

DATE: June 9, 2020

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: Approval of the 2020-2021 Budget

ORIGINATOR: Todd Burnstad, Chief Financial Officer

RESOURCE

STAFF: Ariff Asaria, Jeremy Higginbotham, Robert Mah, Jennifer Price, Madonna Proulx, Amanda Wong

REFERENCE: [Funding Manual for School Authorities 2020/21 School Year](#)

ISSUE

At the May 26, 2020, Caucus meeting, the 2020-2021 proposed budget was presented to the Board of Trustees for information and discussion.

BACKGROUND

Provincial Funding

Since elected, the provincial government has consistently communicated that funding for education would be frozen for the next three years at approximately \$8.2 billion with a new funding and assurance framework being developed in the 2020-2021 school year. The new framework, where possible, would support the recommendations of the Blue Ribbon panel as well as those of the Auditor General. As such, the 2020-2021 provincial budget was tabled on February 27, 2020, and the new *Funding Manual for School Authorities 2020/21 School Year* was later released.

Significant funding changes compared to prior year

- Program Unit Funding (PUF) is provided for eligible children with a severe disability or language delay and who require additional supports beyond a regular program. PUF will continue to exist for children aged 2.8 to 4.8 years old for a maximum of two years proceeding Kindergarten. The maximum funding per eligible child accessing full-day programming will remain the same; however, the funding for half-day programs that we have typically provided has been substantially reduced. In addition, under the new model, funding for children in Kindergarten will be included under the new Specialized Learning Supports (SLS) grant. Further information on changes to PUF and the related impact on the Division was detailed in [information report #068](#) presented at public Board on April 28, 2020.
- The province has indicated that, beginning in 2020-2021, Regional Collaborative Service Delivery (RCSD) funding will no longer be allocated to banker boards but rather proportionate funding will be allocated directly to school divisions through the SLS grant. In the past, a banker board would receive the funds directly on behalf of several school divisions. Shared expenses would be paid from these funds, prior to any balance being transferred to the individual school divisions. For 2020-2021, the Division has budgeted to receive approximately \$11.5 million in RCSD funding. Although this appears to be an increase in funding compared to prior year, it is just a shift in how the Division receives these funds.

2020-2021 Funding Manual highlights

As referenced in the funding manual, the streamlining of grants is intended to reduce red tape and increase local school division flexibility.

- The new provincial funding model consists of 15 major grants. With the exception of rural small schools, the Division qualifies for all remaining grants (Attachment I).
- Unless otherwise indicated, all grants are either fully or partially calculated using the new Weighted Moving Average (WMA) enrolment approach introduced by the province. This model captures the number of funded students across three school years and does not allocate funding per individual student.
- The new WMA is intended to:
 - Enable school divisions to plan and budget with confidence rather than waiting for student counts to be established after the school year has already started.
 - Maintain the overall funding envelope established in Budget 2019 until 2023.

Base Instruction Grants:

- Base funding rates for Kindergarten to Grade 9 have been reduced by approximately nine per cent from the previous year.
- Credit Enrolment Units (CEUs) are no longer the basis for high school funding, with the exception of summer school. The WMA base funding rate for high school is 10 per cent higher than grades 1 to 9.
- Beginning in the 2020-2021 school year, Summer School funding is based on the last three years' average CEU counts, to a maximum of ten CEUs per student; at a reduced rate of approximately 25 per cent less than the current year. For the summer of 2021, the 2016-2017, 2017-2018 and 2018-2019 school years will be used to calculate the three-year average.
- New for 2020-2021, Outreach programs are not required to be located in an approved off-site facility. As well, the Province has moved funding from a per-site allocation to a per-school division allocation. The Division currently has five outreach sites, all located in leased spaces.

Services and Supports Grants:

- The Specialized Learning Supports Grant (SLS) is intended to support Kindergarten through to Grade 12 students' learning needs within an inclusive learning environment. The grant is made up of three allocations: multi-disciplinary team support, jurisdiction composition support, and mental health program support.
- Funding for the Regional Collaborative Service Delivery (RCSD) Grant has been repurposed and supports for students are now included in the SLS grant.
- The Program Unit Funding (PUF) Grant will continue to be allocated to support pre-Kindergarten (pre-K) children, with severe disabilities or severe language delays, for a maximum of two years preceding Kindergarten. Funding will be allocated using the three-year, WMA enrolment of children ages 2 years 8 months to 4 years 8 months, who have been assessed and diagnosed with a severe disability or a severe language delay.
- Education Programs in an Institution and Specialized Education Programs:
 - Funding continues to be provided for education programs for resident students of the government, who reside in an institution or approved facility.
 - New for 2020-2021, Hospital Schools are now designated as Special Education Programs. This is defined as programs for students temporarily attending programs in women's emergency shelters, hospitals and facilities.
 - Although the two programs are defined separately, they continue to be funded and reported under one grant.

- Funding for both programs is provided based on the last three school years' net actual average cost (2017-2018, 2018-2019 and 2019-2020 school years) of the program or the 2019-2020 school year's budgeted allocation, whichever is higher. The higher allocation will be held constant for the next three years.
- Refugee funding is now a stand-alone grant. Like other grants, it is also funded using the WMA enrolment approach and students qualify for a maximum of five years.
- English Language Learners (ELL) continue to be funded. However, under the new funding model, students can only qualify for either ELL or Refugee funding, whichever is the higher amount, for a maximum of five years.
- The First Nations, Métis and Inuit (FNMI) funding is now comprised of three components: truth and reconciliation, student self-identification, and a school and community demographic.

School-Based Grants:

- The Operations and Maintenance (OM) Grant is a targeted and audited grant which is provided to ensure safe and well-maintained schools for students. It is calculated using a new formula that includes WMA enrolment funding as well as considerations for utilized and under-utilized spaces. Amounts can be transferred into OM from other grants; however, school authorities may not reallocate targeted OM funding to cover other expenses.
- Transportation funding in 2020-2021 will be held constant based on allocations provided under the 2019-2020 model plus five per cent.
- SuperNet service funding continues and remains unchanged from prior years.

Community-Based Grants:

- The Socio-Economic Status (SES) Grant continues to be funded and is based on the Division's SES index and WMA. The SES index is determined by Alberta Education using indicators from the 2016 Statistics Canada Census.
- The Geographic Grant provides additional funding to school jurisdictions to address their unique geographic challenges including rurality, sparsity, distance, area and location; and enhance equity and fairness of educational opportunities for students.
- The Nutrition grant remains relatively unchanged from the prior year at \$1.3 million.

System Administration Grant:

- The System Administration Grant is a targeted grant intended to cover governance (Board of Trustees) and school authority central administration costs. The amount is fixed over the next three school years. Amounts can be transferred from the System Administration grant to other grants, but school authorities may not spend funds from other grants on system administration.

RELATED FACTS

Revenue Budget and Allocations to Schools and Central Decision Units:

- Total revenue for the Division is budgeted at approximately \$1.19 billion. This is an increase of less than one per cent from the 2020-2021 Distribution of Funds (DOF) report or approximately \$5.6 million (Attachment I).
- Total projected student enrolment has increased from 107,028 to 107,140 students; this is an increase of 112 students or 0.1 per cent.
- When compared to fall 2019, projected total student enrolment has increased from 104,718 to 107,140, an increase of 2,422 students or enrolment growth of 2.31 per cent.
- Under the new WMA model, we are projecting that provincial funding will be based on 104,936

students (Attachment II).

- Due to the uncertainty around the impact of the COVID-19 pandemic on international travel, a conservative enrolment projection of 200 for international students was made for the DOF report. Since that time our International Student Programs unit has provided the following information:
 - Total projected enrolment is 415 international students of which 384 would be attending for a full year and 32 for one semester. Approximately 171 of these students are currently enrolled in our schools and are planning to return for another year.
 - In a time of limited international travel, the projected enrolment number has been increased to 300 in order to align with school projections. If actual enrolment exceeds the projection, the additional tuition will be used to provide a corresponding allocation to the receiving schools.
- Grants such as Institutional Services and Program Unit Funding (PUF) are offset by an equal allocation.
- For the 2019-2020 school year, Student Transportation had originally predicted a funding gap of approximately \$2.4 million, which was covered as part of the Division's spring approved Accumulated Operating Surplus (AOS) plan.
 1. In the fall, the Province announced the Act to Reduce Schools Fee Grant would be discontinued. As such, the Division approved an additional \$5.3 million from the AOS, bringing the total subsidization allocation to \$7.7 million.
 2. As continued subsidization of the transportation service is not sustainable, the top-up allocation to Student Transportation was removed in the Distribution of Funds (DOF) report.
 3. While Student Transportation has found some operational efficiencies, a gap between costs, fees, and provincial funding continues to exist. As such, the budget now includes additional revenue as a result of the transportation fee increases that were approved at the April 28, 2020, Board meeting (Attachments I and V).
- The initial starting point for the direct school allocations for the 2020-2021 budget was based on the 2019-2020 fall revised allocations, with reductions. The reductions were based on the following three components.
 - weighted enrolment reduction – based on composition of students requiring specialized supports.
 - equity reduction – based on social vulnerability data.
 - enrolment reduction – based on total student enrolment at individual schools.

School reductions ranged from 4 per cent to 8 per cent with an overall initial reduction average of 5.3 per cent. Offsetting these reductions was an adjustment to factor in any increases in weighted enrolment (between September 2019 and projected for September 2020), an adjustment for special needs Kindergarten programming and an adjustment for programs that were established after September 2019.
- Central base allocations have been reduced on average by 11 per cent from the 2019-2020 fall allocations. This reduction exceeds the average percentage reduction applied to schools, reflecting the Division's priority of maximizing dollars for classrooms (Attachment V).
- As a result of changes to the provincial funding framework for Program Unit Funding (PUF), Edmonton Public Schools has had to make significant changes to the Division's Pre-Kindergarten (pre-K) model.
 - Pre-K will be only be offered in six hub schools as opposed to the ten hub schools that offered programming in the current year. However, we will be keeping the four schools that are discontinuing pre-K programming on reserve should we need more space to accommodate children.
 - The current 22 pre-K satellite locations are being suspended as of September 2020.

- In the current year, and under the current funding model for PUF, the Division is serving approximately 1,040 pre-K children. In 2020-2021, under the new funding model, we are projecting to serve approximately 600 pre-K children.
- The Division continues to look for efficiencies and has created a shift in some allocations in order to take advantage of bulk purchasing and maximize project planning to ensure more dollars go directly to classrooms.
 - This model eliminates the need for schools to budget and pay for costs associated with items like student devices (Chromebooks), classroom display systems, and the ongoing technology support costs.
 - The costs associated with maintaining the physical structure of the school building have been transferred to Infrastructure to manage centrally so scheduling of work can be coordinated to maximize the amount of work that can be done throughout the Division.

Accumulated Operating Surplus (AOS) Plan (Attachment VII):

- Based on the Audited Financial Statements for the Year Ended August 31, 2019, the Division's total accumulated operating surplus was \$49.9 million, net of School Generated Funds (SGF). An analysis of actual 2019-2020 revenues and expenses for the current year ending August 31, 2020, projects an operating deficit of approximately \$24.7 million, as opposed to the \$56.4 million deficit reported in the 2019-2020 fall budget.
- The Division is projecting an ending accumulated operating surplus balance of \$26.9 million (representing approximately 2.3 per cent of the annual operating budget) at August 31, 2020.
- The Division is requesting to access a total of \$8.2 million of our operating surplus during the 2020-2021 school year. Details have been provided in Attachment VII. If approved, the Division's accumulated operating surplus balance at the end of 2020-2021 is projected to be \$20.3 million or 1.7 per cent of the 2020-2021 operational budget.
- With the provincial education budget being frozen and the WMA model not keeping up to our enrolment growth, having an operating surplus is a sound financial practice that will help to shield students and schools from unforeseen events.

Capital Reserve Plan (Attachment VIII):

- The majority of the capital reserve funds required for 2020-2021 have been previously approved and are detailed in Attachment VIII.
- New for 2020-2021 is the proposed addition of \$4.2 million capital costs required to address ongoing growth accommodation needs.

Bill 5 – Fiscal Measures and Taxation Act, 2020:

- Effective for 2020-2021, recently approved Bill 5 requires school boards to obtain ministerial approval before spending reserve funds. School boards will be notified of approval in early June.
- The *Alberta Education Guidelines for the Preparation of the School Jurisdiction Budget* references that detailed completion of the accumulated reserve plan is mandatory. The guidelines further reference that balances at the end of each year should represent either amounts intended for spending in a future year or a contingency fund for emergent situations.

RECOMMENDATION

- 1. That the 2020-2021 Budget of \$1,195,961,600 be approved.**
- 2. That the budget report for the year ending August 31, 2021, be approved.**

CONSIDERATIONS and ANALYSIS**COVID-19**

The COVID-19 pandemic resulted in a quick shift to online learning in March 2020. As the Division makes plans for re-entry in September 2020, many questions have been raised about how we will begin learning in the fall. Of course, our Division will follow the direction of the Chief Medical Officer of Health regarding measures that we can take to keep our students and staff safe and healthy. The health and well-being of our students and staff remains our top priority.

Our Division is examining three scenarios for September:

- Normal school operations are able to resume
- Schools are partially re-opened, with some level of restrictions
- Teacher-directed at-home learning continues

Each of these scenarios has resource implications that are challenging to capture in our budget report. There are resources included in the recommended budget that are targeted to supports that will help regardless of which scenario we implement in September. We do, however, anticipate additional resource needs to keep our learning environments safe for all students and staff.

Our goal will be to maximize the efficiency of dollars allocated in this budget and we will work with the provincial government on additional resources and supports that will be required. We do have an accumulated surplus in operations that we will be prepared to draw on to ensure that our learning environments are safe for our students and staff.

NEXT STEPS

- The final approved budget will be submitted to the Province on June 10, 2020.
- As provincial education funding is frozen, a fall budget update will not be required. However, budget enrolment adjustments will be provided to for schools that experience material changes in actual enrolment verses projected enrolment.
- Due to the timing of the introduction of the new funding framework, the Division did not have the opportunity to revise the budget allocation model used to direct these funds to schools and central departments. The 2020-2021 allocations were put in place as a bridging mechanism in this transition year. The Division will be forming principal and central leader committees to review and revise our allocation model for roll out with the 2021-2022 budget. When revising our allocation model, the Division will need to prioritize the essential elements of student programming and support given the realities of the new funding framework.

ATTACHMENTS and APPENDICES

ATTACHMENT I	2020-2021 Revenue Budget
ATTACHMENT II	2020-2021 Student Enrolment
ATTACHMENT III	2020-2021 Budget – Total Allocations
ATTACHMENT IV	2020-2021 Budget – Direct School Allocations
ATTACHMENT V	2020-2021 Budget – Other Allocations
ATTACHMENT VI	2020-2021 Budget – Staff Full-time Equivalent
ATTACHMENT VII	2020-2021 Accumulated Operating Surplus Plan
ATTACHMENT VIII	2020-2021 Capital Reserve Plan
ATTACHMENT IX	2020-2021 Alberta Education Budget Report

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**Edmonton Public Schools
2020-2021 Revenue Budget**

	2020-2021 Revenue Budget	2020-2021 Distribution of Funds (DOF)	2019-2020 Fall Revised Budget	Variance Budget vs DOF \$	Variance Budget vs DOF %	NOTES
BASE INSTRUCTION GRANTS						1
Kindergarten	\$ 26,460,600	\$ 27,652,700	\$ 31,802,500	\$ (1,192,100)	-4.3%	
Grades 1 to 9	429,457,300	426,880,700	466,203,600	2,576,600	0.6%	
	455,917,900	454,533,400	498,006,100	1,384,500	0.3%	2
High School Subtotal	161,908,900	162,100,300	171,978,600	(191,400)	-0.1%	2,3
SUBTOTAL BASE INSTRUCTION GRANTS	617,826,800	616,633,700	669,984,700	1,193,100	0.2%	2
SERVICES AND SUPPORT GRANTS						1
Specialized Learning Support	88,148,400	88,294,000	-	(145,600)	-0.2%	2,4
Program Unit Funding (PUF)	9,677,400	9,433,500	39,247,400	243,900	2.6%	2,5
English as a Second Language (ESL)	19,671,200	19,596,000	22,035,800	75,200	0.4%	2,6
Refugee	14,147,100	14,916,000	13,813,900	(768,900)	-5.2%	2,6
First Nations, Métis and Inuit (FNMI student)	11,083,300	10,864,800	10,716,600	218,500	2.0%	2,7
First Nations, Métis and Inuit (FNMI other)	2,475,400	2,629,500	-	(154,100)	-5.9%	7
Institutional Programs	8,775,100	8,086,000	9,949,900	689,100	8.5%	8
Other Discontinued Grants	-	-	95,445,700	-	-	9
SUBTOTAL SERVICES AND SUPPORT GRANTS	153,977,900	153,819,800	191,209,300	158,100	0.1%	
SCHOOL GRANTS						1
Operations and Maintenance (OM)	93,711,300	90,121,000	75,978,800	3,590,300	4.0%	2,10
Transportation	30,941,600	30,951,100	29,545,400	(9,500)	0.0%	11
SuperNet	2,344,000	2,294,000	2,294,000	50,000	2.2%	
SUBTOTAL SCHOOL GRANTS	126,996,900	123,366,100	107,818,200	3,630,800	2.9%	
COMMUNITY GRANTS						1
Geographic	1,500,000	-	-	1,500,000	100.0%	12
Socioeconomic Status (SES)	14,735,000	14,759,000	11,973,300	(24,000)	-0.2%	
Nutrition	1,300,000	1,300,000	1,206,100	-	-	
SUBTOTAL COMMUNITY GRANTS	17,535,000	16,059,000	13,179,400	1,476,000	9.2%	
JURISDICTION GRANTS						1
System Administration	38,007,000	38,007,000	-	-	-	2,13
SUBTOTAL JURISDICTION GRANTS	38,007,000	38,007,000	-	-	-	
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	954,343,600	947,885,600	982,191,600	6,458,000	0.7%	
BRIDGE FUNDING	47,040,400	51,521,400	-	(4,481,000)	-8.7%	14
TOTAL PROVINCIAL OPERATIONAL REVENUE	1,001,384,000	999,407,000	982,191,600	1,977,000	0.2%	
CAPITAL AND IMR FUNDING						
Infrastructure Maintenance Renewal (IMR)	12,660,000	11,770,000	11,770,000	890,000	7.6%	15
Amortization of Capital Allocations and Expended						
Deferred Capital Revenue	43,040,000	41,736,300	41,736,300	1,303,700	3.1%	16
SUBTOTAL CAPITAL AND IMR FUNDING	55,700,000	53,506,300	53,506,300	2,193,700	4.1%	
TOTAL PROVINCIAL OPERATIONAL AND CAPITAL REVENUE	1,057,084,000	1,052,913,300	1,035,697,900	4,170,700	0.4%	
OTHER PROVINCIAL REVENUES						
Educational Programs Cost Recovery and Conditional Grants	1,660,300	1,935,700	1,935,700	(275,400)	-14.2%	17
Secondments - Provincial	3,469,800	2,768,400	2,768,400	701,400	25.3%	18
Alberta Teachers' Retirement Fund (ATRF)	56,137,700	59,115,000	59,115,000	(2,977,300)	-5.0%	19
SUBTOTAL OTHER PROVINCIAL REVENUES	61,267,800	63,819,100	63,819,100	(2,551,300)	-4.0%	
OTHER PROVINCIAL GRANTS	2,452,900	3,042,200	2,989,300	(589,300)	-19.4%	20
OTHER ALBERTA SCHOOL AUTHORITIES	534,900	671,100	942,200	(136,200)	-20.3%	21
FEDERAL FRENCH FUNDING	609,900	609,900	609,900	-	-	22
TOTAL GOVERNMENT OF ALBERTA REVENUE	1,121,949,500	1,121,055,600	1,104,058,400	893,900	0.1%	

**Edmonton Public Schools
2020-2021 Revenue Budget**

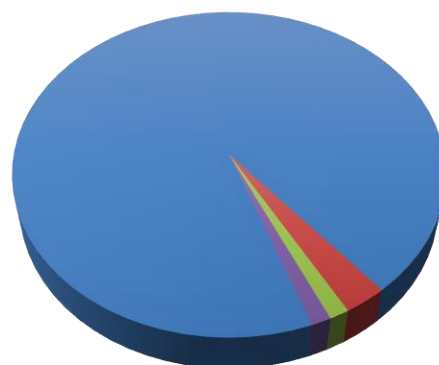
	2020-2021 Revenue Budget	2020-2021 Distribution of Funds (DOF)	2019-2020 Fall Revised Budget	Variance Budget vs DOF \$	Variance Budget vs DOF %	NOTES
FEDERAL GOVERNMENT AND FIRST NATIONS FEES	1,935,200	2,566,500	2,363,100	(631,300)	-24.6%	23
School Fees - School Generated Funds	13,949,700	13,949,700	13,949,700	-	-	
Transportation Fees	14,336,400	8,802,500	8,802,500	5,533,900	62.9%	24
Lunch Program Fees	4,505,500	4,862,200	4,862,200	(356,700)	-7.3%	25
Metro Continuing Education Fees	1,158,000	885,900	885,900	272,100	30.7%	26
Music Instrument & Other Material Fees	269,900	309,600	309,600	(39,700)	-12.8%	25
SUBTOTAL FEES	34,219,500	28,809,900	28,809,900	5,409,600	18.8%	
OTHER SALES AND SERVICES						
International Student Tuition	3,825,000	2,550,000	6,273,000	1,275,000	50.0%	27
Sales and Services - Schools and Central DUs	5,030,400	5,171,800	5,068,900	(141,400)	-2.7%	
Other Sales and Services - School Generated Funds	4,344,700	4,344,700	4,344,700	-	-	
Secondments - Other Entities	512,500	1,213,900	1,213,900	(701,400)	-57.8%	18
Adult Education	2,160,700	2,048,600	2,048,600	112,100	5.5%	26
SUBTOTAL SALES AND SERVICES	15,873,300	15,329,000	18,949,100	544,300	3.6%	
INVESTMENT INCOME	501,800	401,800	2,401,800	100,000	24.9%	28
GIFTS AND DONATIONS						
EPSB Gifts and Donations	6,554,700	7,245,800	7,245,800	(691,100)	-9.5%	29
EPSB Foundation Support	300,000	400,100	400,100	(100,100)	-25.0%	29
SUBTOTAL GIFTS AND DONATIONS	6,854,700	7,645,900	7,645,900	(791,200)	-10.3%	
FUNDRAISING - SCHOOL GENERATED FUNDS (SGF)	2,197,700	2,197,700	2,197,700	-	-	
RENTAL OF FACILITIES	4,229,900	4,220,400	4,220,400	9,500	0.2%	
TOTAL REVENUE	\$ 1,187,761,600	\$ 1,182,226,800	\$ 1,170,646,300	\$ 5,534,800	0.5%	

Edmonton Public Schools - Revenue & Expense Analysis 2020-2021 Budget

Revenue by source

(all dollar amounts are expressed in thousands)

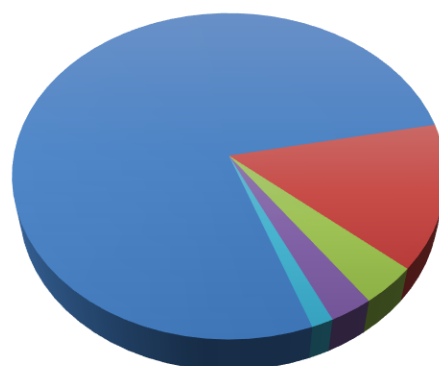
	2020-2021	
	\$	%
Government of Alberta	1,121,950	94.5%
Fees	34,220	2.9%
Sales and Services	15,873	1.3%
Other	15,719	1.3%
	1,187,762	100.0%



Expenses by program

(all dollar amounts are expressed in thousands)

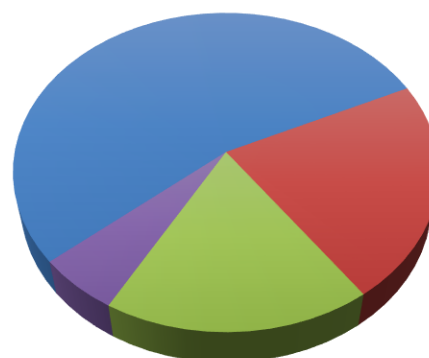
	2020-2021	
	\$	%
ECS - Grade 12 Instruction	925,582	77.4%
Operations and Maintenance	171,980	14.3%
Transportation	46,105	3.9%
System Administration	34,703	2.9%
External Services	17,591	1.5%
	1,195,962	100.0%



Expenses by object

(all dollar amounts are expressed in thousands)

	2020-2021	
	\$	%
Certificated salaries, wages and benefits expense	646,664	54.1%
Non-certificated salaries, wages and benefits expense	264,604	22.1%
Services, contracts and supplies expense	217,015	18.1%
Amortization & other expenses	67,678	5.7%
	1,195,962	100.0%



Notes to the 2020-2021 Revenue Budget

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

The significant change in the number and structure of grants makes trying to compare grants under the new funding framework to the old one difficult. To that end, notes have been provided where possible to enhance understanding of the new grants.

1. New Provincial Funding Model

The new provincial funding model consists of 15 major grants. With the exception of rural small schools, the Division qualifies for all remaining grants.

2. Weighted Moving Average (WMA)

Unless otherwise indicated, all grants are either fully or partially funded on the new WMA enrolment approach recently introduced by the province. The WMA captures the number of funded students across three school years and does not allocate funding per student. Further details on the WMA for the Division are included in Attachment II.

3. High School Funding

Credit Enrolment Units (CEUs) are no longer the basis for high school funding with the exception of summer school. The WMA base funding rate for high school is 10 per cent higher than the Grade 1 to 9 base funding rate. Summer School funding is provided based on the last three years' average CEU counts (i.e., 2016-2017, 2017-2018 and 2018-2019 school years) to a maximum of ten CEUs per student; and at a reduced rate (approximately 25 per cent less than the current year).

4. Specialized Learning Supports (SLS)

The SLS grant is a new services and support grant. Previous supporting grants such as Inclusive Education, Regional Collaborative Service Delivery (RCSD), and Equity of Opportunity have been repurposed into this grant.

5. Program Unit Funding (PUF)

PUF continues to be granted to support pre-Kindergarten children with severe disabilities and delays, between the ages of 2 years 8 months to 4 years 8 months, for a maximum of two years preceding Kindergarten. The previous model allowed for three years of funded programming, up to and including Kindergarten-aged children. Programs less than 800 hours but greater than 400 hours are funded as a half-day program. The Division has typically operated under a half-day programming model; however, under the previous model sites were permitted to claim family-oriented programming sessions (FOPS) which would maximize allowable funding. Under the new model, FOPS do not qualify for funding.

The following summarizes the ways PUF funding has been reduced:

- moving from a three-year to a two-year model (PUF funding for Kindergarten programming has been discontinued; however, the province has indicated that supports for specialized services are now in the Specialized Learning Supports grant).
- moving to the WMA enrolment model.
- elimination of FOPS for funding purposes.

Under the current PUF model, the Division is serving approximately 1,040 PUF children. Under the new model, we are projecting the number of PUF children served being reduced to approximately 600.

6. English as a second language (ESL) and Refugee

Under the previous funding model, students could qualify for both ESL and Refugee funding; however, under the new funding model students can only qualify for one of these grants, whichever is the higher amount. The total funding for both grants for 2020-2021 is approximately \$2 million lower than the amount received in 2019-2020 because of the change in funding along with the impact of the WMA model. Students continue to qualify for refugee or ESL grants for a maximum of five years. The variances from the DOF report are due to revised enrolment projections for both grants.

7. First Nation, Metis, and Inuit (FNMI)

Under the new funding model, there are three components to the FNMI grant. The largest component is similar to prior years where the funding is based on the number of students that self-identify (\$11 million). New for 2020-2021 are additional funds (\$2.5 million) received under a support for school and community demographic and support for truth and reconciliation.

8. Institutional Programs (EPI)

Under the previous funding framework, EPI funding was based on net program actual costs. Under the new model, funding is based on a three-year average of prior years' actual costs or the 2019-2020 budgeted allocation, whichever is higher.

9. Other Discontinued Grants

The funding framework has significantly changed making it near impossible to compare all individual grants being received for 2020-2021 compared to the grants we have received in 2019-2020. For comparison purposes where we could provide a direct comparison we have and for the grants that could not be linked or only partially linked, they have been included in this line item for 2019-2020.

10. Operations and Maintenance (OM)

The OM grant is targeted funding to ensure safe and well-maintained schools for students. It is allocated to school divisions using a new formula that includes the WMA enrolment funding as well as consideration for utilized and under-utilized space. The previous plant operations and maintenance (POM) grant only factored in enrolment and not space utilization. Amounts can be transferred into OM from other grants, but school divisions cannot reallocate targeted OM funding to cover other expenses.

11. Transportation

For 2020-2021, the total transportation grant will be held constant at the 2019-2020 funding level plus five per cent. A new transportation funding model is currently being developed but will not be ready for implementation in 2020-2021.

12. Geographic (Community Grant)

The Geographic grant is intended to provide school divisions with the ability to better address their geographic locations contexts and enhance equity and fairness of educational opportunities. For 2020-2021, the Division will receive a block grant amount of \$1.5 million.

13. System Administration

The new System Administration grant is targeted and is intended to cover governance (Board of Trustees) and school divisions' central administration costs and will be fixed for the next three years. Amounts can be transferred from the System Administration grant to other grants, but school divisions may not spend funds from other grants on system administration. In prior years, system administration was partially funded by base instruction grants.

14. Bridge Funding

Bridge funding is not referenced in the funding manual. However, Administration's understanding is that if a school division's total funding, based on the new WMA enrolment model, is less than its 2019-2020 projected funding, a bridging amount was allocated to get that school division to a minimum of its 2019-2020 provincial funding. With enrolment growth, as provincial funding grants increase over the coming years, bridge funding will be reduced.

15. Infrastructure Maintenance Renewal (IMR)

The Division has historically capitalized an average of 60 per cent of IMR spending in the past, (exceeding the Alberta Education requirement of 30 per cent). Total estimated IMR funding for 2020-2021 is \$29.98 million. Of this balance, the Division is estimating IMR expense of \$12.66 million with the remainder to be capitalized or deferred.

16. Amortization of Capital Allocations and Expended Deferred Capital Revenue

Buildings and other government funded capital items are amortized over their useful life and an equal amount is recognized as revenue from the province each year. Capital additions that are funded through the Division's operating or capital reserve are included in the fiscal and debt allocation and are not included in this amount.

17. Education Programs Cost Recovery

This includes ongoing contracts between the Division and Alberta Health Services (AHS) to provide supports to Alberta School for the Deaf; CASA (downtown) with Hospital School Campuses for pre-Kindergarten students; and the Highwood Adult Program. The decrease in revenues reflects a reduction in the number of classrooms and staffing at CASA (downtown) for the 2020-2021 school year.

18. Secondments – Provincial and Other Entities

While secondments with the provincial government are projected to increase, secondments with other outside organizations have not been renewed and are expected to decrease in 2020-2021.

19. Alberta Teacher Retirement Fund

This amount represents a flow-through of teacher retirement benefits paid by the Province on behalf of our teachers and matches the revenue from the Province. The decrease is in alignment with a projected decrease in certificated staff for 2020-2021 (Attachment VI).

20. Other Provincial Grants

This grant revenue is comprised of the Way In grant at TD Baker, AHS grants at Waverley and Scott Robertson schools and an advanced education grant at Metro Continuing Education. The decrease is due to the uncertainty of miscellaneous grants being discontinued. To be conservative, grant revenue is typically not budgeted until confirmation of grant approval has been received.

21. Other Alberta School Authorities

This amount represents projected revenue from other school divisions for their sponsored students. Also included are visiting Early Childhood Services (ECS) children from organizations such as Getting Ready for Inclusion Today (GRIT). The reduction in revenues reflects uncertainty around the number contracts with these operators and the number of visiting ECS children that the Division will service.

22. French Federal Funding (OLEP)

The 2020-2021 Official Languages in Education Protocol (OLEP) funding was budgeted for at the prior year amount. Subsequent to completing the budget, the Division received notification that \$880,000 of additional funding had been confirmed.

23. Federal Government and First Nations Fees

The variance is due to the Jordan's Principal grant being discontinued for metro divisions in 2020-2021. In 2019-2020, four Division schools accessed this grant with funding ranging from \$20,000 to \$50,000 per student. The Language Instruction for Newcomers to Canada (LINC) grant at Metro Continuing Education is also projecting a reduction in funding in 2020-2021.

24. Transportation

For the 2019-2020 school year, Student Transportation had originally predicted a funding gap of approximately \$2.4 million which was covered as part of the Division's spring approved Accumulated Operating Surplus (AOS) plan.

- In the fall, the Province announced the Act to Reduce Schools Fee Grant would be discontinued. As such, the Division approved an additional \$5.3 million from the AOS, bringing the total subsidization allocation to \$7.7 million.
- As continued subsidization of the transportation service is not sustainable, the top-up allocation to Student Transportation was removed in the Distribution of Funds (DOF) report.
- While Student Transportation has found some operational efficiencies, a gap between costs, fees, and provincial funding continues to exist. As such, the budget now includes additional revenue as a result of the transportation fee increases that were approved at the April 28, 2020, Board meeting.

25. Lunchroom Fees and Music Instrument Fees and Other Material Fees

These budget amounts are flow through amounts, whereby the revenue amount is offset by an equal expense and are entered directly by schools.

26. Metro Continuing Education (MCE) and Adult Education Fees

The variance is due to an increase in the program fee MCE charges each registration for academic high school credit cases. The fee covers the cost of the unique programming that goes with summer school and academic evening classes and acts as a commitment fee for students.

27. International Students

Due to the uncertainty around the impact of the COVID-19 pandemic on international travel, a conservative projection of 200, for international student enrolment numbers, was made for the DOF report. Since that time, our International Student Programs unit has provided the following information:

- Total projected enrolment is 415 international students, of which 384 would be attending for a full year and 32 for one semester. Approximately 171 of these students are currently enrolled in our schools and are planning to return for another year.
- In a time of limited international travel, the projected enrolment number has been increased to 300 in order to align with school projections. If actual enrolment exceeds the projection, the additional tuition will be used to provide a corresponding allocation to the receiving schools

28. Investment Income

The Division's GIC investment is projected to be drawn down less than anticipated in the DOF report.

29. Gifts and Donations

- The Division gifts and donations are amounts entered directly by schools and central departments. They have decreased as a result of the economic downturn.
- Due to COVID-19, the Foundation has had to cancel all donor meetings and major fundraising events. Cancellation of these events, along with the economic downturn, has resulted in less donations projected in 2020-2021.
- The hope is to resume donation conversations and major fundraising events in 2020-2021; however, this is dependent on the direction of the Chief Medical Officer of Alberta. While online events are currently underway, they will likely not raise as much money in donations as the prior year.

Edmonton Public Schools
2020-2021 Enrolment Projections using the new *Weighted Moving Average (WMA) calculation

<u>STUDENT ENROLMENT BY DIVISION</u>	<u>2020-2021</u>		<u>2019-2020</u>		<u>2018-2019</u>		<u>2020-2021</u>
	Spring Projections 100%	Spring Projections 50%	Funded Headcount 100%	Funded Headcount 30%	Funded Headcount 100%	Funded Headcount 20%	Total WMA Funded Enrolment
FUNDED STUDENTS							
Early Childhood Services (ECS)	8,138	4,069	9,477	2,843	9,075	1,815	8,727
GRADES 1 -12 FUNDED STUDENTS:							
Elementary - Division I	24,923	12,462	24,043	7,213	23,677	4,735	24,410
Elementary - Division II	24,325	12,163	23,411	7,023	22,799	4,560	23,746
Junior High	23,694	11,847	22,150	6,645	20,867	4,173	22,665
SENIOR HIGH:							
Years 1-3	22,122	11,061	21,112	6,334	20,529	4,106	21,500
Year 4	1,901	951	2,159	648	2,264	453	2,051
Year 5	701	351	682	205	708	142	697
Outreach	547	274	547	164	487	97	535
SUBTOTAL SENIOR HIGH	25,271	12,636	24,500	7,350	23,988	4,798	24,783
SUBTOTAL - ENROLMENT GRADES K-12	106,351	53,176	103,581	31,074	100,406	20,081	104,331
SUBTOTAL OTHER FUNDED STUDENTS	489	245	637	191	527	105	605
TOTAL FUNDED STUDENTS	106,840	53,420	104,218	31,265	100,933	20,187	104,936
Other (International)	300	-	500	-	500	-	300
TOTAL STUDENT ENROLMENT	107,140	53,420	104,718	31,265	101,433	20,187	105,236

Funded Student Enrolment Increase 2020-2021 vs 2019-2020:

Percentage	2.52%
Change in funded enrolment	2,622

Total Student Enrolment Increase 2020-2021 vs 2019-2020:

Percentage	2.31%
Change in funded enrolment	2,422

***Weighted Moving Average (WMA):**

Base instruction grants are allocated using the three-year Weighted Moving Average (WMA) enrolment of school divisions. Funding provided through the base instruction component does not allocate funding per student or schools. Rather, WMA enrolment is used to allocate funding for the Early Childhood Services (ECS)-Grade 12 instructional activities of the entire school division. The three-year WMA enrolment is calculated as follows:

School Year	Weighted Factor	Enrolment count (FTE)
2018-2019	20%	Actual
2019-2020	30%	Estimates **
2020-2021	50%	Projection ***

****Estimates**

Estimates are based on the frozen funded enrolment counts and are not usually finalized until the end of March in any given school year.

*****Projection for enrolment counts**

There will be no in-year adjustments if the projected enrolment count is different from the actual count. The difference between the projected count and actual student count will be adjusted for in the calculation of the WMA for the subsequent school year. If the projected count is higher than the actual count, the WMA for the next year will be adjusted down, and if the projected count is lower, the WMA for the next year will be adjusted up to account for the difference.

**Edmonton Public Schools
2020-2021 Budget
Total Allocations**

		2020-2021 Budget	2020-2021 Distribution of Funds (DOF)		Variance Budget vs DOF \$	Variance Budget vs DOF %	Notes
REVENUE	*			*			
Operating Revenue		\$ 1,187,761,600	\$ 1,182,226,800		\$ 5,534,800	0.5%	
Operating Reserve Funds Required ^A		8,200,000	-		8,200,000	100.0%	
Total Operating Revenue Required		\$ 1,195,961,600	\$ 1,182,226,800		\$ 13,734,800	1.2%	
SCHOOL ALLOCATIONS							
Direct School Allocations		\$ 807,107,669	\$ 795,768,159		\$ 11,339,510	1.4%	1
Indirect School Allocations		35,995,333	37,675,291		(1,679,958)	-4.5%	2
		843,103,002	833,443,450		9,659,552	1.2%	
School Generated Funds/External Revenues		35,283,313	37,060,472		(1,777,159)	-4.8%	3
SUBTOTAL SCHOOL ALLOCATIONS	73.4%	878,386,315	870,503,922	73.6%	7,882,393	0.9%	
OTHER ALLOCATIONS							
Metro Continuing Education		\$ 11,417,804	\$ 11,178,349		239,455	2.1%	4
External Revenue Allocations - Central		10,219,389	11,207,456		(988,067)	-8.8%	5
Division Level Fixed Costs	3.8%	45,002,815	43,848,961	3.7%	1,153,854	2.6%	6
Division Level Committed Costs	8.5%	101,090,577	94,859,812	8.0%	6,230,765	6.6%	7
		167,730,585	161,094,578		6,636,007	4.1%	
System Administration	3.2%	38,007,000	38,007,000	3.2%	-	-	8
SUBTOTAL OTHER ALLOCATIONS		205,737,585	199,101,578		6,636,007	3.3%	
SUPPORTED CAPITAL AND IMR		55,700,000	53,506,300		2,193,700	4.1%	9
ALBERTA TEACHERS' RETIREMENT FUND (ATRF)		56,137,700	59,115,000		(2,977,300)	-5.0%	10
TOTAL BUDGET ALLOCATIONS		\$ 1,195,961,600	\$ 1,182,226,800		\$ 13,734,800	1.2%	

A Additional details around the District's planned use of accumulated operating reserve is included on Attachment VII.

* The amount as a percentage of the total allocations.

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

Notes to the 2020-2021 Budget - Total Allocations

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

1. Direct School Allocations

The initial starting point for the direct school allocations for the 2020-2021 budget was based on the 2019-2020 fall revised allocations, with reductions. The reductions were based on the following three components.

- weighted enrolment reduction – based on composition of students requiring specialized supports.
- equity reduction – based on social vulnerability data.
- enrolment reduction – based on total student enrolment at individual schools.

School reductions ranged from 4 percent to 8 percent with an overall initial reduction average of 5.3 percent. Offsetting these reductions, was an adjustment to factor in any increases in weighted enrolment (between September 2019 and projected for September 2020), an adjustment for special needs kindergarten programming and an adjustment for programs that were established after September 2019. Additional details are included on Attachment IV)

2. Indirect School Allocations

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

3. School Generated Funds/External Revenues

School generated funds (SGF) are funds raised in the community for student activities (such as drama, ski club, and school teams) under the control and responsibility of school management. The funds are collected and retained for expenses at the school level.

4. Metro Continuing Education (MCE)

Summer School funding is provided based on the last three years' average CEU counts (2016-2017, 2017-2018 and 2018-2019 school years) to a maximum of ten CEUs per student; and at a reduced rate (approximately 25 per cent less than the current year).

5. External Revenue Allocations – Central

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

6. Division Level Fixed Costs

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

7. Division Level Committed Costs

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

8. System Administration

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

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

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

The Division has capitalized an average of 60 percent of IMR spending in the past, which exceeds the Alberta Education policy to capitalize a minimum of 30 percent. The amount reported in the DOF report has been increased to reflect estimated expenditures.

Notes to the 2020-2021 Budget - Total Allocations

10. Alberta Teachers' Retirement Fund (ATRF)

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

**Edmonton Public Schools
2020-2021 Budget
Direct School Allocations**

	2020-2021 Budget	2020-2021 Distribution of Funds (DOF)	Variance Budget vs DOF \$	Variance Budget vs DOF %	Notes
SCHOOL ALLOCATIONS	\$ 774,395,265	\$ 771,255,755	\$ 3,139,510	0.4%	1
OTHER SUPPLEMENTAL SCHOOL ALLOCATIONS					
Transportation for Awasis/amiskwaciy	441,000	441,000	-	-	
Program Enhancement Allocations:					
Establishment Facilities	2,000,000	2,000,000	-	-	2
Establishment Program	100,000	100,000	-	-	2
Online Resource Development*	4,000,000	-	4,000,000	100.0%	2
New School Start-Up Allocation*	4,200,000	-	4,200,000	100.0%	2
Equity Fund	7,800,000	7,800,000	-	-	3
Regional Collaborative Service Delivery (RCSD)	11,543,602	11,543,602	-	-	4
Facility Use Payments - Christian Schools	1,346,792	1,346,792	-	-	
amiskwaciy Base Rent	1,281,010	1,281,010	-	-	
	32,712,404	24,512,404	8,200,000	33.5%	
TOTAL DIRECT SCHOOL ALLOCATIONS	\$ 807,107,669	\$ 795,768,159	11,339,510	1.4%	

* Additional information on the Online Resource Development and New School Start-Up allocations is provided on Attachment VII.

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

Notes to the 2020-2021 Budget

Direct School Allocations

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

1. School Allocations

The 2020-2021 school budget allocations were based on the 2019-2020 Fall Revised Budget school allocations. Our final total budgeting revenue was higher than the amount reflected in the DOF, allowing increases to school allocations.

2. Program Enhancement Allocations

Establishment Facilities Allocation:

This allocation provides financial support to physically accommodate students in schools identified for new alternative and special education programs. The annual amount varies depending on the number of new alternative and special education programs and any prior approved/deferred amounts.

Establishment Program Allocation:

This allocation provides financial support for start-up costs associated with the implementation of new programs. The annual amount of the allocation is \$100,000 which is then added to any prior approved/deferred amounts.

Online Resource Development:

In response to COVID-19, the province and the Division moved to distance and online delivery of teaching and learning in March 2020. While the Division is working on plans for what curriculum delivery may look like for the 2020-2021 school year, it is anticipated that online delivery will be required. To create online instructional videos, and accompanying plans and resources for subjects across the grade levels, the Division plans to use \$4 million of its reserves, allocated as follows: \$3.5 million towards salaries and \$500,000 towards purchasing necessary supplies, services and equipment (SES).

New School Start-Up Allocation:

As per the capital plan presented to the Board of Trustees on February 25, 2020, five new, modernized, or replacement schools are scheduled to open September 2021. 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. Further detailed information is provided in Attachment VII.

3. Equity Fund

This allocation totals \$7.8 million. The Equity Fund was established by the Board of Trustees in 2014-2015 to enhance opportunities for all schools in the Division and to support the Division's Cornerstone Values: Collaboration, Accountability, Integrity, and Equity.

The Equity Fund allocation is distributed to school leadership groups supervised by the Assistant Superintendents. The percentage allocated to School Leadership Groups was determined through the Superintendent's meetings with the District Support Team and the Superintendent's Community of Practice (SCOPE). Within each School Leadership Group catchment, allocations are determined in consultation with the Assistant Superintendent and based on criteria established by the Leadership Group. Priority is given to projects impacting literacy, numeracy, and mental health.

4. Regional Collaborative Service Delivery (RCSD)

For 2020-2021, the RCSD funding will no longer be allocated to banker boards but rather the proportionate funding will be allocated directly to school divisions through the Specialized Learning Supports grant (SLS). In the past, a banker board would receive the funds directly on behalf of several school divisions. Shared expenses would be paid from these funds prior to any balance being transferred to the individual divisions to cover their related RCSD expenses. A new Division allocation of approximately \$11.5 million has been provided to continue support for this program.

**Edmonton Public Schools
2020-2021 Budget
Other Allocations**

	2020-2021 Budget	2020-2021 Distribution of Funds (DOF)	Variance Budget vs DOF \$	Variance Budget vs DOF %	Notes
DIVISION LEVEL FIXED COSTS					
Fiscal and Debt Services	\$ 13,881,330	\$ 13,265,476	\$ 615,854	4.6%	1
Utilities	21,750,000	21,750,000	-	-	
Insurance	6,654,685	6,116,685	538,000	8.8%	2
High Speed Networking	2,716,800	2,716,800	-	-	
	\$ 45,002,815	\$ 43,848,961	\$ 1,153,854	13.4%	
DIVISION LEVEL COMMITTED COSTS					
Student Transportation	45,614,142	40,071,796	5,542,346	13.8%	3
School Plant Operations & Maintenance	19,272,192	19,172,192	100,000	0.5%	
Human Resources Supply Services	13,944,975	13,927,332	17,643	0.1%	
Core Technology Enterprise Management	5,760,266	4,782,266	978,000	20.5%	4
* Language and Cultural Support	4,920,131	4,948,885	(28,754)	-0.6%	*
Enterprise Systems	4,580,275	4,580,275	-	-	
Professional Improvement Leaves	1,640,000	1,640,000	-	-	
* Board of Trustees	1,634,849	1,777,519	(142,670)	-8.0%	5
Central Building Maintenance	650,000	890,000	(240,000)	-27.0%	6
Staff Development	650,000	650,000	-	-	
* Partnership Commitments	1,730,501	1,708,501	22,000	1.3%	*
Infrastructure Parking Allocation	405,000	405,000	-	-	
Audit	136,946	136,946	-	-	
Division Feedback Survey	142,400	142,400	-	-	
Division Awards	8,900	26,700	(17,800)	-66.7%	7
	\$ 101,090,577	\$ 94,859,812	\$ 6,230,765	6.6%	

	2020-2021 Budget	2020-2021 Distribution of Funds (DOF)	Variance Budget vs DOF \$	Variance Budget vs DOF %	
INDIRECT SCHOOL ALLOCATIONS AND SYSTEM ADMINISTRATION					
CENTRAL DECISION UNITS					
** Office of the Superintendent	\$ 6,227,427	\$ 6,541,067	\$ (313,640)	-4.8%	**
** Corporate Services	32,235,446	32,953,825	(718,379)	-2.2%	**
** Finance and Infrastructure	18,065,799	18,512,522	(446,723)	-2.4%	**
Inclusive Learning	8,282,012	8,375,068	(93,056)	-1.1%	
International Programs	1,049,310	1,061,100	(11,790)	-1.1%	
Curriculum and Resource Support	6,104,199	6,172,786	(68,587)	-1.1%	
Research and Innovation for Student Learning	1,169,278	1,187,299	(18,021)	-1.5%	
Student Information	868,862	878,624	(9,762)	-1.1%	
	\$ 74,002,333	\$ 75,682,291	\$ (1,679,958)	-2.2%	
CLASSIFIED AS:					
INDIRECT SCHOOL ALLOCATIONS	\$ 35,995,333	\$ 37,675,291	\$ (1,679,958)	-4.5%	8
SYSTEM ADMINISTRATION	38,007,000	38,007,000	-	-	8
	\$ 74,002,333	\$ 75,682,291	\$ (1,679,958)	-2.2%	

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

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

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

Edmonton Public Schools
2020-2021 Budget
Detailed Breakdown - Division Level Committed Costs

	2020-2021 Budget	2020-2021 Distribution of Funds	Variance Budget vs DOF \$	Variance Budget vs DOF %
LANGUAGE AND CULTURAL SUPPORT				
First Nations, Métis, and Inuit (FNMI) Education	\$ 1,457,605	\$ 1,457,605	\$ -	-
Diversity Education	2,112,379	2,136,114	(23,735)	-1.1%
Languages Centre at Woodcroft	1,056,553	1,061,572	(5,019)	-0.5%
Transfer of FNMI Allocation	293,594	293,594	-	-
	\$ 4,920,131	\$ 4,948,885	\$ (28,754)	-0.6%
BOARD OF TRUSTEES				
ASBA Membership	\$ 210,000	\$ 210,000	\$ -	-
Board of Trustees	1,285,349	1,371,829	(86,480)	-6.3%
Board Initiative Fund	2,000	40,050	(38,050)	-95.0%
PSBAA Membership	120,000	120,000	-	-
Trustee Transition Allowance	12,500	12,500	-	-
Youth Engagement Model	5,000	23,140	(18,140)	-78.4%
	\$ 1,634,849	\$ 1,777,519	\$ (142,670)	-8.0%
PARTNERSHIP COMMITMENTS				
Partnership for Kids (All in for Youth)	\$ 182,000	\$ 172,800	\$ 9,200	5.3%
Confucius Institute - program coordinator	185,490	184,941	549	0.3%
Cappies	20,000	18,000	2,000	11.1%
Community University Partnerships	12,500	11,250	1,250	11.1%
Careers: The Next Generation	10,000	9,000	1,000	11.1%
United Way	5,511	3,600	1,911	53.1%
Corporate Challenge	5,000	4,500	500	11.1%
Welcome to Kindergarten	10,000	9,000	1,000	11.1%
Nutrition Grant	1,300,000	1,300,000	-	-
	\$ 1,730,501	\$ 1,713,091	\$ 17,410	1.0%

Edmonton Public Schools
2020-2021 Budget
Detailed Breakdown - Central Decision Units

	2020-2021 Budget	2020-2021 Distribution of Funds (DOF)	Variance Budget vs DOF \$	Variance Budget vs DOF %
OFFICE OF SUPERINTENDENT				
Office of the Superintendent of Schools	\$ 530,056	\$ 536,012	\$ (5,956)	-1.1%
Board Office and Strategic District Supports	1,487,132	1,498,959	(11,827)	-0.8%
District Support Services	1,863,107	1,884,041	(20,934)	-1.1%
General Counsel	585,093	591,667	(6,574)	-1.1%
School Leadership Groups	1,762,039	2,030,388	(268,349)	-13.2%
	\$ 6,227,427	\$ 6,541,067	\$ (313,640)	-4.8%
CORPORATE SERVICES				
Communications	\$ 2,603,124	\$ 3,141,301	\$ (538,177)	-17.1%
District Information Security	397,121	401,583	(4,462)	-1.1%
District Records and FOIP Management	660,632	668,055	(7,423)	-1.1%
District Technology	17,325,388	17,325,388	-	-
Edmonton Public Schools Foundation	350,205	371,749	(21,544)	-5.8%
Human Resources	10,898,976	11,045,749	(146,773)	-1.3%
	\$ 32,235,446	\$ 32,953,825	\$ (718,379)	-2.2%
FINANCE AND INFRASTRUCTURE				
Facilities Services & Building Operations	\$ 2,814,012	\$ 2,865,482	\$ (51,470)	-1.8%
Budget Holdback - Central	944,985	1,097,778	(152,793)	-13.9%
Distribution Centre	1,841,664	1,841,664	-	-
Financial Services	6,347,105	6,418,421	(71,316)	-1.1%
Planning & Property Management	6,118,033	6,289,177	(171,144)	-2.7%
	\$ 18,065,799	\$ 18,512,522	\$ (446,723)	-2.4%

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

Notes to the 2020-2021 Budget

Other Allocations

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

1. **Fiscal and Debt Services**

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

2. **Insurance**

The insurance industry has experienced a significant hardening, resulting in higher premiums than previously anticipated. The total insurance premiums are anticipated to increase by \$538,000 from the fall of 2019. Our underwriters will be monitoring our claims for the next two to three years, and with good risk management practices in place, premiums should begin to decline in 2021-2022.

3. **Student Transportation**

While Student Transportation has found some operational efficiencies, a gap between costs, and provincial funding continues to exist. As such, 2020-2021 fee increases were approved at the April 28, 2020, Board meeting.

4. **Core Technology Enterprise Management**

In 2017-2018, the management and ever-greening of core technology infrastructure was shifted from a school responsibility to an enterprise management model. Core technology infrastructure such as servers, switches, Wi-Fi access and internet service are now managed and supported at the Division level. This has resulted in significant savings and equity across Division schools. Building upon this model, an additional \$978,000 has been allocated, in order to move all school-to-pay costs for bandwidth requirements to an enterprise approach.

5. **Board of Trustees**

To maximize allocations to schools, the Board of Trustees found efficiencies to reduce their budget allocations (for non-fixed or committed items) by approximately \$143,000 from those that were previously reported in the DOF report. Further details are can be found in Attachment V^A.

6. **Central Building Maintenance**

Realignment in Central Building Maintenance has resulted in cost savings for the department.

7. **Division Awards**

Realignment of some central cost centres has resulted in efficiencies that allows the Division Awards allocation to be reduced.

8. **Indirect School Allocations and System Administration**

Central departments can oversee work that directly supports the classroom (classified as Indirect School Allocations) as well as expenses that are classified as system administration.

Edmonton Public Schools
2020-2021 Budget
Staff - Full Time Equivalents (FTEs)

	2020-2021 Budget* (BUD)	Total FTEs %	2019-2020 Actual ** (ACT)	Total FTEs %	Variance BUD vs ACT #	Variance BUD vs ACT %
STAFFING GROUPS						
SCHOOLS						
Teaching FTE	5,068.2	67%	5,244.5	65%	(176.28)	-3.36%
Support FTE	1,697.4	23%	2,085.4	26%	(388.03)	-18.61%
Custodial FTE	640.2	8%	630.8	8%	9.37	1.48%
Exempt FTE	132.8	2%	132.8	2%	(0.03)	-0.02%
TOTAL SCHOOLS FTEs	7,538.6	100%	8,093.6	100%	(554.98)	-6.86%
CENTRAL SERVICES						
Teaching FTE	163.3	16%	163.3	16%	(0.01)	0.00%
Support FTE	133.0	13%	150.4	14%	(17.41)	-11.57%
Custodial FTE	65.5	7%	64.8	6%	0.75	1.16%
Maintenance FTE	195.0	19%	206.0	20%	(11.00)	-5.34%
Exempt FTE	445.1	44%	467.8	44%	(22.71)	-4.85%
TOTAL CENTRAL SERVICES FTEs	1,001.9	100%	1,052.3	100%	(50.37)	-4.79%
METRO CONTINUING EDUCATION						
Teaching FTE	8.0	26%	9.8	26%	(1.74)	-17.90%
Support FTE	13.3	43%	14.3	39%	(1.03)	-7.19%
Custodial FTE	-	0%	0.7	2%	(0.69)	-100.00%
Exempt FTE	9.3	30%	12.1	33%	(2.83)	-23.39%
TOTAL METRO CONTINUING EDUCATIONS FTEs	30.6	100%	36.9	100%	(6.30)	-17.07%
TOTAL BY GROUP						
Teaching FTE	5,239.5	61%	5,417.6	59%	(178.03)	-3.29%
Support FTE	1,843.7	22%	2,250.2	25%	(406.47)	-18.06%
Custodial FTE	705.7	8%	696.2	8%	9.43	1.35%
Maintenance FTE	195.0	2%	206.0	2%	(11.00)	-5.34%
Exempt FTE	587.2	7%	612.7	7%	(25.57)	-4.17%
TOTAL FTEs	8,571.1	100%	9,182.7	100%	(611.65)	-6.66%

* All staffing numbers are entered directly by schools and central decision units.

** The 2019-2020 FTE counts are as at February 1st (mid-year). As per Alberta Education guidelines Secondments are excluded from the count.

Edmonton Public Schools
Accumulated Operating Surplus Plan
2020-2021

ATTACHMENT VII

	Amount	Total Amount
Accumulated operating surplus as at September 1, 2019		\$ 51,420,404
Less: School Generated Funds (SGF)		(1,427,323)
Accumulated operating surplus at September 1, 2019 (excluding SGF)		\$ 49,993,081
Projected Operating deficit for the year ending August 31, 2020 (at May 2020)		(24,656,861)
Net impact of capital items (reclassification entry required at year end 2019-2020)		1,606,992
Projected accumulated operating surplus at September 1, 2020 (excluding SGF*)		\$ 26,943,212

2020-2021 Planned Use of Surplus Funds:

Surplus funds requested to be released for 2020-2021:

A Online resource development	\$ 4,000,000	
B New Schools Start-Up allocation	4,200,000	
	<u>8,200,000</u>	
Total surplus funds requested to be released for 2020-2021	\$ 8,200,000	(8,200,000)
Net impact of capital items (reclassification entry required at year end)		1,600,000
Projected accumulated operating surplus balance as at August 31, 2021 (excluding SGF*) **		\$ 20,343,212

* SGF balances will be updated at the fiscal year-end of 2019-2020 and 2020-2021 respectively.

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

NOTE:

The COVID-19 pandemic resulted in a quick shift to online learning in March 2020. As the Division makes plans for re-entry in September 2020, many questions have been raised about how we will begin learning in the fall. Our Division is examining three scenarios for September:

- . Normal school operations are able to resume
- . Schools are partiall re-opened, with some level of restrictions
- . Teacher-directed at-home learning continues

Our goal will be to maximize the efficiency of dollars allocated in this budget and we will work with the provincial government on additional resources and supports that may be required. To ensure our learning environments are safe for students and staff, we are prepared to access additonal operating surplus funds if required.

**Notes to the 2020-2021 Budget
Accumulated Operating Surplus**

A. Online resource development

In response to COVID-19, the Province and Division moved to distance and online delivery of teaching and learning in March 2020. While the Division is working on plans for what curriculum delivery will look like for the 2020-2021 school year, it is anticipated that online delivery may be required. To create online instructional videos, and accompanying plans and resources for subjects across the grade levels, the Division plans to use \$4 million of its reserves, allocated as follows: \$3.5 million towards salaries and \$500,000 towards purchasing necessary supplies, services and equipment (SES).

B. New Schools Start-up Allocation

As per the capital plan presented to the Board of Trustees on February 25, 2020, the following new modernized, or replacement schools are scheduled to open September 2021. 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.

Aleda Patterson School (K-3)	Replacement	\$ 600,000
Alex Janvier School (4-9)	Replacement	600,000
* Dr. Anne Anderson School (10-12)	New	1,650,000
Garth Worthington School (K-9)	New	750,000
Highlands School	Modernization	600,000
		<hr/>
		\$ 4,200,000

* New schools start-up allocation is typically \$750,000 while replacement and modernizations are slightly less at \$600,000. As the capacity of the new high school is approximately 2.2 times greater than a typical K-9 school, the allocation was calculated to reflect the larger school capacity. As well, the new high school is expected to open at capacity and depending on the Career and Technology Studies (CTS) strands the school chooses to offer, furniture and equipment will be more expensive than a typical K-9 school.

**Edmonton Public Schools
Capital Reserve Plan**

ATTACHMENT VIII

2020-2021		Amount	Total Amount
Forecasted accumulated capital reserve balance at September 1, 2020			\$ 39,866,785
Previously approved projects, remaining costs:			
1	Westlawn Cluster replacement school - in partnership with Alberta Education	\$ 12,825,497	
2	Purchase of Portables - balance remaining from 2019-2020	390,000	
3	Balance remaining on approved projects from prior years	600,000	(13,815,497)
Capital reserve balance, unallocated			\$ 26,051,288
Proposed use of capital reserves in 2020-2021:			
4	Growth Accommodation (K-HS)		(4,200,000)
5	Funds anticipated from the First Place Program		1,644,029
Forecasted accumulated capital reserve balance at August 31, 2021			\$ 23,495,317
Proposed use of capital reserves, September 2021 & onwards:			
4	Growth Accommodation (K-HS)		(18,800,000)
Forecasted accumulated capital reserve balance (uncommitted)			\$ 4,695,317

**Notes to the 2020-2021 Budget
Capital Reserve Plan**

1. Westlawn Cluster replacement school

Construction on the Alex Janvier School has begun and will continue into the 2020-2021 year with the expected opening date of September 2021. This project is in partnership with Alberta Education where the Division has committed a total of \$15 million.

2. Purchase of Portables (2019-2020)

Due to the timing and nature of construction, site work and invoicing timelines resulted in a need to carry forward approved funds into the current year. Historically, 70 per cent of project costs are spent during the budgeted year with 30 per cent being carried forward to the following year.

3. Balance remaining on approved projects from prior year

The total from 2019-2020 includes growth accommodation (\$150,000) and Special Needs Division Centre Program Establishments (\$450,000).

4. Growth Accommodation (2020-2023)

The Province released a Capital, Maintenance and Renewal grant in May 2020, which resulted in additional funding for growth accommodation projects. This funding will reduce our draw on Capital reserves for 2020-2021.

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.

5. First Place Program

First Place Program is a City of Edmonton program which teams with banks and builders to develop vacant surplus school building sites into town homes. Caernarvon and Casselman surplus school sites are being transferred to the City of Edmonton for an anticipated payment of \$1.6 million. The Board approved these sites as surplus and received Ministerial approval in 2007.

School Jurisdiction Code: 3020

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2021**

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

3020 The Edmonton School Division

Legal Name of School Jurisdiction

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

Contact Address, Telephone & Email Address

BOARD CHAIR

TRISHA ESTABROOKS

Name

Signature

SUPERINTENDENT

DARREL ROBERTSON

Name

Signature

SECRETARY TREASURER or TREASURER

TODD BURNSTAD

Name

Signature

**Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on**

June 9, 2020

Date

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

	A	B	C	D	E	F	G	H	I
1	School Jurisdiction Code:								3020
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15	Color coded cells:								
16	blue cells: require the input of data/descriptors wherever applicable.				grey cells: data not applicable - protected				
17					white cells: within text boxes REQUIRE the input of points and data.				
18	green cells: populated based on information previously submitted				yellow cells: to be completed when yellow only.				
19									
20	HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2020/2021 BUDGET REPORT								
21	The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into								
22	consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year								
23	Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will								
24	support the jurisdiction's plans.								
25	<u>Budget Highlights, Plans & Assumptions:</u>								
26	<u>Revenue Budget and Allocations to Schools and Central Decision Units:</u>								
27	>Total revenue for the Division is budgeted at approximately \$1.19 billion. This is an increase of less than one per cent from the 2020-2021 Distribution of Funds (DOF) report or								
28	approximately \$5.6 million.								
29	>Total projected student enrolment has increased from 107,028 to 107,140 students; this is an increase of 112 students or 0.1 per cent (funded and unfunded).								
30	>When compared to fall 2019, projected total student enrolment has increased from 104,718 to 107,140, an increase of 2,422 students or enrolment growth of 2.31 per cent.								
31	>Grants such as Institutional Services and Program Unit Funding (PUF) are offset by an equal allocation.								
32	>For the 2019-2020 school year, Student Transportation had originally predicted a funding gap of approximately \$2.4 million, which was covered as part of the Division's spring								
33	approved Accumulated Operating Surplus (AOS) plan. In the fall, the Province announced the Act to Reduce Schools Fee Grant would be discontinued. As such, the Division approved								
34	an additional \$5.3 million from the AOS, bringing the total subsidization allocation to \$7.7 million. As continued subsidization of the transportation service is not sustainable, the top-								
35	up allocation to Student Transportation was removed in the Distribution of Funds (DOF) report. While Student Transportation has found some operational efficiencies, a gap between								
36	costs, fees, and provincial funding continues to exist. As such, the budget now includes additional revenue as a result of the transportation fee increases that were approved at the								
37	April 28, 2020, Board meeting.								
38	>School reductions ranged from 4 percent to 8 percent with an overall initial reduction average of 5.3 percent.								
39	>Central base allocations have been reduced on average by 11 per cent from the 2019-2020 fall allocations. This reduction exceeds the average percentage reduction applied to								
40	schools, reflecting the Division's priority of maximizing dollars for classrooms.								
41	>As a result of changes to the provincial funding framework for Program Unit Funding (PUF), Edmonton Public Schools has had to make significant changes to the Division's Pre-								
42	Kindergarten (pre-K) model.								
43	>Pre-K will be only be offered in six hub schools as opposed to the ten hub schools that offered programming the current year. However, we will be keeping the four schools that are								
44	discontinuing pre-K programming on reserve should we need more space to accommodate children.								
45	>The current 22 pre-K satellite locations are being suspended as of September 2020.								
46	>In the current year, and under the current funding model for PUF, the Division is serving approximately 1,040 pre-K children. In 2020-2021, under the new funding model, we are								
47	projecting to serve approximately 600 pre-K children.								
48	>Due to the uncertainty around the impact of the COVID-19 pandemic on international travel, a conservative enrolment projection of 200 for international students was made for the								
49	DOF report. Since that time our International Student Programs unit has provided the following information:								
50	>Total projected enrolment is 415 international students of which 384 would be attending for a full year and 32 for one semester. Approximately 171 of these students are								
51	currently enrolled in our schools and are planning to return for another year.								
52	>In a time of limited international travel, the projected enrolment number has been increased to 300 in order to align with school projections. If actual enrolment exceeds the								
53	projection, the additional tuition will be used to provide a corresponding allocation to the receiving schools.								
54	<u>Significant Business and Financial Risks:</u>								
55	<u>Accumulated Operating Surplus (AOS) Plan:</u>								
56	>Based on the Audited Financial Statements for the Year Ended August 31, 2019, the Division's total accumulated operating surplus was \$49.9 million, net of School Generated Funds								
57	(SGF). An analysis of actual 2019-2020 revenues and expenses for the current year ending August 31, 2020, projects an operating deficit of approximately \$24.7 million, as opposed								
58	to the \$56.4 million deficit reported in the 2019-2020 fall budget.								
59	>The Division is projecting an ending accumulated operating surplus balance of \$26.9 million (representing approximately 2.3 per cent of the annual operating budget) at August 31,								
60	2020.								
61	>The Division is requesting to access a total of \$8.2 million of our operating surplus during the 2020-2021 school year (prior to calculating in capital).								
62	>With the provincial education budget being frozen and the WMA model not keeping up to our enrolment growth, having an operating surplus is a sound financial practice that will								
63	help to shield students and schools from unforeseen events.								
64	<u>COVID-19</u>								
65	>The 2020-2021 budget was completed assuming normal operations for the entire school year. The budget does not include any COVID-19 related costs being incurred by the								
66	Division, including providing any personal protective equipment for staff and/or students.								
67	>The safety of students and staff remains one of our highest priorities.								
	>The Division is currently considering three different scenarios in terms of what re-entry might look like for the 2020-2021 school year. At this point in time, it is very difficult to								
	estimate what additional costs may be required to support re-entry and what additional funding may be provided by the Province to assist with this.								
	>The Division will have operating surplus at the end of the current school year, and will be submitting a request to access \$4 million to develop online resources. If additional funds								
	are required during the school year to address any COVID related requirements, the Division will work with the Province to request access to additional operating surplus funds as								
	required.								

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual Audited 2018/2019
REVENUES			
Government of Alberta	\$ 1,122,344,400	\$1,104,058,400	\$1,126,694,519
Federal Government and First Nations	\$ 1,935,200	\$2,363,100	\$2,312,333
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 34,219,500	\$28,809,900	\$27,672,898
Other sales and services	\$ 15,150,900	\$18,949,100	\$18,998,188
Investment income	\$ 501,800	\$2,401,800	\$4,039,184
Gifts and donations	\$ 6,854,700	\$7,645,900	\$8,958,771
Rental of facilities	\$ 4,044,900	\$4,220,400	\$4,471,451
Fundraising	\$ 2,197,700	\$2,197,700	\$2,197,661
Gains on disposal of capital assets	\$ -	\$0	\$0
Other revenue	\$ 512,500	\$0	\$0
TOTAL REVENUES	\$1,187,761,600	\$1,170,646,300	\$1,195,345,005
EXPENSES			
Instruction - Pre K	\$ 9,677,400	\$ -	\$ -
Instruction - K to Grade 12	\$ 915,904,874	\$957,736,342	\$923,072,317
Operations & maintenance	\$ 171,980,439	\$160,096,484	\$177,994,002
Transportation	\$ 46,104,615	\$47,695,777	\$44,215,625
System Administration	\$ 34,703,472	\$42,032,097	\$41,090,034
External Services	\$ 17,590,800	\$19,541,306	\$20,204,875
TOTAL EXPENSES	\$1,195,961,600	\$1,227,102,006	\$1,206,576,853
ANNUAL SURPLUS (DEFICIT)	(\$8,200,000)	(\$56,455,706)	(\$11,231,848)

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

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual Audited 2018/2019
EXPENSES			
Certificated salaries	\$ 520,508,191	\$548,499,997	\$531,368,770
Certificated benefits	\$ 126,155,840	\$132,940,177	\$118,922,299
Non-certificated salaries and wages	\$ 209,318,501	\$229,807,712	\$239,242,476
Non-certificated benefits	\$ 55,285,509	\$60,794,871	\$62,099,871
Services, contracts, and supplies	\$ 217,015,474	\$201,150,624	\$200,349,525
Capital and debt services			
Amortization of capital assets			
Supported	\$ 43,040,000	\$41,736,289	\$42,363,941
Unsupported	\$ 11,231,225	\$11,370,107	\$11,192,919
Interest on capital debt			
Supported	\$ 12,660,063	\$0	\$0
Unsupported	\$ 324,297	\$344,729	\$364,551
Other interest and finance charges	\$ 422,500	\$457,500	\$672,501
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$1,195,961,600	\$1,227,102,006	\$1,206,576,853

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

REVENUES	Approved Budget 2020/2021								Actual Audited 2018/19
	Instruction			Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	Pre K - PUF	Pre - K non PUF	K - Grade 12						
(1) Alberta Education	\$ 9,677,400	\$ -	\$ 885,794,300	\$ 113,921,300	\$ 30,941,600	\$ 38,007,000	\$ 3,679,700	\$ 1,082,021,300	\$ 1,083,552,757
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 35,540,000	\$ -	\$ -	\$ -	\$ 35,540,000	\$ 37,671,599
(3) Other - Government of Alberta	\$ -	\$ -	\$ 2,977,200	\$ -	\$ -	\$ -	\$ 909,800	\$ 3,887,000	\$ 3,262,774
(4) Federal Government and First Nations	\$ -	\$ -	\$ 663,300	\$ -	\$ -	\$ -	\$ 1,271,900	\$ 1,935,200	\$ 2,312,333
(5) Other Alberta school authorities	\$ -	\$ -	\$ 711,100	\$ 185,000	\$ -	\$ -	\$ -	\$ 896,100	\$ 2,207,389
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ 19,883,100	\$ -	\$ 14,336,400	\$ -	\$ -	\$ 34,219,500	\$ 27,672,898
(10) Other sales and services	\$ -	\$ -	\$ 4,725,200	\$ -	\$ -	\$ -	\$ 10,425,700	\$ 15,150,900	\$ 18,998,188
(11) Investment income	\$ -	\$ -	\$ -	\$ 501,800	\$ -	\$ -	\$ -	\$ 501,800	\$ 4,039,184
(12) Gifts and donations	\$ -	\$ -	\$ 6,846,700	\$ -	\$ -	\$ -	\$ 8,000	\$ 6,854,700	\$ 8,958,771
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 3,261,700	\$ -	\$ -	\$ 783,200	\$ 4,044,900	\$ 4,471,451
(14) Fundraising	\$ -	\$ -	\$ 2,197,700	\$ -	\$ -	\$ -	\$ -	\$ 2,197,700	\$ 2,197,661
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512,500	\$ 512,500	\$ -
(17) TOTAL REVENUES	\$ 9,677,400	\$ -	\$ 923,798,600	\$ 153,409,800	\$ 45,278,000	\$ 38,007,000	\$ 17,590,800	\$ 1,187,761,600	\$ 1,195,345,005
EXPENSES									
(18) Certificated salaries	\$ 790,814	\$ -	\$ 512,721,878	\$ -	\$ -	\$ 2,990,261	\$ 4,005,238	\$ 520,508,191	\$ 531,368,770
(19) Certificated benefits	\$ 105,890	\$ -	\$ 124,188,153	\$ -	\$ -	\$ 898,095	\$ 963,702	\$ 126,155,840	\$ 118,922,299
(20) Non-certificated salaries and wages	\$ 6,417,082	\$ -	\$ 123,942,224	\$ 55,781,334	\$ 1,262,097	\$ 18,182,399	\$ 3,733,365	\$ 209,318,501	\$ 239,242,476
(21) Non-certificated benefits	\$ 1,757,883	\$ -	\$ 33,297,557	\$ 14,725,748	\$ 317,421	\$ 4,407,615	\$ 779,285	\$ 55,285,509	\$ 62,099,871
(22) SUB - TOTAL	\$ 9,071,669	\$ -	\$ 794,149,812	\$ 70,507,082	\$ 1,579,518	\$ 26,478,370	\$ 9,481,590	\$ 911,268,041	\$ 951,633,416
(23) Services, contracts and supplies	\$ 605,731	\$ -	\$ 116,076,151	\$ 41,038,495	\$ 44,525,097	\$ 6,660,790	\$ 8,109,210	\$ 217,015,474	\$ 200,349,525
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 43,040,000	\$ -	\$ -	\$ -	\$ 43,040,000	\$ 42,363,941
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 5,586,411	\$ 4,410,502	\$ -	\$ 1,234,312	\$ -	\$ 11,231,225	\$ 11,192,919
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ 12,660,063	\$ -	\$ -	\$ -	\$ 12,660,063	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ 324,297	\$ -	\$ -	\$ -	\$ 324,297	\$ 364,551
(28) Other interest and finance charges	\$ -	\$ -	\$ 92,500	\$ -	\$ -	\$ 330,000	\$ -	\$ 422,500	\$ 672,501
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) TOTAL EXPENSES	\$ 9,677,400	\$ -	\$ 915,904,874	\$ 171,980,439	\$ 46,104,615	\$ 34,703,472	\$ 17,590,800	\$ 1,195,961,600	\$ 1,206,576,853
(32) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ 7,893,726	\$ (18,570,639)	\$ (826,615)	\$ 3,303,528	\$ -	\$ (8,200,000)	\$ (11,231,848)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual 2018/2019
FEES			
TRANSPORTATION	\$14,336,400	\$8,802,500	\$7,672,694
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$4,505,500	\$4,862,200	\$4,570,702
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$209,200	\$111,500	\$111,840
Fees for optional courses	\$3,562,000	\$2,973,600	\$2,664,011
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$6,877,200	\$7,962,250	\$7,962,246
Other fees to enhance education Metro continuing education	\$1,158,000	\$885,900	\$873,264
NON-CURRICULAR FEES			
Extra-curricular fees	\$2,790,000	\$2,552,550	\$2,552,548
Non-curricular goods and services	\$781,200	\$659,400	\$1,265,593
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES	\$0	\$0	\$0
TOTAL FEES	\$34,219,500	\$28,809,900	\$27,672,898

PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual 2018/2019
Cafeteria sales, hot lunch, milk programs	\$1,012,500	\$1,012,500	\$1,012,543
Special events	\$1,166,800	\$1,166,800	\$1,166,779
Sales or rentals of other supplies/services	\$1,248,500	\$1,248,500	\$1,248,469
International and out of province student revenue	\$3,825,000	\$6,273,000	\$6,338,486
Adult education revenue	\$2,160,700	\$2,048,600	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Library fines, book donations	\$0	\$167,300	\$167,317
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	
Other (describe) 0	\$0	\$0	
TOTAL	\$9,413,500	\$11,916,700	\$9,933,594

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2019	\$196,359,084	\$102,691,828	\$0	\$51,420,404	\$0	\$51,420,404	\$42,246,852
2019/2020 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$26,084,184)			(\$26,084,184)	(\$26,084,184)		
Estimated board funded capital asset additions		\$15,768,357		(\$8,970,000)	\$0	(\$8,970,000)	(\$6,798,357)
Estimated disposal of unsupported tangible capital assets	\$4,418,290	\$0		\$0	\$0		\$4,418,290
Estimated amortization of capital assets (expense)		(\$52,677,256)		\$52,677,256	\$52,677,256		
Estimated capital revenue recognized - Alberta Education		\$7,677,962		(\$7,677,962)	(\$7,677,962)		
Estimated capital revenue recognized - Alberta Infrastructure		\$33,768,069		(\$33,768,069)	(\$33,768,069)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$654,233		(\$654,233)	(\$654,233)		
Estimated reserve transfers (net)				\$0	\$15,507,192	(\$15,507,192)	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2020	\$174,693,190	\$107,883,193	\$0	\$26,943,212	\$0	\$26,943,212	\$39,866,785
2020/21 Budget projections for:							
Budgeted surplus(deficit)	(\$8,200,000)			(\$8,200,000)	(\$8,200,000)		
Projected board funded capital asset additions		\$26,972,337		(\$8,956,840)	\$0	(\$8,956,840)	(\$18,015,497)
Budgeted disposal of unsupported tangible capital assets	\$1,644,029	\$0		\$0	\$0		\$1,644,029
Budgeted amortization of capital assets (expense)		(\$54,271,225)		\$54,271,225	\$54,271,225		
Budgeted capital revenue recognized - Alberta Education		\$7,500,000		(\$7,500,000)	(\$7,500,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$35,540,000		(\$35,540,000)	(\$35,540,000)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$674,385		(\$674,385)	(\$674,385)		
Projected reserve transfers (net)				\$0	(\$2,356,840)	\$2,356,840	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2021	\$168,137,219	\$124,298,690	\$0	\$20,343,212	\$0	\$20,343,212	\$23,495,317

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

		Unrestricted Surplus Usage			Operating Reserves Usage			Year Ended		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2021	31-Aug-2022	31-Aug-2023	31-Aug-2021	31-Aug-2022	31-Aug-2023	31-Aug-2021	31-Aug-2022	31-Aug-2023
Projected opening balance		\$0	\$0	\$0	\$26,943,212	\$20,343,212	\$18,343,212	\$39,866,785	\$23,495,317	\$15,745,317
Projected excess of revenues over expenses (surplus only)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$1,644,029	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4	\$54,271,225	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$43,040,000)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	(\$674,385)	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4	(\$2,356,840)	\$0	\$0	\$2,356,840	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4	(\$4,200,000)	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
System Administration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	(\$1,600,000)	(\$1,000,000)	(\$1,000,000)	\$0	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	(\$1,456,840)	\$0	\$0	(\$5,190,000)	(\$7,750,000)	(\$8,500,000)
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	(\$12,825,497)	\$0	\$0
Capital costs - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	(\$2,800,000)	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	(\$100,000)	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	(\$3,000,000)	(\$1,000,000)	(\$1,000,000)	\$0	\$0	\$0
Capital costs - Other	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
On-line Resource Development	Explanation - add'l space on AOS3 / AOS4	(\$4,000,000)	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$0	\$0	\$0	\$20,343,212	\$18,343,212	\$16,343,212	\$23,495,317	\$15,745,317	\$7,245,317

Total surplus as a percentage of 2020 Expenses	3.67%	2.85%	1.97%
ASO as a percentage of 2020 Expenses	1.70%	1.53%	1.37%

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

	Amount	Detailed explanation to the Minister for the purpose of using ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2021	\$ (8,200,000)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(8,200,000)	
Estimated Operating Deficit Due to:		
On-line Resource development	\$4,000,000	In response to COVID-19, the province and Division moved to distance and online delivery of teaching and learning in March 2020. While the Division is working on plans for what curriculum delivery will look like for the 2020-2021 school year, it is anticipated that online delivery will be required. To create online instructional videos, and accompanying plans and resources for subjects across the grade levels, the Division plans to use \$4 million of its reserves allocated as follows: \$2.5
New Schools Start-Up allocation	\$4,200,000	Five modernized, new or replacement schools are scheduled to open in September 2021. The Division typically provides an allocations to cover start-up costs not covered by the Province such as principal assignment for the year.
Description 3 (fill only your board projected an operating deficit)		
Description 4 (fill only your board projected an operating deficit)		
Description 5 (fill only your board projected an operating deficit)		
Description 6 (fill only your board projected an operating deficit)		
Description 7 (fill only your board projected an operating deficit)		
Subtotal, access of operating reserves to cover operating deficit	8,200,000	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	8,956,840	
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(11,231,225)	
Budgeted unsupported debt principal repayment	674,385	
Projected net transfer to (from) Capital Reserves	-	
Total projected amount to access ASO in 2020/21	\$ 6,600,000	

Total amount approved by the Minister

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

	Budgeted 2020/2021 (Note 2)	Actual 2019/2020	Actual 2018/2019	Notes
Kindergarten, and Grades 1 to 12				
Eligible Funded Students:				
Kindergarten	7,538	8,433	7,984	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	3,769	4,217	3,992	0.5 times Head Count
Grades 1 to 9	72,942	69,604	67,327	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	22,669	21,659	21,016	Head count
Grades 10 to 12 - 4th year	1,901	2,159	2,264	Head count
Grades 10 to 12 - 4th year FTE	951	1,080	1,132	0.5 times Head Count
Grades 10 to 12 - 5th year	701	682	708	Head count
Grades 10 to 12 - 5th year FTE	175	171	177	0.25 times Head Count
Total FTE	100,506	96,730	93,644	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	3.9%	3.3%		
Other Students:				
Total	921	1,090	1,062	Note 3
Total Net Enrolled Students	101,427	97,820	94,706	
Home Ed Students	334	334	300	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	101,761	98,154	95,006	
Percentage Change	3.7%	3.3%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	3,517	3,963	2,869	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	6,918	6,145	5,435	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	600	1,044	1,091	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	-	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	600	1,044	1,091	
Program Hours	445	475	475	Minimum: 400 Hours
FTE Ratio	0.556	0.594	0.594	Actual hours divided by 800
FTE's Enrolled, Pre - K	334	620	648	
Percentage Change	-46.2%	-4.3%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	600	1,044	1,091	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities		-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
NOTES:				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2020/2021 budget report preparation.				
3) Other K to Grade 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
4) Because they are funded separately, Home Education students are not included with total net enrolled students.				

PROJECTED STAFFING STATISTICS FULL TIME EQUIVALENT (FTE) PERSONNEL

	Budgeted 2020/2021	Actual 2019/2020	Actual 2018/2019	Notes
CERTIFICATED STAFF				
School Based	5,076.2	5,254.3	5,168.8	Teacher certification required for performing functions at the school level.
Non-School Based	163.3	163.3	216.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	5,239.5	5,417.6	5,384.8	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-3.3%	0.6%	-2.8%	
If an average standard cost is used, please disclose rate:	\$ 102,791	\$ 102,791	\$ 102,791	
Student F.T.E. per certificated Staff	19.5	18.2	17.8	
	-	-		
Enrolment Change		32.8		
Other Factors	(178.1)	-	Descriptor (required): see below	
Total Change	(178.1)	32.8	Year-over-year change in Certificated FTE	
Breakdown, where total change is Negative:				
Continuous contracts terminated	-	-	FTEs	
Non-permanent contracts not being renewed	(125.0)	-	FTEs	
Other (retirement, attrition, etc.)	(53.1)	-	Descriptor (required): Retirement estimate, contracts not being renewed also an estimate	
Total Negative Change in Certificated FTEs	(178.1)	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.	
Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):				
Certificated Number of Teachers				
Permanent - Full time	4,755.0	4,757.0	4,548.0	
Permanent - Part time	234.00	232.0	217.0	
Probationary - Full time	141.00	280.0	353.0	
Probationary - Part time	42.00	83.0	107.0	
Temporary - Full time	192.00	380.0	425.0	
Temporary - Part time	75.00	148.0	183.0	
NON-CERTIFICATED STAFF				
Instructional - Education Assistants	1,258.10	1,687.4	1,698.2	Personnel support students as part of a multidisciplinary team with teachers and other other support
Instructional - Other non-certificated instruction	705.3	629.5	852.4	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	900.7	902.2	994.4	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	16.8	16.5	17.3	Other personnel providing direct support to the transportation of students to and from school other tha
Other	450.7	529.5	466.4	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,331.6	3,765.1	4,028.7	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-11.5%	-6.5%	-17.3%	
Explanation of Changes:				
Reductions in staffing are due to retirements and/or abolishments as a result of changes in provincial funding levels.				
Additional Information				
Are non-certificated staff subject to a collective agreement? Some of them				
Please provide terms of contract for 2020/21 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.				
Custodial Union: CUPE Local 474, Collective agreement from Sept 1, 2017 to Aug 31, 2020: 705.7 FTE				
Support Staff Union (including EA's and Administrative Assistants): CUPE Local 3550, Collective agreement from Sept 1, 2017 to Aug 31, 2020: 1,843.7 FTE				
Maintenance Staff Union: CUPE Local 784, Collective agreement from Sept 1, 2017 to Aug 31, 2020: 195.0 FTE				