

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024

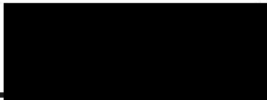
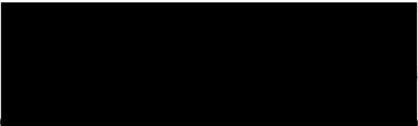

[Education Act, Sections 139(2)(a) and 244]

1245 The Northern Lights School Division

Legal Name of School Jurisdiction

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BOARD CHAIR	
Mrs. Karen Packard _____ Name	 _____ Signature
SUPERINTENDENT	
Mr. Rick Cusson _____ Name	 _____ Signature
SECRETARY TREASURER or TREASURER	
Ms. Paula Elock _____ 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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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 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:

Enrolment is projected to increase slightly for the 2023-24 school year. Provincial students have increased by over 75 students whereas federal students have remained on par with the prior year. This small growth in enrolment from the 2022-23 year is encouraging given that it was in decline throughout the pandemic.

With increases in base grants, transportation and O&M, coupled with a slight increase in enrolment, we are seeing an increase in provincial revenues. The anticipated Jordan's Principle funding has also increased significantly. Other revenue changes are related to the Eastern Edge Learning Intervention Team, for which Northern Lights is the banker board. All other revenues are consistent with prior year expectations.

Associated increases in expenditures are also reflected in the budget. Beginning in September, the teachers will receive another 2%. This has been factored into the average teacher salary. As for the number of teachers, there is an increase from the current year, in both school and non-school based. However, the number of educational assistants (EAs) is projected to increase significantly. The classroom complexity grant will add six new EAs, whereas Jordan's Principle will contribute 100 FTE of the total EAs. This pushes the percentage of EAs to 35% of our total staffing allocation. In addition, Northern Lights also employs 26 FTE of Student Advocacy Counsellors to assist with student needs. As noted across the province, the post-pandemic demands for student supports continues to be reflected in the resources allocated to respond. While there has always been demands for student supports, the increase seen since the pandemic is on the rise.

This year also reflects some changes to the structure at the director and associate superintendent level, which comes on the heels of a retirement of one of the associate superintendents. Rather than replace him with a like role, the position has been split into two director roles.

There is much appreciation for the increase in transportation revenue for the 2023-24 budget. Plans are underway to address the new walk distances for the upcoming year, as this is anticipated to increase ridership significantly (utilizing double runs as well as adding new routes). As insurance will continue to dog CBOs, a rate increase is anticipated for contractors in the fall. However, concerns remain for the long-term sustainability of the mom and pop operations for many of the rural routes. New contractors with appropriate levels of insurance are being sought in addition to purchasing more buses for Northern Lights to provide transportation services in house.

The Operations & Maintenance budget continues to see a shortfall, even after moving \$200,000+ from Instruction. Over the past year, once custodial time frames were adjusted back to pre-pandemic levels, there was a noted concern from staff and students alike on the level of cleanliness of our schools. An increase in custodial hours and expectations has been factored into for the fall. Insurance compliance demands also add additional strain in order to provide assurance that risk mitigation efforts are being enforced. These issues, coupled with increase in utilities (and the carbon levy), continue to put pressure on tight budgets.

Significant Business and Financial Risks:

Although the Task Force recommendations had some positive impacts on transportation, there are still some factors or ramifications that need to be addressed. For instance, the improved walk limit requires more services to be supplied while there remains difficulty in sourcing contracted bus operators and/or purchasing buses. Driver training and pay continues to be a concern, as MELT training was necessary (perhaps too rigid), but provided assurance to the Board and parents alike that there was substantive training. The issue was not with training, it was with pay, and that risk continues to exist. There is also the lingering effect from having raised parent expectations of the driving services, and to move back from there is dangerous. With respect to the buses, if Northern Lights was to purchase buses (assuming the buses were available), there are cost implications and facilities needed to store buses. Bus maintenance and repair would also require a solution. They are all achievable over time, but the plan forward needs to be mapped out. It is a delicate situation that constantly evolves. This uncertainty of timing and resources is a significant business risk to the transportation of students in the region.

Food Security continues to be a reality in the Lakeland region. While funds are provided to the division, the need is far greater than the service level that can be established with those funds. Additional instructional funds are used to augment these services, as well as other breakfast and food grants. There is a risk that if the nutrition dollars were removed from the funding profile, this would have disastrous results. It has already been noted that once a student moves from a school that has a nutrition program to one that doesn't, the child often comes unfed or without lunch. These food services also come with infrastructure demands and older schools and/or fully utilized schools do not have the space, infrastructure and financial resources to accommodate the program requirements.

Lastly, finding suitable staff is an ongoing significant risk that poses a host of issues. These range from potential legal issues from being unable to provide necessary services, either adequately or at all, to underspending that impacts reserve balances. Attracting and retaining staff is currently a major concern and creative solutions are continually being assessed.

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	\$ 81,870,160	\$77,253,434	\$77,059,363
Federal Government and First Nations	\$ 10,196,924	\$4,341,841	\$4,122,418
Property taxes	\$ -	\$0	\$0
Fees	\$ 482,300	\$418,850	\$356,927
Sales of services and products	\$ 1,087,016	\$1,011,017	\$1,431,774
Investment income	\$ 132,510	\$46,215	\$171,381
Donations and other contributions	\$ 1,097,913	\$705,034	\$1,071,471
Other revenue	\$ 39,100	\$31,097	\$145,162
TOTAL REVENUES	\$94,905,923	\$83,807,488	\$84,358,496
EXPENSES			
Instruction - ECS	\$ 3,989,345	\$3,443,193	\$2,647,214
Instruction - Grade 1 to 12	\$ 68,726,434	\$60,394,770	\$58,261,675
Operations & maintenance	\$ 12,086,462	\$10,709,386	\$12,037,187
Transportation	\$ 7,477,108	\$5,966,547	\$5,749,774
System Administration	\$ 2,998,878	\$2,931,933	\$2,852,927
External Services	\$ 516,296	\$512,850	\$719,758
TOTAL EXPENSES	\$95,794,523	\$83,958,680	\$82,268,535
ANNUAL SURPLUS (DEFICIT)	(\$888,600)	(\$151,192)	\$2,089,961

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	\$ 35,774,778	\$33,624,646	\$32,999,947
Certificated benefits	\$ 8,471,210	\$7,754,828	\$7,564,358
Non-certificated salaries and wages	\$ 17,792,464	\$14,707,429	\$14,281,148
Non-certificated benefits	\$ 5,052,991	\$4,263,961	\$3,723,891
Services, contracts, and supplies	\$ 23,706,943	\$18,760,389	\$18,977,897
Capital and debt services			
Amortization of capital assets			
Supported	\$ 4,114,516	\$3,882,021	\$4,128,423
Unsupported	\$ 879,070	\$962,854	\$807,685
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$19
Other interest and finance charges	\$ 2,551	\$2,551	(\$22,706)
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	(\$192,127)
TOTAL EXPENSES	\$95,794,523	\$83,958,680	\$82,268,535

**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	\$ 2,666,930	\$ 56,598,178	\$ 7,099,227	\$ 7,359,238	\$ 2,914,729	\$ -	\$ 76,638,302	\$ 72,543,169
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 4,003,757	\$ -	\$ -	\$ -	\$ 4,003,757	\$ 3,768,974
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 642,391	\$ -	\$ -	\$ -	\$ 18,410	\$ 660,801	\$ 747,220
(5) Federal Government and First Nations	\$ 442,838	\$ 9,104,674	\$ 478,577	\$ -	\$ 170,835.00	\$ -	\$ 10,196,924	\$ 4,122,418
(6) Other Alberta school authorities	\$ -	\$ 501,000	\$ -	\$ 66,300	\$ -	\$ -	\$ 567,300	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 442,300	\$ -	\$ 40,000	\$ -	\$ -	\$ 482,300	\$ 356,927
(11) Sales of services and products	\$ -	\$ 527,000	\$ 23,441	\$ -	\$ -	\$ 536,575	\$ 1,087,016	\$ 1,431,774
(12) Investment income	\$ -	\$ 60,830	\$ 19,650	\$ 11,790	\$ 40,240	\$ -	\$ 132,510	\$ 171,381
(13) Gifts and donations	\$ -	\$ 867,913	\$ -	\$ -	\$ -	\$ -	\$ 867,913	\$ 674,044
(14) Rental of facilities	\$ -	\$ -	\$ 37,418	\$ -	\$ 1,682	\$ -	\$ 39,100	\$ 131,902
(15) Fundraising	\$ -	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$ 397,427
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,260
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) TOTAL REVENUES	\$ 3,109,768	\$ 68,974,286	\$ 11,662,070	\$ 7,477,328	\$ 3,127,486	\$ 554,985	\$ 94,905,923	\$ 84,358,496
EXPENSES								
(19) Certificated salaries	\$ 1,398,616	\$ 33,974,216	\$ -	\$ -	\$ 401,946	\$ -	\$ 35,774,778	\$ 32,999,947
(20) Certificated benefits	\$ 333,062	\$ 8,090,506	\$ -	\$ -	\$ 47,642	\$ -	\$ 8,471,210	\$ 7,564,358
(21) Non-certificated salaries and wages	\$ 1,113,935	\$ 12,972,496	\$ 1,640,248	\$ 484,933	\$ 1,209,231	\$ 371,621	\$ 17,792,464	\$ 14,281,148
(22) Non-certificated benefits	\$ 319,657	\$ 3,722,615	\$ 482,948	\$ 145,480	\$ 287,844	\$ 94,447	\$ 5,052,991	\$ 3,723,891
(23) SUB - TOTAL	\$ 3,165,270	\$ 58,759,833	\$ 2,123,196	\$ 630,413	\$ 1,946,663	\$ 466,068	\$ 67,091,443	\$ 58,569,344
(24) Services, contracts and supplies	\$ 824,075	\$ 9,596,889	\$ 5,608,354	\$ 6,684,215	\$ 962,620	\$ 30,790	\$ 23,706,943	\$ 18,977,897
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 4,003,757	\$ -	\$ -	\$ 18,410	\$ 4,022,167	\$ 4,128,423
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 369,712	\$ 258,806	\$ 162,430	\$ 87,094	\$ 1,028	\$ 879,070	\$ 807,685
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ 92,349	\$ -	\$ -	\$ -	\$ 92,349	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ 50	\$ 2,501	\$ -	\$ 2,551	\$ 22,706
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,127
(35) TOTAL EXPENSES	\$ 3,989,345	\$ 68,726,434	\$ 12,086,462	\$ 7,477,108	\$ 2,998,878	\$ 516,296	\$ 95,794,523	\$ 82,268,535
(36) OPERATING SURPLUS (DEFICIT)	\$ (879,577)	\$ 247,852	\$ (424,392)	\$ 220	\$ 128,608	\$ 38,689	\$ (888,600)	\$ 2,089,961

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
FEES			
TRANSPORTATION	\$40,000	\$60,000	\$108,465
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$98,800	\$66,500	\$35,461
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$10,500	\$11,500	\$734
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$333,000	\$280,850	\$320,732
Non-curricular goods and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$482,300	\$418,850	\$465,392

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	\$400,000	\$300,000	\$332,866
Special events	\$50,000	\$51,000	\$48,993
Sales or rentals of other supplies/services	\$120,000	\$100,000	\$110,853
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$362,147	\$362,147	\$232,137
Child care & before and after school care	\$182,870	\$182,870	\$169,589
Lost item replacement fees	\$0	\$0	\$690
O her (describe) Kids Are Worth It	\$15,000	\$15,000	\$0
O her (describe) Other (Describe)	\$0	\$0	\$0
O her (describe) Other (Describe)	\$0	\$0	\$0
O her (describe) Other sales (describe here)	\$0	\$0	
O her (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$1,130,017	\$1,011,017	\$895,128

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	\$15,759,431	\$6,404,095	\$0	\$4,914,404	\$1,026,314	\$3,888,090	\$4,440,932
2022/2023 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$5,131,991)	(\$5,131,991)		\$0	\$0		
Estimated surplus(deficit)	(\$788,707)			(\$788,707)	(\$788,707)		
Estimated board funded capital asset additions		\$2,151,148		(\$129,984)	(\$129,984)	\$0	(\$2,021,164)
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)		(\$4,884,693)		\$4,884,693	\$4,884,693		
Estimated capital revenue recognized - Alberta Education		\$185,089		(\$185,089)	(\$185,089)		
Estimated capital revenue recognized - Alberta Infrastructure		\$3,697,917		(\$3,697,917)	(\$3,697,917)		
Estimated capital revenue recognized - Other GOA		\$18,410		(\$18,410)	(\$18,410)		
Estimated capital revenue recognized - Other sources		\$104,209		(\$104,209)	(\$104,209)		
Budgeted amortization of ARO tangible capital assets		(\$92,349)		\$92,349	\$92,349		
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				\$250,000	\$788,707	(\$538,707)	(\$250,000)
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2023	\$9,838,733	\$2,451,835	\$0	\$5,217,130	\$1,867,747	\$3,349,383	\$2,169,768
2023/24 Budget projections for:							
Budgeted surplus(deficit)	(\$888,600)			(\$888,600)	(\$888,600)		
Projected board funded tangible capital asset additions		\$250,000		(\$250,000)	\$0	(\$250,000)	\$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
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$4,901,237)		\$4,901,237	\$4,901,237		
Budgeted capital revenue recognized - Alberta Education		\$185,089		(\$185,089)	(\$185,089)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,714,459		(\$3,714,459)	(\$3,714,459)		
Budgeted capital revenue recognized - Other GOA		\$18,410		(\$18,410)	(\$18,410)		
Budgeted capital revenue recognized - Other sources		\$104,209		(\$104,209)	(\$104,209)		
Budgeted amortization of ARO tangible capital assets		(\$92,349)		\$92,349	\$92,349		
Budgeted amortization of supported ARO tangible capital assets		\$92,349		(\$92,349)	(\$92,349)		
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				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2024	\$8,950,133	\$1,822,765	\$0	\$4,957,600	\$1,858,217	\$3,099,383	\$2,169,768

**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	\$1,867,747	\$1,858,216	\$1,858,216	\$3,349,383	\$3,099,383	\$3,099,383	\$2,169,768	\$2,169,768	\$1,709,768
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$4,993,586	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$4,114,516)	\$0	\$0						
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	\$0	\$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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	(\$366,483)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	(\$97,726)	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	\$0	\$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	(\$424,392)	\$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	(\$400,000)		\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	(\$460,000)	(\$460,000)	\$0
Capital costs - Administration building	\$0	\$0	\$0	(\$250,000)	\$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	(\$400,000)	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,000	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$1,858,216	\$1,858,216	\$1,858,216	\$3,099,383	\$3,099,383	\$3,099,383	\$2,169,768	\$1,709,768	\$1,709,768

	Out of Balance		
Total surplus as a percentage of 2024 Expenses	7.44%	6.96%	6.96%
ASO as a percentage of 2024 Expenses	5.18%	5.18%	5.18%

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

Estimated Operating Surplus (Deficit) Aug. 31, 2024	Amount \$ (888,600)	Detailed explanation to the Minister for the purpose of using/transferring ASO
PLEASE ALLOCATE IN BLUE CELLS BELOW	(888,600)	OVERALLOCATED - PLEASE ALLOCATE
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$0	
Support Staff FTE and grid increases	\$366,483	After researching FTE averages in other school divisions, adjusting the FTE allocation of Admin Assistants in schools would bring our admins back to acceptable stand
Instructional Supplies	\$97,726	Bolstering our supply costs to allow for additional new curriculum resources/training and assessments of students.
Shortfall in revenue for Operations & Maintenance	\$424,392	Over the past year, once custodial time frames were adjusted back to pre-pandemic levels, there was a noted concern from staff and students alike on the level of cle:
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	
Subtotal, preliminary projected operating reserves to cover operating deficit	888,601	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	250,000	Planning on using operating reserves to make modifications/improvements to an administration building
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(879,070)	
Budgeted amortization of board funded ARO tangible capital assets	-	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
Total final projected amount to access ASO in 2023/24	259,531	

This section will appear only if B7

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	3,707	3,635	3,648	Head count
Grades 10 to 12	1,420	1,414	1,295	Head count
Total	5,127	5,049	4,943	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.5%	2.1%		

Other Students:

Total	224	224	251	Note 3
Total Net Enrolled Students	5,351	5,273	5,194	
Home Ed Students	6	6	6	Note 4
Total Enrolled Students, Grades 1-12	5,357	5,279	5,200	
Percentage Change	1.5%	1.5%		

Of the Eligible Funded Students:

Students with Severe Disabilities	309	69	251	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	606	583	573	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	450	465	418	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	10	17	9	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	460	482	427	
Program Hours	800	-	800	Minimum program hours is 475 Hours
FTE Ratio	0.842	-	0.842	Actual hours divided by 950
FTE's Enrolled, ECS	387	-	360	
Percentage Change	0.0%	-100.0%		

Home Ed Students	-			Note 4
Total Enrolled Students, ECS	460	482	427	
Percentage Change	-4.6%	12.9%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	78	78	81	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	45	20	49	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	336	336	324	324	323	321	Teacher certification required for performing functions at the school level.
Non-School Based	12	4	7	1	6	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	348.2	340.0	330.8	324.8	329.3	321.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	5.3%		0.5%		5.7%		
If an average standard cost is used, please disclose rate:	108,700		-		104,500		
Student F.T.E. per certificated Staff	16.70591614		1741%		1709%		

Certificated Staffing Change due to:

Please Allocate Below	17.4						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	15	-					
Other Factors	1	-					
Total Change	16.4	-					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	7	308	254	252	283	283
Permanent - Part time	6	6	10	10	11	11
Probationary - Full time	28	27	30	29	10	10
Probationary - Part time	3	3	3	3	2	2
Temporary - Full time	5	5	39	37	21	21
Temporary - Part time	2	2	2	2	2	2

NON-CERTIFICATED STAFF

Instructional - Education Assistants	272	-	205	-	147	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	92	-	96	-	86	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	27	14	27	16	27	14	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	4	-	4	-	3	-	Bus drivers employed, but not contracted
Transportation - Other Staff	4	-	4	-	5	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	31	-	28	-	26	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	429.8	14.3	364.2	15.6	294.0	14.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	18.0%		23.9%		46.2%		

Explanation of Changes to Non-Certificated Staff:

Largest change is to Educational Assistants related to student needs for both provincial and federal students. Provincial is related to the Classroom Complexity Grant. Federal is Jordan's Principle.

Additional Information

Are non-certificated staff subject to a collective agreement?

No	Yes
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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.

Current CUPE contract is being negotiated (expired Aug 31/22). Number of staff are 14 FTEs or 18 individuals.