

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024

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

**1250 The Fort Vermilion School Division**  
Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

**BOARD CHAIR**

Mr. Marc Beland

Name

  
Signature

**SUPERINTENDENT**

Mr. Michael McMann

Name

  
Signature

**SECRETARY TREASURER or TREASURER**

Mr. Norman Buhler

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 24, 2023  
Date**

c.c. Alberta Education  
Financial Reporting & Accountability Branch  
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**Legend:**

- Blue Data input is **required**
- Pink Populated from data entered in this template (i.e. other tabs)
- Green Populated based on information previously submitted to Alberta Education

- Grey No entry required - the cell is protected.
- White Calculation cells. These are protected and cannot be changed.
- Yellow Flags to draw attention to sections requiring entry depending on other parts of the s

**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 Fort Vermilion School Division is presenting a deficit budget for the 2023-24 fiscal year due to ARO. We are accessing our accumulated operating reserve by \$149,860.

We project an enrolment increase of 1.6% based on Divisional trends and current data available.

There are three areas where we are experiencing increased costs. The first area that affects both our teaching and support staff is benefit costs. Our benefit provider ASEBP had an increase in employer premium rates of 10.3% which had significant costs to our division. The second area is we made changes to our Educational Assistant position. We have had significant challenges with staff turnover for several years, which impacts student instruction. We have increased their work calendar and daily work schedule which causes an increased cost to the system. We are anticipating that this change will improve student interventions and provide staff with a living wage and reduce the level of turnover. And lastly, we are excited to announce that FVSD has been granted collegiate school status. We will continue to build and develop the collegiate with the help of Alberta Education financial resources.

The budget continues to focus on our three-year education plan with the key priorities of Literacy, Numeracy, Connectivity and Career Path.

**Significant Business and Financial Risks:**

While First Nation tuition receivables are in a good position when compared to the past ten plus years, it continues to be a potential area of risk for the Fort Vermilion School Division.

We continue to have concerns in regards to the leveling of teacher salaries throughout the Province and what impact this has on our ability to recruit and retain our teaching staff. In the current school year, we had 45 new school based teaching staff turnover, which represents 22% of our staff. We again are challenged to recruit new staff to the most northwest region of the Province.

In past four years we saw a significant increase in our insurance policy costs and we are again projecting high insurance costs in 2023-24. Thankfully in the past three years, Alberta Education assisted FVSD to mitigate this significant increase. Insurance costs for the upcoming year will not be known prior to the budget finalization.

**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	\$ 50,636,306	\$48,405,141	\$53,501,152
Federal Government and First Nations	\$ 6,067,849	\$5,462,141	\$5,230,562
Property taxes	\$ -	\$0	\$0
Fees	\$ 100,000	\$175,000	\$162,432
Sales of services and products	\$ 1,054,718	\$943,218	\$434,973
Investment income	\$ 275,000	\$90,000	\$179,464
Donations and other contributions	\$ 750,000	\$750,000	\$660,792
Other revenue	\$ 325,000	\$300,000	\$411,261
<b>TOTAL REVENUES</b>	\$59,208,873	\$56,125,500	\$60,580,636
<b>EXPENSES</b>			
Instruction - ECS	\$ 1,628,235	\$1,466,959	\$1,510,953
Instruction - Grade 1 to 12	\$ 41,134,491	\$39,160,290	\$38,754,571
Operations & maintenance	\$ 8,613,375	\$8,587,388	\$8,231,454
Transportation	\$ 4,325,965	\$3,963,418	\$3,679,216
System Administration	\$ 2,308,824	\$2,232,106	\$2,052,785
External Services	\$ 1,197,983	\$1,152,983	\$1,054,708
<b>TOTAL EXPENSES</b>	\$59,208,873	\$56,563,144	\$55,283,687
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$0	(\$437,644)	\$5,296,949

**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	\$ 21,546,359	\$21,134,574	\$21,071,076
Certificated benefits	\$ 4,849,294	\$5,052,070	\$4,784,851
Non-certificated salaries and wages	\$ 13,579,706	\$12,755,902	\$11,922,841
Non-certificated benefits	\$ 3,186,660	\$3,078,350	\$2,384,311
Services, contracts, and supplies	\$ 12,355,738	\$11,069,822	\$12,098,771
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,374,610	\$2,380,006	\$2,099,220
Unsupported	\$ 1,213,909	\$1,092,420	\$916,430
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$6,187
Other expenses	\$ 102,597	\$0	\$0
<b>TOTAL EXPENSES</b>	\$59,208,873	\$56,563,144	\$55,283,687

BUDGETED SCHEDULE OF PROGRAM OPERATIONS  
for the Year Ending August 31

Approved Budget 2023/2024										Actual Audited 2021/22
REVENUES	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL		TOTAL
	ECS	Grade 1 to 12								
(1) Alberta Education	\$ 1,291,217	\$ 36,665,343	\$ 4,330,018	\$ 3,329,236	\$ 2,588,660	\$ -	\$ 48,204,474	\$ -	\$ 51,546,453	
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 2,374,610	\$ -	\$ -	\$ -	\$ 2,374,610	\$ -	\$ 1,897,477	
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(4) Other - Government of Alberta	\$ -	\$ 57,222	\$ -	\$ -	\$ -	\$ -	\$ 57,222	\$ -	\$ 57,222	
(5) Federal Government and First Nations	\$ 69,716	\$ 3,737,457	\$ 436,625	\$ 283,000	\$ 343,068	\$ 1,197,983	\$ 6,067,849	\$ -	\$ 5,230,562	
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(10) Fees	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 162,432	
(11) Sales of services and products	\$ -	\$ 247,218	\$ -	\$ 807,500	\$ -	\$ -	\$ 1,054,718	\$ -	\$ 434,973	
(12) Investment income	\$ 7,098	\$ 193,604	\$ 35,958	\$ 23,050	\$ 15,290	\$ -	\$ 275,000	\$ -	\$ 179,464	
(13) Gifts and donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,847	
(14) Rental of facilities	\$ -	\$ -	\$ 325,000	\$ -	\$ -	\$ -	\$ 325,000	\$ -	\$ 318,859	
(15) Fundraising	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 641,945	
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,402	
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(18) TOTAL REVENUES	\$ 1,368,031	\$ 41,750,844	\$ 7,502,211	\$ 4,442,786	\$ 2,947,018	\$ 1,197,983	\$ 59,208,873	\$ -	\$ 60,580,636	

Approved Budget 2023/2024										Actual Audited 2021/22
EXPENSES	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL		TOTAL
	ECS	Grade 1 to 12								
(19) Certificated salaries	\$ 1,034,066	\$ 19,407,008	\$ -	\$ -	\$ 405,788	\$ 699,497	\$ 21,546,359	\$ -	\$ 21,071,076	
(20) Certificated benefits	\$ 141,977	\$ 4,550,447	\$ -	\$ -	\$ 61,389	\$ 95,481	\$ 4,849,294	\$ -	\$ 4,784,851	
(21) Non-certificated salaries and wages	\$ 323,072	\$ 8,173,033	\$ 1,944,436	\$ 1,909,173	\$ 1,004,630	\$ 225,362	\$ 13,579,706	\$ -	\$ 11,922,841	
(22) Non-certificated benefits	\$ 89,620	\$ 1,743,896	\$ 460,979	\$ 566,718	\$ 266,602	\$ 58,845	\$ 3,186,660	\$ -	\$ 2,384,311	
(23) SUB - TOTAL	\$ 1,588,735	\$ 33,874,384	\$ 2,405,415	\$ 2,475,891	\$ 1,738,409	\$ 1,079,185	\$ 43,162,019	\$ -	\$ 40,163,079	
(24) Services, contracts and supplies	\$ 39,500	\$ 7,105,191	\$ 3,350,037	\$ 1,223,712	\$ 518,500	\$ 118,798	\$ 12,355,738	\$ -	\$ 12,098,771	
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 2,374,610	\$ -	\$ -	\$ -	\$ 2,374,610	\$ -	\$ 2,099,220	
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 154,916	\$ 333,403	\$ 615,402	\$ 49,916	\$ -	\$ 1,153,637	\$ -	\$ 916,430	
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 55,945	\$ 3,613	\$ 714	\$ -	\$ 60,272	\$ -	\$ -	
(29) Accretion expenses	\$ -	\$ -	\$ 93,965	\$ 7,347	\$ 1,285	\$ -	\$ 102,597	\$ -	\$ -	
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,187	
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(35) TOTAL EXPENSES	\$ 1,628,235	\$ 41,134,491	\$ 8,613,375	\$ 4,325,965	\$ 2,308,824	\$ 1,197,983	\$ 59,208,873	\$ -	\$ 55,283,687	
(36) OPERATING SURPLUS (DEFICIT)	\$ (260,204)	\$ 616,353	\$ (1,111,164)	\$ 116,821	\$ 638,194	\$ -	\$ -	\$ -	\$ 5,296,949	

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
<b>FEEES</b>			
TRANSPORTATION	\$0	\$75,000	\$83,264
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$0
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$0	\$0	\$0
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$100,000	\$100,000	\$79,168
Non-curricular goods and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$100,000	\$175,000	\$162,432

**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	\$200,000	\$200,000	\$122,698
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	\$200,000	\$200,000	\$122,698

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>	\$22,445,557	\$10,459,013	\$0	\$7,256,653	\$0	\$7,256,653	\$4,729,891
<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)	(\$1,836,769)	(\$1,836,769)		\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$589,605			\$589,605	\$589,605		
Estimated board funded capital asset additions		\$8,962,056		(\$8,962,056)	(\$8,962,056)	\$0	\$0
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	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$3,118,664)		\$3,118,664	\$3,118,664		
Estimated capital revenue recognized - Alberta Education		\$233,692		(\$233,692)	(\$233,692)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,867,876		(\$1,867,876)	(\$1,867,876)		
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		(\$60,272)		\$60,272	\$60,272		
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	\$0		
Estimated changes in Endowments	\$0	\$0	\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED		\$0		\$3,293,036	\$7,295,083	(\$4,002,047)	(\$3,293,036)
Estimated assumptions/transfers of operations - capital lease addition		\$0	\$0	\$3,254,606	\$0	\$3,254,606	\$0
<b>Estimated Balances for August 31, 2023</b>	<b>\$21,198,393</b>	<b>\$16,506,932</b>	<b>\$0</b>	<b>\$3,254,606</b>	<b>\$0</b>	<b>\$3,254,606</b>	<b>\$1,436,855</b>
<b>2023/24 Budget projections for:</b>							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded tangible capital asset additions		\$1,800,000		(\$1,800,000)	(\$1,800,000)	\$0	\$0
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	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		(\$3,528,247)		\$3,528,247	\$3,528,247		
Budgeted capital revenue recognized - Alberta Education		\$248,282		(\$248,282)	(\$248,282)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,126,328		(\$2,126,328)	(\$2,126,328)		
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		(\$60,272)		\$60,272	\$60,272		
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	\$0		
Budgeted unsupported debt principal repayment		\$0	\$0	\$0	\$0		
Projected reserve transfers (net) MINISTERIAL APPROVAL REQUIRED		\$0		\$0	\$586,091	(\$586,091)	\$0
Projected assumptions/transfers of operations - capital lease addition		\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2024</b>	<b>\$21,198,393</b>	<b>\$17,093,023</b>	<b>\$0</b>	<b>\$2,668,515</b>	<b>\$0</b>	<b>\$2,668,515</b>	<b>\$1,436,855</b>

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

	Unrestricted Surplus Usage		Operating Reserves Usage		Capital Reserves Usage	
	31-Aug-2024	31-Aug-2025	31-Aug-2024	31-Aug-2025	31-Aug-2024	31-Aug-2025
Projected opening balance	\$0	\$0	\$3,264,808	\$2,688,515	\$1,436,855	\$1,436,855
Projected excess of revenues over expenses (surplus only)	\$0	\$0				
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0			\$0	\$0
Budgeted amortization of capital assets (expense)	\$5,588,519	\$5,469,037				
Budgeted capital revenue recognized, including ARO assets amortization	(\$2,374,810)	(\$3,925,243)				
Budgeted changes in Endowments	\$0	\$0				
Budgeted board funded ARO liabilities - recognition	\$0	\$0				
Budgeted board funded ARO liabilities - remediation	\$0	\$0				
Budgeted unsupported debt principal repayment	\$0	\$0				
Projected resurveys/transfers of operations	\$588,091	(\$192,429)	(\$588,091)	\$192,429	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0				
Decentralized school reserves	\$0	\$0				
Non-recurring certificated remuneration	\$0	\$0				
Non-recurring non-certificated remuneration	\$0	\$0				
Non-recurring contracts, supplies & services	\$0	\$0				
Professional development, training & support	\$0	\$0				
Transportation Expenses	\$0	\$0				
Operations & maintenance	\$0	\$0				
English language learners	\$0	\$0				
System Administration	\$0	\$0				
OH&S / wellness programs	\$0	\$0				
B & S administration organization / reorganization	\$0	\$0				
Debt repayment	\$0	\$0				
POM expenses	\$0	\$0				
Non-salary related programming costs (explain)	\$0	\$0				
Repairs & maintenance - School building & land	\$0	\$0				
Repairs & maintenance - Technology	\$0	\$0				
Repairs & maintenance - Vehicle & transportation	\$0	\$0				
Repairs & maintenance - Administration building	\$0	\$0				
Repairs & maintenance - POM building & equipment	\$0	\$0				
Repairs & maintenance - Other (explain)	\$0	\$0				
Capital costs - School land & building	(\$450,000)	\$0				
Capital costs - School modernization	\$0	\$0				
Capital costs - School modular & additions	\$0	\$0				
Capital costs - School building partnership projects	\$0	\$0				
Capital costs - Technology	(\$750,000)	(\$750,000)				
Capital costs - Vehicle & transportation	\$0	\$0				
Capital costs - Administration building	\$0	\$0				
Capital costs - POM building & equipment	\$0	\$0				
Capital Costs - Furniture & Equipment	\$0	\$0				
Capital costs - Other	(\$600,000)	(\$600,000)				
Building leases	\$0	\$0				
Other 1 - please use this row only if no other row is appropriate	\$0	\$0				
Other 2 - please use this row only if no other row is appropriate	\$0	\$0				
Other 3 - please use this row only if no other row is appropriate	\$0	\$0				
Other 4 - please use this row only if no other row is appropriate	\$0	\$0				
Estimated closing balance for operating contingency	\$0	\$0	\$2,688,515	\$2,880,944	\$3,093,903	\$1,436,855

Total surplus as a percentage of 2024 Expenses	6.93%	7.28%	7.65%
ASO as a percentage of 2024 Expenses	4.51%	4.83%	5.23%

**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>Subtotal, preliminary projected operating reserves to cover operating deficit</b>	<b>-</b>	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	1,800,000	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(1,153,637)	
Budgeted amortization of board funded ARO tangible capital assets	(60,272)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
<b>Total final projected amount to access ASO in 2023/24</b>	<b>586,091</b>	

This section will appear only if B7 is in a deficit position. If it is a deficit, it will show in blue.



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

	Budgeted 2023/2024 (Note 2)	Actual 2022/2023	Actual 2021/2022	
<b>Grades 1 to 12</b>				
<u>Eligible Funded Students:</u>				
Grades 1 to 9	2,107	2,102	1,971	Head count
Grades 10 to 12	608	572	554	Head count
Total	2,715	2,674	2,525	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.5%	5.9%		
<u>Other Students:</u>				
Total	360	369	347	Note 3
Total Net Enrolled Students	3,075	3,043	2,872	
Home Ed Students	168	148	122	Note 4
Total Enrolled Students, Grades 1-12	3,243	3,191	2,993	
Percentage Change	1.6%	6.6%		
<u>Of the Eligible Funded Students:</u>				
Students with Severe Disabilities	95	93	84	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	352	340	364	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
Eligible Funded Children	257	269	278	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	15	14	20	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	272	283	298	
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	136	142	149	
Percentage Change	-3.9%	-5.0%		Conservative projection of ECS students based on data available
Home Ed Students	15			Note 4
Total Enrolled Students, ECS	287	283	298	
Percentage Change	1.4%	-5.0%		
<u>Of the Eligible Funded Children:</u>				
Students with Severe Disabilities (PUF)	21	36	15	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	22	13	9	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
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	212	212	208	208	218	218	Teacher certification required for performing functions at the school level.
Non-School Based	7	-	6	-	6	-	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>218.7</b>	<b>212.1</b>	<b>214.5</b>	<b>208.3</b>	<b>223.6</b>	<b>218.0</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	2.0%		-4.1%		-2.2%		
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	16.14		16.20		14.72		
<b>Certificated Staffing Change due to:</b>							
Please Allocate Below	4.2						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	3	3					
Other Factors	1	1					
<b>Total Change</b>	<b>4.2</b>	<b>4.2</b>					Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>							
Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
<b>Total Negative Change in Certificated FTEs</b>	<b>-</b>	<b>-</b>					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</b>							
<b>Certificated Number of Teachers</b>							
Permanent - Full time	170	170	158	158	154	154	
Permanent - Part time	10	10	7	7	6	6	
Probationary - Full time	35	35	32	32	42	42	
Probationary - Part time	3	3	2	2	2	2	
Temporary - Full time	3	3	11	11	10	10	
Temporary - Part time	-	-	2	2	9	9	

**NON-CERTIFICATED STAFF**

Instructional - Education Assistants	123	-	126	-	113	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	58	-	53	-	53	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	32	-	31	-	31	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	45	-	45	-	45	-	Bus drivers employed, but not contracted
Transportation - Other Staff	9	-	8	-	5	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	14	-	16	-	17	-	Personnel in System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>279.7</b>	<b>-</b>	<b>278.8</b>	<b>-</b>	<b>263.1</b>	<b>-</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.3%		6.0%		6.3%		

**Explanation of Changes to Non-Certificated Staff:**

Our Educational Assistants have reduced slightly however we have increased their work calendar and time worked per day. Once this is taken into consideration we have increased our allocation in the system.

**Additional Information**

Are non-certificated staff subject to a collective agreement?

No

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.