

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2022**



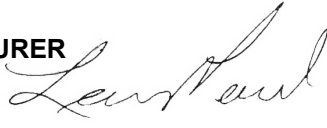
[Education Act, Sections 139(2)(b) and 244]

**1190 The Rocky View School Division**

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address




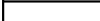

<b>BOARD CHAIR</b>	
Ms. Fiona Gilbert _____ Name	 _____ Signature
<b>SUPERINTENDENT</b>	
Mr. Gregory Luterbach _____ Name	 _____ Signature
<b>SECRETARY TREASURER or TREASURER</b>	
Mr. Larry Paul _____ Name	 _____ Signature
<b>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on</b> <u>May 20, 2021</u> <b>.</b> Date	

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

16  blue cells: require the input of data/descriptors wherever applicable.	 grey cells: data not applicable - protected
17  white cells: within text boxes REQUIRE the input of points and data.	 yellow cells: to be completed when yellow only.
18  green cells: populated based on information previously submitted	

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2021/2022 BUDGET REPORT**

21 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  
 22 consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year  
 23 Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will  
 24 support the jurisdiction's plans.

**Budget Highlights, Plans & Assumptions:**

- 26 - Overall revenue is projected to be \$281.3 million, while expenditures total \$291.8 million.
- 27 - Base operating funding from the government increased \$1.6 million mainly due to increases in bridge funding however operating funding for infrastructure  
 28 maintenance renewal decreased by \$1.5 million.
- 29 - Projected enrolments for 2021/22 are anticipated to recover to the original projections for 2020/21 representing an increase of 4.7 per cent over current year.
- 30 - At the K-8/9 grade levels, the number of classes and class sizes have been maintained. There have been no changes to the allocation formulas for K-9 schools.
- 31 - High schools will receive funding for student growth based on projections. Their per student allocation is identical to 2020/21.
- 32 - Total costs for teachers and school-based staff have increased by \$3.4 million.
- 33 - Supports for inclusion directed to schools has been increased by \$330K.
- 34 - Operations and maintenance (OM) funding was reduced by \$700K however, significant cost increases related to insurance (\$760K) and employee benefits  
 (\$260K) had to be budgeted.
- 35 - Governance and system administration costs remain below the cap with \$330K transferred from system administration into school-based budgets.
- 36 - Schools are planning to spend an additional \$1.6 million from their school carry forward reserves to further support local school initiatives.
- 37 - Additional \$1.2 million of funding, funded through operating reserves, will be allocated to help support RVS' two new online schools.
- 38 - Additional \$4.65 million of funding, funded through operating reserves, will be allocated to maintain and support pandemic recovery. These efforts include  
 39 additional mental health and social-emotions supports related to the pandemic; continuation of increased cleaning efforts in schools; person dedicated to  
 supporting schools when there are COVID-19 cases, additional substitute time and pandemic related supplies.
- 40 - The remaining base operating deficit for instructional and maintenance of \$3.8 million will be funded through operating reserves with a transportation surplus of  
 \$746K going back into a transportation reserve to address future uncertainty around the transportation grant funding model.
- 41 - Total anticipated operating reserve utilization will be \$10.5 million for 2021/22 and the projected ending balance for operating reserves will be \$7.6 million or 2.6  
 42 per cent of the total operating budget.

**Significant Business and Financial Risks:**

- 45 - The uncertainty surrounding the COVID-19 pandemic poses a significant risk for the Division. Continuing cost pressures for additional cleaning and supplies plus  
 46 cost to cover increased teacher leaves will require use of reserve funds to support.
- 47 - The impacts of the pandemic in addition to increasing complexity of student medical needs and social responsibilities placed on the public school system with  
 48 regards to social and emotional wellbeing results in resource constraints within the board.
- 49 - As a growing school board, weighted moving average enrolment funding creates resource constraints for the education of students.
- 50 - Recession within the Province could lead to public sector funding cuts, resulting in lack of stability of funding for the education sector.
- 51 - Recession within the Province places families in a position of financial hardship, with the potential for increased waivers and lower collection rates for fees.
- 52 - There is the risk of labor unrest as the current two year Collective Agreement expired in August 2020.
- 53 - There is a capital deficit as enrolments have surpassed new approvals for schools in RVS communities, and applications for portable modulars do not  
 accommodate all new enrolments.
- 54 - Hardening insurance market have resulted in higher insurance premiums and premiums are expected to continue rising, translating into less resources directed  
 to students in the system.

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
<b>REVENUES</b>			
Government of Alberta	\$ 267,387,837	\$267,026,737	\$260,583,314
Federal Government and First Nations	\$ 818,701	\$611,332	\$585,390
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 9,115,659	\$9,961,075	\$5,264,972
Sales of services and products	\$ 1,373,000	\$1,331,000	\$1,575,733
Investment income	\$ 230,000	\$230,000	\$1,980,580
Gifts and donations	\$ 900,000	\$850,000	\$931,226
Rental of facilities	\$ 271,800	\$180,800	\$305,637
Fundraising	\$ 1,200,000	\$1,200,000	\$1,111,980
Gains on disposal of capital assets	\$ -	\$8,000	\$0
Other revenue	\$ 15,000	\$0	\$0
<b>TOTAL REVENUES</b>	\$281,311,997	\$281,398,944	\$272,338,832
<b>EXPENSES</b>			
Instruction - Pre K	\$ 1,260,076	\$1,376,253	\$1,133,899
Instruction - K to Grade 12	\$ 222,915,439	\$215,187,856	\$207,168,967
Operations & maintenance	\$ 42,586,486	\$39,766,548	\$40,953,666
Transportation	\$ 16,852,280	\$18,279,525	\$14,303,866
System Administration	\$ 7,999,685	\$7,848,979	\$7,654,130
External Services	\$ 190,785	\$190,785	\$191,970
<b>TOTAL EXPENSES</b>	\$291,804,751	\$282,649,946	\$271,406,498
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$10,492,754)	(\$1,251,002)	\$932,334

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
<b>EXPENSES</b>			
Certificated salaries	\$ 134,044,937	\$134,248,277	\$127,210,926
Certificated benefits	\$ 31,399,106	\$31,442,419	\$30,167,975
Non-certificated salaries and wages	\$ 44,141,367	\$38,362,538	\$39,513,862
Non-certificated benefits	\$ 12,722,358	\$10,258,117	\$10,251,762
Services, contracts, and supplies	\$ 53,021,032	\$51,766,280	\$47,999,210
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 14,000,000	\$14,000,000	\$13,718,242
Unsupported	\$ 2,325,200	\$2,313,208	\$2,176,959
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$0
Unsupported	\$ 75,751	\$84,107	\$92,812
Other interest and finance charges	\$ 75,000	\$175,000	\$192,871
Losses on disposal of capital assets	\$ -	\$0	\$81,879
Other expenses	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$291,804,751	\$282,649,946	\$271,406,498

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

Approved Budget 2021/2022

REVENUES	Approved Budget 2021/2022										Actual Audited 2019/20
	Instruction				Operations and	Transportation	System Administration	External Services	TOTAL	TOTAL	
	Pre K	Third Year K- Severe	Moderate Language Delay (Code 48)	K - Grade 12	Maintenance						
(1) Alberta Education	\$ 768,300	\$ 1,994,250	\$ 304,000	\$ 203,313,778	\$ 23,304,760	\$ 13,633,918	\$ 7,949,685	\$ -	\$ 251,268,691	\$ 242,200,751	
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 14,285,000	\$ -	\$ -	\$ -	\$ 14,285,000	\$ 16,077,133	
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 376,361	\$ -	\$ -	\$ -	\$ 157,785	\$ 534,146	\$ 549,912	
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 818,701	\$ -	\$ -	\$ -	\$ -	\$ 818,701	\$ 585,390	
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ 1,300,000	\$ 1,755,518	
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Fees	\$ -	\$ -	\$ -	\$ 6,461,159	\$ -	\$ 2,654,500	\$ -	\$ -	\$ 9,115,659	\$ 5,264,972	
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 1,340,000	\$ -	\$ -	\$ -	\$ 33,000	\$ 1,373,000	\$ 1,575,733	
(11) Investment income	\$ -	\$ -	\$ -	\$ 200,000	\$ 20,000	\$ 10,000	\$ -	\$ -	\$ 230,000	\$ 1,980,580	
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ 931,226	
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ 271,800	\$ -	\$ -	\$ -	\$ 271,800	\$ 305,637	
(14) Fundraising	\$ -	\$ -	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 1,111,980	
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(16) Other revenue	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	
<b>(17) TOTAL REVENUES</b>	<b>\$ 768,300</b>	<b>\$ 1,994,250</b>	<b>\$ 304,000</b>	<b>\$ 214,624,999</b>	<b>\$ 37,881,560</b>	<b>\$ 17,598,418</b>	<b>\$ 7,949,685</b>	<b>\$ 190,785</b>	<b>\$ 281,311,997</b>	<b>\$ 272,338,832</b>	
<b>EXPENSES</b>											
(18) Certificated salaries	\$ 319,901	\$ -	\$ 79,310	\$ 132,496,387	\$ -	\$ -	\$ 1,149,339	\$ -	\$ 134,044,937	\$ 127,210,926	
(19) Certificated benefits	\$ 42,605	\$ -	\$ 10,940	\$ 31,223,848	\$ -	\$ -	\$ 121,713	\$ -	\$ 31,399,106	\$ 30,167,975	
(20) Non-certificated salaries and wages	\$ 681,666	\$ 969,973	\$ 161,600	\$ 25,962,275	\$ 11,590,853	\$ 802,348	\$ 3,878,503	\$ 94,149	\$ 44,141,367	\$ 39,513,862	
(21) Non-certificated benefits	\$ 203,104	\$ 290,022	\$ 52,150	\$ 7,836,751	\$ 2,969,006	\$ 248,346	\$ 1,099,525	\$ 23,454	\$ 12,722,358	\$ 10,251,762	
<b>(22) SUB - TOTAL</b>	<b>\$ 1,247,276</b>	<b>\$ 1,259,995</b>	<b>\$ 304,000</b>	<b>\$ 197,519,261</b>	<b>\$ 14,559,859</b>	<b>\$ 1,050,694</b>	<b>\$ 6,249,080</b>	<b>\$ 117,603</b>	<b>\$ 222,307,768</b>	<b>\$ 207,144,525</b>	
(23) Services, contracts and supplies	\$ 12,800	\$ -	\$ -	\$ 22,168,883	\$ 13,801,627	\$ 15,726,586	\$ 1,237,954	\$ 73,182	\$ 53,021,032	\$ 47,999,210	
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 14,000,000	\$ -	\$ -	\$ -	\$ 14,000,000	\$ 13,718,242	
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 1,663,300	\$ 225,000	\$ -	\$ 436,900	\$ -	\$ 2,325,200	\$ 2,176,959	
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,751	\$ -	\$ 75,751	\$ 92,812	
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ 192,871	
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,879	
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>(31) TOTAL EXPENSES</b>	<b>\$ 1,260,076</b>	<b>\$ 1,259,995</b>	<b>\$ 304,000</b>	<b>\$ 221,351,444</b>	<b>\$ 42,586,486</b>	<b>\$ 16,852,280</b>	<b>\$ 7,999,685</b>	<b>\$ 190,785</b>	<b>\$ 291,804,751</b>	<b>\$ 271,406,498</b>	
<b>(32) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (491,776)</b>	<b>\$ 734,255</b>	<b>\$ -</b>	<b>\$ (6,726,445)</b>	<b>\$ (4,704,926)</b>	<b>\$ 746,138</b>	<b>\$ (50,000)</b>	<b>\$ -</b>	<b>\$ (10,492,754)</b>	<b>\$ 932,334</b>	

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
<b>FEES</b>			
TRANSPORTATION	\$2,654,500	\$3,492,125	\$1,626,288
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$97,000	\$62,000	\$327,650
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$250,000	\$256,058	\$54,115
Fees for optional courses	\$1,200,000	\$1,324,065	\$825,387
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>			
Other fees to enhance education (Describe here)	\$0	\$5,432	\$21,137
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$1,100,000	\$1,089,573	\$868,873
Non-curricular goods and services	\$1,100,000	\$1,049,695	\$295,048
<b>NON-CURRICULAR TRAVEL</b>			
OTHER FEES (Describe here)	\$0	\$0	\$96,919
<b>TOTAL FEES</b>	<b>\$9,115,659</b>	<b>\$9,961,075</b>	<b>\$5,264,972</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 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
Cafeteria sales, hot lunch, milk programs	\$440,000	\$325,000	\$442,796
Special events	\$100,000	\$195,000	\$90,410
Sales or rentals of other supplies/services	\$800,000	\$620,500	\$807,892
International and out of province student revenue	\$0	\$35,000	\$0
Adult education revenue	\$33,000	\$33,000	\$19,345
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$6,500	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	<b>\$1,373,000</b>	<b>\$1,215,000</b>	<b>\$1,360,443</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 (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, 2020</b>	\$58,531,532	\$32,133,170	\$90,941	\$19,798,082	\$0	\$19,798,082	\$6,509,339
<b>2020/2021 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$2,217,127			\$2,217,127	\$2,217,127		
Estimated board funded capital asset additions		\$3,673,972		(\$2,023,972)	(\$2,023,972)	\$0	(\$1,650,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$16,313,208)		\$16,313,208	\$16,313,208		
Estimated capital revenue recognized - Alberta Education		\$0		\$0			
Estimated capital revenue recognized - Alberta Infrastructure		\$14,000,000		(\$14,000,000)	(\$14,000,000)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$289,236		(\$289,236)	(\$289,236)		
Estimated reserve transfers (net)				\$0	(\$2,217,127)	\$2,217,127	\$0
Estimated assumptions/transfers of operations - capital lease add	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2021</b>	\$60,748,659	\$33,783,170	\$90,941	\$22,015,209	\$0	\$22,015,209	\$4,859,339
<b>2021/22 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$10,492,754)			(\$10,492,754)	(\$10,492,754)		
Projected board funded capital asset additions		\$2,385,964		(\$2,035,964)	(\$2,035,964)	\$0	(\$350,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$16,325,200)		\$16,325,200	\$16,325,200		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0			
Budgeted capital revenue recognized - Alberta Infrastructure		\$14,000,000		(\$14,000,000)	(\$14,000,000)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$289,236		(\$289,236)	(\$289,236)		
Projected reserve transfers (net)				\$0	\$10,492,754	(\$10,492,754)	\$0
Projected assumptions/transfers of operations - capital lease add	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2022</b>	\$50,255,905	\$34,133,170	\$90,941	\$11,522,455	\$0	\$11,522,455	\$4,509,339

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Year Ended		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2022	31-Aug-2023	30-Aug-2024	31-Aug-2022	31-Aug-2023	30-Aug-2024	31-Aug-2022	31-Aug-2023	30-Aug-2024
<b>Projected opening balance</b>	\$0	\$0	\$0	\$22,015,209	\$11,522,455	\$11,522,455	\$4,859,339	\$4,509,339	\$4,509,339
<b>Projected excess of revenues over expenses (surplus only)</b>	\$0	\$0	\$0						
<b>Budgeted disposal of unsupported tangible capital assets</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Budgeted amortization of capital assets (expense)</b>	\$16,325,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Budgeted capital revenue recognized</b>	(\$14,000,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Budgeted changes in Endowments</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Budgeted unsupported debt principal repayment</b>	(\$289,236)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected reserves transfers (net)</b>	\$10,492,754	\$0	\$0	(\$10,492,754)	\$0	\$0	\$0	\$0	\$0
<b>Projected assumptions/transfers of operations</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Increase in (use of) school generated funds</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>New school start-up costs</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Decentralized school reserves</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Non-recurring certificated remuneration</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Non-recurring non-certificated remuneration</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Non-recurring contracts, supplies &amp; services</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Professional development, training &amp; support</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transportation Expenses</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Operations &amp; maintenance</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>English language learners</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>System Administration</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>OH&amp;S / wellness programs</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>B &amp; S administration organization / reorganization</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt repayment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>POM expenses</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Non-salary related programming costs (explain)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Repairs &amp; maintenance - School building &amp; land</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Repairs &amp; maintenance - Technology</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Repairs &amp; maintenance - Vehicle &amp; transportation</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Repairs &amp; maintenance - Administration building</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Repairs &amp; maintenance - POM building &amp; equipment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Repairs &amp; maintenance - Other (explain)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School land &amp; building</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modernization</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modular &amp; additions</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School building partnership projects</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Technology</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Vehicle &amp; transportation</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Administration building</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - POM building &amp; equipment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Costs - Furniture &amp; Equipment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Other</b>	(\$2,035,964)	\$0	\$0	\$0	\$0	\$0	(\$350,000)	\$0	\$0
<b>Building leases</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Operating Deficit</b>	(\$10,492,754)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated closing balance for operating contingency</b>	\$0	\$0	\$0	\$11,522,455	\$11,522,455	\$11,522,455	\$4,509,339	\$4,509,339	\$4,509,339

Total surplus as a percentage of 2020 Expenses	5.49%	5.49%	5.49%
ASO as a percentage of 2020 Expenses	3.95%	3.95%	3.95%

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

	Amount	Detailed explanation to the Minister for the purpose of using ASO
<b>Estimated Operating Surplus (Deficit) Aug. 31, 2022</b>	<b>\$ (10,492,754)</b>	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(10,492,754)</b>	
<b>Estimated Operating Deficit Due to:</b>		
Instruction increases due to teach cost	\$2,133,579	Compensation cost pressures (step increases and employee benefit preimuns); \$50K represents trustee election reserve draw
Maintenance cost	\$1,704,926	Reduction in OM grant funding \$700K; Increase insurance premiums758K; Employee benefits cost increases \$260K
Transportation	(\$746,138)	Transportation is expected to be in a slight surplus which will be directed into the transportation reserves for future years
School Carry forward & Election Reserve use	\$1,550,387	Schools are expecting spend more than their funding allocoations by utilizing some of their carry forwrad reserves
Incremental Pandemic Cost	\$3,650,000	Pandemic cleaning \$2M; pandemic supplies (sanitizer, masks) \$1M; Substitute teacher \$500K; Pandemic case mgr \$150K
Mental Health supports due to pandemic	\$1,000,000	Recognizing the impact of the pandemic on students and staff, \$1M of further support to be set aside for expected needs
Online school creation	\$1,200,000	Move to online schooling due to pandemic is expected to become a way of the future for some student. Startup cost \$1.2M
<b>Subtotal, access of operating reserves to cover operating deficit</b>	<b>10,492,754</b>	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	2,035,964	
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(2,325,200)	
Budgeted unsupported debt principal repayment	289,236	
Projected net transfer to (from) Capital Reserves	-	
<b>Total projected amount to access ASO in 2021/22</b>	<b>\$ 10,492,754</b>	

Total amount approved by the Minister



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

	<b>Budgeted 2021/2022 (Note 2)</b>	<b>Actual 2020/2021</b>	<b>Actual 2019/2020</b>	<b>Notes</b>
<b>Kindergarten, and Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Kindergarten	1,950	1,371	1,897	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	975	686	949	0.5 times Head Count
Grades 1 to 9	19,008	18,264	18,367	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	5,336	5,335	5,089	Head count
Grades 10 to 12 - 4th year	100	-	117	Head count
Grades 10 to 12 - 4th year FTE	50	-	59	0.5 times Head Count
Grades 10 to 12 - 5th year	30	1	70	Head count
Grades 10 to 12 - 5th year FTE	8	0	18	0.25 times Head Count
<b>Total FTE</b>	<b>25,377</b>	<b>24,285</b>	<b>24,481</b>	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	4.5%	-0.8%		
<b>Other Students:</b>				
Total	-	97	91	Note 3
<b>Total Net Enrolled Students</b>	<b>25,377</b>	<b>24,382</b>	<b>24,572</b>	
<b>Home Ed Students</b>	<b>288</b>	<b>300</b>	<b>75</b>	Note 4
<b>Total Enrolled Students, Kindergarten, and Grades 1-12</b>	<b>25,665</b>	<b>24,682</b>	<b>24,647</b>	
Percentage Change	4.0%	0.1%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	470	509	610	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	3,217	3,269	3,413	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	-	-	-	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	-	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
<b>Pre - Kindergarten (Pre - K)</b>				
<b>Eligible Funded Children</b>	<b>71</b>	<b>76</b>	<b>76</b>	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Other Children</b>	<b>-</b>	<b>-</b>	<b>-</b>	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Total Enrolled Children - Pre - K</b>	<b>71</b>	<b>76</b>	<b>76</b>	
<b>Program Hours</b>	<b>475</b>	<b>475</b>	<b>475</b>	Minimum: 400 Hours
<b>FTE Ratio</b>	<b>0.594</b>	<b>0.594</b>	<b>0.594</b>	Actual hours divided by 800
<b>FTE's Enrolled, Pre - K</b>	<b>42</b>	<b>45</b>	<b>45</b>	
Percentage Change and VA for change > 3% or < -3%	-6.6%	0.0%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	40	62	62	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	14	14	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 2021/2022 budget report preparation.				
3) Other K to Grade 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
4) Because they are funded separately, Home Education students are not included with total net enrolled students.				

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

	Budget 2021/22		Actual 2020/21		Actual 2019/20		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
<b>CERTIFICATED STAFF</b>							
School Based	1,317	1,317	1,307	1,307	1,308	-	Teacher certification required for performing functions at the school level.
Non-School Based	40	31	40	31	41	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	1,357.0	1,348.0	1,347.0	1,338.0	1,349.4	-	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	0.7%		-0.2%		0.6%		
If an average standard cost is used, please disclose rate:	102,917		101,952		101,683		
Student F.T.E. per certificated Staff	18.94374079		18.4		18.3		
<b>Certificated Staffing Change due to:</b>	Please Allocate						
	10.0						
Enrolment Change			If negative change impact, the small class size initiative is to include any/all teachers retained.				
Other Factors	10	-	Descriptor (required): Budget full time staff for full year however actuals represent changes due to timing of contracts				
Total Change	10.0	-	Year-over-year change in Certificated FTE/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.)	-	-	Descriptor (required):				
Total Negative Change in Certificated FTEs	-	-	Breakdown required where year-over-y/Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.				
<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	1,099	-	1,111	1,111	1,178		
Permanent - Part time	98	-	89	89	91		
Probationary - Full time	51	-	53	53	96		
Probationary - Part time	8	-	9	9	11		
Temporary - Full time	165	-	108	108	121		
Temporary - Part time	35	-	8	8	23		
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	341	-	305	-	346	-	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	296	-	287	-	308	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	187	-	195	-	173	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	13	-	13	-	14	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	49	-	53	-	47	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	886.0	-	852.2	-	888.2	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	4.0%		-4.1%		-0.2%		
<b>Explanation of Changes to Non-Certificated Staff:</b>							
Education assistants represent the net change in total FTE as a result of schools assigning more EA positions through the schools allocated funds such as IES and school carry forward amounts. Some the variance between other categories represent 2020/21 actual FTE amount being mis-coded between the OM and Other categories.							
<b>Additional Information</b>							
Are non-certificated staff subject to a collective agreement?	no	no					
Please provide terms of contract for 2020/21 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							