

# **BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024**

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

**4077 The Greater St. Albert Roman Catholic Separate School Division**

**Legal Name of School Jurisdiction**

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**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Mr. Joseph Becigneul

Name

  
Signature

**SUPERINTENDENT**

Dr. Clint Moroziuk

Name

  
Signature

**SECRETARY TREASURER or TREASURER**

Mrs. Iva Paulik

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 30, 2023  
Date

c.c. Alberta Education  
Financial Reporting & Accountability Branch  
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<b>Blue</b>	Data input is <b>required</b>
<b>Pink</b>	Populated from data entered in this template (i.e. other tabs)
<b>Green</b>	Populated based on information previously submitted to Alberta Education
<b>Grey</b>	No entry required - the cell is protected.
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<b>Yellow</b>	Flags to draw attention to sections requiring entry depending on other parts of the su

## 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:**

The 2023-2024 budget shows a deficit of \$219K, which is attributed to the amortization expense for the Asset Retirement Obligation (ARO). There is no impact on operating reserves as a result of the ARO expense.

Bridge Funding was entirely eliminated. The Division lost approximately \$2.5 million in revenues compared to last school year. The impact of eliminated Bridge Funding would have been higher. For 23-24 only, the Division will receive a Stabilization Grant of \$1.67M. This grant is one-time in nature.

Funding Framework changes:

- Base Grants – 6% increase
- O&M - 5% increase
- Specialized Supports and Services – 10% increase
- Transportation – restructured and enhanced
- Nutrition grant – 33%

Alberta Education revenues are based on the funded student enrolment projected to be 5,383 in 23-24. The Alberta Education Profile WMA is 5,376.3 funded students.

Staff is estimated to be 453 FTE (22-23 - 487 FTE) for both certificated and uncertificated staff.

School allocations are based on projected enrolment rather than a moving weighted average enrolment;

Average certificated salary and benefits are estimated to be \$110,261 (22-23 - \$105,350); Average uncertificated salary and benefits for educational assistants are estimated to be \$54,700 (22-23 - \$53,380); library technicians – \$57,500 (22-23 - \$55,433) and school office support (SOSI&II combined) is \$57,810 (22-23 - \$55,396).

Higher ASEBP premium rates – overall increase of 10.3% (22-23 - 7.7%). Additionally, our Division is in a 5% surcharge position for Life and Extended Disability Benefits.

2% increase in certificated salaries for the entire school year.

### **Significant Business and Financial Risks:**

Elimination of \$6.7 million in Bridge Funding resulted in reduction or elimination of the following allocations:

- O&M - \$700K
- System Instructional Supports and DSC - \$612K
- Schools - \$1.6M

September 30<sup>th</sup> student enrolment count may impact revenues and expenses;

Lack of funding for negotiated collective agreements (local ATA and CUPE);

Insurance costs in light of wildfires;

Potential variances in management calculations of future income from school and transportation fees, extracurricular activities, field trips, donations and fundraising by schools and rental income from before and after school care programs housed in our schools;

Medium risk for short and long term sick leaves;

Challenges related to maneuvering through the 23-24 SY in light of the maximum limit on Operating Reserves and ongoing labour negotiations.

Per Alberta Education, our Division cap will be calculated at 3.41% of the total 2022-2023 operating expenditures (estimated at \$2.4 million).

Division limit for 23-24 will be based on 3.57%. The maximum operating reserves estimated on the 23-24 expenses and 3.57% limit will be approximately \$2.51 million.

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
<b>REVENUES</b>			
Government of Alberta	\$ 56,885,451	\$55,950,952	\$56,740,279
Federal Government and First Nations	\$ 281,600	\$297,699	\$348,333
Property taxes	\$ 8,672,242	\$8,772,189	\$8,906,513
Fees	\$ 2,996,755	\$2,766,303	\$2,391,739
Sales of services and products	\$ 675,450	\$577,625	\$683,760
Investment income	\$ 240,000	\$240,000	\$147,257
Donations and other contributions	\$ 260,000	\$205,000	\$254,257
Other revenue	\$ 544,052	\$374,070	\$494,373
<b>TOTAL REVENUES</b>	<b>\$70,555,550</b>	<b>\$69,183,838</b>	<b>\$69,966,511</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 3,230,089	\$3,413,631	\$2,930,679
Instruction - Grade 1 to 12	\$ 50,863,289	\$49,533,628	\$48,460,185
Operations & maintenance	\$ 10,870,040	\$10,713,587	\$10,875,604
Transportation	\$ 2,679,872	\$2,847,382	\$2,847,423
System Administration	\$ 2,860,751	\$2,729,809	\$2,694,583
External Services	\$ 271,423	\$365,715	\$710,977
<b>TOTAL EXPENSES</b>	<b>\$70,775,464</b>	<b>\$69,603,752</b>	<b>\$68,519,451</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$219,914)</b>	<b>(\$419,914)</b>	<b>\$1,447,060</b>

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
<b>EXPENSES</b>			
Certificated salaries	\$ 31,027,323	\$31,213,603	\$30,480,271
Certificated benefits	\$ 7,514,887	\$7,542,648	\$7,070,170
Non-certificated salaries and wages	\$ 9,016,342	\$8,772,009	\$8,778,390
Non-certificated benefits	\$ 2,550,333	\$2,490,401	\$2,255,170
Services, contracts, and supplies	\$ 16,185,874	\$15,366,992	\$16,024,964
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$ 3,924,950	\$3,754,531	\$3,615,863
Unsupported	\$ 555,755	\$463,568	\$292,997
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$1,626
<b>TOTAL EXPENSES</b>	<b>\$70,775,464</b>	<b>\$69,603,752</b>	<b>\$68,519,451</b>

**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	\$ 2,396,931	\$ 38,454,745	\$ 7,363,917	\$ 2,364,052	\$ 2,446,569	\$ 249,371	\$ 53,275,585	\$ 52,694,420
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 3,286,209	\$ -	\$ -	\$ -	\$ 3,286,209	\$ 3,095,967
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 323,657	\$ -	\$ -	\$ -	\$ -	\$ 323,657	\$ 949,892
(5) Federal Government and First Nations	\$ -	\$ 281,600	\$ -	\$ -	\$ -	\$ -	\$ 281,600	\$ 348,333
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ 381,579	\$ 8,290,863	\$ -	\$ -	\$ -	\$ -	\$ 8,672,242	\$ 8,906,513
(10) Fees	\$ 228,150	\$ 2,452,785		\$ 315,820		\$ -	\$ 2,996,755	\$ 2,391,739
(11) Sales of services and products	\$ 48,450	\$ 627,000	\$ -		\$ -	\$ -	\$ 675,450	\$ 683,760
(12) Investment income	\$ -	\$ 87,818	\$ -	\$ -	\$ 152,182	\$ -	\$ 240,000	\$ 147,257
(13) Gifts and donations	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 119,604
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ 230,000	\$ 246,169
(15) Fundraising	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ 134,653
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000
(17) Other	\$ -	\$ 260,000	\$ -	\$ -	\$ 32,000	\$ 22,052	\$ 314,052	\$ 239,204
(18) TOTAL REVENUES	\$ 3,055,110	\$ 51,038,268	\$ 10,650,126	\$ 2,679,872	\$ 2,860,751	\$ 271,423	\$ 70,555,550	\$ 69,966,511
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 1,719,581	\$ 28,476,553			\$ 595,981	\$ 235,208	\$ 31,027,323	\$ 30,480,271
(20) Certificated benefits	\$ 260,391	\$ 7,125,131			\$ 93,150	\$ 36,215	\$ 7,514,887	\$ 7,070,170
(21) Non-certificated salaries and wages	\$ 788,567	\$ 6,266,961	\$ 743,996	\$ 152,036	\$ 1,064,782	\$ -	\$ 9,016,342	\$ 8,778,390
(22) Non-certificated benefits	\$ 246,974	\$ 1,780,888	\$ 187,825	\$ 44,020	\$ 290,626	\$ -	\$ 2,550,333	\$ 2,255,170
(23) SUB - TOTAL	\$ 3,015,513	\$ 43,649,533	\$ 931,821	\$ 196,056	\$ 2,044,539	\$ 271,423	\$ 50,108,885	\$ 48,584,001
(24) Services, contracts and supplies	\$ 214,576	\$ 7,101,418	\$ 5,638,964	\$ 2,459,313	\$ 771,603	\$ -	\$ 16,185,874	\$ 16,024,964
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 3,924,950	\$ -	\$ -	\$ -	\$ 3,924,950	\$ 3,615,863
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 112,338	\$ 154,391	\$ 24,503	\$ 44,609	\$ -	\$ 335,841	\$ 292,997
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 219,914	\$ -	\$ -	\$ -	\$ 219,914	
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,626
(35) TOTAL EXPENSES	\$ 3,230,089	\$ 50,863,289	\$ 10,870,040	\$ 2,679,872	\$ 2,860,751	\$ 271,423	\$ 70,775,464	\$ 68,519,451
(36) OPERATING SURPLUS (DEFICIT)	\$ (174,979)	\$ 174,979	\$ (219,914)	\$ -	\$ -	\$ -	\$ (219,914)	\$ 1,447,060

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
<b>FEES</b>			
TRANSPORTATION	\$315,820	\$502,932	\$458,382
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Mandatory)	\$105,131	\$98,996	\$99,313
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$75,325	\$75,538	\$67,142
Alternative program fees	\$1,481,637	\$1,001,018	\$879,181
Fees for optional courses	\$257,507	\$238,712	\$235,827
ECS enhanced program fees	\$228,150	\$313,501	\$357,572
<b>ACTIVITY FEES</b>	\$337,046	\$334,166	\$187,128
Other fees to enhance education (Describe here)	\$59,837	\$58,066	\$36,133
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$44,015	\$60,122	\$5,674
Non-curricular goods and services	\$78,287	\$69,252	\$65,387
<b>NON-CURRICULAR TRAVEL</b>	\$0	\$0	\$0
<b>OTHER FEES</b> Summer High School	\$14,000	\$14,000	\$0
<b>TOTAL FEES</b>	<b>\$2,996,755</b>	<b>\$2,766,303</b>	<b>\$2,391,739</b>

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	\$45,261	\$38,265	\$26,298
Special events	\$180,017	\$133,574	\$104,595
Sales or rentals of other supplies/services	\$374,722	\$278,161	\$217,725
International and out of province student revenue	\$0	\$0	\$18,275
Adult education revenue	\$27,000	\$35,000	\$25,060
Preschool	\$48,450	\$92,625	\$96,716
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Clubs and Teams: Fees, Tournaments and Wrapups	\$0	\$0	\$168,338
Other (describe) Other (Describe)	\$0	\$0	\$26,753
Other (describe) Fundraising for third parties	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	<b>\$675,450</b>	<b>\$577,625</b>	<b>\$683,760</b>

## 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
<b>Actual balances per AFS at August 31, 2022</b>	\$10,732,317	\$3,387,969	\$0	\$2,729,283	\$604,325	\$2,124,958	\$4,615,065
<b>2022/2023 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0		\$0	\$0		
Estimated surplus(deficit)	\$1,530,086			\$1,530,086	\$1,530,086		
Estimated board funded capital asset additions		\$970,462		(\$115,462)	(\$86,452)	(\$29,010)	(\$855,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$4,083,543)		\$4,083,543	\$4,083,543		
Estimated capital revenue recognized - Alberta Education		\$519,897		(\$519,897)	(\$519,897)		
Estimated capital revenue recognized - Alberta Infrastructure		\$3,234,635		(\$3,234,635)	(\$3,234,635)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$219,914)		\$219,914	\$219,914		
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				(\$109,500)	(\$109,500)	\$0	\$109,500
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2023</b>	<b>\$12,262,403</b>	<b>\$3,809,506</b>	<b>\$0</b>	<b>\$4,583,332</b>	<b>\$2,487,384</b>	<b>\$2,095,948</b>	<b>\$3,869,565</b>
<b>2023/24 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$219,914)			(\$219,914)	(\$219,914)		
Projected board funded tangible capital asset additions		\$3,205,000		(\$155,000)	(\$155,000)	\$0	(\$3,050,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$4,260,791)		\$4,260,791	\$4,260,791		
Budgeted capital revenue recognized - Alberta Education		\$638,741		(\$638,741)	(\$638,741)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,286,209		(\$3,286,209)	(\$3,286,209)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$219,914)		\$219,914	\$219,914		
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				(\$335,841)	(\$335,841)	\$0	\$335,841
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2024</b>	<b>\$12,042,489</b>	<b>\$6,458,751</b>	<b>\$0</b>	<b>\$4,428,332</b>	<b>\$2,332,384</b>	<b>\$2,095,948</b>	<b>\$1,155,406</b>

**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-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			\$2,487,384	\$2,332,384	\$1,332,384	\$2,086,948	\$2,093,948	\$2,093,948	\$1,689,585	\$1,155,406	\$1,491,247
Projected excess of revenues over expenses (surplus only)	Explanation		\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation		\$4,480,705	\$4,480,705	\$4,480,705		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation		(\$3,924,950)	(\$3,924,950)	(\$3,924,950)		\$0	\$0			
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)	Ununsupported amortization to capital reserves		(\$335,841)	(\$335,841)	(\$200,000)	\$0	\$0	\$0	\$335,841	\$335,841	\$200,000
Projected assumptions/transfers of operations	Technology asset renewal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation		\$0	\$0	\$0		\$0	\$0			\$0
New school start-up costs	Explanation		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Ord creep, net salary increases		\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation		\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation		\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation		\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	Explanation		\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported		\$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		(\$75,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	Technology asset renewal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation		\$0	\$0	\$0	\$0	\$0	\$0	(\$3,050,000)	\$0	\$0
Capital costs - POM building & equipment	Explanation		(\$80,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation		\$0	\$0	\$0		\$0	\$0		\$0	\$0
ARO Amortization for 23-24	Explanation		(\$219,914)	(\$219,914)	(\$219,914)		\$0	\$0		\$0	\$0
Use of ASO for specialized supports and services	Explanation		\$0	(\$1,000,000)	(\$1,000,000)		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation		\$0	\$0	\$0		\$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			\$2,332,384	\$1,332,384	\$488,225	\$2,093,948	\$2,093,948	\$2,093,948	\$1,155,406	\$1,491,247	\$1,691,247
Total surplus as a percentage of 2024 Expenses			7.69%	6.95%	6.01%						
ASO as a percentage of 2024 Expenses			6.26%	4.84%	3.62%						

**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
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	\$ (219,914)	
<b>Estimated Operating Deficit Due to:</b>	<b>(219,914)</b>	
Amortization of board funded ARO capital assets	\$219,914	
Description 2 (Fill only if your board projected an operating deficit)	\$0	
Description 3 (Fill only if your board projected an operating deficit)	\$0	
Description 4 (Fill only if your board projected an operating deficit)	\$0	
Description 5 (Fill only if your board projected an operating deficit)	\$0	
Description 6 (Fill only if your board projected an operating deficit)	\$0	
Description 7 (Fill only if your board projected an operating deficit)	\$0	
<b>Subtotal, preliminary projected operating reserves to cover operating deficit</b>	<b>219,914</b>	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	155,000	SACHS MFAB Garage and MCHS Track refurbishment
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(335,841)	
Budgeted amortization of board funded ARO tangible capital assets	(219,914)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	335,841	Evergreening of amortization
Total final projected amount to access ASO in 2023/24	155,000	

This section will appear only if B7 is in a defic



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

Budgeted 2023/2024 (Note 2)	Actual 2022/2023	Actual 2021/2022
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**Grades 1 to 12**

Eligible Funded Students:

Grades 1 to 9	3,760	3,790	3,746	Head count
Grades 10 to 12	1,212	1,207	1,134	Head count
Total	4,972	4,997	4,880	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.5%	2.4%		

Other Students:

Total	28	30	41	Note 3
Total Net Enrolled Students	5,000	5,027	4,921	
Home Ed Students	1	1	-	Note 4
Total Enrolled Students, Grades 1-12	5,001	5,028	4,921	
Percentage Change	-0.5%	2.2%		

Of the Eligible Funded Students:

Students with Severe Disabilities	200	190	176	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	452	429	459	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	411	444	390	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	34	54	67	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	445	498	457	
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	223	249	229	
Percentage Change	-10.6%	9.0%		

Home Ed Students	-			Note 4
Total Enrolled Students, ECS	445	498	457	
Percentage Change	-10.6%	9.0%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	45	39	41	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	4	6	5	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**

CERTIFICATED STAFF	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes		
	Total	Union Staff	Total	Union Staff	Total	Union Staff			
School Based	286	286	299	299	298	286	Teacher certification required for performing functions at the school level.		
Non-School Based	8	5	11	8	8	7	Teacher certification required for performing functions at the system/central office level.		
Total Certificated Staff FTE	293.8	290.7	309.7	306.7	306.2	293.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.		
Percentage Change	-5.1%		1.1%		-4.1%		Reduction in funding for 2023-2024 has resulted in fewer staff.		
If an average standard cost is used, please disclose rate:	110,261		106,945		-				
Student F.T.E. per certificated Staff	18.5338461		1784%		1756%				
Certificated Staffing Change due to:									
Please Allocate Below	(15.9)						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.		
Enrolment Change	-	-							
Other Factors	16	-					Loss of bridge funding (also overall funding reduction)		
Total Change	15.9	-					Year-over-year change in Certificated FTE		
Breakdown, where total change is Negative:									
Continuous contracts terminated	-	-					FTEs		
Non-permanent contracts not being renewed	7	7					FTEs		
Other (retirement, attrition, etc.)	9	9					Reduction of staff in non permanent positions and natural attrition		
Total Negative Change in Certificated FTEs	15.9	16.0					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	233	233	226	226	243	243			
Permanent - Part time	31	31	27	27	28	28			
Probationary - Full time	12	12	11	11	5	5			
Probationary - Part time	8	8	9	9	5	5			
Temporary - Full time	17	17	26	26	24	24			
Temporary - Part time	15	15	29	29	26	26			
NON-CERTIFICATED STAFF									
Instructional - Education Assistants	69	69	72	72	69	69	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction		
Instructional - Other non-certificated instruction	66	44	67	44	63	44	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs		
Operations & Maintenance	9	-	10	-	11	-	Personnel providing support to maintain school facilities		
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted		
Transportation - Other Staff	2	1	2	1	2	1	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed		
Other	10	2	10	2	11	2	Personnel in System Admin. and External service areas.		
Total Non-Certificated Staff FTE	156.7	116.4	161.2	118.6	155.5	116.2	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.		
Percentage Change	-2.8%		3.7%		0.8%				
Explanation of Changes to Non-Certificated Staff:									
23-24 - reduction of non certificated staff is related to lower instructional dollars (specifically loss of bridge funding).									
22-23 - increase of non certificated staff was related to higher bridge funding.									
Additional Information									
Are non-certificated staff subject to a collective agreement?	<table><tr><td>Yes</td><td></td></tr></table>							Yes	
Yes									
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.									
1 - Unifor Union Local contract effective September 1, 2020 to August 31, 2024 for 84.42 FTE (EA - 49.06 FTE + Other - 35.36 FTE) qualifying FTE and									
2 - CUPE contract is September 1, 2019 to August 31, 2022 for 31.98 FTE (EA - 20.31 FTE + Other - 11.67 FTE) qualifying FTE									