

For the fiscal year ending August 31, 2022



Doing  
What's  
**Best**  
For Kids

# BUDGET REPORT

Approved by The Board of Trustees: May 26, 2021

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**The Fort McMurray School Division**

231 Hardin Street

Fort McMurray, Alberta T9H 2G2

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## About

Fort McMurray Public School Division is home to 16 schools. We offer a variety of programming for our youngest three-year-old Early Childhood Development Program students to our graduating Grade 12 students. From French Immersion to innovative fine arts programming and from coding, and power engineering to sports academies - Fort McMurray Public School Division is Doing What's Best for Kids.

### Our Mission Statement

The Fort McMurray Public School District is a learning community dedicated to educating all students for personal excellence.

### Our Goals

Alberta Education has identified four goals for School Boards to focus on:

1. High-Quality Learning Opportunities for All
  - 1.1. Schools provide a safe and caring environment.
  - 1.2. The education system meets the needs of all K-12 students, society and the economy.
  - 1.3. Children and youth at risk have their needs addressed through effective programs and supports.
  - 1.4. Students complete programs so that they are ready to attend post-secondary institutions and/or contribute as members of society and the economy.
2. Excellence in Student Learning Outcomes
  - 2.1. Students demonstrate high standards in learner outcomes
  - 2.2. Students are well prepared for lifelong learning.
  - 2.3. Students are well prepared for employment.
  - 2.4. Students model the characteristics of active citizenship.
3. First Nations, Métis and Inuit Students
  - 3.1. First Nations, Métis and Inuit students are well prepared for citizenship, the workplace and post-secondary education and training.
  - 3.2. Key learning outcomes for First Nations, Métis and Inuit students to improve.
4. Highly Responsive and Responsible Jurisdiction
  - 4.1. The education system at all levels demonstrates effective working relationships.
  - 4.2. The education system at all levels demonstrates leadership and continuous improvement.



# Programs

*Fort McMurray Public School Division is a learning community dedicated to educating all students for personal excellence.*

In addition to regular programs, Fort McMurray Public Schools offer:

- French immersion programming offered to approximately 520 students in two schools (kindergarten to grade 6, and grades 7 - 12 facilities), as well as approximately 780 students participating in French as a second language in other schools
- Indigenous programming in all schools
- Early Childhood Development Program (pre-school) offered in most elementary schools
- Christian alternative kindergarten to grade 9 program as an Alternative School sharing a building with Timberlea Public School, a kindergarten to grade 6 school
- Islamic alternative kindergarten to grade 9 program as an Alternative School sharing a building with Greely Road School, a kindergarten to grade 6 school
- Support to approximately 330 students with severe learning, behavioral, social, and/or emotional needs
- Support to approximately 140 students with mild and moderate learning, behavioral, social, and/or emotional needs
- Support to approximately 1,500 English as second language learners
- Support to approximately 525 First Nations, Métis, and Inuit (FNMI) students



# 2021-2022 Budget Report

## Governing Principle in Financial Planning

A broad based consultation of stakeholders including direct meetings with School Based Administrators, School Councils, Joint School Council, and broader engagement of parents, students and staff through a survey via Thought Exchange, Senior staff utilizing the feedback prepared a needs based budget which included individual reviews of each school and department's context to present to the Board. The Board approved budget serves as a planning, operational and control mechanism for results and resources, as well as the basis for board approval of programs and resource deployment. The budget is developed in accordance with generally accepted accounting principles.

## Development and Implementation Principles

The Superintendent, with the assistance of the Associate Superintendent of Business and Finance, is responsible for developing recommendations on the basis of allocation and a recommendation to the Board of Trustees. The Superintendent and or designate(s) is to consult with school administrators, school councils, departments, parents, students and others.

The basis of a needs based budget first starts with an assessment of the needs of students, and the programs and services to meet those needs. This then forms the backbone for the criteria to equitably allocate resources between schools and departments. The majority of resources are determined by the Alberta Education Funding Manual once the grant rates, and weighted moving average funded enrollment are approved the total resources can be budgeted. A student to Teacher Ratio is used to allocate for the standard classroom, which is supplemented by the resources allocated for differentiated categories of student needs which are based on the assessments and complexity of each school. The highest needs are addressed first such as One-to-One Educational Assistants, and the balance of funds are used for those with lesser needs. Departments follow a similar needs based process of highest priorities to lower within the resources allocated.

School principals are responsible for developing education plans within budgeted staffing allocation, consulting with their School Councils on school priorities that should be emphasized in the budget and

providing budget updates and gathering feedback to ensure goals and priorities are met throughout the year. The Principal in consultation with the School Council, Staff and other stakeholders take their budget allocation and operationalize it to support all students with an instructional program and learning resources appropriate to their educational needs.

Division administrators are responsible for developing education plans and department budgets that address the Division and School goals and priorities. The compilation of School and Department Budgets into a Division Budget for Board review and approval results in the allocation of resources to meet the prioritized services and programs. The education plans and quarterly budget reviews serve as planning, operational and control mechanisms to ensure accountability for results and resources. All decisions taken are consistent with the division's mission and the priorities set out in the division's Three Year Education Plan and are consistent with prevailing collective agreements, division policy and administrative procedures, and provincial statutes and regulations. Budgets are updated in the Fall based on final funded enrollment Counts and schools and departments amend their budgets to align with the needs of the attending students. The superintendent must be consulted if adjustments to school priorities are considered during the fall update or during the school year. Schools and departments manage their budget allocations and are to plan for cyclical or one time expenditures by building a surplus to support these initiatives. Surpluses and/or deficits will be carried over into the next year's budget as an aggregated amount. Surpluses in excess of 3% are to be supported by an explanation for the surplus. Deficit recovery plans are required in the event of a deficit. The Audit and Finance Committee is tasked with oversight of the Audit, financial risk management, review of the unaudited financial updates and reporting back to the Board of Trustees.

## Stakeholder Engagement and Collaboration

The Division has a long standing history of Collaboration, since 1995 the Division has had a Joint Bussing agreement which includes the Separate and Francophone School Divisions. The Public and Separate Boards with the RMWB have planned and supported joint school sites to facilitate joint bussing. With the RMWB the division participates in joint elections sharing costs and a Joint Use agreement that supports access to school facilities, grounds and grounds/playground maintenance. The result of these collaborations is increased service to the community and reduced costs to all parties.

In support of the engagement noted above with parents, students, school councils, staff, school based administrators and others below are the meetings held to develop the 2021-22 budget.



## Leadership Quality Standards

The 2021/2022 Budget was developed to support the Division's Leadership Quality Standards outlined in the Three Year Education Plan and Annual Education Results Report.

The Leadership Quality Standard applies to all leaders employed in a school authority. All leaders are expected to meet the Leadership Quality Standard throughout their careers. Principals as defined under the Education Act are accountable for the demonstration of all the competencies. Other leaders are responsible for the demonstration of competencies directly related to their assigned role. In any given context, reasoned professional judgment must be used to determine whether the Leadership Quality Standard is being met.



Quality leadership occurs when the leader's ongoing analysis of the context, and decisions about what leadership knowledge and abilities to apply, result in quality teaching and optimum learning for all school students.

### **Standard 1: Fostering Effective Relationships**

Focus on engaging parents and continuous improvement of public schools. Build new relationships with community partners to assist with responding to our challenging economic times. Develop a deep, comprehensive understanding of our student demographic, cultures, languages, diverse learning needs.

This standard is being supported by maintaining the School Administrative allocation of 250 students to one FTE. In addition, the new Funding Framework includes enhanced funding for FNMI, which enables FMPSD to hire Cultural Navigators that work directly with schools and the indigenous community. Division and school based staff continue to work on grant writing, fundraising and building relationships. Examples include: ongoing positive conversations with Red Cross, Children and Family Services, and Alberta Health.

### **Standard 2: Modelling Commitment to Professional Learning**

Support collaborative practices based on wrap-around principles.

This standard is supported by a robust PLF cycle of School Based and Division Days with each school working on their Student Achievement, Mental and Physical Health Data, which includes ELL and FNMI.

### **Standard 3: Embodying Visionary Leadership**

Establish Collaborative Response Models at the school level to address the needs of all students. Facilitate schools utilizing sound assessment practices, including differentiation to meet the needs of all students.

The school budget templates have focused on the Learning Services resources allocated to each school to meet the needs of all students. These are supported by grants from the province for ELL, FNMI and from basic instructional grants for School Counselors, Learning Assistance Coaches, ELL and FNMI resources allocated to each school to support their needs. These positions, working with the school based administrators, make up the core team for each school.

As noted in Standard 2, the PLF cycle of School Based and Division Days are focused on the schools individual data to address the needs of the students, and build instructional and assessment practices of the staff.

#### **Standard 4: Leading a Learning Community**

Division-wide focuses on continuous improvement, with specific emphasis on improving skills in numeracy and literacy.

This budget maintains the Numeracy and Literacy Coordinators, who support the schools in analysing their data and developing strategies to meet the needs of students. Maintaining instructional supports such as these was a high priority expressed in the Thought Exchange Survey.

Continue to implement Early Learning Literacy and Numeracy Frameworks to better support early learning. Implement the Teaching Strategies Creative Curriculum for Kindergarten and Creative Curriculum for Pre-School to support early learners in the Division.

This budget includes the Early Learning leadership position who works with schools, coordinating the PUF and ECDP programs.

Provide physical, emotional, mental health and instructional support and services to address assessed needs and to enable all students to have an equal opportunity for learning success. Integrate learning supports into school improvement efforts to effectively reduce barriers to learning and increase the participation of all students in the learning process.

This budget maintains the current mental health team in addition to the School Based Counsellors and LAC's.

Support teachers in the implementation of the professional practice standards at the teacher, leader, and superintendent level.

This Budget continues to fund the School Core Teams and a robust PLF cycle supported by Division Education and Student Services Departments.

#### **Standard 5: Supporting the Application of Foundational Knowledge about First Nations, Métis and Inuit Support the cultural needs of Indigenous students.**

Develop relationships with Indigenous community groups, Elders and Knowledge Keepers. Ensure staff understand the First Nation, Métis and Inuit knowledge they are to share with their students.

Establish an Elders Advisory Council to provide local knowledge and better meet the needs of our indigenous youth and community. The new funding Framework increased the FNMI grants. This has been used to hire FNMI Cultural Navigators/Indigenous Studies Teachers to work directly with schools and the local indigenous community to infuse indigenous principles within classrooms to meet this standard.



## Standard 6: Providing Instructional Leadership

Ensure student assessment and evaluation practices are fair, appropriate, and evidence informed. Interpret a wide range of data to inform school practice and enable success for all students. Facilitate a variety of technologies to support learning for all students.

This budget continues to support School Core Teams and Education Department staff who work with teachers to design relevant learning experiences for our diverse population through the implementation of universal benchmarking (numeracy/literacy) and the Collaborative Response Model (CRM). The budget continues to support the Technology Department: the upgrades to Teacher Technology to allow them mobility and ability to facilitate at home learning with students will be maintained.

## Standard 7: Developing Leadership Capacity

Respond to the ongoing changes in school-based leadership through programs that develop leadership capacity.

Continue to provide opportunities for teachers to lead during group collaborative time and Professional Learning Fridays. Continue to build capacity through leadership development opportunities to address succession planning. In addition to PLF learning and presenting opportunities there are: Institute Day, ATA

convention, Division PD day, Superintendent's Advisory Group of Educators (SAGE), teachers and administrators are encouraged to pursue professional learning through the Division Professional Development Fund. The long standing Aspiring Leaders Program graduates have become many of our current school based leaders.



## Standard 8: Managing School Operations and Resources

Facilitate access to appropriate technology and digital learning environments. Alignment of procedures, practices and resources with school and school authority vision, goals and priorities.

This budget continues the practice of supporting students, schools and departments by utilizing reserves to step down the deficit while protecting and maintaining core resources along with advocacy efforts and initiatives to generate additional funding.

## Standard 9: Understanding and Responding to the Larger Societal Context

Represent the needs of students at the community, school authority, and provincial level. Engaging local partners to understand the local context

The Superintendent and Senior Leadership encourage staff to volunteer in the community and at the provincial level. We are fortunate to have an ATA District Representative and many of our staff volunteer their time and talent, locally and provincially.

This budget maintains staff resources and training necessary to respond to the global COVID-19 pandemic.

## Funding Framework and Budget Summary

This year has been budgeted as a normal operating school year. The government continues with the new funding framework which utilizes Weighted Moving Average enrollment estimates and reduces the number of grants. Some of the major changes were elimination of Class Size Initiative grants, CEU's to flat grant, and PUF reduced by 50% including the transfer from O&M to PUF. This Framework has put the Division into a deficit budget.

Enrollment has been set at the weighted average 2021/22 estimate.



Mental Health supports have been maintained as this was a high priority expressed in the Thought Exchange survey. These supports come with additional costs to support Students, Families and Staff with mental health issues due to ongoing trauma inducing events to the community: 2014 Economic downturn, 2016 WildFire, 2017 to 2019 ongoing economic issues due Carbon Tax and low oil prices, 2020 Oil crash, COVID and Flood of Downtown Fort McMurray, 2021 COVID 3rd wave.

COVID Relief Funding of \$1.754 million to offset overpayment in 2020/21 due to lower than estimated enrollment has been provided. This means there will be no reduction in funding in 2021/22 fiscal year.

CMR funding and expenditures have been approved at \$849,672, these are capital dollars included in the capital expenditure plan and are not a part of the operating budget.

Class sizes have been set as per the Budget Assumptions from March 15, 2021: ECS: 22, Div 1: 22, Div 2: 27, Div 3: 29, Div 4: 30.

Each school has been reviewed with a focus on class by class and each department based on needs to support the Division goals.

Due to the Province's elimination of the Fall Budget Update and requiring Boards to estimate their final budget prior to the September 30th, 2021 student count, a contingency has been built into the budget to support possible enrollment growth or other increased costs.

Bridge Funding has been included and estimated to drop by 1/4 per year for the next four years. To reduce the impact of budget reductions due to elimination of deficit and declining bridge funding, the Division is utilizing both operating and capital reserves while budget reductions are made in step down reductions to reduce the impact and transition to a balanced budget by 2026-27 school year.

This budget has a projected deficit of \$5.5 million including contingencies. The Bridge Funding is included as being eliminated over 4 years. To eliminate the deficit and loss of Bridge Funding, it is proposed to take until the 2025-26 school year and require 4 years of cost cutting and revenue generation.

2021-22 school fees and transportations fees are the same as last year with the exception of cost reductions in some PEAK Athletic Academy programs and the removal of discontinued Alberta Distance Learning Center registration fee.

## 2021-22 Significant Budget Factors

This framework has reduced resources to the Division and increased the budgeted deficits, without adjustment to the framework the Division will delete its operating reserves by August 2023.

Reductions to the budget to balance the budget over the next 5 years will impact every department, program and school. Concern for adequate resources to provide education to students under the new funding framework.

Provincially negotiated increases to wages and allowances has increased the cost of living allowance in the FMPSD collective agreement. Changes to the Fort McMurray Allowance which funds the Employees Cost of Living Allowances would leave the Division with collective agreement obligations totaling an estimated \$2.4 million.

The Division is facing a unique situation where all schools in the Fall of 2016 and Winter of 2017 had many building systems (Heating, Ventilation, Air conditioning, Circulation, Computer Networks, Electrical, etc) repaired and majority replaced. This has aligned the repair and replacement of 15 sites and future repairs and replacements will also be aligned over the next 5, 10, 15, and 20 years. The Division was able to put dollars from the insurance claim into Capital Reserves to support these future maintenance costs but is very concerned that budget deficits projected to maintain resources in the classroom will deplete the capital reserves.

Budget deficits will make maintaining Mental Health supports required extremely difficult.

Teacher turnover on entry positions is high, the Division issues on average 45% more T4's than positions each year. This impacts continuity in the classroom, Human Resources costs to manage turnover and recruitment. Cuts to the Fort McMurray Allowance which funds the Cost of Living Allowance for employees would result in increased staff turnover and increasing difficulty to attract and retain staff.

Increasing average teacher cost will continue to rise, increasing the budgeted deficit. Despite high turnover on entry level positions, teacher retention and tenure is improving. In 2000 teacher tenure was 8.13 years, by 2008 it had dropped to 5.33 years, and in 2020 it had increased to 7.42. 52% of our instructional staff are below the maximum step and eligible for an increment in salary. Average teacher salary has increased to \$105,000 per year from increased cost of benefits (2.85%) and salary increments.

CUPE benefits continue to rise (extended health 14% and dental 2%), cost containment on Life and LTD premiums was achieved last year when the plan was marketed for three years.

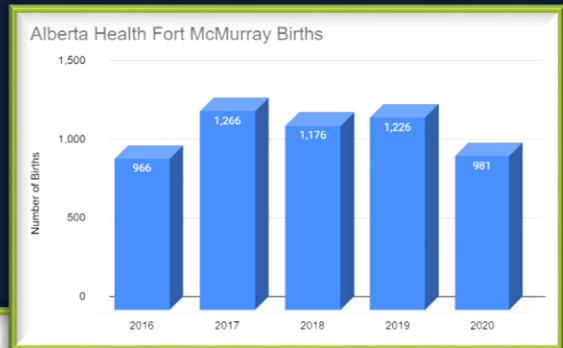
Grants from Red Cross, other Provincial Departments have continued to decline. These sources of funds have traditionally supported Mental Health for students, families and staff, without funding these supports are in jeopardy.

The Division is in the process of an Architectural investigation of the WW YMCA pool. This process has the support of Alberta Education and Infrastructure. In parallel to this, the Division has put out a request for proposals from the community to determine the interest in leasing the space. It is anticipated that application to the province will be made once both the Architectural Investigation and RFP have been completed. The cost to remediate this legacy partnership will exceed the Division's resources.



# Enrollment and Growth

Forty percent of the student population is currently in early learning to grade three. This creates a large group moving through our school system, increasing our enrollment year over year. Alberta Health birth statistics for Fort McMurray are displayed in the graph to the right. Over the last five years, births have averaged 100 births per month or 1,200 per year. This supports the continued growth in enrollment.



Fort McMurray Public School Division  
Enrollment Forecast  
May 2021

School	ACTUAL						FORECAST				
	15/16	16/17	17/18	18/19	19/20	20/21	21/22*	22/23*	23/24*	24/25*	25/26*
BHS	178	92	107	127	146	144	161	171	182	197	205
CG		155	336	453	521	492	526	551	588	616	626
DC	433	364	418	480	518	436	459	518	544	582	623
DM			112	242	313	272	295	333	366	385	408
EDF	705	687	671	691	696	612	674	703	731	733	741
FMCS	222	217	243	265	226	218	233	246	251	254	254
FMIS	380	300	289	370	371	316	350	400	400	391	394
GR	129	105	88	72	90	420	243	217	202	180	162
TL	454	288	205	201	210	191	189	188	191	194	196
TW	261	240	251	247	246	197	213	207	209	205	198
WGH	429	494	562	566	560	470	464	481	478	471	484
WV	235	234	266	274	274	264	242	246	249	257	260
CHS	472	483	421	405	403	395	380	368	395	419	432
EMT	647	651	639	717	873	1,031	1,087	1,158	1,237	1,343	1,411
FS	183	205	201	208	245	190	184	217	216	216	216
WW	731	656	660	656	653	656	673	691	723	746	750
<b>TOTAL</b>	<b>5,459</b>	<b>5,171</b>	<b>5,469</b>	<b>5,974</b>	<b>6,345</b>	<b>6,304</b>	<b>6,373</b>	<b>6,697</b>	<b>6,962</b>	<b>7,189</b>	<b>7,361</b>
% change from prior year	-0.40%	-5.28%	5.76%	9.23%	6.21%	-0.65%	1.09%	5.08%	3.96%	3.25%	2.39%



# Schedule of Budgeted Program Operations

Budgeted Schedule of Program Operations  
for the Year Ending August 31, 2022

	Budget 2021/2022								Actual Audited 2019/20
	Instruction				Operations and Maintenance	Transportation	System Administration	TOTAL	
	Pre K	3rd Yr K Severe	MM Lan. Delay	K - Grade 12					
REVENUES									
Alberta Education	\$1,884,900	\$846,969	\$170,080	\$65,480,029	\$6,816,727	\$1,007,473	\$2,875,510	\$79,081,688	\$77,711,047
Alberta Infrastructure				\$0	\$9,964,115	\$0	\$0	\$9,964,115	\$9,842,856
Other - Government of Alberta				\$790,488	\$0	\$0	\$0	\$790,488	\$924,921
Federal Government and First Nations				\$42,520	\$0	\$0	\$0	\$42,520	\$222,450
Other Alberta school authorities				\$25,000	\$0	\$0	\$0	\$25,000	\$92,500
Out of province authorities				\$0	\$0	\$0	\$0	\$0	\$0
Alberta municipalities - special tax levies				\$0	\$0	\$0	\$0	\$0	\$0
Property taxes				\$0	\$0	\$0	\$0	\$0	\$0
Fees	\$339,120			\$944,065		\$560,000		\$1,843,185	\$1,008,837
Other sales and services				\$675,498	\$0	\$30,000	\$0	\$705,498	\$7,206,805
Investment income				\$0	\$125,000	\$0	\$75,000	\$200,000	\$303,573
Gifts and donations				\$865,417	\$0	\$0	\$0	\$865,417	\$266,266
Rental of facilities				\$336,930	\$257,600	\$0	\$235,470	\$830,000	\$1,031,427
Fundraising				\$120,873	\$0	\$0	\$0	\$120,873	\$52,285
Gain on disposal of capital assets				\$0	\$0	\$0	\$0	\$0	\$0
Other revenue				\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$2,224,020	\$846,969	\$170,080	\$69,280,820	\$17,163,442	\$1,597,473	\$3,185,980	\$94,468,784	\$98,662,967
EXPENSES									
Certificated Salaries	\$1,128,196	\$93,450	\$66,591	\$40,750,981			\$604,567	\$42,643,784	\$36,691,621
Certificated Benefits	\$139,440	\$11,550	\$5,000	\$5,036,638			\$74,722	\$5,267,350	\$9,417,320
Non-certificated salaries and wages	\$837,900	\$578,151	\$117,000	\$12,032,003	\$3,101,559	\$112,268	\$1,213,115	\$17,991,996	\$17,088,601
Non-certificated benefits	\$264,600	\$182,574	\$30,000	\$3,799,580	\$979,440	\$35,453	\$383,089	\$5,674,736	\$4,504,687
SUB - TOTAL	\$2,370,136	\$865,725	\$218,591	\$61,619,201	\$4,080,999	\$147,721	\$2,275,492	\$71,577,866	\$67,702,229
Services, contracts and supplies	\$271,495	\$181,192	\$8,670	\$9,462,151	\$5,485,440	\$2,161,233	\$705,400	\$18,275,581	\$15,502,447
Amortization of supported tangible capital assets				\$0	\$10,064,779	\$0	\$0	\$10,064,779	\$9,931,476
Amortization of unsupported tangible capital assets				\$44,988	\$634,037		\$33,744	\$712,769	\$635,240
Supported interest on capital debt								\$0	\$0
Unsupported interest on capital debt								\$0	\$0
Other interest and finance charges				\$12,000			\$15,000	\$27,000	\$16,168
Losses on disposal of tangible capital assets								\$0	\$162,069
Other expense				\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$2,641,632	\$1,046,917	\$227,261	\$71,138,340	\$20,265,255	\$2,308,955	\$3,029,636	\$100,657,995	\$93,949,629
OPERATING SURPLUS (DEFICIT)	-\$417,612	-\$199,948	-\$57,181	-\$1,857,520	-\$3,101,813	-\$711,482	\$156,344	-\$6,189,211	\$4,713,338

Budgeted Schedule of Program Operations



# Reserve Allocation

## Reserve Allocation for the Year Ending August 31, 2022

Accumulated Surplus from Operations  
Accumulated Surplus from Operations - August 31, 2019  
Bridge Funding Reduction Estimate over 4 years  
Surplus (Deficit)  
SGF reserves draw down

August 2019-20	Forecast 2020-21	Budget 2021-22	Estimate 2022-23	Estimate 2023-24	Estimate 2024-25	Estimate 2025-26
\$10,199,091			Reduce 2.5 M	Reduce 2 M	Reduce 2 M	Reduce 2 M
			-\$1,013,150	-\$1,013,150	-\$1,013,150	-\$1,013,150
\$0	-\$2,746,427	-\$5,176,442	-\$2,376,442	-\$1,389,591	-\$402,741	\$584,109
	-\$100,000	-\$300,000	-\$300,000	\$0		

### Accum Operating Reserves

\$10,199,091	\$7,352,664	\$1,876,222	-\$1,813,369	-\$2,402,741	-\$1,415,891	-\$429,041
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### Capital Reserves Total Operating and Capital Reserves

\$5,911,493	\$5,731,493	\$5,551,493	\$5,371,493	\$3,378,124	\$975,383	
\$16,110,584	\$13,084,157	\$7,427,715	\$3,558,124	\$975,383	-\$440,508	-\$429,041

### Deferred Capital Allocation Board Funded Total Board Reserves

\$3,797,319	\$3,797,319	\$3,797,319	\$3,797,319	\$3,797,319	\$3,797,319	\$3,356,811
\$19,907,903	\$16,881,476	\$11,225,034	\$7,355,443	\$4,772,702	\$3,356,811	\$2,927,770

\* assumes 2/3s of the contingency for additional staffing was unspent

### Accumulated Surplus After Board Funded Capital Expenditures

#### Future Capital Expenditures

Technology upgrades  
Maintenance vehicle replacement  
Maintenance Equipment replacement  
Capital Reserve Expenditure  
Capital Reserve Balance

August 2019-20	Forecast 2020-21	Budget 2021-22	Estimate 2022-23	Estimate 2023-24
\$0	\$25,000	\$25,000	\$25,000	\$25,000
\$50,000	\$55,000	\$55,000	\$55,000	\$55,000
\$50,000	\$30,000	\$30,000	\$30,000	\$30,000
\$100,000	\$110,000	\$110,000	\$110,000	\$110,000
\$5,911,493	\$5,801,493	\$5,691,493	\$5,581,493	\$5,471,493

#### Fire Insurance Proceeds

School Generated Funds Reserve  
DO IMR  
Service center, IMR  
Operating Reserves Expend  
Deficit Step Down Option  
Operating Reserves Balance

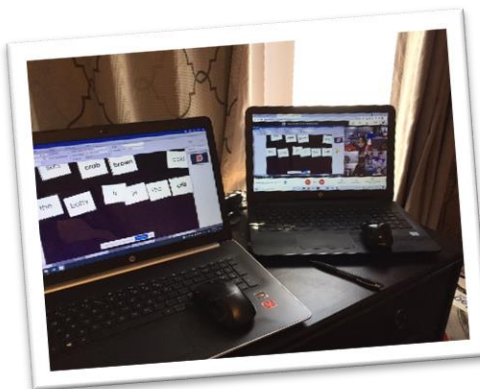
\$1,300,000	\$950,000	\$650,000	\$350,000	\$350,000
\$0	\$50,000	\$50,000	\$50,000	\$50,000
	\$20,000	\$20,000	\$20,000	\$20,000
\$1,300,000	\$1,020,000	\$720,000	\$420,000	\$420,000
		\$0	\$0	\$0
\$10,199,091	\$7,352,664	\$1,876,222	-\$1,813,369	-\$2,402,741

DCA Board Directed August 31 2019  
SALE of ABASAND ELEMENTARY TO BOREAL  
SALE OF D.O. LAND TO RMWB  
CMR 2021/22  
CMR Budgeted to be spent 2020/21

\$200,000  
\$3,597,319  
\$849,672  
-\$849,672

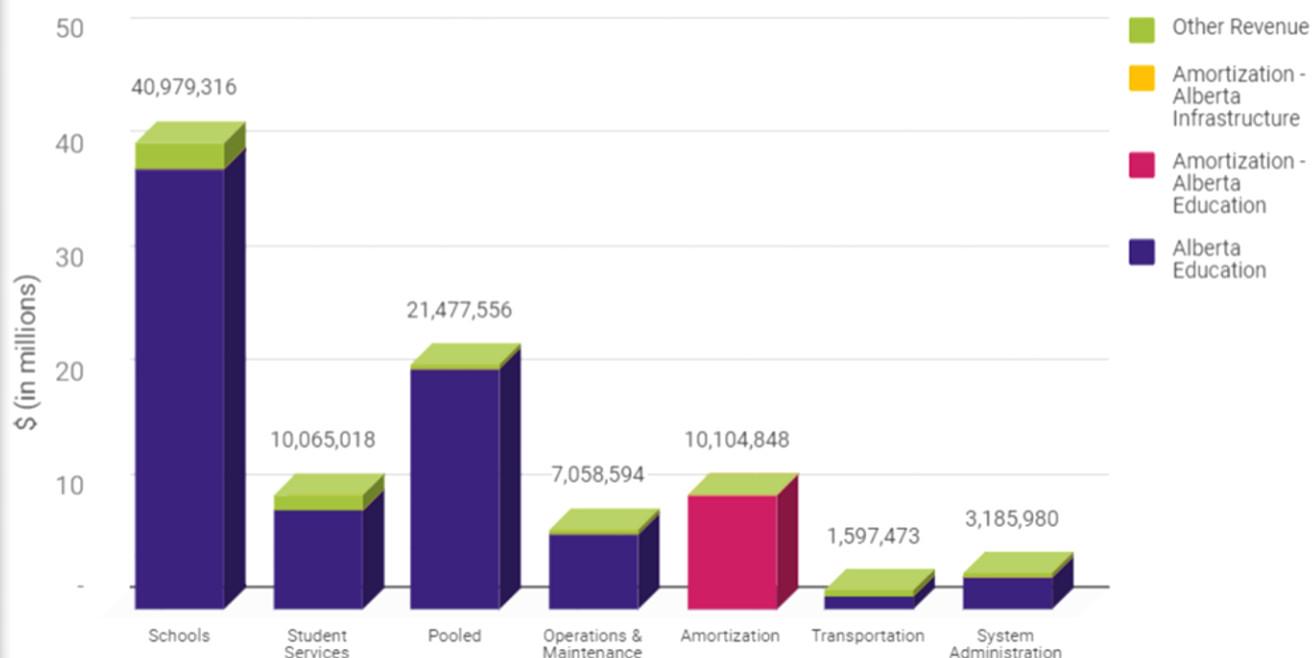
### DCA Board Directed 2020/21

\$3,797,319

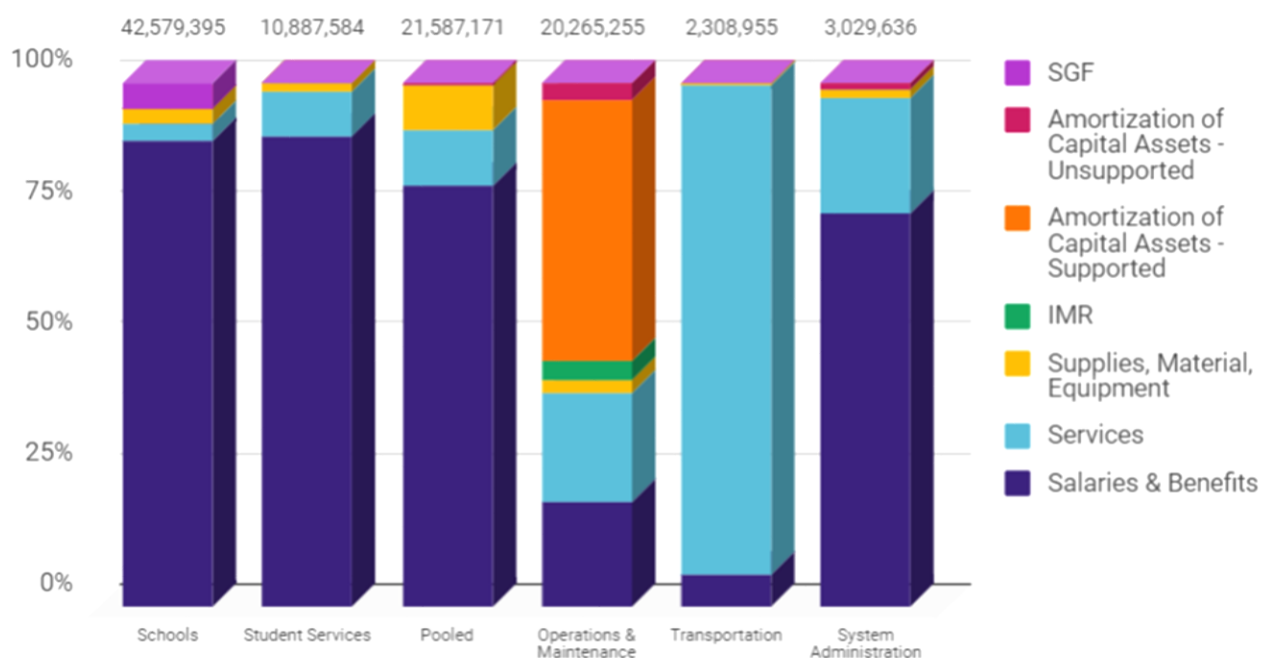


# 2021-22 Budget Allocation

## Sources of Revenue



## Expenses by Major Expense Type



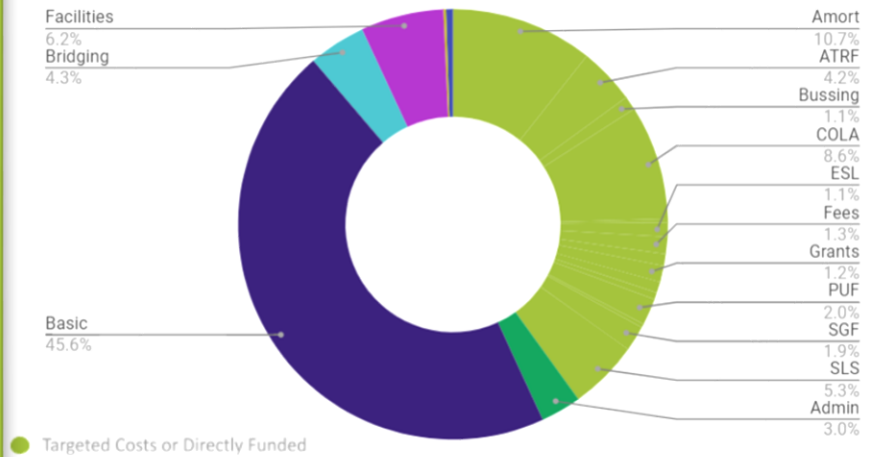
# Targeted Revenues and Expenses

The Division grants and revenue sources can be categorized into those that are targeted and those with flexibility. Targeted revenues includes funding by the province for Alberta Teachers' Pension Plan, Cost of Living Allowance grant, provincially supported capital projects amortization, etc. General grants are normally per pupil basic grants.

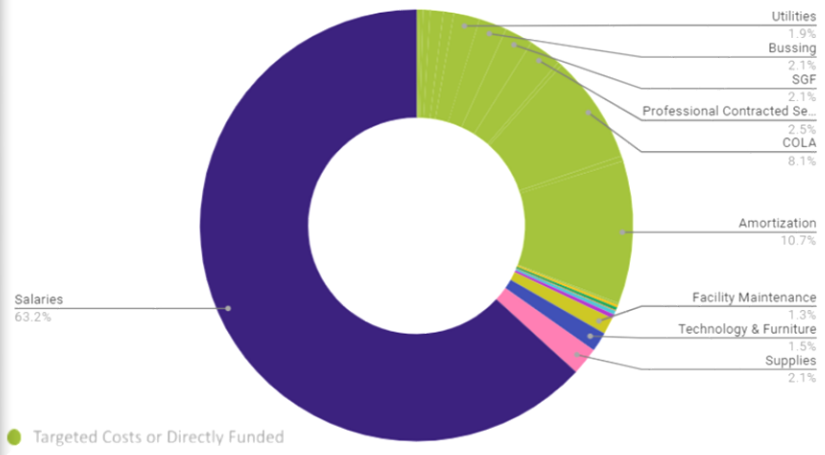


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## Targeted vs. Other Revenues



## Targeted vs. Other Expenses



# Budget Consultation Process

January - February 2021	Broad stakeholder engagement
February 2021	Networks presentation of engagement results and seeking additional input
February 25	Provincial Budget announced
March 15th	Board approves preliminary budget assumptions
March 31	Local board budgets released
April 13	High level budget presentation to Committee of the Whole
April 13	High level budget presentations to Joint Networks
April 21	High level budget presentation at public board meeting
Mid April - early May	Staff work with schools and departments on 2021-2022 budget
May 10	Committee of the Whole - present materials as available
May 13	Audit and Finance Committee Meeting
May 18	Board meeting with ATA / CUPE high level presentation
May 26	May Board meeting - budget approval



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# Financial Links

The 2021/2022 Budget Report is available at:

<http://fmppsdschools.ca/annualreports.php>

Administrative Procedure References:

AP 501 – Annual Division Budget

<http://board.fmpsdb.ca/HTMLpolicyNew/procedures/AP501.html>

AP 502 – Annual School Budgets

<http://board.fmpsdb.ca/HTMLpolicyNew/procedures/AP502.html>

AP 503 – Reserve Funds

<http://board.fmpsdb.ca/HTMLpolicyNew/procedures/AP503.html>

AP 505 – Student Fees

<http://board.fmpsdb.ca/HTMLpolicyNew/procedures/AP505.html>

AP 560A – Transportation Fees

<http://board.fmpsdb.ca/HTMLpolicyNew/procedures/AP560A.html>

The full list of Administrative Procedures and Board Policies can be found at:

<https://www.fmpsdschools.ca/Admin%20Procedures%20Manual.php>



For additional information contact:

**Fort McMurray Public School Division**

Business & Finance Department

231 Hardin Street

Fort McMurray, Alberta T9H 2G2

[business.finance@fmpsdb.ca](mailto:business.finance@fmpsdb.ca)

780.799.7900

# Appendix A – Budget Report

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

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

**3260 The Fort McMurray School Division**

**Legal Name of School Jurisdiction**

231 Hardin Street Fort McMurray AB AB T9H 2G2; 780-799-7905; allan.kallal@fmps.ab.ca

**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Mrs. Linda Mywaart

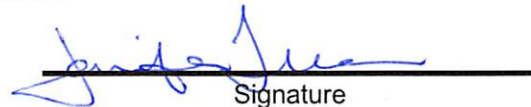
Name

  
Signature

**SUPERINTENDENT**

Mrs. Jennifer Turner

Name

  
Signature

**SECRETARY TREASURER or TREASURER**

Mr. Allan Kallal

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 26, 2021  
Date**

c.c. Alberta Education  
c/o Jianan Wang, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5  
Phone: (780) 427-3855  
E-MAIL: EDC.FRA@gov.ab.ca

	A	B	C	D	E	F	G	H	I
1	School Jurisdiction Code:								3260
3	TABLE OF CONTENTS								
5									Page
6	BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)								3
7	BUDGETED SCHEDULE OF PROGRAM OPERATIONS								4
8	BUDGETED SCHEDULE OF FEE REVENUE								5
9	PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS								6
10	SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES								7
11	BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS								8
12	PROJECTED STUDENT STATISTICS								9
13	PROJECTED STAFFING STATISTICS								10
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.				
18	green cells: populated based on information previously submitted				yellow cells: to be completed when yellow only.				
19									
20	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.								
25	<u>Budget Highlights, Plans &amp; Assumptions:</u>								
26	1) This year has been budgeted for as a normal operating school year.								
27	2) The government continues with the new funding framework which utilizes Weighted Moving Average enrollment estimates and reduces the number of grants. Some of the major changes were								
28	elimination of Class Size Initiative grants, CEU's to flat grant, and PUF reduced by 50% including the transfer from O&M to PUF. This framework has put the division into deficit budgeting.								
29	3) Enrollment has been set at the weighted average 2021/22 estimate.								
30	4) Mental Health supports have been maintained, a high priority expressed in the Thought Exchange survey. These supports come with additional costs to support students, families and Staff with								
31	mental health issues due to ongoing trauma inducing events to the community: 2014 Economic Downturn, 2016 Wildfire, 2017 to 2019 ongoing economic issues due to Carbon Tax and low oil								
32	prices, 2020 Oil crash, COVID and Flood of Downtown Fort McMurray, 2021 COVID 3rd wave.								
33	5) COVID Relief Funding of \$1.754 million to offset overpayment in 2020/21 due to lower than estimated enrollment has been provided. This means there will be no reduction in funding in								
34	2021/22 fiscal year.								
35	6) CMR funding and expenditures have been approved at \$849,672, these are capital dollars included in the capital expenditure plan and are not a part of the operating budget.								
36	7) Class sizes have been set as per the Budget Assumptions from March 15, 2021:								
37	ECS: 22								
38	Div 1: 22								
39	Div 2: 27								
40	Div 3: 29								
41	Div 4: 30								
42	Each school has been reviewed with a focus on class by class and each department based on needs to support the Division goals.								
43	8) Due to the Province's elimination of the Fall Budget Update and requiring Boards to estimate their final budget prior to the September 30, 2021 student count a, contingency has been built into								
44	the budget to support possible enrollment growth or other increased costs.								
45	9) Bridge Funding has been included and estimated to drop by 1/4 per year for the next four years. To reduce the impact of budget reductions due to elimination of deficit and declining bridge								
46	funding, the Division is utilizing both operating and capital reserves while budget reductions are made in step down reductions to reduce the impact and transition to a balanced budget by 2026-								
47	27 school year.								
48	This budget has a projected deficit of \$5.5 million including contingencies. The Bridge Funding is included as being eliminated over 4 years. To eliminate the deficit and loss of Bridge Funding, it is								
49	proposed to take until the 2025-26 school year and require 4 years of cost cutting and revenue generation.								
50	<u>Significant Business and Financial Risks:</u>								
51	1) This framework has reduced resources to the Division and increased the budgeted deficits, without adjustment to the framework the Division will deplete its reserves by August 2023.								
52	Reductions to the budget to balance the budget over the next 4 years will impact every department, program and school. Concern is for adequate resources to provide education to students								
53	under the new funding framework.								
54	Provincially negotiated increases to wages and allowances has increased the cost of living allowance in the FMPSD collective agreement. Changes to the Fort McMurray Allowance which funds the								
55	Employees Cost of Living Allowances would leave the Division with collective agreement obligations totaling an estimated \$2.4 million, which is fiscally impossible to absorb.								
56	2) The Division is facing a unique situation where all schools in the Fall of 2016 and Winter of 2017 had many building systems (Heating, Ventilation, Air conditioning, Circulation, Computer								
57	Networks, Electrical, etc.) repaired and majority replaced. This has aligned the repair and replacement of 15 sites and future repairs and replacements will also be aligned over the next 5, 10, 15,								
58	and 20 years. The Division was able to put dollars from the insurance claim into Capital Reserves to support these future maintenance costs but is very concerned that budget deficits projected to								
59	maintain resources in the classroom will deplete the capital reserves and leave these future waves of repairs unfunded.								
60	3) Budget deficits will make maintaining Mental Health supports required extremely difficult, impacting students due to reduced services.								
61	4) Teacher turnover on entry positions is high, the Division issues on average 45% more T4's than total ATA positions each year. This impacts continuity in the classroom, Human Resources costs								
62	to manage turnover and recruitment. Cuts to the Fort McMurray Allowance which funds the Cost of Living Allowance for employees would result in increased staff turnover and increasing								
63	difficulty to attract and retain staff.								
64	5) Increasing average Teacher cost will add to the budget deficit. Despite high turnover of new teachers to RMWB, teacher retention and tenure is improving. In 2000, teacher tenure was 8.13								
65	years, by 2008 it had dropped to 5.33 years, and in 2020 it had increased to 7.42. 52% of our instructional staff are below the maximum step and eligible for an increment in salary. Average								
66	teacher salary has increased to \$105,000 per year from increased cost of benefits (2.85%) and salary increments.								
67	6) CUPE benefits continue to rise (extended health 14% and dental 2%), cost containment on Life and LTD premiums was achieved last year when the plan was marketed for three years.								
	7) Grants from Red Cross, other Provincial Departments have continued to decline. These sources of funds have traditionally supported Mental Health for students, families and staff, without								
	funding these supports are in jeopardy.								
	8) The Division is in the process of an architectural investigation of the WW YMCA pool. This process has the support of Alberta Education and Infrastructure. In parallel to this, the Division has								
	put out a request for proposals from the community to determine the interest in leasing the space. It is anticipated that application to the province will be made once both the architectural								
	investigation and RFP have been completed. The cost to remediate this legacy partnership will exceed the division's resources.								

**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	\$ 89,861,291	\$90,472,944	\$88,571,324
Federal Government and First Nations	\$ 42,520	\$159,450	\$222,450
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,843,185	\$1,675,240	\$1,008,837
Sales of services and products	\$ 705,498	\$832,590	\$7,206,805
Investment income	\$ 200,000	\$200,000	\$303,573
Gifts and donations	\$ 865,417	\$779,844	\$266,266
Rental of facilities	\$ 830,000	\$1,100,000	\$1,031,427
Fundraising	\$ 120,873	\$120,873	\$52,285
Gains on disposal of capital assets	\$ -	\$0	\$0
Other revenue	\$ -	\$222,937	\$0
<b>TOTAL REVENUES</b>	<b>\$94,468,784</b>	<b>\$95,563,878</b>	<b>\$98,662,967</b>
<b>EXPENSES</b>			
Instruction - Pre K	\$ 2,641,631	\$3,569,468	\$2,668,656
Instruction - K to Grade 12	\$ 72,412,519	\$71,635,988	\$67,001,177
Operations & maintenance	\$ 20,265,254	\$19,574,770	\$19,618,385
Transportation	\$ 2,308,954	\$2,587,469	\$1,777,063
System Administration	\$ 3,029,637	\$3,122,920	\$2,884,348
External Services	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$100,657,995</b>	<b>\$100,490,615</b>	<b>\$93,949,629</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$6,189,211)</b>	<b>(\$4,926,737)</b>	<b>\$4,713,338</b>

**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	\$ 42,643,785	\$38,189,898	\$36,691,621
Certificated benefits	\$ 5,267,350	\$9,547,475	\$9,417,320
Non-certificated salaries and wages	\$ 17,991,996	\$18,412,359	\$17,088,601
Non-certificated benefits	\$ 5,674,736	\$4,630,089	\$4,504,687
Services, contracts, and supplies	\$ 18,275,580	\$19,156,693	\$15,502,447
Capital and debt services			
Amortization of capital assets			
Supported	\$ 10,064,779	\$9,931,476	\$9,931,476
Unsupported	\$ 712,769	\$622,625	\$635,240
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 27,000	\$0	\$16,168
Losses on disposal of capital assets	\$ -	\$0	\$162,069
Other expenses	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$100,657,995</b>	<b>\$100,490,615</b>	<b>\$93,949,629</b>

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

REVENUES	Approved Budget 2021/2022									Actual Audited 2019/20
	Instruction				Operations and		System	External		
			Moderate Language Delay (Code 48)	K - Grade 12						
	Pre K	Third Year K- Severe			Maintenance	Transportation	Administration	Services	TOTAL	TOTAL
(1) Alberta Education	\$ 1,884,900	\$ 846,969	\$ 170,080	\$ 65,480,029	\$ 6,816,727	\$ 1,007,473	\$ 2,875,510	\$ -	\$ 79,081,688	\$ 77,711,047
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 9,964,115	\$ -	\$ -	\$ -	\$ 9,964,115	\$ 9,842,856
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 790,488	\$ -	\$ -	\$ -	\$ -	\$ 790,488	\$ 924,921
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 42,520	\$ -	\$ -	\$ -	\$ -	\$ 42,520	\$ 222,450
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 92,500
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ 339,120	\$ -	\$ -	\$ 944,065	\$ -	\$ 560,000	\$ -	\$ -	\$ 1,843,185	\$ 1,008,837
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 675,498	\$ -	\$ 30,000	\$ -	\$ -	\$ 705,498	\$ 7,206,805
(11) Investment income	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ 75,000	\$ -	\$ 200,000	\$ 303,573
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 865,417	\$ -	\$ -	\$ -	\$ -	\$ 865,417	\$ 266,266
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 336,930	\$ 257,600	\$ -	\$ 235,470	\$ -	\$ 830,000	\$ 1,031,427
(14) Fundraising	\$ -	\$ -	\$ -	\$ 120,873	\$ -	\$ -	\$ -	\$ -	\$ 120,873	\$ 52,285
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) <b>TOTAL REVENUES</b>	\$ 2,224,020	\$ 846,969	\$ 170,080	\$ 69,280,820	\$ 17,163,442	\$ 1,597,473	\$ 3,185,980	\$ -	\$ 94,468,784	\$ 98,662,967
<b>EXPENSES</b>										
(18) Certificated salaries	\$ 1,128,196	\$ 93,450	\$ 66,591	\$ 40,750,981	\$ -	\$ -	\$ 604,567	\$ -	\$ 42,643,785	\$ 36,691,621
(19) Certificated benefits	\$ 139,440	\$ 11,550	\$ 5,000	\$ 5,036,638	\$ -	\$ -	\$ 74,722	\$ -	\$ 5,267,350	\$ 9,417,320
(20) Non-certificated salaries and wages	\$ 837,900	\$ 578,151	\$ 117,000	\$ 12,032,003	\$ 3,101,559	\$ 112,268	\$ 1,213,115	\$ -	\$ 17,991,996	\$ 17,088,601
(21) Non-certificated benefits	\$ 264,600	\$ 182,574	\$ 30,000	\$ 3,799,580	\$ 979,440	\$ 35,453	\$ 383,089	\$ -	\$ 5,674,736	\$ 4,504,687
(22) <b>SUB - TOTAL</b>	\$ 2,370,136	\$ 865,725	\$ 218,591	\$ 61,619,202	\$ 4,080,999	\$ 147,721	\$ 2,275,493	\$ -	\$ 71,577,667	\$ 67,702,229
(23) Services, contracts and supplies	\$ 271,495	\$ 181,192	\$ 8,670	\$ 9,462,151	\$ 5,485,439	\$ 2,161,233	\$ 705,400	\$ -	\$ 18,275,580	\$ 15,502,447
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 10,064,779	\$ -	\$ -	\$ -	\$ 10,064,779	\$ 9,931,476
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 44,988	\$ 634,037	\$ -	\$ 33,744	\$ -	\$ 712,769	\$ 635,240
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ 15,000	\$ -	\$ 27,000	\$ 16,168
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,069
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) <b>TOTAL EXPENSES</b>	\$ 2,641,631	\$ 1,046,917	\$ 227,261	\$ 71,138,341	\$ 20,265,254	\$ 2,308,954	\$ 3,029,637	\$ -	\$ 100,657,995	\$ 93,949,629
(32) <b>OPERATING SURPLUS (DEFICIT)</b>	\$ (417,611)	\$ (199,948)	\$ (57,181)	\$ (1,857,521)	\$ (3,101,812)	\$ (711,481)	\$ 156,343	\$ -	\$ (6,189,211)	\$ 4,713,338

**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>			
<b>TRANSPORTATION</b>	\$560,000	\$560,000	\$218,920
<b>BASIC INSTRUCTION SUPPLIES (Instructional supplies, &amp; materials)</b>	\$0	\$0	\$0
<b>LUNCHROOM SUPERVISION &amp; NOON HOUR ACTIVITY FEES</b>	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$251,625	\$281,900	\$128,370
Fees for optional courses	\$44,085	\$40,000	\$4,912
ECS enhanced program fees	\$394,020	\$381,600	\$416,473
<b>ACTIVITY FEES</b>	\$300,000	\$200,000	\$82,154
Other fees to enhance education Cultural Festival	\$25,550	\$14,000	\$603
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$113,963	\$41,790	\$85,421
Non-curricular goods and services	\$118,912	\$75,730	\$69,083
<b>NON-CURRICULAR TRAVEL</b>	\$35,030	\$80,220	\$0
<b>OTHER FEES</b>	\$0	\$0	\$2,901
<b>TOTAL FEES</b>	<b>\$1,843,185</b>	<b>\$1,675,240</b>	<b>\$1,008,837</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	\$50,000	\$65,000	\$47,003
Special events	\$35,000	\$75,000	\$11,701
Sales or rentals of other supplies/services	\$60,000	\$35,000	\$54,690
International and out of province student revenue	\$20,000	\$20,000	\$15,870
Adult education revenue	\$21,588	\$40,000	\$47,470
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$20,000	\$10,000	\$15,570
Other (describe) Book fairs	\$45,000	\$30,000	\$42,010
Other (describe) Comissions	\$20,000	\$15,000	\$21,499
Other (describe) Market revenue & rental income	\$100,000	\$70,000	\$36,701
Other (describe) Student Travel	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	<b>\$371,588</b>	<b>\$360,000</b>	<b>\$292,514</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>	\$25,512,816	\$9,393,907	\$0	\$10,207,416	\$8,325	\$10,199,091	\$5,911,493
<b>2020/2021 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$3,170,000)			(\$3,170,000)	(\$3,170,000)		
Estimated board funded capital asset additions		\$510,000		(\$330,000)	\$0	(\$330,000)	(\$180,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$10,718,352)		\$10,718,352	\$10,718,352		
Estimated capital revenue recognized - Alberta Education		\$140,733		(\$140,733)	(\$140,733)		
Estimated capital revenue recognized - Alberta Infrastructure		\$9,924,046		(\$9,924,046)	(\$9,924,046)		
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		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$2,516,427	(\$2,516,427)	
Estimated assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2021</b>	<b>\$22,342,816</b>	<b>\$9,250,334</b>	<b>\$0</b>	<b>\$7,360,989</b>	<b>\$8,325</b>	<b>\$7,352,664</b>	<b>\$5,731,493</b>
<b>2021/22 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$6,189,211)			(\$6,189,211)	(\$6,189,211)		
Projected board funded capital asset additions		\$180,000		(\$180,000)	(\$180,000)	\$0	
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$10,777,548)		\$10,777,548	\$10,777,548		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$10,064,779		(\$10,064,779)	(\$10,064,779)		
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		\$0		\$0	\$0		
Projected reserve transfers (net)				\$180,000	\$180,000	\$0	(\$180,000)
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$5,476,442	(\$5,476,442)	
<b>Projected Balances for August 31, 2022</b>	<b>\$16,153,605</b>	<b>\$8,717,565</b>	<b>\$0</b>	<b>\$1,884,547</b>	<b>\$8,325</b>	<b>\$1,876,222</b>	<b>\$5,551,493</b>

**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
Projected opening balance		\$8,325	\$8,325	\$8,325	\$7,352,664	\$1,876,222	\$0	\$5,731,493	\$5,551,493	\$3,558,123
Projected excess of revenues over expenses (surplus only)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4	\$10,777,548	\$10,777,548	\$10,777,548	\$0	\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$10,064,779)	(\$10,064,779)	(\$10,064,779)	\$0	\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$180,000	\$0	\$0	\$0	\$0	\$0	(\$180,000)	\$0	\$0
Projected assumptions/transfers of operations	Technology asset renewal	\$5,476,442	\$3,689,592	\$2,402,741	(\$5,476,442)	(\$3,689,592)	(\$2,402,741)	\$0		\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4	(\$350,000)	(\$300,000)			\$300,000	\$0		(\$300,000)	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	(\$1,759,999)	(\$668,020)			\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	(\$899,955)	(\$255,084)			\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Transportation Expenses	Explanation - add'l space on AOS3 / AOS4	(\$711,481)	(\$711,481)	(\$711,481)	\$0	\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported	(\$2,467,776)	(\$2,467,776)	(\$2,404,029)	\$0	\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
System Administration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$1,513,370	\$2,402,741		(\$1,513,370)	(\$2,402,741)
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Technology asset renewal		\$0	\$0			\$0	(\$50,000)	(\$50,000)	(\$50,000)
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4		\$0	\$0			\$0	(\$80,000)	(\$80,000)	(\$80,000)
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4		\$0	\$0			\$0	(\$50,000)	(\$50,000)	(\$50,000)
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation - add'l space on AOS3 / AOS4	(\$180,000)	\$0	\$0	\$0	\$0	\$0	\$180,000	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4		\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$8,325	\$8,325	\$8,325	\$1,876,222	\$0	\$0	\$5,551,493	\$3,558,123	\$975,382

Total surplus as a percentage of 2020 Expenses	7.39%	3.54%	0.96%
ASO as a percentage of 2020 Expenses	1.87%	0.01%	0.01%

**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
Estimated Operating Surplus (Deficit) Aug. 31, 2022	\$ (6,189,211)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(6,189,211)	
Estimated Operating Deficit Due to:		
Joint Transportation with FMRSSD, single contractor mixed loads	\$711,481	Joint Transportation System. Fees are \$410/student/yr, every student(family max \$1,230/yr)
Operations and Facilities Deficit	\$3,101,812	Enrollment is growing from ECS upto grade 12. New schools are filling. Includes Board Funded Amortization
PreK to 12 Instruction Deficit	\$2,075,918	Classsizes have been increased, needs based budgeting on EA's and departments has been utilized
School Generated Funds	\$300,000	Planned School Generated Funds spending.
Description 5 (fill only your board projected an operating deficit)	\$0	
Description 6 (fill only your board projected an operating deficit)	\$0	
Description 7 (fill only your board projected an operating deficit)	\$0	
<b>Subtotal, access of operating reserves to cover operating deficit</b>	6,189,211	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	180,000	This is for O&M and Technology Evergreening of equipment over \$5000.
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(712,769)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	(180,000)	
<b>Total projected amount to access ASO in 2021/22</b>	<b>\$ 5,476,442</b>	

Total amount approved by the Minister

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

	Budgeted 2021/2022 (Note 2)	Actual 2020/2021	Actual 2019/2020	Notes
<b>Kindergarten, and Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Kindergarten	490	509	582	Head count
Kindergarten program hours	490	490	550	Minimum: 475 hours
Kindergarten FTE's Enrolled	245	255	291	0.5 times Head Count
Grades 1 to 9	4,307	4,289	4,037	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	1,135	1,040	1,013	Head count
Grades 10 to 12 - 4th year	96	80	97	Head count
Grades 10 to 12 - 4th year FTE	48	40	49	0.5 times Head Count
Grades 10 to 12 - 5th year	19	17	21	Head count
Grades 10 to 12 - 5th year FTE	5	4	5	0.25 times Head Count
Total FTE	5,740	5,628	5,395	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	2.0%	4.3%		Growth from Pre-K and ECS, young population is providing natural growth.
<b>Other Students:</b>				
Total	4	4	15	Note 3
<b>Total Net Enrolled Students</b>	<b>5,744</b>	<b>5,632</b>	<b>5,410</b>	
Home Ed Students	6	6	-	Note 4
<b>Total Enrolled Students, Kindergarten, and Grades 1-12</b>	<b>5,750</b>	<b>5,638</b>	<b>5,410</b>	
Percentage Change	2.0%	4.2%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	288	256	226	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	343	335	329	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	22	19	20	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	15	15	15	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
<b>Pre - Kindergarten (Pre - K)</b>				
Eligible Funded Children	200	172	252	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	271	197	285	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Total Enrolled Children - Pre - K</b>	<b>471</b>	<b>369</b>	<b>537</b>	
Program Hours	485	485	485	Minimum: 400 Hours
FTE Ratio	0.606	0.606	0.606	Actual hours divided by 800
<b>FTE's Enrolled, Pre - K</b>	<b>286</b>	<b>224</b>	<b>326</b>	
Percentage Change and VA for change > 3% or < -3%	27.6%	-31.3%		Enrollment dipped this year due to COVID19 anticipating higher numbers in 2021/22
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	72	70	143	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	52	51	80	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

CERTIFICATED STAFF	Budget 2021/22		Actual 2020/21		Actual 2019/20		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	339	339	330	330	335	335	Teacher certification required for performing functions at the school level.
Non-School Based	11	5	15	9	15	15	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	350.0	344.0	344.5	339.5	349.6	344.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	1.6%		-1.5%		0.1%		
If an average standard cost is used, please disclose rate:							
Student F.T.E. per certificated Staff	-		-		-		
Certificated Staffing Change due to:	17,243,694.3		17.0		18.4		
Enrollment Change	6		6		6		6 If negative change impact the small class size initiative is to include any/all teachers retained.
Other Factors	-		-		-		Descriptor (required):
Total Change	5.5		5.5		5.5		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:							
Continuous contracts terminated	-		-		-		FTEs
Non-permanent contracts not being renewed	2		2		2		FTEs
Other (retirement, attrition, etc.)	4		4		4		Retirement
Total Negative Change in Certificated FTEs	5.5		5.5		5.5		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	292	292	289	289	293	293	
Permanent - Part time	8	8	7	7	9	9	
Probationary - Full time	38	38	39	39	58	58	
Probationary - Part time	1	1	1	1	2	2	
Temporary - Full time	12	12	11	11	16	16	
Temporary - Part time	2	2	2	2	2	2	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	146	146	140	140	162	162	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	68	56	69	55	68	55	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	57	53	59	55	57	53	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	1	-	1	-	1	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	15	9	15	6	20	12	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	286.8	233.9	283.7	256.1	307.6	261.4	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1.1%		-7.8%		-6.8%		
Explanation of Changes to Non-Certificated Staff:							
Enrollment changes and budget restrictions							
Additional Information							
Are non-certificated staff subject to a collective agreement?	Yes	CUPE					
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 FTEs.							
Agreement ends August 31, 2021. Terms were adjustments to benefits to fund 1% increase in base salary. <a href="https://www.inspedschools.ca/documents/general/CUPE%20Schools%20Agreement%202019%20-%202023.pdf">https://www.inspedschools.ca/documents/general/CUPE%20Schools%20Agreement%202019%20-%202023.pdf</a>							