

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

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

2245 The Black Gold School Division

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Devonna Klaassen

Name



Signature

SUPERINTENDENT

Bill Romanchuk

Name



Signature

SECRETARY TREASURER or TREASURER

Chelsey Volkman

Name



Signature

Certified as an accurate summary of the year's budget as approved by the Board

of Trustees at its meeting held on May 25, 2022 .

Date

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
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Color coded cells:

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green cells: populated based on information previously submitted	yellow cells: to be completed when yellow only.

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

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

Budget Highlights, Plans & Assumptions:

- Highlights & Plans**
- Projecting a deficit of \$2.68 Million, with revenues of \$146.57 million and expenditures of \$149.25 million.
 - Planned deficit of \$2.68 million to be used to: provide increased instructional supports for numeracy and literacy, support a comprehensive wellness plan at each school and maintain class sizes.
 - Projecting an enrolment increase from 2021-22 of 541 students (4.30% increase).
 - Overall, total operational funding from the Alberta Education funding envelope is projected to increase by \$5.06 million from the previous year. The majority of this increase is due to the 1% increase to base instruction grant rates, the 1% increase to Operation and Maintenance grant rates and the 4.6% increase to the Transportation grant allocation. As well, the 2022-23 operational funding includes \$6.38 million in Bridge/COVID Mitigation Funding, an increase of \$1.59 million for the previous year.
 - The Infrastructure Maintenance Renewal (IMR) operating grant increased by \$7 thousand. Due to the 2020 CMR Stimulus Funding, which was an advance on future IMR/CMR funding, the Capital Maintenance & Renewal (CMR) grant decreased by \$606 thousand.
 - Increase in compensation due to grid movements and benefit costs.

Assumptions

- Black Gold School Division will return to normal operations, including the removal of costs related to operating under COVID-19 restrictions.
- September 29th enrolments will reach the 13,099 projected in January, which has been included in the 2022-23 WMA for funding purposes. As of the end of May, school principals have projected enrolments to be 12,689.
- Lease funding from the Capital Planning department will continue to be provided for alternative programs in third party owned facilities.
- With the continued hard insurance market, budgeting an increase to insurance premiums for 2022-23.
- With rising diesel fuel prices and the expected annual increase in carbon tax, the average fuel rate is budgeted as \$2.00/litre.
- With the continued requirement of Ministerial Approval for the use of operating reserves, we are making the assumption that the Minister of Education will approve 100% of our requested use and/or transfer of operating reserves for 2022-23.
- The Minister of Education will approve Black Gold School Division's requested one-year exemption to the maximum limit on operating reserves for the 2022-23 school year, in order to fund a third year of the Division's COVID Gap Recovery Strategy in 2023-24.

Significant Business and Financial Risks:

- Impact of any differences between actual September 29th enrolments and the projected enrolments submitted in January, which form part of the Weighted Moving Average (WMA) used in the allocation of the 2022-23 grant funding from Alberta Education.
- New collective agreements must be negotiated with Teachers (agreement expired August 31, 2020) and School Support Staff (agreement expired August 31, 2021).
- Increasing insurance premiums and the impact that any potential natural disasters (fires/floods) occurring during the summer months could have on those premiums.
- Increasing price of diesel fuel.
- With the introduction of Bill 21, all use of operating reserves must continue to be approved by the Minister. If approval is not received this will have a significant impact on the Division's operations in 2022-23.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
REVENUES			
Government of Alberta	\$ 140,883,834	\$131,848,603	\$135,444,312
Federal Government and First Nations	\$ 145,784	\$0	\$545
Property taxes	\$ -	\$0	\$0
Fees	\$ 2,763,134	\$1,486,519	\$996,141
Sales of services and products	\$ 1,182,804	\$778,763	\$846,410
Investment income	\$ 353,700	\$141,564	\$190,759
Donations and other contributions	\$ 879,000	\$439,000	\$450,141
Other revenue	\$ 367,510	\$303,593	\$312,695
TOTAL REVENUES	\$146,575,766	\$134,998,042	\$138,241,003
EXPENSES			
Instruction - ECS	\$ 7,520,017	\$7,322,212	\$6,568,614
Instruction - Grade 1 to 12	\$ 112,217,562	\$103,906,536	\$100,979,003
Operations & maintenance	\$ 20,013,935	\$19,499,109	\$19,207,351
Transportation	\$ 5,007,057	\$4,776,393	\$4,535,244
System Administration	\$ 4,249,600	\$4,037,214	\$3,750,155
External Services	\$ 245,581	\$167,215	\$101,221
TOTAL EXPENSES	\$149,253,752	\$139,708,679	\$135,141,588
ANNUAL SURPLUS (DEFICIT)	(\$2,677,986)	(\$4,710,637)	\$3,099,415

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)

for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
EXPENSES			
Certificated salaries	\$ 72,320,439	\$68,410,566	\$65,837,897
Certificated benefits	\$ 17,258,652	\$15,792,078	\$14,668,938
Non-certificated salaries and wages	\$ 21,316,576	\$20,375,147	\$20,764,746
Non-certificated benefits	\$ 5,897,543	\$5,534,791	\$5,308,458
Services, contracts, and supplies	\$ 23,541,775	\$21,670,350	\$20,867,868
Capital and debt services			
Amortization of capital assets			
Supported	\$ 7,885,921	\$7,056,489	\$6,851,185
Unsupported	\$ 949,346	\$786,758	\$780,948
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 83,500	\$82,500	\$40,989
Losses on disposal of capital assets	\$ -	\$0	\$20,559
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$149,253,752	\$139,708,679	\$135,141,588

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

REVENUES	Approved Budget 2022/2023							Actual Audited 2020/21
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 7,372,991	\$ 104,016,156	\$ 13,243,245	\$ 4,469,677	\$ 4,258,283	\$ -	\$ 133,360,352	\$ 128,884,900
(2) Alberta Infrastructure - non remediation		\$ 711,083	\$ 6,404,347	\$ -	\$ -	\$ -	\$ 7,115,430	\$ 6,173,687
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 355,047	\$ 25,808	\$ -	\$ -	\$ 5,400	\$ 386,255	\$ 378,435
(5) Federal Government and First Nations	\$ -	\$ 145,784	\$ -	\$ -	\$ -	\$ -	\$ 145,784	\$ 545
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 21,797	\$ -	\$ -	\$ 21,797	\$ 7,290
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 111,820	\$ 2,167,069		\$ 484,245		\$ -	\$ 2,763,134	\$ 996,141
(11) Sales of services and products	\$ -	\$ 1,081,804	\$ 20,000	\$ 14,100	\$ 11,900	\$ 55,000	\$ 1,182,804	\$ 846,410
(12) Investment income	\$ -	\$ 317,400	\$ 36,300	\$ -	\$ -	\$ -	\$ 353,700	\$ 190,759
(13) Gifts and donations	\$ -	\$ 329,000	\$ -	\$ -	\$ -	\$ -	\$ 329,000	\$ 282,196
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,251	\$ 137,251	\$ 13,874
(15) Fundraising	\$ -	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ 167,945
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 37,759
(17) Other	\$ -	\$ 157,329	\$ -	\$ -	\$ -	\$ 47,930	\$ 205,259	\$ 261,062
(18) TOTAL REVENUES	\$ 7,484,811	\$ 109,830,672	\$ 19,754,700	\$ 4,989,819	\$ 4,270,183	\$ 245,581	\$ 146,575,766	\$ 138,241,003
EXPENSES								
(19) Certificated salaries	\$ 3,822,197	\$ 67,780,484			\$ 673,697	\$ 44,061	\$ 72,320,439	\$ 65,837,897
(20) Certificated benefits	\$ 493,625	\$ 16,567,979			\$ 191,109	\$ 5,939	\$ 17,258,652	\$ 14,668,938
(21) Non-certificated salaries and wages	\$ 2,247,452	\$ 12,632,849	\$ 4,284,822	\$ 190,830	\$ 1,860,388	\$ 100,235	\$ 21,316,576	\$ 20,764,746
(22) Non-certificated benefits	\$ 652,780	\$ 3,556,831	\$ 1,157,360	\$ 47,899	\$ 467,056	\$ 15,617	\$ 5,897,543	\$ 5,308,458
(23) SUB - TOTAL	\$ 7,216,054	\$ 100,538,143	\$ 5,442,182	\$ 238,729	\$ 3,192,250	\$ 165,852	\$ 116,793,210	\$ 106,580,039
(24) Services, contracts and supplies	\$ 303,963	\$ 10,401,791	\$ 7,068,933	\$ 4,760,828	\$ 978,586	\$ 27,674	\$ 23,541,775	\$ 20,867,868
(25) Amortization of supported tangible capital assets		\$ 893,412	\$ 6,944,579	\$ -	\$ -	\$ 47,930	\$ 7,885,921	\$ 6,851,185
(26) Amortization of unsupported tangible capital assets		\$ 309,216	\$ 308,580	\$ -	\$ 78,764	\$ 3,125	\$ 699,685	\$ 780,948
(27) Amortization of supported ARO tangible capital assets		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets		\$ -	\$ 249,661	\$ -	\$ -	\$ -	\$ 249,661	\$ -
(29) Accretion expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges		\$ 75,000	\$ -	\$ 7,500	\$ -	\$ 1,000	\$ 83,500	\$ 40,989
(33) Losses on disposal of tangible capital assets		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,559
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 7,520,017	\$ 112,217,562	\$ 20,013,935	\$ 5,007,057	\$ 4,249,600	\$ 245,581	\$ 149,253,752	\$ 135,141,588
(36) OPERATING SURPLUS (DEFICIT)	\$ (35,206)	\$ (2,386,890)	\$ (259,235)	\$ (17,238)	\$ 20,583	\$ -	\$ (2,677,986)	\$ 3,099,415

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

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
FEES			
TRANSPORTATION	\$484,245	\$316,148	\$261,731
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	(\$2,009)
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$431,686	\$172,854	\$175,466
Alternative program fees	\$220,000	\$197,557	\$184,097
Fees for optional courses	\$471,703	\$255,240	\$236,612
ECS enhanced program fees	\$92,500	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$340,000	\$175,000	\$5,629
Non-curricular goods and services	\$0	\$25,000	\$28,957
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$150,000	\$30,000	(\$4,791)
OTHER FEES (Describe here)	\$48,000	\$0	\$0
TOTAL FEES	\$2,763,134	\$1,486,519	\$996,141

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
Cafeteria sales, hot lunch, milk programs	\$250,000	\$50,000	\$1,121
Special events	\$165,000	\$215,150	\$3,381
Sales or rentals of other supplies/services	\$215,000	\$105,000	\$171,443
International and out of province student revenue	\$36,000	\$0	\$12,000
Adult education revenue	\$0	\$27,800	\$51,500
Preschool	\$0	\$11,200	\$1,320
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$20,000	\$16,200	\$21,410
Other (describe) Concession/Vending	\$95,000	\$55,000	\$840
Other (describe) Library and Book Fair	\$75,000	\$50,000	\$597
Other (describe) Other - Commissions, Summer School Admin Revenue, etc	\$30,000	\$4,500	\$66,358
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$886,000	\$534,850	\$329,969

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

	(1)	(2)	(3)	(4)	(5)	(6) (7)	
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2021	\$22,381,824	\$8,186,187	\$0	\$11,102,391	\$293,006	\$10,809,385	\$3,093,246
2021/2022 Estimated impact to AOS for:							
Prior period adjustment	(\$1,013,950)	(\$1,107,863)	\$0	\$0	\$0	\$0	\$93,913
Estimated surplus(deficit)	(\$903,746)			(\$903,746)	(\$903,746)		
Estimated board funded capital asset additions		\$1,777,915		(\$1,023,002)		(\$1,023,002)	(\$754,913)
Estimated disposal of unsupported tangible capital assets	(\$0)	(\$12,040)		(\$21,160)	(\$21,160)		\$33,200
Estimated amortization of capital assets (expense)		(\$7,799,141)		\$7,799,141	\$7,799,141		
Estimated capital revenue recognized - Alberta Education		\$587,817		(\$587,817)	(\$587,817)		
Estimated capital revenue recognized - Alberta Infrastructure		\$6,234,217		(\$6,234,217)	(\$6,234,217)		
Estimated capital revenue recognized - Other GOA		\$16,137		(\$16,137)	(\$16,137)		
Estimated capital revenue recognized - Other sources		\$262,967		(\$262,967)	(\$262,967)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$1,344,878)	\$230,028	(\$1,574,906)	\$1,344,878
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2022	\$20,464,128	\$8,146,196	\$0	\$8,507,608	\$296,131	\$8,211,477	\$3,810,324
2022/23 Budget projections for:							
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$13,522,872)	(\$10,571,389)		(\$2,951,483)	(\$2,951,483)		
Budgeted surplus(deficit)	(\$2,677,986)			(\$2,677,986)	(\$2,677,986)		
Projected board funded tangible capital asset additions		\$658,500		\$0	\$0	\$0	(\$658,500)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		(\$25,000)	(\$25,000)		\$25,000
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$8,585,606)		\$8,585,606	\$8,585,606		
Budgeted capital revenue recognized - Alberta Education		\$941,558		(\$941,558)	(\$941,558)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$6,713,295		(\$6,713,295)	(\$6,713,295)		
Budgeted capital revenue recognized - Other GOA		\$16,137		(\$16,137)	(\$16,137)		
Budgeted capital revenue recognized - Other sources		\$214,931		(\$214,931)	(\$214,931)		
Budgeted amortization of ARO tangible capital assets		(\$249,661)		\$249,661	\$249,661		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		(\$2,951,483)		\$2,951,483	\$2,951,483		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$696,560)	\$1,756,765	(\$2,453,325)	\$696,560
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2023	\$4,263,270	(\$5,667,522)	\$0	\$6,057,408	\$299,256	\$5,758,152	\$3,873,384

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025
Projected opening balance	\$296,131	\$299,256	\$299,256	\$8,211,477	\$5,758,152	\$4,358,152	\$3,810,324	\$3,873,384	\$4,576,087
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	(\$25,000)	(\$25,000)	(\$25,000)		\$0	\$0	\$25,000	\$25,000	\$25,000
Budgeted amortization of capital assets (expense)	\$8,835,267	\$8,850,000	\$8,850,000		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$7,885,921)	(\$7,900,000)	(\$7,900,000)		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	\$2,951,483	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	\$1,756,765	\$475,000	(\$925,000)	(\$2,453,325)	(\$1,400,000)	\$0	\$696,560	\$925,000	\$925,000
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	(\$100,000)	(\$100,000)	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	(\$200,000)	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	(\$105,000)	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	(\$893,646)	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	(\$251,840)	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	(\$17,238)	\$0	\$0		\$0	\$0			
Operations & maintenance	(\$259,235)	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	(\$350,000)	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	(\$70,000)	(\$70,000)	(\$70,000)
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	(\$157,500)	(\$96,297)	(\$110,000)
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	(\$81,000)	(\$81,000)	(\$372,500)
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
COVID GAP Recovery Strategy - Literacy & Numeracy	(\$705,682)	(\$735,000)	\$0		\$0	\$0		\$0	\$0
COVID GAP Recovery Strategy - Wellness	(\$345,345)	(\$365,000)	\$0		\$0	\$0		\$0	\$0
	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$2,951,483)	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$299,256	\$299,256	\$299,256	\$5,758,152	\$4,358,152	\$4,358,152	\$3,873,384	\$4,576,087	\$4,973,587

Total surplus as a percentage of 2023 Expenses 6.85% 6.19% 6.45%
ASO as a percentage of 2023 Expenses 4.06% 3.12% 3.12%

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

	Amount	Detailed explanation to the Minister for the purpose of using ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2023	\$ (2,677,986)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(2,677,986)	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$249,661	
Instruction	\$1,371,068	Budgeted to maintain the Pupil-Teacher-Ratio for Certificated Staffing allocation in order to maintain class sizes. Budgeted that schools will utilize a portion of their school budget and SGF reserves. Budgeted for software implementation and other one-time projects.
Instructional Supports for literacy and numeracy (Multi-Year Project - Year 2 of 3)	\$705,682	Additional certificated staff allocated to each school to support numeracy and literacy; literacy screening tools
Wellness Lead and Wellness Support Certificated Staff (Multi-Year Project - Year 2 of 3)	\$345,345	Additional certificated staff allocated to each school to support a comprehensive wellness plan at each school
Operations & Maintenance and Transportation	\$26,813	Budgeted slight deficit due to increasing diesel fuel prices and increased insurance premiums.
System Administration	(\$20,583)	Surplus used to cover deficit in instruction
Description 7 (Fill only if your board projected an operating deficit)		
Subtotal, preliminary projected operating reserves to cover operating deficit	2,677,986	
Opening balance adjustment due to adoption of PS 3280 (ARO)	2,951,483	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	-	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	25,000	
Budgeted amortization of board funded tangible capital assets	(699,685)	
Budgeted amortization of board funded ARO tangible capital assets	(249,661)	
Budgeted board funded ARO liabilities - recognition	(2,951,483)	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	696,560	
Total final projected amount to access ASO in 2022/23	\$ 2,450,200	

Total amount approved by the Minister

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

	Budgeted 2022/2023 (Note 2)	Actual 2021/2022	Actual 2020/2021	Notes
Grades 1 to 12				
Eligible Funded Students:				
Grades 1 to 9	8,656	8,347	8,128	Head count
Grades 10 to 12	3,274	3,092	3,001	Head count
Total	11,930	11,439	11,129	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	4.3%	2.8%		Projecting enrolment growth based on previous non-COVID years and data from municipalities
Other Students:				
Total	2	2	1	Note 3
Total Net Enrolled Students	11,932	11,441	11,130	
Home Ed Students	31	31	92	Note 4
Total Enrolled Students, Grades 1-12	11,963	11,472	11,222	
Percentage Change	4.3%	2.2%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	405	393	380	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	850	822	713	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	1,169	1,120	1,021	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-			ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	1,169	1,120	1,021	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	585	560	511	
Percentage Change and VA for change > 3% or < -3%	4.4%	9.7%		Projecting enrolment growth based on previous non-COVID years and data from municipalities
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	147	146	136	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	73	70	31	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- 1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- 2) Budgeted enrolment is to be based on best information available at time of the 2022/2023 budget report preparation.
- 3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- 4) Because they are funded separately, Home Education students are not included with total net enrolled students.

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

	Budget 2022/23		Actual 2021/22		Actual 2020/21		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	693	693	672	672	656	656	Teacher certification required for performing functions at the school level.
Non-School Based	22	19	20	17	16	13	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	715.0	712.0	692.0	689.0	671.8	669.8	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	3.3%		3.0%		6.4%		Increase in School-Based staff due to a budget increase in enrolment.
If an average standard cost is used, please disclose rate:							
Student F.T.E. per certificated Staff	106,260 17.54895105		103,030 17.4		101,720 17.5		
Certificated Staffing Change due to:							
	-						
Enrolment Change	21						If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	2	-					Descriptor (required): New positions to support staff wellness and curriculum implementation
Total Change	23.0	-					Year-over-year change in Certificated FTE Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:							
Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					Descriptor (required):
Total Negative Change in Certificated FTEs	-	-					Breakdown required where year-over-y Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>							
Certificated Number of Teachers							
Permanent - Full time	575	572	559	556	529	529	
Permanent - Part time	50	50	47	47	45	45	
Probationary - Full time	34	34	28	28	39	39	
Probationary - Part time	13	13	15	15	11	11	
Temporary - Full time	63	63	59	59	39	39	
Temporary - Part time	33	33	36	36	22	22	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	256	256	263	263	242	242	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	134	90	135	92	135	93	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	83	65	90	73	89	73	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2	-	2	2	2	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	23	-	21	21	21	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	498.0	411.0	511.0	451.0	489.4	407.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-2.5%		4.4%		1.8%		
Explanation of Changes to Non-Certificated Staff:							
<div style="border: 1px solid black; height: 30px; width: 100%;"></div>							
Additional Information							
Are non-certificated staff subject to a collective agreement?	YES	PARTIAL					
Please provide terms of contract for 2021/22 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							
The Collective agreement with the Teamsters Local Union 987 expires August 31, 2024 (65 FTE). The Collective Agreement with the Canadian Union of Public Employees (CUPE) Local 3484 expired August 31, 2021 (346 FTE) and we are currently in negotiations for a new collective agreement.							