

DATE: April 18, 2023

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: 2023-2024 Distribution of Funds

ORIGINATOR: Todd Burnstad, Chief Financial Officer

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

REFERENCE [Funding Manual for School Authorities for the 2023-2024 School Year](#)

ISSUE

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

BACKGROUND

Provincial Budget

On Tuesday, February 28, 2023, the Province released a high-level budget for the 2023-2024 year. The budget indicated that operational funding for all school divisions will be higher than the 2022-2023 funding.

Specific details, including individual school division funding profiles as well as the funding manual were made available on March 9, 2023.

2023-2024 Budget Highlights

The 2023-2024 school year will be the fourth year of the Weighted Moving Average (WMA) funding model. Integral with the new funding model is that all grants are either fully or partially calculated using the Weighted Moving Average (WMA) methodology. This model captures the number of funded students across three school years and does not allocate funding per individual student.

Bridge/COVID Mitigation Funding:

Since the introduction of the WMA funding model in 2020-2021, the Division has also received Bridge Funding. Administrations' understanding was that this funding was intended to "bridge" the impact of moving from the old funding model, where funding was received on a per-student model, to the WMA model, where school divisions receive a fixed amount of funding. In 2022-2023, the Division received approximately \$67 million in Bridge/COVID mitigation funding. However, as part of the 2023-2024 Budget, it was announced that this funding will be reallocated through the funding framework grants.

Grant rate changes:

Base instruction grants have increased by six per cent and include the following:

- Early childhood services (ECS), Grades 1-12 base grants
- Summer School credit enrolment unit rate (CEU)
- Home Education

Supports and Services grants have increased by 10 per cent and include the following:

- Program unit funding (PUF)
- Specialized Learning Supports (SLS) Kindergarten Severe
- Specialized Learning Supports
- Moderate language delay
- English as an additional language (EAL)
- First Nations, Métis and Inuit (per student component of the grant)

Other grant rate changes:

- Operations and Maintenance (O&M) grant rate has increased by five per cent
- School Nutrition grant rate has increased by 20 per cent
- System Administration grant has increased by .05 per cent
- Maximum limit on operating reserves has increased by .05 per cent
- Outreach Program grant shifts from \$150,000 per school division to a tiered model based on WMA enrolment. The Division will receive the maximum allocation of \$350,000 for this grant.
- Student transportation funding has increased. The revisions to the transportation funding model were informed by the work of the Student Transportation Task Force and the student transportation audit. The task force recognized that the challenges faced by metro, urban, and rural boards can differ greatly. The Division is still unpacking some of the new changes to this grant.

New grants:

- **Classroom Complexity** - This new grant is provided to school divisions to address classroom complexity by adding more classroom support staff such as educational assistants or increasing their hours, by providing additional training opportunities for staff and/or by hiring additional support specialists such as counsellors, psychologists, interpreters and more teachers. School divisions are required to submit an interim expenditure report by November 30, 2023, and a final report by May 31, 2023.
- **Teacher Salary Settlement:** This grant provides funding to support increased salary costs due to the collective agreement ratified between the Alberta Teachers' Association and the Teachers' Employer Bargaining Association

Provincial Priority grants:

- **Curriculum Resource and Professional Learning:** This funding is intended to support learning and teaching resources for the new Kindergarten to Grade 6 curriculum. It is also intended to support professional learning and collaboration to support teachers implementing the new curriculum.
- **Displaced Students:** This funding is intended to support school divisions receiving displaced students who require increased educational supports.
- **Learning Disruption:** This funding is intended to assist students early on in their educational journey who require help catching up to their grade level as a result of learning loss during the pandemic.
- **Low Incidence Supports and Services:** This funding is intended to assist with the high cost associated with the specialized supports and services required to meet the educational needs of learners with low-incidence disabilities such as deaf/hard of hearing and blind/visually impaired.
- **Mental Health in Schools:** This funding is provided to support the development of a school-based services model to integrate and expand access to addiction and mental health services for students.

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

Although not part of the operating revenue budget, it is important to note that the Province released our Capital Maintenance and Renewal (CMR) funding for 2023-2024 which is approximately \$6.9 million. This is a decrease of approximately 36 per cent or \$2.5 million less than we received in 2022-2023 (\$9.4 million) and less than half of what we received in 2021-2022 (\$14.8 million).

2023-2024 Allocation Highlights

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

Highlights of the proposed allocations include:

Base Allocations to Central Decision Units - Most increases to the allocations in the Division's central decision units are to offset increases to staff unit costs. Both salary increases and the rising cost of benefits have resulted in the need for the unit costs to be adjusted for all staff groups.

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

Equity Fund - it is proposed that the equity fund continue as it creates flexibility and provides access to funds as needed. The previous allocation of \$7.8 million is proposed to increase to \$8 million. This allocation will continue to help support students and schools and to address any unforeseen gaps in resources that may occur.

First Nations, Metis and Inuit Completion Coaches - continuing from previous years, the use of High School Completion Coaches continues. Dr. Anne Anderson has joined Eastglen, Queen Elizabeth and Jasper Place as the senior high schools working with completion coaches.

High Social Vulnerability Allocation (HSV) - this allocation was identified as a high priority for the Division and provides assistance to the top 60 schools with a significant percentage of students deemed as being socially vulnerable.

Mental Health Supports - The promotion of student and staff well-being and mental health is a Division Priority. This allocation is intended to support:

- a mental health classroom at J.A. Fife in partnership with CASA (Child and Adolescent Services Association)
- Ross Greene training of Division staff at Overlanders School
- a Division mental health classroom at Aldergrove and
- a coordinated mental health approach between hospital school campuses/SLS and other Division schools to provide mental health supports and services.

Planned Use of Reserves - In order to access reserves, a detailed reserve plan is required and any planned access to operating reserve funds needs to be submitted in conjunction with the budget documents for Ministerial approval. The Division's proposed use of surplus funds for 2023-2024 totals approximately \$11.6 million and is detailed in Attachment VI. The forecasted accumulated operating surplus balance at September 1, 2023, is preliminary and will be updated in the upcoming budget report.

The Distribution of Funds does not contemplate the use of capital reserves. The capital reserve plan will be included in the upcoming budget report.

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

Weighted Enrolment Allocation - This allocation is provided to all schools based on their proportion of the Division's weighted enrolment. The level of specialized learning support required will be correlated to the school's weighted enrolment allocation. This is our largest allocation and represents approximately 75 per cent of the total direct school allocations. Funds from the Classroom Complexity Grant will help to supplement this allocation.

The 2023-2024 Proposed Budget and our 2022-2026 Priorities

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

The Division's budget aligns with the priorities set out in the 2022-2026 Division Strategic Plan by:

- building on outstanding learning opportunities for all students
- advancing action toward anti-racism and reconciliation
- promoting a comprehensive approach to student and staff well-being and mental health

This is reflected by ensuring adequate resources are in place to support the priorities. Further information on how the 2023-2024 Budget supports the Division priorities can be found on Attachment VII.

RELATED FACTS

- Total revenue for the Division is estimated at approximately \$1.29 billion. This is an increase of approximately \$78 million or 6.4 per cent from the 2022-2023 budget, largely due to increased enrolment and increased funding rates. This also includes estimates for the Provincial Priority Grants which are currently pending.
- Salary increases and the rising costs of benefits (including ASEBP, WCB, CPP and employment insurance rates) have resulted in unit cost increases for all staff groups.
 - Both schools and central decision units will see an increase in their allocations to offset these unit cost increases.
- The Division is experiencing inflationary pressure resulting in increased fixed costs such as rising utilities, increased maintenance and insurance costs.
- Although the System Administration grant has increased by 0.5 per cent or approximately \$734,000, rising election costs alone will consume approximately 50 per cent of this increase.
- Approximately 74 per cent of the total Division funds will continue to be allocated to support students in the classroom, with the remaining balance covering fixed and committed costs.
- The Division's student projection for 2023-2024 is 114,265. This number will be updated in the upcoming budget report to include international students.
- Total enrolment growth is projected to increase by approximately 5,500 students or five per cent compared to the actual September 2022, enrolment counts.
- WMA funded enrolment is 106,207, factoring in ECS students at 0.5 as well as factoring in enrolment from the two previous years.
- Grants such as Institutional Services and PUF will continue to be offset by an equal allocation.

RECOMMENDATION

That the Distribution of Funds for the 2023-2024 Budget be approved.

NEXT STEPS

Following the approval of the 2023-2024 Distribution of Funds, allocations will be sent out to schools and decision units for the completion of the 2023-2024 Budget.

ATTACHMENTS and APPENDICES

ATTACHMENT I	2023-2024 Preliminary Spring Revenue Budget
ATTACHMENT II	2023-2024 Preliminary Enrolment Projections using WMA
ATTACHMENT III	2023-2024 Distribution of Funds - Total Allocations
ATTACHMENT IV	2023-2024 Distribution of Funds - School Allocations
ATTACHMENT V	2023-2024 Distribution of Funds - Other Allocations
ATTACHMENT VI	2023-2024 Proposed Use of Accumulated Operating Surplus Funds

TB:ja

**Edmonton Public Schools
2023-2024 Revenue Projection**

	2023-2024 Revenue Projection	2022-2023 Revenue Budget	Variance \$	Variance %	NOTES
BASE INSTRUCTION GRANTS					1
Kindergarten	\$ 28,559,800	\$ 25,443,300	\$ 3,116,500	12.2%	
Grades 1 to 9	484,588,100	437,208,000	47,380,100	10.8%	
SUBTOTAL KINDERGARTEN TO GRADE 9	513,147,900	462,651,300	50,496,600	10.9%	1
High School Subtotal	188,935,500	167,557,200	21,378,300	12.8%	2
SUBTOTAL BASE INSTRUCTION GRANTS	702,083,400	630,208,500	71,874,900	11.4%	
SERVICES AND SUPPORT GRANTS					
Specialized Learning Support	87,016,000	78,182,200	8,833,800	11.3%	3
SLS - Kindergarten Severe	7,790,400	6,757,500	1,032,900	15.3%	4
Moderate Language Delay Grant (Pre-K & SLS-K)	400,400	376,000	24,400	6.5%	5
ECS Pre-Kindergarten Program Unit Funding (PUF)	7,929,700	7,367,900	561,800	7.6%	6
English as an Additional Language	19,351,600	17,154,400	2,197,200	12.8%	7
Refugee Student	13,183,600	11,111,700	2,071,900	18.6%	7
First Nations, Metis, and Inuit	13,918,400	12,679,600	1,238,800	9.8%	8
Institutional and Specialized Education Programs	8,690,300	8,581,900	108,400	1.3%	
Classroom Complexity	5,177,700	-	5,177,700	100.0%	9
SUBTOTAL SERVICES AND SUPPORT GRANTS	163,458,100	142,211,200	21,246,900	14.9%	
SCHOOL GRANTS					
Operations and Maintenance (O&M)	98,461,300	91,798,700	6,662,600	7.3%	10
Transportation	39,632,500	32,364,900	7,267,600	22.5%	11
SuperNet	2,332,800	2,323,200	9,600	0.4%	
SUBTOTAL SCHOOL GRANTS	140,426,600	126,486,800	13,939,800	11.0%	
COMMUNITY GRANTS					
Geographic	1,500,000	1,500,000	-	-	
Socioeconomic Status (SES)	15,383,500	15,042,700	340,800	2.3%	
School Nutrition	1,696,000	1,300,000	396,000	30.5%	12
SUBTOTAL COMMUNITY GRANTS	18,579,500	17,842,700	736,800	4.1%	
AUTHORITY GRANTS					
System Administration	38,740,900	38,007,200	733,700	1.9%	13
Supplemental Enrolment	4,612,600	-	4,612,600	100.0%	14
Teacher Salary Settlement	21,052,900	-	21,052,900	100.0%	15
SUBTOTAL JURISDICTION GRANTS	64,406,400	38,007,200	26,399,200	69.5%	
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	1,088,954,000	954,756,400	134,197,600	14.06%	
INFRASTRUCTURE MAINTENANCE RENEWAL (IMR)	13,583,000	13,633,700	(50,700)	-0.4%	
BRIDGE/COVID MITIGATION FUNDING	-	67,011,100	(67,011,100)	-100.0%	16
TOTAL PROVINCIAL OPERATIONAL REVENUE*	1,102,537,000	1,035,401,200	67,135,800	6.48%	
PROVINCIAL PRIORITY GRANTS					
Curriculum Resource & Professional Learning Funding	5,100,000	-	5,100,000	100.0%	
Displaced Students	1,887,000	-	1,887,000	100.0%	
Low Incidence Supports and Services	522,000	-	522,000	100.0%	
Learning Disruption	1,490,000	-	1,490,000	100.0%	
Mental Health in Schools	500,000	-	500,000	100.0%	
SUBTOTAL PROVINCIAL PRIORITY GRANTS	9,499,000	-	9,499,000	100.0%	17

**Edmonton Public Schools
2023-2024 Revenue Projection**

	2023-2024 Revenue Projection	2022-2023 Revenue Budget	Variance \$	Variance %	NOTES
CAPITAL					
Amortization of Capital Allocations and Expended Deferred Capital Revenue	47,393,600	47,393,600	-	-	
SUBTOTAL CAPITAL	47,393,600	47,393,600	-	-	18
TOTAL PROVINCIAL OPERATIONAL AND CAPITAL REVENUE UNEARNED REVENUE TO BE RECOGNIZED FROM PRIOR YEAR	1,159,429,600	1,082,794,800	76,634,800	7.08%	
Infrastructure Maintenance Renewal (IMR)	3,255,700	3,255,700	-	-	
SUBTOTAL UNEARNED REVENUE FROM PRIOR YEAR	3,255,700	3,255,700	-	-	18
OTHER PROVINCIAL GRANTS					
Other Provincial Grants	2,558,500	2,558,500	-	-	
SUBTOTAL OTHER PROVINCIAL GRANTS	2,558,500	2,558,500	-	-	18
OTHER PROVINCIAL REVENUES					
Educational Programs Cost Recovery and Conditional Grants	1,454,200	1,454,200	-	-	
Secondments - Provincial	2,869,500	2,869,500	-	-	
Alberta Teachers' Retirement Fund (ATRF)	54,865,100	54,865,100	-	-	
SUBTOTAL OTHER PROVINCIAL REVENUES	59,188,800	59,188,800	-	-	18
OTHER ALBERTA SCHOOL AUTHORITIES	557,100	557,100	-	-	18
FEDERAL FRENCH FUNDING	1,857,100	862,800	994,300	115.2%	19
TOTAL GOVERNMENT OF ALBERTA REVENUE	1,226,846,800	1,149,217,700	77,629,100	6.8%	
FEDERAL GOVERNMENT AND FIRST NATIONS FEES	2,032,400	2,032,400	-	-	18
School Fees - School Generated Funds	13,949,700	13,949,700	-	-	
Transportation Fees	9,135,200	9,135,200	-	-	
Lunch Program Fees	4,587,000	4,587,000	-	-	
Metro Continuing Education Fees	935,800	935,800	-	-	
Music Instrument & Other Material Fees	146,200	146,200	-	-	
SUBTOTAL FEES	28,753,900	28,753,900	-	-	18
OTHER SALES AND SERVICES					
International Student Tuition	2,938,300	2,938,300	-	-	
Sales and Services - Schools and Central DUs	4,170,800	4,170,800	-	-	
Other Sales and Services - School Generated Funds	4,344,700	4,344,700	-	-	
Secondments - Other Entities	975,500	975,500	-	-	
Adult Education	542,300	542,300	-	-	
SUBTOTAL SALES AND SERVICES	12,971,600	12,971,600	-	-	18
INVESTMENT INCOME	1,000,000	1,000,000	-	-	18
GIFTS AND DONATIONS					
EPSB Gifts and Donations	6,532,900	6,532,900	-	-	
EPSB Foundation Support	350,000	350,000	-	-	
SUBTOTAL GIFTS AND DONATIONS	6,882,900	6,882,900	-	-	18
FUNDRAISING - SCHOOL GENERATED FUNDS (SGF)	2,197,700	2,197,700	-	-	18
RENTAL OF FACILITIES	4,306,000	4,306,000	-	-	18
TOTAL REVENUE	\$ 1,284,991,300	\$ 1,207,362,200	\$ 77,629,100	6.4%	

*Amount reconciles with 2023-2024 projected operational funding from the Province

Notes to supplement the 2023-2024 Revenue Budget (DOF)

Unless otherwise noted, variance explanations have been provided for amounts where the 2023-2024 revenue budget differs from the 2022-2023 budget by more than five per cent.

Impact of the Weighted Moving Average (WMA)

The 2023-2024 school year will be the fourth year of the Weighted Moving Average (WMA) funding model. Integral with the new funding model is that all grants are either fully or partially calculated using the Weighted Moving Average (WMA) methodology. This captures the number of funded students across three school years and does not allocate funding per individual student.

1. Base Instruction Grants

These grants are the base funding grants for Early Childhood Services (ECS) through to Grade 12 and are intended to support the teacher in the classroom. Alberta Education will increase base funding grants in 2023-2024 by six per cent.

2. High School Funding

The WMA base funding rate for high school continues to be 10 per cent higher than the Grade 1 to 9 base funding rate to account for the increased cost for high school programming. The 2023-2024 enrolment projection for senior high of 27,765 is an increase of approximately 5.7 per cent over the current year.

Credit Enrolment Units (CEUs) are no longer the basis for high school funding with the exception of summer school which is funded based on the previous year's completed credits. For example, the 2022-2023 school year course completion data is used for the funding calculation for the 2023-2024 school year.

The Outreach Program grant shifts from \$150,000 per school division to a tiered model based on WMA enrolment. The Division will receive the maximum allocation of \$350,000 for this grant.

3. Specialized Learning Supports (SLS)

The SLS grant is part of the services and supports grants and provides additional funding for the entire school jurisdiction to provide a continuum of supports and services to children/students in an inclusive learning environment. It has been announced that funding rates for this grant will increase by 10 per cent in 2023-2024 over the current year. The grant is also higher than the previous year due to increased enrolment.

4. SLS - Kindergarten Severe

This grant is provided for children with severe disabilities or severe language delay who require additional supports beyond what is offered in a regular Kindergarten program. To qualify for this grant, children must be a minimum of 4 years 8 months as of August 31 and less than 6 years of age as of September 1 and also have not yet accessed three years of ECS programming. The variance is due to higher projected enrolment in 2023-2024 and an increase of 10 per cent in provincial funding rates.

Continuing for the 2023-2024 school year, all eligible children must be registered as of December 1, 2023, as opposed to the September count date.

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

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

Although the funding rates have increased by 10 per cent, the projected enrolment in 2023-2024 is less.

This grant is funded on actual enrolment as opposed to the WMA. Continuing for the 2023-2024 school year, all eligible children must be registered as of December 1, 2023, as opposed to the September count date.

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

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

Although the funding rates have increased by 10 per cent, the projected enrolment in 2023-2024 is less.

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

Students can only qualify for one of these grants, whichever is the higher amount. Students continue to qualify for refugee or EAL grants for a maximum of five years.

The variance from the prior year is due both to an increase in provincial funding rates and student enrolment. There is also an additional Displaced Student grant for qualified students that arrive after the September count date (see note # 17 for further information).

8. First Nations, Métis, and Inuit

This grant is intended to provide system, program, and instructional supports for First Nations, Métis, and Inuit students. The grant is also intended to support the implementation of Truth and Reconciliation Commission recommendations and is made up of three components:

- Support for Truth and Reconciliation
- Student Self Identification
- School and Community Demographic

The variance from the prior year is due to a 10 per cent increase in funding rates.

9. Classroom Complexity (new)

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

School divisions are required to submit an interim expenditure report by November 30, 2023, and a final report by May 31, 2024. Expenditure guidelines for the report are as follows:

- At least 80 per cent of this grant must be spent on front-line salary supports with the remaining 20 per cent spent on training
- Outline new gains in additive new staff recruited and/or trained
- Number of additional hours, specified by position type
- Number of new hires, specified by position type
- How the funding was spent

All funds provided must be spent in the year in which they are allocated and any unused funds must be returned to Alberta Education.

10. Operations and Maintenance (O&M)

The O&M grant is intended to address the Division's responsibility for the operation, maintenance, safety and security of all school buildings. Examples of costs under this program are school costs related to utilities, custodial, amortization, insurance, etc.

Included in the Budget 2023 announcement was an increase in the O&M grant rates. This grant is comprised of two different components:

- WMA Student Allocation which has increased by 2.9 per cent
- School Space Allocation which has increased by 5 per cent

The variance from the prior year is a result of increases in grant rates and increased WMA enrolment.

11. Transportation

Included in the Budget 2023 announcement was a substantial increase in Transportation funding over the prior year. This is intended to increase ridership and decrease ride times and parent fees. Not in effect until September 2024, the funding distance for this grant will be reduced from 2.4 km to 1.0 km for Kindergarten to Grade 6 and 2.0 km for Grades 7 to 12. For 2023-2024 the current 2.4 km distance eligibility requirement remains in place.

This is a targeted grant and must be used for the purpose it was allocated and cannot be transferred to support other program areas. School divisions must submit a funding application for the 2023-2024 school year by November 30.

Fuel price contingency funding will also continue in 2023-2024. Funding will be provided when the average monthly provincial price of diesel fuel exceeds the rate of \$1.25 per litre.

There is also a school bus driver grant program which will be a flow-through grant, where any monies received will be allocated to our transportation providers. Funding for this grant will be provided on an application basis. School divisions are required to submit grant request applications quarterly for periods ending June 30, September 30, December 31 and March 31.

The Division is still unpacking some of the requirements for this grant.

12. School Nutrition

This grant is intended to provide students with a daily nutritious meal that adheres to the Alberta Nutrition Guidelines for Children and Youth.

The variance from the prior year is a result of a 20 per cent increase in grant rates and an increase in WMA enrolment. The Division contracts a third party to provide nutrition support services. This increase will offset inflationary pressures.

13. System Administration

This grant is intended to support the cost of board governance and central office functions that are not directly related to instruction. The funding rate for this grant has increased from 3.15 per cent to 3.20 per cent (or a .05 per cent increase). The 2023-2024 funding amount is based on 3.2 per cent of operating expenditures from the August 22, 2022, Audited Financial Statements.

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

14. Supplemental Enrolment

This grant is intended to provide additional per-student funding for enrolment growth greater than set thresholds. This grant was first introduced in 2022-2023 but was announced in August after the Division budget was completed.

For the 2023-2024 school year, funding will be provided based on actual growth experienced as of the frozen count date.

15. Teacher Salary Settlement

This grant provides funding to support increased salary costs due to the collective agreement ratified between the Alberta Teachers' Association and the Teachers' Employer Bargaining Association. For the 2023-2024 school year

payments will be made to cover the following:

- 2.0 per cent salary increase starting in September 2023 as well as the previous 0.5 per cent increase from 2021-2022 and the 1.25 per cent increase from 2022-2023.

The funding amount is currently based on the 2021-2022 Audited Financial Statements and will be updated to reflect the most current information that will be reported in the 2022-2023 Audited Financial Statements.

16. Bridge/COVID Mitigation Funding

Since the introduction of the WMA funding model in 2020-2021, the Division has also received Bridge Funding. Although bridge funding has never been referenced in the funding manual, Administrations' understanding was that it was intended to "bridge" the impact of moving from the old funding model, where funding was received on a per-student model, to the WMA model.

As announced in Budget 2023, this funding has been discontinued and reallocated towards funding the noted grant rate increases.

17. Provincial Priority Grants

The following grants have not been included in the Division's funding profile but are available in 2023-2024 based on an application process or upon meeting certain eligibility criteria.

- **Curriculum Resource and Professional Learning:** This funding is intended to support learning and teaching resources for the new Kindergarten to Grade 6 curriculum. It is also intended to support professional learning and collaboration to support teachers implementing the new curriculum.
- **Displaced Students:** This funding is intended to support school divisions receiving displaced students who require increased educational supports.
- **Learning Disruption:** This funding is intended to assist students early on in their educational journey who require help catching up to their grade level as a result of learning loss during the pandemic.
- **Low Incidence Supports and Services:** This funding is intended to assist with the high cost associated with the specialized supports and services required to meet the educational needs of learners with low-incidence disabilities such as deaf/hard of hearing and blind/visually impaired.
- **Mental Health in Schools:** This funding is provided to support the development of a school-based services model to integrate and expand access to addiction and mental health services for students.

The 2023-2024 projections are based on funding that was received or projected in the 2022-2023 school year. All projections or funding received for these grants in 2022-2023 were after the approval of the 2022-2023 Budget.

18. Fees, Gifts and Donations, Fundraising, Rental Facilities

The budget amount has been carried forward from 2022-2023 and will be updated with the development of the 2023-2024 budget when the amounts are entered directly by the individual school or central decision unit.

19. French Federal Funding

French Federal funding is used to provide extra support to the Division's French language programs. The variance reflects the timing difference between when last year's budget was approved and when the funding was actually confirmed. The grant amount included for 2023-2024 is based on the 2022-2023 actual funding amount received.

Edmonton Public Schools
2023-2024 Enrolment Projections using the Weighted Moving Average (WMA)

	<u>2023-2024</u>		<u>2022-2023</u>		<u>2021-2022</u>		<u>Projected</u>
	Projected		Frozen (actual)		Frozen (actual)		<u>2023-2024</u>
Student Enrolment	100%	50%	100%	30%	100%	20%	WMA Funded Enrolment
Funded Students:							
Early Childhood Services (ECS)	9,155	4,578	8,490	2,547	8,369	1,674	8,799
Grades 1 -9 students:							
Elementary - Division I	76,861	38,431	73,554	22,066	70,729	14,146	74,643
Elementary - Division II	-	-	-	-	-	-	-
Junior High	-	-	-	-	-	-	-
Subtotal Grades 1 -9 students	76,861	38,431	73,554	22,066	70,729	14,146	74,643
Senior High:							
Years 1-3	25,237	12,619	23,894	7,168	22,514	4,503	24,290
Year 4	1,986	993	1,864	559	1,768	354	1,906
Year 5+	542	271	506	152	548	110	532
Subtotal Senior High	27,765	13,883	26,264	7,879	24,830	4,966	26,728
Online > 35 credits Years 1-3	114	57	4	1	46	9	67
Online > 35 credits Year 4	57	29	28	8	18	4	41
Online > 35 credits Year 5	19	10	30	9	19	4	22
	190	95	62	19	83	17	130
Online Students <35 credits	294	147	397	119	205	41	307
Subtotal Funded Students	114,265	57,133	108,767	32,630	104,216	20,843	110,606
Total WMA Funded (ECS at 0.5 FTE)	109,688	54,844	104,522	31,357	100,032	20,006	106,207

Projected number of International Students will be included in the 2023-2024 Budget report

Edmonton Public Schools
2023-2024 Distribution Of Funds
Total Allocations

	*	2023-2024 Distribution of Funds	2022-2023 Budget	*	Variance \$	Variance %	NOTES
REVENUE							
Operating Revenue (Attachment I)		\$ 1,284,991,300	\$ 1,207,362,200		\$ 77,629,100	6.4%	1
Operating Reserve Funds Requested (Attachment VI)		11,563,000	10,100,000		1,463,000	14.5%	
Total Operating Revenue		<u>\$ 1,296,554,300</u>	<u>\$ 1,217,462,200</u>		<u>\$ 79,092,100</u>	<u>6.5%</u>	
SCHOOL ALLOCATIONS							
Direct School Allocations (Attachment IV)		\$ 855,709,647	\$ 797,487,821		\$ 58,221,826	7.3%	2
Indirect School Allocations (Attachment V)		65,086,331	61,394,633		3,691,698	6.0%	3
		<u>\$ 920,795,978</u>	<u>\$ 858,882,454</u>		<u>\$ 61,913,524</u>	<u>7.2%</u>	
School Generated Funds/External Revenues (combination of line items from Attachment I)		35,014,693	35,014,693		-	-	4
SUBTOTAL SCHOOL ALLOCATIONS	73.7%	<u>\$ 955,810,671</u>	<u>\$ 893,897,147</u>	73.4%	<u>\$ 61,913,524</u>	<u>6.9%</u>	
OTHER ALLOCATIONS							
Metro Continuing Education (Attachment V)		\$ 9,410,712	\$ 9,160,012		\$ 250,700	2.7%	5
External Revenue Allocations - Central (combination of line items from Attachment I)		10,045,283	10,045,283		-	-	6
Division Level Fixed Costs (Attachment V)	4.4%	56,904,592	49,668,956	4.1%	7,235,636	14.6%	7
Division Level Committed Costs (Attachment V)	8.2%	106,544,698	97,535,502	8.0%	9,009,196	9.2%	8
		<u>\$ 182,905,285</u>	<u>\$ 166,409,753</u>		<u>\$ 16,495,532</u>	<u>9.9%</u>	
System Administration (Attachment I)	3.0%	\$ 38,740,937	\$ 38,007,200	3.1%	\$ 733,737	1.9%	9
SUBTOTAL OTHER ALLOCATIONS		<u>\$ 221,646,222</u>	<u>\$ 204,416,953</u>		<u>\$ 17,229,269</u>	<u>8.4%</u>	
SUPPORTED CAPITAL AND IMR (combination of line items from Attachment I)		\$ 64,232,308	\$ 64,283,000		\$ (50,692)	-0.1%	10
ALBERTA TEACHERS' RETIREMENT FUND (ATRF) (Attachment I)		54,865,100	54,865,100		-	-	11
TOTAL BUDGET ALLOCATIONS		<u>\$ 1,296,554,300</u>	<u>\$ 1,217,462,200</u>		<u>\$ 79,092,100</u>	<u>6.5%</u>	

* The amount as a percentage of the total allocations.

Note: Some of the 2022-2023 Budget figures have been reclassified to conform to the comparable 2023-2024 Distribution of Funds presentation.

Notes to supplement the 2023-2024 Distribution of Funds – Total Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2023-2024 Distribution of Funds differs from the 2022-2023 Budget by more than five per cent.

1. **Operating Revenue**

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

2. **School Allocations**

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

3. **Indirect School Allocations**

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

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

School generated funds (SGF) are funds raised in the community for student activities (such as drama, ski club, and school teams) under the control and responsibility of school management. The funds are collected and retained for expenses at the school level. These amounts have been carried over from the 2022-2023 Budget and will be updated for the 2023-2034 Budget.

5. **Metro Continuing Education**

This allocation includes Summer School and Adult Education. Summer school funding is based on the previous year's completed credits. For example, the 2022-2023 school year course completion data is used for the funding calculation for the 2023-2024 school year. Adult education is based on projected enrolment and accompanying fees.

6. **External Revenue Allocations – Central**

This allocation is a flow-through amount, whereby there is a direct revenue amount related to the allocation. These amounts have been carried over from the 2022-2023 Budget and will be updated for the 2023-2034 Budget.

7. **Division-Level Fixed Costs**

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

8. **Division-Level Committed Costs**

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

9. **System Administration**

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

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

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

11. **Alberta Teachers' Retirement Fund (ATRF)**

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

**Edmonton Public Schools
2023-2024 Distribution Of Funds
Direct School Allocations**

	2023-2024 Distribution of Funds	2022-2023 Budget	Variance \$	Variance %	NOTES
SCHOOL ALLOCATIONS					
Alternate Allocation	\$ 18,575,268	\$ 17,917,797	\$ 657,471	3.7%	1
Art in the Centre Allocation	40,000	-	40,000	100.0%	2
Base Allocation	62,016,784	59,107,084	2,909,700	4.9%	3
Budget Holdback - Schools	9,499,000	12,884,165	(3,385,165)	-26.3%	4
Community Use of Schools	120,823	281,085	(160,262)	-57.0%	5
Division One Targeted Allocation	40,000,000	40,000,000	-	-	6
Educational Programs in an Institution/Specialized Education Program	10,141,332	10,141,332	-	0.0%	7
First Nations, Métis and Inuit	11,219,041	10,229,511	989,530	9.7%	8
High Social Vulnerability	6,000,000	6,000,000	-	-	9
Mental Health Supports	583,257	-	583,257	100.0%	10
Moderate Language Delay (Pre-K & SLS-K)	400,400	376,000	24,400	6.5%	11
Operations and Maintenance	15,714,732	13,644,842	2,069,890	15.2%	12
Program Unit Funding	9,877,335	9,205,050	672,285	7.3%	13
* September Actual Enrolment vs Projected Enrolment Relief	5,000,000	5,000,000	-	-	14
Service Agreements Allocation	1,000,000	-	1,000,000	100.0%	15
SLS - Kindergarten Severe	7,790,420	6,757,460	1,032,960	15.3%	16
Special Education Supplemental Allocation	10,000,000	10,000,000	-	-	17
Weighted Enrolment Allocation	629,512,955	579,510,116	50,002,839	8.6%	18
Subtotal School Allocations	\$ 837,491,348	\$ 781,054,442	56,436,906	7.2%	
OTHER SUPPLEMENTAL SCHOOL ALLOCATIONS					
amiskwaciy Rent and Maintenance	1,507,899	1,504,587	3,312	0.2%	19
Equity Fund	8,000,000	7,800,000	200,000	2.6%	20
Facility Use Payments - Christian Schools	1,365,400	1,346,792	18,608	1.4%	21
Specialized Services Programs	1,016,000	1,016,000	-	-	22
Transportation for Awasis/amiskwaciy	441,000	441,000	-	-	8
Program Enhancement Allocations:					
CAT-4 Allocation	1,300,000	1,300,000	-	-	23
* Equity Achievement Project	2,438,000	1,525,000	913,000	59.9%	24
* New School Startup	1,650,000	1,000,000	650,000	65.0%	24
* Special Project - (Extended student demographics/Systemic Racism)	500,000	500,000	-	-	24
Subtotal Other Supplemental School Allocations	\$ 18,218,299	\$ 16,433,379	1,784,920	10.9%	
TOTAL DIRECT SCHOOL ALLOCATIONS	\$ 855,709,647	\$ 797,487,821	58,221,826	7.3%	

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

Note: Some of the 2022-2023 Budget figures have been reclassified to conform to the comparable 2023-2024 Distribution of Funds presentation.

Notes to Supplement the 2023-2024 Distribution of Funds – Direct School Allocations

1. **Alternate Allocation**

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

2. **Art in the Centre Allocation**

This allocation is intended to cover the cost of framing and installing student art for display in the Centre for Education.

3. **Base Allocation**

A fixed base allocation is provided to every school to cover the unit cost of a principal, an administrative assistant and a head custodian. For the 2023-2024, increases in the unit costs for these positions have been factored in.

4. **Budget Holdback – Schools**

For purposes of the 2023-2024 Distribution of Funds, this holdback account is comprised of estimated funds from the Provincial Priorities Funding including Curriculum Resource Funding, Displaced Student Grant, Learning Disruption Grant, Low Incidence Supports and Services Grant and the Mental Health in Schools Pilot Programming. Once the funding amount has been determined and received, corresponding budget amendments to school and central cost centres will occur.

5. **Community Use of Schools**

This allocation is to accommodate the public use of schools and is intended to cover the costs associated with after-hours use, including custodial costs; it is calculated based on information on public use of schools from the previous school year. The amount currently reflected for 2023-2024 is based on actual usage from 2021-2022 and will be updated in the fall based on actual usage from 2022-2023.

6. **Division One Targeted Allocation**

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

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

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

8. **First Nations, Métis and Inuit**

This per-student allocation is based on the number of students who self-identify. The prior year, September count date actual enrolment data is used to calculate the amount of the allocation. The transportation portion of the allocation provides transportation for junior high students attending amiskwacyi Academy and elementary students attending the Awasis program. A portion of this funding is redirected from senior high schools to Curriculum and Learning Supports for First Nations, Métis and Inuit Senior High Completion Coaches. Schools include Eastglen, Jasper Place, Queen Elizabeth and, new for the 2023-2024 school year, Dr. Anne Anderson.

9. **High Social Vulnerability**

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

10. Mental Health Supports

The promotion of student and staff well-being and mental health is a Division Priority. To support this priority, this allocation is intended to support:

- a mental health classroom at J.A. Fife in partnership with CASA (Child and Adolescent Services Association)
- Ross Greene training of Division staff at Overlanders School
- a Division mental health classroom at Aldergrove
- a coordinated mental health approach between CASA Day and other Division schools to provide mental health supports and services.

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

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

12. Operations and Maintenance (O&M)

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

13. Program Unit Funding (PUF)

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

14. September Actual Enrolment vs Projected Enrolment Relief

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

15. Service Agreements Allocation

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

16. Specialized Learning Support (SLS) – Kindergarten Severe

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

17. Special Education Supplemental Allocation

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

18. Weighted Enrolment Allocation

This allocation is provided to all schools based on their proportion of the Division's weighted enrolment. The level of specialized learning support required will be correlated to the school's weighted enrolment allocation. This is our largest allocation and represents approximately 75 per cent of the total direct school allocations. For the 2023-2024 school year this allocation will be supplemented by the newly announced Classroom Complexity Grant.

19. amiskwaciy Rent and Maintenance

This allocation covers the lease and maintenance at the amiskwaciy Academy. The increase in the allocation corresponds to an equal increase of the property lease.

20. Equity Fund

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

The Equity Fund allocation is distributed to the four school leadership groups supervised by the assistant superintendents of schools. The allocation may support projects to enhance learning and to support students in areas such as literacy, numeracy, and mental health. The fund also supports schools that encounter unusual or unexpected budget challenges during the year. The allocation is distributed to schools at the discretion of the assistant superintendents. For the 2023-2024 school year, it is proposed that this allocation be increased from \$7.8 million to \$8 million.

21. Facility Use Payments – Christian Schools

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

22. Specialized Services Programs

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

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

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

24. Planned Use of Operating Reserves

The following items are included in the planned use of surplus dollars for 2023-2024 and are further detailed on Attachment VI:

- September Actual Enrolment vs Projected Enrolment Relief
- Continuation of the Equity Achievement Project (Year 3) - \$475,000 to be allocated to Curriculum and Learning Supports and the remaining \$2,438,000 to schools.
- Continuation of the Anti-Racism Plan (Year 3)
- New School Start-up Allocation (new Senior High School Southeast)
- Special Needs and Language Teacher Development

**Edmonton Public Schools
2023-2024 Distribution Of Funds
Other Allocations**

	2023-2024 Distribution of Funds	2022-2023 Budget	Variance \$	Variance %	NOTES
DIVISION LEVEL FIXED COSTS					
Fiscal and Debt Services	\$ 13,984,577	\$ 13,984,577	\$ -	-	1
High Speed Networking	2,716,800	2,716,800	-	-	
Insurance	10,053,215	9,317,579	735,636	7.9%	2
Utilities	30,150,000	23,650,000	6,500,000	27.5%	3
	\$ 56,904,592	\$ 49,668,956	\$ 7,235,636	14.6%	
DIVISION LEVEL COMMITTED COSTS					
Student Transportation	\$ 48,767,723	\$ 43,064,936	\$ 5,702,787	13.2%	4
Operations and Maintenance	20,761,971	20,642,224	119,747	0.6%	
Human Resources Supply Services	14,660,354	14,015,554	644,800	4.6%	
Core Technology Enterprise Management	5,760,266	5,760,266	-	-	
Language and Cultural Support	4,585,012	3,318,590	1,266,422	38.2%	5
Enterprise Systems	4,875,293	4,391,397	483,896	11.0%	6
Professional Improvement Leaves	1,300,000	1,200,000	100,000	8.3%	7
Board of Trustees	2,002,900	1,720,849	282,051	16.4%	8
Central Building Maintenance	425,000	425,000	-	-	
Staff Development	551,271	537,778	13,493	2.5%	
Partnership Commitments	2,161,662	1,765,662	396,000	22.4%	9
Infrastructure Parking Allocation	405,000	405,000	-	-	
Audit	136,946	136,946	-	-	
Division Feedback Survey	142,400	142,400	-	-	
Division Awards	8,900	8,900	-	-	
	\$ 106,544,698	\$ 97,535,502	\$ 9,009,196	9.2%	
INDIRECT SCHOOL ALLOCATIONS AND SYSTEM ADMINISTRATION					
	2023-2024 Distribution of Funds	2022-2023 Budget	Variance \$	Variance %	
CENTRAL REVENUE ALLOCATIONS	\$ 10,045,283	\$ 10,045,283	\$ -	-	10
METRO CONTINUING EDUCATION (MCE)	9,410,712	9,160,012	250,700	2.7%	11
	\$ 19,455,995	\$ 19,205,295	\$ 250,700	1.3%	
CENTRAL DECISION UNITS					
Office of the Superintendent	\$ 7,400,618	\$ 6,913,368	\$ 487,250	7.0%	12
Corporate Services	22,405,287	19,788,184	2,617,103	13.2%	
Operations and Learning Supports	40,536,514	40,069,589	466,925	1.2%	
Specialized Learning Supports	22,875,460	22,650,230	225,230	1.0%	
International Programs	818,540	799,310	19,230	2.4%	
Curriculum and Resource Support	8,868,747	8,288,820	579,927	7.0%	
Research and Innovation for Student Learning	-	-	-	-	
Student Information	922,103	892,332	29,771	3.3%	
	\$ 103,827,268	\$ 99,401,833	\$ 4,425,435	4.5%	
CLASSIFIED AS:					
INDIRECT SCHOOL ALLOCATIONS	\$ 65,086,331	\$ 61,394,633	\$ 3,691,698	6.0%	
SYSTEM ADMINISTRATION	38,740,937	38,007,200	733,737	1.9%	
	\$ 103,827,268	\$ 99,401,833	\$ 4,425,435	4.5%	

Note: Some of the 2022-2023 Budget figures have been reclassified to conform to the comparable 2023-2024 Distribution of Funds presentation.

Notes to Supplement the 2023-2024 Distribution of Funds – Other Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2023-2024 Distribution of Funds differs from the 2022-2023 Budget by more than five per cent.

1. **Fiscal and Debt Services**

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

2. **Insurance**

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

3. **Utilities**

Rising utility costs have resulted in an estimated increase to the Division's utilities by \$6.5 million.

4. **Student Transportation**

Included in the Budget 2023 announcement was a substantial increase in Transportation funding over the prior year. This is intended to increase ridership and decrease ride times and parent fees. Not in effect until September 2024, the funding distance for this grant will be reduced from 2.4 km to 1.0 km for Kindergarten to Grade 6 and 2.0 km for Grades 7 to 12. For 2023-2024 the current 2.4 km distance eligibility requirement remains in place.

This is a targeted grant and must be used for the purpose it was allocated and cannot be transferred to support other program areas. School divisions must submit a funding application for the 2023-2024 school year by November 30.

Fuel price contingency funding will also continue in 2023-2024. Funding will be provided when the average monthly provincial price of diesel fuel exceeds the rate of \$1.25 per litre.

There is also a school bus driver grant program which will be a flow-through grant, where any monies received will be allocated to our transportation providers. Funding for this grant will be provided on an application basis. School divisions are required to submit grant request applications quarterly for periods ending June 30, September 30, December 31 and March 31.

The Division is still unpacking some of the requirements for this grant.

5. **Language and Cultural Support**

First Nations, Métis and Inuit - these allocations are directly linked to the funding we receive from the provincial government and are allocated to schools based on the number of self-identified students. A portion of this funding is redirected from senior high schools to Curriculum and Learning Supports for First Nations, Métis and Inuit Senior High Completion Coaches. Schools include Eastglen, Jasper Place, Queen Elizabeth and new for the 2023-2024 school year, Dr. Anne Anderson. This coaching model reflects the research of the following critical areas of the *OECD Promising Practices in Supporting Success for Indigenous Students*:

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

Language Centres at Woodcroft - this allocation is directly linked to the funding received from French Federal Funding.

6. Enterprise Systems

This decision unit is responsible for our main Division enterprise information systems license and maintenance fees including Financial (Oracle business suite), Human Resources (PeopleSoft), Student Information (PowerSchool), and Archibus as well as other feeder systems. Many of the software licenses are directly linked to the number of students in the Division. As our enrolment increases, there is a corresponding increase to the license amounts.

7. Professional Improvement Leaves

The Board of Trustees directly supports the Professional Improvement Program - Teacher Certificated Staff by allocating resources that teachers can use to access tuition and leave support for post-secondary coursework. At the November 29, 2022, Board Meeting, an allocation of \$1.3 million was approved for 2023-2024.

8. Board of Trustees

The City of Edmonton charges contracting school divisions for their share of costs associated with the Trustee election that takes place every four years. The total is expensed equally over the four-year term. The estimated amount that will be charged by the city for the 2023-2026 cycle has increased by approximately 68 per cent.

The Board Initiative and Board Chair Discretionary fund are defined annual allocations detailed in the Trustees' Handbook. This document explains the policies, principles, protocols and practices related to Board Governance and Operations at Edmonton Public Schools. For 2022-2023, the Board of Trustees agreed to limit the expenses to \$20,000 for the Board Initiative Fund and \$500 for the Board Chair Discretionary Fund. The available balance of \$26,650 was directed to the Equity Achievement Project Initiative as part of the fall budget update process. For 2023-2024, these allocations are reinstated to the rates indicated in the Trustees' Handbook.

The 2022-2023 Budget included an allocation of \$75,000 for an evaluative study of the School Resource Officer (SRO) program. It is anticipated that the study will conclude during the current school year and this allocation will not be required.

9. Partnership Commitments

The increase to this allocation represents an increase to the School Nutrition Grant. It is a flow-through grant where all money received by the Province is then allocated to support students. Specifically, this grant is intended to provide students with a daily nutritious meal that adheres to the Alberta Nutrition Guidelines for Children and Youth. The variance from the prior year is a result of a 20 per cent increase in grant rates and an increase in WMA enrolment.

10. Central Revenue Allocations

This allocation is a flow-through amount, whereby there is a direct revenue amount related to the allocation. These allocations include external revenue received by central departments through sales, services, gifts, donations and the rental of facilities. These allocations have been carried over from the 2022-2023 Budget and will be updated for the 2023-2024 Budget.

11. Metro Continuing Education (MCE)

This allocation includes Summer School and Adult Education. Summer school funding is based on the previous year's completed credits. For example, the 2022-2023 school year course completion data is used for the funding calculation for the 2023-2024 school year. Adult education is based on projected enrolment and accompanying fees.

12. Central Decision Units

Most increases to the allocations in the Division's central decision units are required to offset increases to staff unit costs. Both salary increases and the rising cost of benefits have resulted in the need for unit costs to be adjusted for all staff groups.

**Edmonton Public Schools
Accumulated Operating Surplus (AOS) Plan for 2023-2024**

	Amount	Total Amount
Projected AOS at September 1, 2023 - PRELIMINARY		\$ 38,000,000
<u>2023-2024 Budget - PROPOSED</u>		
1	September Actual Enrolment vs Projected Enrolment relief	\$ 5,000,000
2	Continuation of the Equity Achievement Project (Year 3)	2,913,000
3	Continuation of the Anti-Racism Plan (Year 3)	500,000
4	New school Start-up Allocation (new Senior High School Southeast)	1,650,000
5	Transportation - Use of Targeted Surplus balance	TBD
6	Special Needs and Language Teacher Development	1,500,000
	Draft surplus requested to be released with the 2023-2024 Budget	(11,563,000)
	\$ 11,563,000	
Projected AOS at September 1, 2024		\$ 26,437,000

Notes to supplement the 2023-2024 Accumulated Operating Surplus Plan

1. September Actual Enrolment vs Projected Enrolment relief

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

2. Continuation of the Equity Achievement Project (Year 3 2023-2024 \$2.9M; Year 2 2022-2023 \$2M; Year 1 2021-2022 \$6.5M)

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

Year one of the EAP laid the foundation for this work. The lead teacher role was funded at 1.00 F.T.E. to support the introduction of this work and align with the intentional focus for year one around building teacher capacity and confidence. The first year also saw a significant investment in materials and resources to support high-quality literacy and numeracy instruction.

Year three will continue to support the original 41 school cohorts with Literacy and Numeracy leadership and consultant support from CLS. Funding for year three will also support the offering of an EAP 2.0 cohort, where the Division provides consultant support to the cohort and schools have the option to fund the role of the lead teacher.

3. Continuation of the Anti-Racism & Equity Action Plan (Year 3 2023-2024 \$500K; Year 2 2022-2023 \$500K; Year 1 2021-2022 \$1M)

This initiative, to support the collection of extended student demographic data, is a necessary step in working to dismantle systemic racism and racial discrimination in Edmonton Public Schools. This work included:

- ongoing funding to support the psychometrician who is supporting the analysis and reporting of the extended student demographic data
- funding to support professional learning around anti-racism and equity and staff capacity building
- funding to support the backfilling of staff in the areas of HR and TIMS, as other staff are assigned to work that supports progress towards the Anti-racism and Equity Action Plan

This committed funding has supported staff assigned to key areas of the Anti-racism and Equity Action Plan, external consultants, anti-racism resource materials, translation services, the extended student demographic survey orientation video and engagement events.

4. Transportation

During the 2020-2021 school year, due to many students schooling online, our transportation department was able to generate a small restricted surplus that will be used to offset transportation costs in the future. Currently, our transportation department has not finalized the service delivery model for the upcoming school year. Any request to access surplus will be brought forward with the final budget submission to the Province.

5. New Schools Start-up Allocation

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

A new school start-up allocation is typically \$750,000 while replacement and modernizations are slightly less at \$600,000. As the capacity of 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, for the new senior high school anticipated to open for September 2024.

6. Special Needs and Language Teacher Development

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