$130,000 for Occupational Health and Safety work completed in conjunction with Infrastructure. Increases are needed for Employee Health Services, Staff Relations, Data Control, Supply Services and New Teacher and EA consultant supports.

11. Curriculum and Resource Support

Curriculum and Learning Supports provides leadership, services and supports for schools and central services in the areas of the Alberta Programs of Study, First Nations, Metis and Inuit, literacy teaching and learning, numeracy, second languages, student assessment and teaching and learning resources. Summer institutes to support schools are offered. The staff who support the work relating to the summer institutes have been adjusted from 12- to 10-month staff members.

12. Office of the Superintendent

Division Support Services (DSS) – The increase to Division Support Services is for supply staff support and for an initiative focused on developing approaches in cases involving complex student behavior to help mitigate student and staff injuries. The additional position (1.0 FTE) will support this initiative and will also help with the distribution of work related to service requests (SRs), appeals, and general responsiveness to inquiries within Division Support Services.

General Counsel - External legal costs continue to rise due to complexity and the increased need to retain external legal for complex legal cases.

13. Operations and Learning Supports

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

To address these challenges and ensure the success of the website's redevelopment, two full-time contract staff members, will be instrumental in overseeing the project from its initial research phase through to build and implementation. The total redevelopment process is anticipated to take approximately two years.

This allocation increase is being funded from the Division's surplus for 2024-2025.

Programming and Student Accommodation - This department supports the establishment and activation of Division centres, which typically require facility modifications and additional resources to facilitate optimum learning spaces for students who qualify for specialized learning supports. As Division enrolment grows, and the number of students requiring specialized supports, as a percentage of overall growth, also grows, the Division must establish more Division centres in order to accommodate families who desire Division centre programming. Administration projects a need for 45 new Division centres for 2024-2025, and at least as many in 2025-2026.

Technology and Information Management - The Technology Evergreening Strategy (TES) aims to maintain equity of access to technology, increase efficiency, and reduce administrative workload in schools. This approach includes providing and supporting staff workstations, student devices (Chromebooks), classroom projection systems, and print devices at all schools. The budget has remained static since 2021-22, but the increase in student and staff population, inflation of device costs, and escalated installation costs for displays have necessitated an increase in the TES budget. While life cycles for all hardware have been extended in an effort to mitigate cost increases, an additional \$4 million would be required starting in the 2024-2025 school year in order to continue to provide equitable access to technology. Due to the unforeseen increase in benefit costs, this allocation request has been reduced from \$4 million to \$2 million. This will be revisited pending future budget announcements.

14. Specialized Learning Supports

As the Division's enrolment continues to grow, so does the number of students requiring specialized supports and services. A tenth Specialized Learning Supports school linked team is being proposed that would be specifically dedicated to supporting students with autism. This team would be able to provide specialized assessments, consultation, coaching and teacher professional learning.

The promotion of student and staff well-being and mental health is a Division priority. To continue to support this priority with an increasing enrolment, additional resources are required. These resources will support the following:

- **Complex Behavioral Support** at Overlanders school with a certified trainer for Collaborative and Proactive Solutions (CPS), or the Ross Greene approach. This teacher will provide CPS training to staff across the Division.
- **Mental Health Classroom at Keheewin School.** This classroom is for students in grades 4-6 and provide academic programming and mental health supports for students with mild to moderate mental health needs. This class will be in addition to the one currently operating at Aldergrove School.
- **CASA Mental Health Classroom at Rosslyn School.** Child, Adolescent and Family Mental Health (CASA) and the Division have partnered to provide a model that supports a CASA classroom operated in a Division school. CASA provides cross disciplinary supports and the Division provides the teacher and an educational assistant for each class. Currently, J.A. Fife operates an elementary classroom and Rosslyn will offer these same supports to junior high students.

15. Student Information

Student Information is responsible for providing accurate student data and information for the Division. This unit manages and reports information to schools, Division units, Alberta Education and external agencies about student enrolment. The increase to this allocation is to address significant increases in registrations, many of which are complex and result in the need for an increase in support.

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

	Amount	Total Amount	Notes
*Projected AOS at September 1, 2024 (excluding SGF)		2.4% \$ 31,417,282	A
<u>2024-2025 Budget - proposed requests for access to surplus</u>			
1	September Actual Enrolment vs Projected Enrolment relief	\$ 4,000,000	
2	Unit Cost Relief	2,450,000	
3	Continuation of the Equity Achievement Project (Year 4)	2,215,500	
4	Continuation of the Anti-Racism and Equity Action Plan (Year 4)	500,000	
5	Continuation of the Education Assistant (EA) Internship (2 EA Mentors & compensation for 2 cohorts of 60 participants)	1,437,736	
6	Special Needs and Language Teacher Development (Year 3)	1,500,000	
7	Phase 2 - New School Start-up (Elder Dr. Francis Whiskeyjack)	1,000,000	
8	Energy Management - building audits/studies for identification of energy efficiency capital investments	500,000	
9	New Division website (Year 1 of 2)	228,000	
10	Transportation	TBD	
	Proposed request for access to surplus (funds to be released with the 2024-2025 Budget) - excluding transportation	\$ 13,831,236	(13,831,236)
	Projected Consolidated operating surplus for 2024-2025		5,000,000
	*Projected AOS at September 1, 2025 (excluding SGF)		1.7% \$ 22,586,046

Notes:

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

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

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

System Administration	7,021,978
Transportation	4,405,725
Instruction	19,989,579
	<u>31,417,282</u>

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

Notes to supplement the 2024-2025 Accumulated Operating Surplus Plan

1. September Actual Enrolment vs Projected Enrolment relief

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

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

2. Unit Cost Relief

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

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

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

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

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

Year One of the EAP laid the foundation for this work. The role of a lead teacher for each school was funded at 1.00 FTE to support the introduction of this work and align with the intentional focus for year one around building teacher capacity and confidence to meet the literacy and numeracy learning needs of all students. The project also funded consultant support from CLS in the areas of literacy and numeracy; the consultants worked directly with lead teachers at their schools and through a collaborative community of practice. The first year also saw a significant investment in materials and resources to support high-quality literacy and numeracy classroom environments.

In order to fund unit cost increases, the proposed initiative has been reduced from \$3.2 million to \$2.2 million for the 2024-2025 school year. Additional information is included in the Unit Cost Relief section above.

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

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

This proposed initiative has been reduced from \$750,000 to \$500,000 for the 2024-2025 school year. Additional information is included in the Unit Cost Relief section above.

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

The increase to this cost centre is to support the continuation of the Educational Assistant Internship Program (Year 3). This program helps with the recruiting and training of educational assistants while, at the same time, giving them on-the-job training in the classroom. The increases will allow more educational assistant mentors as well as compensation for 2 cohorts of educational assistants.

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

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

7. Phase II - New Schools Start-up Allocation

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

A new school start-up allocation is typically \$750,000, while replacement and modernizations are slightly less at \$600,000. As the capacity of Elder Dr. Francis Whiskeyjack is approximately 2.2 times greater than a typical K-9 school, the allocation was calculated to reflect the larger school capacity.

8. Energy Management – Building Audits/Studies

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

9. New Division Website

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

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

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

10. Transportation

During the last couple of years, our transportation department was able to generate a small restricted surplus that will be used to offset transportation costs in the future. Currently, our transportation department has not finalized the service delivery model for the upcoming school year. Any request to access surplus will be brought forward with the final budget submission to the Province.

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

Notes:	Approved	Proposed	
Spring 2024 - projected sale of Sherwood School Site		4,500,000	
Spring 2024 - projected sale of portion of Parkdale School Site		780,000	
Projected Capital Reserve balance at September 1, 2024			\$ 30,536,674
Capital transactions projected for 2024-2025			
1 Growth and Student Accommodation 2024-2025		(4,800,000)	(4,800,000)
2 Division Energy and Environment Strategy		(2,000,000)	(2,000,000)
3 Funds anticipated from First Place Program and Land Sale		900,000	900,000
Forecasted accumulated capital reserve balance at September 1, 2025			\$ 24,636,674
Capital Reserve funded projects, future use:			
1 Growth and Student Accommodation (future use)	(9,200,000)		(9,200,000)
2 Division Energy and Environment Strategy	(5,500,000)		(5,500,000)
Forecasted accumulated capital reserve balance (uncommitted)	\$ (14,700,000)	\$ (5,900,000)	\$ 9,936,674

Notes to supplement the 2024-2025 Capital Reserve Plan

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

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

2. **Division Energy and Environment Strategy**

The Division is committed to reducing our greenhouse gas emissions and has set reduction targets of 5 per cent by 2025 and 45 per cent by 2035. These funds will be used to address the action items identified with the strategy.

3. **The First Place Program**

This is a City of Edmonton program which teams with banks and builders to develop vacant surplus school building sites into town homes. The anticipated payment for the 2024-2025 year is of \$921K. The Board approved these sites as surplus and received Ministerial approval in 2007.