

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024




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

2245 The Black Gold School Division

Legal Name of School Jurisdiction

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BOARD CHAIR	
Mrs. Esther Eckert _____ Name	 _____ Signature
SUPERINTENDENT	
Mr. Bill Romanchuk _____ Name	 _____ Signature
SECRETARY TREASURER or TREASURER	
Ms. Chelsey Volkman _____ Name	 _____ Signature
<p>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>May 31, 2023</u> Date</p>	

c.c. Alberta Education
Financial Reporting & Accountability Branch
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Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
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HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2023/2024 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 \$1.81 million, with revenues of \$157.09 million and expenses of \$158.9 million
- Planned use of operating reserves of \$1.55 million (net of \$0.275 million ARO amortization) to be used to: provide increased supports for numeracy and literacy, support a comprehensive wellness plan at each school and support the planning for the opening of Ohpaho Secondary School in September 2024.
- Projecting an enrolment increase from 2022-23 of 371 students (2.88%).
- Overall, total operational funding from the Alberta Education funding envelope is projected to increase by \$7.32 million from the previous year. The majority of this increase is due to the 6% increase to base instruction grant rates, 10% increase to services & supports grant rates, the new classroom complexity grant, 5% increase to operations & maintenance grant rates and the new funding model for student transportation. The Bridge/COVID Mitigation Funding was reallocated for the 2023-24 school year through the funding framework grants.
- Due to the 2020 CMR Stimulus Funding, which was an advance on future IMR/CMR funding, the combined Infrastructure Maintenance & Renewal (IMR) and Capital Maintenance & Renewal (CMR) grants decreased by \$295 thousand.
- Increase in compensation due to salary increases, grid increments and benefit costs.

Assumptions

- September 29th enrolments will reach the 13,232 projected in January, which has been included in the 2023-24 WMA for funding purposes. As of the end of May, school principals have projected enrolments to be 13,054.
- Lease funding from the Capital Planning department will continue to be provided for alternative programs in third party owned facilities.
- With the continued requirement of Ministerial Approval for the use of operating reserves, the assumption has been made that the Minister of Education will approve 100% of the Board's requested use and/or transfer of operating reserves for 2023-24.
- The new transportation distance eligibility criteria will be implemented by the Division for the 2023-24 school year and the budget includes the assumption that a similar percentage of students who meet the new criteria will register for transportation as the percentage of students over 2.4 km.

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 2023-24 grant funding from Alberta Education.
- New collective agreements must be negotiated with School Support Staff (agreement expired August 31, 2021).
- Increasing insurance premiums and the impact that any potential natural disasters (fire/floods) occurring during the summer months could have on those premiums.
- Per Bill 21, all use of operating reserves must be approved by the Minister of Education. If approval is not received, this will have a significant impact on the Division's operations in 2023-24.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
REVENUES			
Government of Alberta	\$ 149,866,903	\$140,883,834	\$136,412,837
Federal Government and First Nations	\$ 452,268	\$145,784	\$180,252
Property taxes	\$ -	\$0	\$0
Fees	\$ 3,251,514	\$2,763,134	\$1,770,821
Sales of services and products	\$ 1,393,415	\$1,182,804	\$1,256,473
Investment income	\$ 771,500	\$353,700	\$263,919
Donations and other contributions	\$ 1,004,000	\$879,000	\$739,016
Other revenue	\$ 350,243	\$367,510	\$319,352
TOTAL REVENUES	\$157,089,843	\$146,575,766	\$140,942,670
EXPENSES			
Instruction - ECS	\$ 8,165,542	\$7,520,017	\$8,072,763
Instruction - Grade 1 to 12	\$ 118,333,501	\$112,217,562	\$105,464,578
Operations & maintenance	\$ 21,017,467	\$20,013,935	\$19,330,218
Transportation	\$ 6,676,688	\$5,007,057	\$4,965,197
System Administration	\$ 4,325,930	\$4,249,600	\$3,810,058
External Services	\$ 377,700	\$245,581	\$162,156
TOTAL EXPENSES	\$158,896,828	\$149,253,752	\$141,804,970
ANNUAL SURPLUS (DEFICIT)	(\$1,806,985)	(\$2,677,986)	(\$862,300)

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
EXPENSES			
Certificated salaries	\$ 74,775,698	\$72,320,439	\$68,364,095
Certificated benefits	\$ 17,750,641	\$17,258,652	\$15,752,303
Non-certificated salaries and wages	\$ 23,347,894	\$21,316,576	\$20,982,695
Non-certificated benefits	\$ 6,851,462	\$5,897,543	\$5,483,028
Services, contracts, and supplies	\$ 27,030,699	\$23,541,775	\$23,334,491
Capital and debt services			
Amortization of capital assets			
Supported	\$ 8,039,867	\$7,885,921	\$7,059,503
Unsupported	\$ 956,567	\$949,346	\$739,638
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 144,000	\$83,500	\$80,311
Losses on disposal of capital assets	\$ -	\$0	\$8,906
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$158,896,828	\$149,253,752	\$141,804,970

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

REVENUES	Approved Budget 2023/2024							Actual Audited 2021/22
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 7,932,338	\$ 109,375,687	\$ 14,285,206	\$ 6,125,543	\$ 4,599,202	\$ -	\$ 142,317,976	\$ 128,504,533
(2) Alberta Infrastructure - non remediation	\$ -	\$ 710,526	\$ 6,403,101	\$ -	\$ -	\$ -	\$ 7,113,627	\$ 6,192,583
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 362,503	\$ 39,705	\$ -	\$ -	\$ -	\$ 402,208	\$ 1,697,303
(5) Federal Government and First Nations	\$ -	\$ 452,268	\$ -	\$ -	\$ -	\$ -	\$ 452,268	\$ 180,252
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 33,092	\$ -	\$ -	\$ 33,092	\$ 18,418
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 103,520	\$ 2,690,682	\$ -	\$ 457,312	\$ -	\$ -	\$ 3,251,514	\$ 1,770,821
(11) Sales of services and products	\$ -	\$ 1,190,440	\$ 20,000	\$ -	\$ -	\$ 182,975	\$ 1,393,415	\$ 1,256,473
(12) Investment income	\$ -	\$ 643,600	\$ 68,200	\$ 35,800	\$ 23,900	\$ -	\$ 771,500	\$ 263,919
(13) Gifts and donations	\$ -	\$ 404,000	\$ -	\$ -	\$ -	\$ -	\$ 404,000	\$ 376,894
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,795	\$ 146,795	\$ 35,066
(15) Fundraising	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 362,122
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 21,320
(17) Other	\$ -	\$ 135,518	\$ -	\$ -	\$ -	\$ 47,930	\$ 183,448	\$ 262,966
(18) TOTAL REVENUES	\$ 8,035,858	\$ 116,565,224	\$ 20,836,212	\$ 6,651,747	\$ 4,623,102	\$ 377,700	\$ 157,089,843	\$ 140,942,670
EXPENSES								
(19) Certificated salaries	\$ 3,676,811	\$ 70,358,878	\$ -	\$ -	\$ 638,150	\$ 101,859	\$ 74,775,698	\$ 68,364,095
(20) Certificated benefits	\$ 524,785	\$ 17,047,050	\$ -	\$ -	\$ 164,199	\$ 14,607	\$ 17,750,641	\$ 15,752,303
(21) Non-certificated salaries and wages	\$ 2,905,867	\$ 13,803,337	\$ 4,475,045	\$ 226,578	\$ 1,860,785	\$ 76,282	\$ 23,347,894	\$ 20,982,695
(22) Non-certificated benefits	\$ 484,365	\$ 4,526,378	\$ 1,275,686	\$ 60,344	\$ 490,548	\$ 14,141	\$ 6,851,462	\$ 5,483,028
(23) SUB - TOTAL	\$ 7,591,828	\$ 105,735,643	\$ 5,750,731	\$ 286,922	\$ 3,153,682	\$ 206,889	\$ 122,725,695	\$ 110,582,121
(24) Services, contracts and supplies	\$ 573,714	\$ 11,300,083	\$ 7,579,391	\$ 6,371,766	\$ 1,086,989	\$ 118,756	\$ 27,030,699	\$ 23,334,491
(25) Amortization of supported tangible capital assets	\$ -	\$ 871,044	\$ 7,120,893	\$ -	\$ -	\$ 47,930	\$ 8,039,867	\$ 7,059,503
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 301,731	\$ 291,232	\$ -	\$ 85,259	\$ 3,125	\$ 681,347	\$ 739,638
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 275,220	\$ -	\$ -	\$ -	\$ 275,220	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ 125,000	\$ -	\$ 18,000	\$ -	\$ 1,000	\$ 144,000	\$ 80,311
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,906
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 8,165,542	\$ 118,333,501	\$ 21,017,467	\$ 6,676,688	\$ 4,325,930	\$ 377,700	\$ 158,896,828	\$ 141,804,970
(36) OPERATING SURPLUS (DEFICIT)	\$ (129,684)	\$ (1,768,277)	\$ (181,255)	\$ (24,941)	\$ 297,172	\$ -	\$ (1,806,985)	\$ (862,300)

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
FEES			
TRANSPORTATION	\$457,312	\$484,245	\$335,405
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$1,303
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$445,824	\$431,686	\$188,950
Alternative program fees	\$282,408	\$220,000	\$198,371
Fees for optional courses	\$592,450	\$471,703	\$442,558
ECS enhanced program fees	\$103,520	\$92,500	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$450,000	\$340,000	\$257,014
Non-curricular goods and services	\$70,000	\$0	\$61,768
NON-CURRICULAR TRAVEL			
(Describe here)	\$375,000	\$150,000	\$31,374
OTHER FEES (Describe here)			
	\$0	\$48,000	\$0
TOTAL FEES	\$3,251,514	\$2,763,134	\$1,770,821

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 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
Cafeteria sales, hot lunch, milk programs	\$235,000	\$250,000	\$97,377
Special events	\$100,000	\$165,000	\$50,207
Sales or rentals of other supplies/services	\$255,000	\$215,000	\$249,011
International and out of province student revenue	\$146,975	\$36,000	\$37,200
Adult education revenue	\$26,000	\$0	\$18,350
Preschool	\$0	\$0	\$7,820
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$25,000	\$20,000	\$18,918
Other (describe) Concession/Vending	\$165,000	\$95,000	\$59,298
Other (describe) Library and Book Fair	\$85,000	\$75,000	\$54,674
Other (describe) Other - Commissions, Summer School Admin Revenue, etc	\$50,000	\$30,000	\$64,339
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$1,087,975	\$886,000	\$657,194

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, 2022	\$21,519,524	\$8,732,298	\$0	\$8,396,391	\$296,130	\$8,100,261	\$4,390,835
2022/2023 Estimated impact to AOS for:							
Prior period adjustment	\$957,600	\$0	\$0	\$0	\$0	\$0	\$957,600
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$8,975,086)	(\$8,975,086)		\$0	\$0		
Estimated surplus(deficit)	(\$2,052,761)			(\$2,052,761)	(\$2,052,761)		
Estimated board funded capital asset additions		\$910,815		(\$78,230)	\$0	(\$78,230)	(\$832,585)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		(\$34,895)	(\$34,895)		\$34,895
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$8,536,765)		\$8,536,765	\$8,536,765		
Estimated capital revenue recognized - Alberta Education		\$895,513		(\$895,513)	(\$895,513)		
Estimated capital revenue recognized - Alberta Infrastructure		\$6,759,591		(\$6,759,591)	(\$6,759,591)		
Estimated capital revenue recognized - Other GOA		\$16,137		(\$16,137)	(\$16,137)		
Estimated capital revenue recognized - Other sources		\$202,260		(\$202,260)	(\$202,260)		
Budgeted amortization of ARO tangible capital assets		(\$275,220)		\$275,220	\$275,220		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				(\$660,139)	\$1,152,297	(\$1,812,436)	\$660,139
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2023	\$11,449,277	(\$270,457)	\$0	\$6,508,850	\$299,255	\$6,209,595	\$5,210,884
2023/24 Budget projections for:							
Budgeted surplus(deficit)	(\$1,806,985)			(\$1,806,985)	(\$1,806,985)		
Projected board funded tangible capital asset additions		\$607,544		\$0	\$0	\$0	(\$607,544)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		(\$20,000)	(\$20,000)		\$20,000
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$8,721,214)		\$8,721,214	\$8,721,214		
Budgeted capital revenue recognized - Alberta Education		\$1,067,353		(\$1,067,353)	(\$1,067,353)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$6,749,361		(\$6,749,361)	(\$6,749,361)		
Budgeted capital revenue recognized - Other GOA		\$39,705		(\$39,705)	(\$39,705)		
Budgeted capital revenue recognized - Other sources		\$183,448		(\$183,448)	(\$183,448)		
Budgeted amortization of ARO tangible capital assets		(\$275,220)		\$275,220	\$275,220		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				(\$678,221)	\$873,544	(\$1,551,765)	\$678,221
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2024	\$9,642,292	(\$619,480)	\$0	\$4,960,211	\$302,381	\$4,657,830	\$5,301,561

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

	Explanation	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026
Projected opening balance		\$299,255	\$302,381	\$305,506	\$6,209,595	\$4,657,830	\$4,587,830	\$5,210,884	\$5,301,561	\$4,399,816
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	(\$20,000)	(\$20,000)	(\$20,000)		\$0	\$0	\$20,000	\$20,000	\$20,000
Budgeted amortization of capital assets (expense)	Explanation	\$8,996,434	\$9,000,000	\$9,000,000		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$8,039,867)	(\$8,040,000)	(\$8,040,000)						
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$873,544	(\$611,655)	(\$611,655)	(\$1,551,765)	(\$70,000)	(\$70,000)	\$678,221	\$681,655	\$681,655
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	(\$50,000)	(\$50,000)	(\$50,000)		\$0	\$0		\$0	\$0
New school start-up costs	Staffing to set-up Ophaho Secondary School (opening Sept 2	(\$179,816)	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Additional Certificated staff to support small schools	(\$176,995)	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring non-certificated remuneration	Explanation	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Software Implementation	(\$30,000)	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	Outfit new buses with GPS & Cameras	(\$24,941)	\$0	\$0		\$0	\$0			
Operations & maintenance	Explanation	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0			
System Administration	Explanation	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,000,000)	(\$800,000)
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,000)	(\$20,000)	(\$20,000)
Capital costs - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	(\$268,000)	(\$220,600)	(\$145,000)
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$23,750	\$0	\$0
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	(\$64,794)	(\$62,800)	(\$64,000)
Capital Costs - Furniture & Equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	(\$241,000)	(\$300,000)	\$0
Capital costs - Other	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
COVID GAP Recovery Strategy - Literacy & Numeracy	Explanation	(\$715,958)	\$0	\$0		\$0	\$0		\$0	\$0
COVID GAP Recovery Strategy - Wellness	Explanation	(\$354,055)	\$0	\$0		\$0	\$0		\$0	\$0
Amortization of board funded ARO capital assets	Explanation	(\$275,220)	(\$275,220)	(\$275,220)		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$302,381	\$305,506	\$308,631	\$4,657,830	\$4,587,830	\$4,517,830	\$5,301,561	\$4,399,816	\$4,072,471

Total surplus as a percentage of 2024 Expenses	6.46%	5.85%	5.60%
ASO as a percentage of 2024 Expenses	3.12%	3.08%	3.04%

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

Estimated Operating Surplus (Deficit) Aug. 31, 2024	Amount	Detailed explanation to the Minister for the purpose of using/transferring ASO
PLEASE ALLOCATE IN BLUE CELLS BELOW	(1,806,985)	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$275,000	
Instruction	\$827,948	Includes additional certificated staff to maintain programming at small schools, start-up staffing for Ohpaho Secondary School (opening Sept 2024), projected use of School Generated Funds reserves, software implementation and other one-time costs.
Instructional Supports for literacy and numeracy (Multi-Year Project - Year 3 of 3)	\$715,958	Additional certificated staff allocated to each school to support numeracy and literacy; literacy screening tools
Wellness Lead and Support Certificated Staff (Multi-Year Project - Year 3 of 3)	\$354,055	Additional certificated staff allocated to each school to support a comprehensive wellness plan at each school
Transportation	\$24,941	Additional costs related to outfitting new buses, to support the new distance eligibilities, with cameras and GPS.
Operations & Maintenance	(\$93,745)	With the opening of Ohpaho Secondary School in September 2024, which will increase O&M costs for custodial services, utilities, ect., the Board has budgeted a slight surplus in this program for 2023-24 in preparation for the increased expenses in 2024-25
System Administration	(\$297,172)	Surplus used to cover deficit in instruction
Subtotal, preliminary projected operating reserves to cover operating deficit	1,806,985	
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	20,000	
Budgeted amortization of board funded tangible capital assets	(681,347)	
Budgeted amortization of board funded ARO tangible capital assets	(275,220)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	678,221	The Board's procedure is to transfer the unsupported amortization to capital reserves to fund future capital assets
Total final projected amount to access ASO in 2023/24	1,548,639	

This section will appear only if B7 is in a defic

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted **Actual** **Actual**
2023/2024 **2022/2023** **2021/2022**
(Note 2)

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	8,688	8,614	8,347	Head count
Grades 10 to 12	3,438	3,222	3,092	Head count
Total	12,126	11,836	11,439	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.5%	3.5%		

Other Students:

Total	2	2	2	Note 3
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Total Net Enrolled Students	12,128	11,838	11,441	
Home Ed Students	30	31	31	Note 4
Total Enrolled Students, Grades 1-12	12,158	11,869	11,472	
Percentage Change	2.4%	3.5%		

Of the Eligible Funded Students:

Students with Severe Disabilities	479	438	393	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1,145	987	822	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	1,106	1,012	1,120	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	1,106	1,012	1,120	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	553	506	560	
Percentage Change	9.3%	-9.6%		2022-23 was a low year for ECS enrolment. Projecting 2023-24 to be similar to 2021-22.

Home Ed Students	4			Note 4
Total Enrolled Students, ECS	1,110	1,012	1,120	
Percentage Change	9.7%	-9.6%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	157	301	146	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	49	86	70	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 2023/2024 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. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	706	706	683	683	672	672	Teacher certification required for performing functions at the school level.
Non-School Based	19	15	22	18	20	17	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	725.0	721.0	705.0	701.0	692.0	689.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	2.8%		1.9%		4.8%		
If an average standard cost is used, please disclose rate:	108,940		105,920		103,030		
Student F.T.E. per certificated Staff	18.30068966		1827%		1820%		

Certificated Staffing Change due to:

	-						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	11	11					
Other Factors	9	9					
Total Change	20.0	20.0					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.)	-	-					
Total Negative Change in Certificated FTEs	-	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

Certificated Number of Teachers

Permanent - Full time	555	551	537	533	559	556
Permanent - Part time	55	55	42	42	47	47
Probationary - Full time	43	43	52	52	28	28
Probationary - Part time	3	3	7	7	15	15
Temporary - Full time	88	88	60	60	59	59
Temporary - Part time	10	10	30	30	36	36

NON-CERTIFICATED STAFF

Instructional - Education Assistants	307	307	278	278	263	263	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	138	94	135	91	135	92	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	84	65	83	64	90	73	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	3	-	2	-	2	2	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	22	-	22	-	21	21	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	554.0	466.0	520.0	433.0	511.0	451.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	6.5%		1.8%		8.4%		

Explanation of Changes to Non-Certificated Staff:

The Classroom Complexity Grant is being utilized to increase Education Assistants in schools.

Additional Information

Are non-certificated staff subject to a collective agreement?

Yes	Partial
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Please provide terms of contract for 2022/23 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 (401 FTE) and we are currently in negotiations for a new collective agreement.