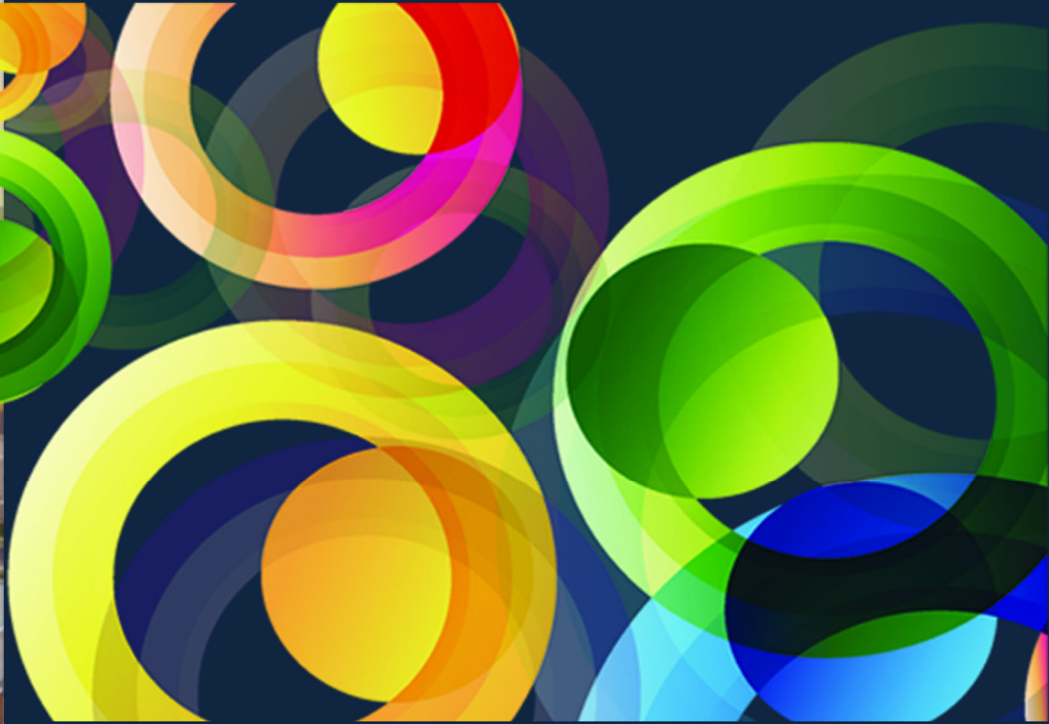


For the fiscal year ending August 31, 2023



# BUDGET REPORT

Approved by The Board of Trustees: May 26, 2022

—



The Fort McMurray School Division

231 Hardin Street

Fort McMurray, Alberta T9H 2G2



# Table of Contents

Table of Contents .....	3
About .....	4
Programs .....	5
2022-2023 Budget Report .....	6
Governing Principle in Financial Planning.....	6
Development and Implementation Principles.....	6
2022-23 Significant Budget Factors.....	12
Enrollment and Growth .....	13
Schedule of Budgeted Program Operations.....	14
Reserve Allocation.....	15
2022-23 Budget Allocation .....	16
Targeted Revenues and Expenses .....	17
Budget Consultation Process.....	18
Financial Links.....	19
Appendix A – Budget Report.....	20

## 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 521 students in two schools (kindergarten to grade 6, and grades 7 - 12 facilities), as well as approximately 802 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 401 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 1,644 English as second language learners
- Support to approximately 764 First Nations, Métis, and Inuit (FNMI) students



# 2022-2023 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 Interim Financial Reports, the Audit and 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 2022-23 budget.



## Leadership Quality Standards and Division Priorities

The 2022/2023 Budget was developed to support the Division's priorities 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.

**Priority #1: Promote Growth and Success for All Students**

Fort McMurray Public Schools (FMPSD) has a mission to be a learning community dedicated to educating all students for personal excellence. To promote this, it is key for the Division to give our students the tools and skills needed to achieve that personal excellence.

Our work with Numeracy and Literacy is paramount to laying the foundation for future success in all aspects of learning. This is supported through the maintenance of the curriculum coordinators who support administrators and teachers with Professional Learning Fridays (PLFs), data analysis and options to differentiate instruction to support learning.

**Priority #2: Maintain Safe and Caring Learning Environment and Supports**

A key priority for FMPSD is to provide a safe and caring learning environment for students to experience academic and personal success. The Fort McMurray School Division has come through significant compounding socio-economic factors over the past six years



(2016 wildfire, 2020 flood, pandemic, downward economic trends) that have had lasting impacts on the wellbeing of students, families, and staff. The local context requires a spotlight on mental health. Mental health supports learning assistant coaches and counseling have been maintained to support students, families. Staff professional learning Fridays are intentionally designed with a mental health focus woven throughout to provide further opportunities for staff & to deepen skills in supporting students. The division

engages a diverse group of students on the Boards student advisory committee to provide feedback to the division on student topics and Board discussion items including but not limited too, safe and caring learning environments.

### **Priority #3: Effective Stakeholder Engagement**

Leaders were provided a presentation about Parent Engagement in August of 2021 and then shared the same presentation with their staff to encourage brainstorming ways to further engage parents beyond “volunteering”. Some ways that stakeholders are engaged include:

- Parents are asked to provide feedback concerning policies, resources, supports, budgets and learning priorities at School Council meetings that are held monthly throughout the school year at the school level.
- School leaders with their School Councils explore school achievement measures, identify areas of strength and growth, and to develop school assurance plans.
- School and Division staff analyze stakeholder feedback (student, staff, parents) from the Alberta Education Assurance Survey, Our School Survey and our Survey on Wellbeing.
- Student Advisory groups for Grades 7-12, 4-6 and FNMI representation meet three times a year to provide feedback to the Board of Trustee committee members.
- Participating in a ThoughtExchange Survey, related to Budget priorities for all stakeholders including the greater community.
- Budget consultation with stakeholders including staff, parents, School Councils, Student Advisory teams, ATA local, CUPE local.

### **Priority #4: Strengthen Quality Teaching and Leading**

Fort McMurray Public Schools (FMPSP) is a learning community based on a foundation of strong professional learning opportunities and collaboration amongst the staff. We believe in lifelong learning for all staff and realize that a data driven, proactive plan on how to accomplish that is key to ensuring the largest impact on our staff, and thus our students. By ensuring we use both the Teaching Quality Standard (TQS), as well as the Leadership Quality Standard (LQS), as the foundation of our planning, we set up our staff for success.

Through a robust set of professional learning Friday plans and a strong collaborative learning cycle, both of which are developed yearly for the Division and each school, staff are given time to both share their expertise and hone their own pedagogical skills. A focus on: instruction and assessment for/of learning, mental wellness, leveraging technology, and the practice of a Collaborative Response Model to identify interventions for improvement of students achievement, can be found throughout the plans in the schools. 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 Teaching and Leading Departments.

## Funding Framework and Budget Summary

This year has been budgeted as a normal operating school year. The government continues with the 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 estimated at 4% growth during 2022/23.

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.

2022 brought optimism with higher oil and gas commodity prices.

CMR funding and expenditures have been approved at \$555,322, these are capital dollars included in the capital expenditure plan and are not a part of the operating budget.

Class sizes have been increased by 1.5: ECS: 23.5, Div 1: 23.5, Div 2: 28.5, Div 3: 30.5, Div 4: 31.5.

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

The budget and allocations will be updated in the fall. To reduce the impact of budget reductions to eliminate the deficit, 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 2025-26 school year.

This budget has a projected deficit of \$4.75 million plus \$500,000 of Board funded capital expenditures. 2022-23 school fees and transportations fees are the same as last year.

## 2022-23 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 \$2.45 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.

Maintaining Mental Health supports for staff, students and families increases the deficit.

Teacher turnover in new hires' is high positions is high, the Division issues on average 40% more T4s than total ATA positions each year. This impacts continuity in the classroom, Human Resources costs to manage turnover and recruitment. The Fort McMurray Allowance which funds the Cost of Living Allowance for employees is critical for the attraction and retention of staff.

Increasing average teacher cost core, 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 2022 it had increased to 7.64. 49% of our instructional staff are below the maximum step and eligible for an increment in salary. Average teacher salary has increased to \$107,900 per year due to grid increase and benefits.

CUPE benefits continue to rise (extended health 14% and dental 2%), cost containment on Life and LTD premiums and are currently in year 2 of 3 of a premium freeze.

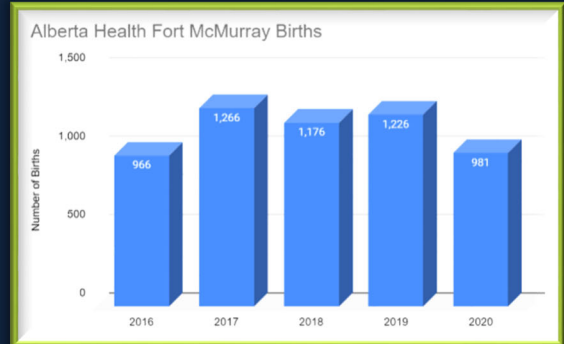




The Division has submitted an Architectural report on the Westwood Community High School YMCA pool. The cost to remediate this legacy partnership exceeds the Division's resources.

# 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 90 births per month or 1080 per year. This supports the continued growth in enrollment.



Fort McMurray Public School Division Enrollment Forecast November 3, 2021									
School	ACTUAL					FORECAST			
	17/18	18/19	19/20	20/21	21/22*	22/23*	23/24*	24/25*	25/26*
BHS	107	127	146	144	158	164	174	190	198
CG	336	453	521	492	567	584	619	645	650
DC	418	480	518	436	503	551	571	608	645
DM	112	242	313	272	372	392	416	422	438
EDF	671	691	696	612	640	632	628	594	573
FMCS	243	265	226	218	225	238	243	252	254
FMIS	289	370	371	316	370	400	400	391	394
GR	88	72	90	420	127	149	153	145	137
TL	205	201	210	191	223	217	218	217	214
TW	251	247	246	197	240	233	231	225	213
WGH	562	566	560	470	508	519	511	518	546
WV	266	274	274	264	289	293	287	294	289
CHS	421	405	403	395	425	405	417	421	427
EMT	639	717	873	1,031	1,199	1,295	1,372	1,485	1,566
FS	201	208	245	190	161	176	178	178	178
WW	660	656	653	656	693	724	773	773	752
<b>TOTAL</b>	<b>5,469</b>	<b>5,974</b>	<b>6,345</b>	<b>6,304</b>	<b>6,700</b>	<b>6,972</b>	<b>7,191</b>	<b>7,357</b>	<b>7,475</b>
% change yr over yr.	5.76%	9.23%	6.21%	-0.65%	6.28%	4.06%	3.14%	2.31%	1.62%

COVID ECDD enrollment drop



# Schedule of Budgeted Program Operations

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

REVENUES	Approved Budget 2022/2023							Actual Audited 2020/21
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 9,125,150	\$ 62,424,478	\$ 7,188,953	\$ 1,053,816	\$ 2,875,510	\$ -	\$ 82,667,907	\$ 80,027,451
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 9,661,545	\$ -	\$ -	\$ -	\$ 9,661,545	\$ 9,931,902
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 983,116	\$ -	\$ -	\$ -	\$ -	\$ 983,116	\$ 940,034
(5) Federal Government and First Nations	\$ -	\$ 85,040	\$ -	\$ -	\$ -	\$ -	\$ 85,040	\$ 60,799
(6) Other Alberta school authorities	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 404,540	\$ 867,665	\$ -	\$ 560,000	\$ -	\$ -	\$ 1,832,205	\$ 810,418
(11) Sales of services and products	\$ -	\$ 555,303	\$ -	\$ -	\$ -	\$ -	\$ 555,303	\$ 470,055
(12) Investment income	\$ -	\$ -	\$ 125,000	\$ -	\$ 75,000	\$ -	\$ 200,000	\$ 159,069
(13) Gifts and donations	\$ -	\$ 931,926	\$ -	\$ -	\$ -	\$ -	\$ 931,926	\$ 631,741
(14) Rental of facilities	\$ -	\$ 265,000	\$ 405,000	\$ -	\$ 223,000	\$ -	\$ 893,000	\$ 945,663
(15) Fundraising	\$ -	\$ 120,873	\$ -	\$ -	\$ -	\$ -	\$ 120,873	\$ 18,798
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(18) TOTAL REVENUES</b>	<b>\$ 9,529,690</b>	<b>\$ 66,258,401</b>	<b>\$ 17,380,498</b>	<b>\$ 1,613,816</b>	<b>\$ 3,173,510</b>	<b>\$ -</b>	<b>\$ 97,955,915</b>	<b>\$ 93,995,930</b>
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 3,222,175	\$ 36,084,088	\$ -	\$ -	\$ 618,367	\$ -	\$ 39,924,630	\$ 39,492,482
(20) Certificated benefits	\$ 755,819	\$ 8,464,169	\$ -	\$ -	\$ 76,427	\$ -	\$ 9,296,415	\$ 8,179,929
(21) Non-certificated salaries and wages	\$ 3,097,425	\$ 12,800,429	\$ 3,119,631	\$ 138,746	\$ 1,172,013	\$ -	\$ 20,328,244	\$ 18,180,358
(22) Non-certificated benefits	\$ 978,134	\$ 3,002,570	\$ 985,147	\$ 43,815	\$ 370,109	\$ -	\$ 5,379,775	\$ 4,634,203
(23) SUB - TOTAL	\$ 8,053,553	\$ 60,351,256	\$ 4,104,778	\$ 182,561	\$ 2,236,916	\$ -	\$ 74,929,064	\$ 70,486,972
(24) Services, contracts and supplies	\$ 1,726,962	\$ 7,205,059	\$ 5,313,156	\$ 2,017,733	\$ 780,450	\$ -	\$ 17,043,360	\$ 13,917,466
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 9,853,939	\$ -	\$ -	\$ -	\$ 9,853,939	\$ 10,078,635
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 203,740	\$ 440,426	\$ -	\$ 8,061	\$ -	\$ 652,227	\$ 585,717
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 176,713	\$ -	\$ -	\$ -	\$ 176,713	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ 25,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 55,000	\$ 43,240
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(35) TOTAL EXPENSES</b>	<b>\$ 9,780,515</b>	<b>\$ 67,785,055</b>	<b>\$ 19,889,012</b>	<b>\$ 2,200,294</b>	<b>\$ 3,055,427</b>	<b>\$ -</b>	<b>\$ 102,710,303</b>	<b>\$ 95,112,030</b>
<b>(36) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (250,825)</b>	<b>\$ (1,526,654)</b>	<b>\$ (2,508,514)</b>	<b>\$ (586,478)</b>	<b>\$ 118,083</b>	<b>\$ -</b>	<b>\$ (4,754,388)</b>	<b>\$ (1,116,100)</b>

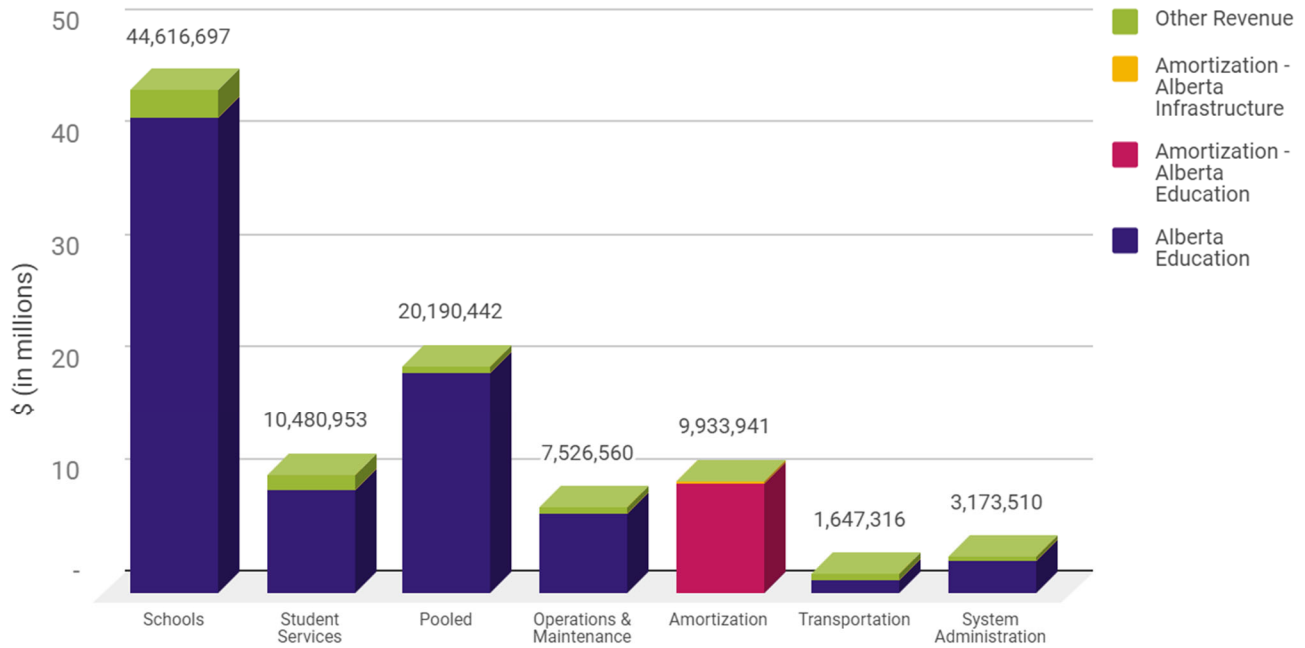
# Reserve Allocation

Reserve Allocation for the Year Ending August 31, 2023							
	Forecast	Budget	Estimate	Estimate	Estimate	Estimate	
	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26	
35	Accumulated Surplus from Operations						
36	Opening: Accumulated Surplus from Operations	\$9,586,251		Reduce 1.2 M	Reduce 1.2 M	Reduce 1.2 M	Reduce 900K
37							
38	Surplus (Deficit)	-\$5,333,510	-\$4,425,448	-\$3,225,448	-\$2,025,448	-\$825,448	\$74,552
39	SGF reserves draw down	\$0	-\$150,000	-\$75,000			
40	Accum Operating Reserves	\$4,252,741	-\$172,707	-\$3,473,156	-\$2,025,448	-\$825,448	\$74,552
41	Capital Reserves	\$5,551,493	\$5,051,493	\$4,378,786	\$905,630	\$0	\$0
42	Total Operating and Capital Reserves	\$9,804,234	\$4,878,786	\$905,630	-\$1,119,818	-\$825,448	\$74,552
43	Deferred Capital Allocation Board Funded	\$4,110,043	\$4,110,043	\$4,110,043	\$4,110,043	\$2,990,225	\$2,164,777
44	Total Board Reserves	\$13,914,277	\$8,988,829	\$5,015,673	\$2,990,225	\$2,164,777	\$2,239,328

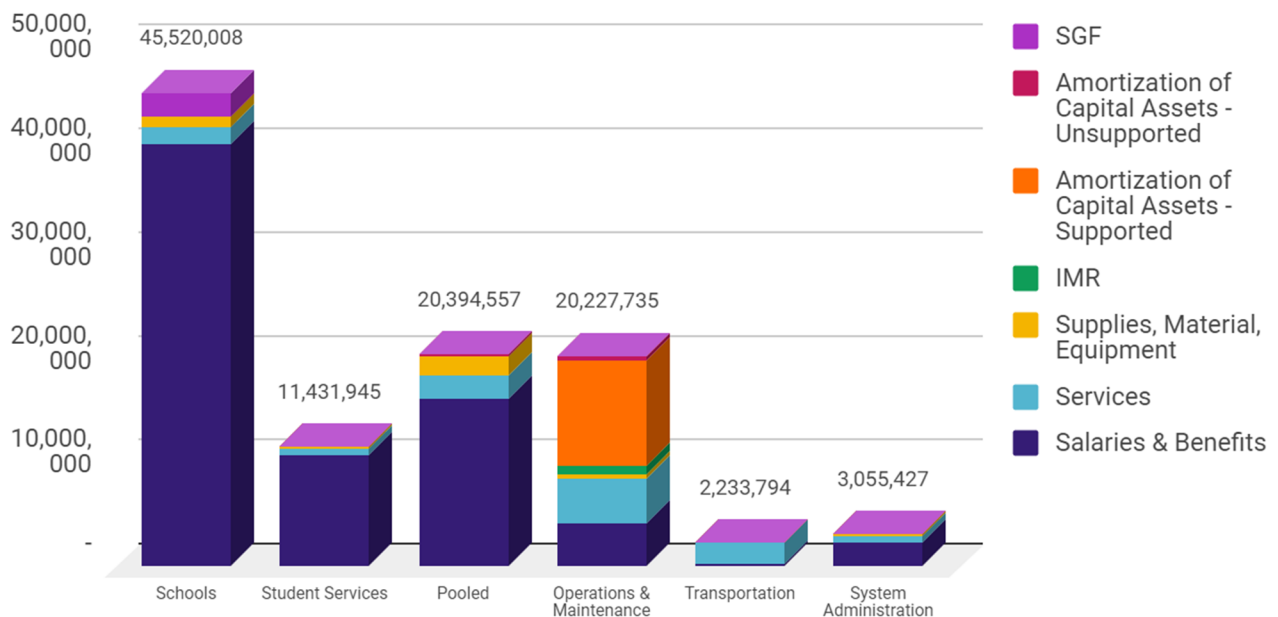




### Sources of Revenue



### Expenses by Major Expense Type





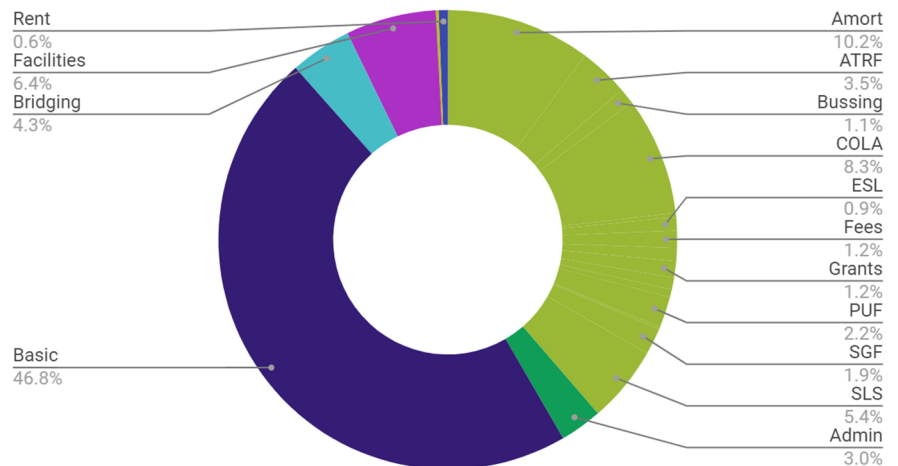
# Targeted Revenues and Expenses

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.

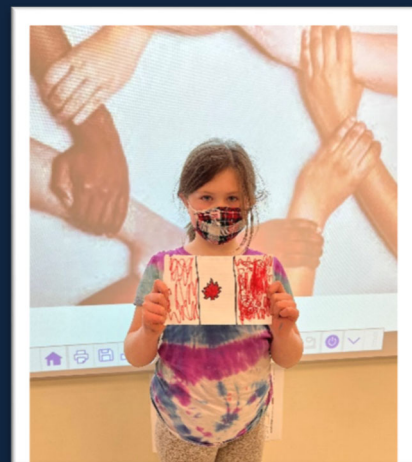
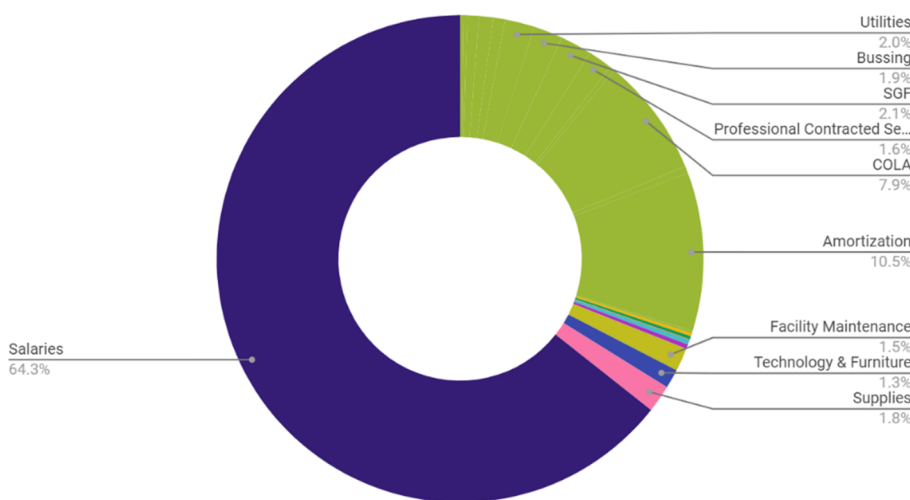


Doing  
What's  
**Best**  
For Kids

### Targeted vs. Other Revenues

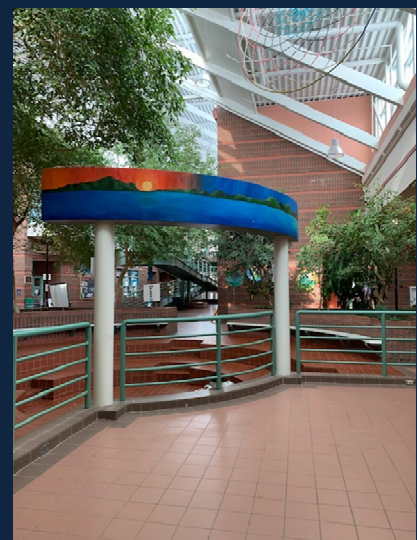


### Targeted vs. Other Expenses



# Stakeholder Budget Consultation Process

January - February	Broad stakeholder engagement: ThoughtExchange Survey; Presentation to School Councils on engagement results and seeking additional input
February 1	Committee of the Whole - Budget Overview
February 16	Board approves preliminary budget assumptions
February 24	Provincial Budget announced
March 8	Networks Budget Assumptions Review and Discussion
March 8	Board provided with a review of Budget Announcement
March 14	Board meeting with ATA/CUPE
March 24	Board review of ASBA budget analysis
March 31	Local board budget released by the Ministry of Education
April 5	High level budget presentation to Committee of the Whole
April 27	High level budget presentation to the board
Mid April - early May	Staff work with schools and departments on 2022-2023 budget
May 11	Committee of the Whole - High level budget update
May 25	May Board meeting - budget presented to the Board



# Financial Links

The 2022/2023 Budget Report is available at:

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

Administrative Procedure References:

AP 501 – Annual Division Budget

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

AP 502 – Annual School Budgets

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

AP 503 – Reserve Funds

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

AP 505 – Student Fees

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

AP 560A – Transportation Fees

[board.fmprsd.ab.ca/HTMLpolicyNew/procedures/AP560A.html](http://board.fmprsd.ab.ca/HTMLpolicyNew/procedures/AP560A.html)

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

<https://www.fmprsdschools.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@fmprsd.ab.ca](mailto:business.finance@fmprsd.ab.ca)

780.799.7900

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2023

[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@fmprsd.ab.ca  
Contact Address, Telephone & Email Address

**BOARD CHAIR**

Linda Mywaart

Name



Signature

**SUPERINTENDENT**

Ms. Annalee Nutter

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 June 22, 2022  
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



## TABLE OF CONTENTS

	Page
<b>BUDGETED STATEMENT OF OPERATIONS &amp; ALLOCATION OF EXPENSES (BY OBJECT)</b>	<b>3</b>
<b>BUDGETED SCHEDULE OF PROGRAM OPERATIONS</b>	<b>4</b>
<b>BUDGETED SCHEDULE OF FEE REVENUE</b>	<b>5</b>
<b>PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS</b>	<b>6</b>
<b>SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES</b>	<b>7</b>
<b>BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS</b>	<b>8</b>
<b>PROJECTED STUDENT STATISTICS</b>	<b>9</b>
<b>PROJECTED STAFFING STATISTICS</b>	<b>10</b>

**Color coded cells:**

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

### HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2022/2023 BUDGET REPORT

The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

**Budget Highlights, Plans & Assumptions:**

- 1) The 2022-23 budget has been budgeted for a normal operating school year. FMPSD students have diverse and complex needs. The division supports families that bring 84 reported different languages, the number of coded English Second Language learners is double the average of other Urban Boards and creates a complex learning environment in a remote community. In addition, Fort McMurray has 5.44% of its student population coded severe whereas the province was at 4.73%. This results in 47 additional students above average which adds to the financial stress in the division as the cost to educate high-needs students is greater than the funding.
- 2) The new funding framework utilizes Weighted Moving Average enrollment estimates and reduced the overall number of grants. Some of the major changes were the elimination of Class Size Initiative grants, CEUs to flat grants, and PUF reduced by 50% including the transfer from O&M to PUF. This framework has put the division into deficit budgeting.
- 3) Enrollment is estimated at a 4% increase for the fall.
- 4) Mental Health supports has been maintained, 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 2021 economic issues, 2020 COVID and Flood of Downtown Fort McMurray, and the 2021 COVID 3rd wave. The current economic improvement has not translated into a general increase for all.
- 5) Bridge funding was maintained which is critical for the Division, though CMR funding was reduced.
- 6) Cost escalations from insurance to transportation of goods and the delivery of services, ATA mediator proposal, and benefits are impacting operations.
- 7) Class sizes have increase by 1.5 students per teacher due to the above:

ECS: 23.5  
 L... : 28.5  
 Div 3: 30.5  
 Div 4: 31.5

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

- 8) This budget has minimal capacity to deal with any additional cost escalations or requests for increased resources.
  - 9) Deficit reduction does not include any reductions in bridge funding. Over and above the budget reductions made this year, further reductions of \$1 million dollars per year for four (4) more years would be required. A reduction in Bridge funding would be unmanageable.
- This budget has a projected deficit of \$4.5 million, plus Board Funded Capital Expenditures of \$500,000.

**Significant Business and Financial Risks:**

- 1) This current funding framework has reduced resources to the Division and increased the budgeted deficits, without adjustment to the framework the Division will deplete its operating reserves by August 2023. Reductions to the budget to balance the budget over the next 4 years will impact every department, program and school. The concern is for adequate resources to provide education to students under the new funding framework. Provincially negotiated increases to wages and allowances have 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 agreements obligations totalling an estimated \$2.45 million, which is fiscally impossible to absorb.
- 2) Teacher turnover is high, the Division issues on average 40% more T4s than positions each year. This impacts continuity in the classroom, Human Resources costs to manage turnover and recruitment. The Fort McMurray Allowance which funds the Cost of Living Allowance for employees is critical for the attraction and retention of staff.
- 3) 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 the 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 and leave these future waves of repairs unfunded.
- 4) Increasing wages and benefits add to the budget deficit.
- 5) The Division has submitted the architectural report on Westwood Community High School's YMCA pool remediation. This process has the support of Alberta Education and Infrastructure. The report sent to the province estimates the cost to remediate this legacy partnership exceeds the division's resources.

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

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
<b>REVENUES</b>			
Government of Alberta	\$ 93,337,568	\$89,861,291	\$90,899,387
Federal Government and First Nations	\$ 85,040	\$42,520	\$60,799
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,832,205	\$1,843,185	\$810,418
Sales of services and products	\$ 555,303	\$705,498	\$470,055
Investment income	\$ 200,000	\$200,000	\$159,069
Donations and other contributions	\$ 1,052,799	\$986,290	\$650,539
Other revenue	\$ 893,000	\$830,000	\$945,663
<b>TOTAL REVENUES</b>	\$97,955,915	\$94,468,784	\$93,995,930
<b>EXPENSES</b>			
Instruction - ECS	\$ 9,780,515	\$9,456,822	\$7,886,422
Instruction - Grade 1 to 12	\$ 67,785,055	\$65,597,328	\$62,513,198
Operations & maintenance	\$ 19,889,012	\$20,265,254	\$20,135,633
Transportation	\$ 2,200,294	\$2,308,954	\$1,750,453
System Administration	\$ 3,055,427	\$3,029,637	\$2,826,324
External Services	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$102,710,303	\$100,657,995	\$95,112,030
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$4,754,388)	(\$6,189,211)	(\$1,116,100)

**BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)**

for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
<b>EXPENSES</b>			
Certificated salaries	\$ 39,924,630	\$42,643,785	\$39,492,482
Certificated benefits	\$ 9,296,415	\$5,267,350	\$8,179,929
Non-certificated salaries and wages	\$ 20,328,244	\$17,991,996	\$18,180,358
Non-certificated benefits	\$ 5,379,775	\$5,674,736	\$4,634,203
Services, contracts, and supplies	\$ 17,043,360	\$18,275,580	\$13,917,466
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 9,853,939	\$10,064,779	\$10,078,635
Unsupported	\$ 828,940	\$712,769	\$585,717
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
<b>Other interest and finance charges</b>	\$ 55,000	\$27,000	\$43,240
<b>Losses on disposal of capital assets</b>	\$ -	\$0	\$0
<b>Other expenses</b>	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$102,710,303	\$100,657,995	\$95,112,030





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

	Approved Budaet 2022/2023	Approved Budaet 2021/2022	Actual 2020/2021
<b>FEES</b>			
TRANSPORTATION	\$560,000	\$560,000	\$230,869
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$260,425	\$251,625	\$147,320
Fees for optional courses	\$10,000	\$44,085	\$7,396
ECS enhanced program fees	\$404,540	\$394,020	\$311,183
<b>ACTIVITY FEES</b>			
Other fees to enhance education (Describe here)	\$0	\$25,550	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$150,000	\$113,963	\$0
Non-curricular goods and services	\$150,000	\$118,912	\$92,874
<b>NON-CURRICULAR TRAVEL</b>			
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$1,832,205	\$1,843,185	\$794,467

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 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
Cafeteria sales, hot lunch, milk programs	\$60,000	\$50,000	(\$909)
Special events	\$15,000	\$35,000	(\$11,475)
Sales or rentals of other supplies/services	\$250,000	\$60,000	\$78,775
International and out of province student revenue	\$50,000	\$20,000	(\$1,380)
Adult education revenue	\$35,000	\$21,588	\$9,300
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$8,000	\$20,000	\$6,772
Other (describe) Book fairs	\$0	\$45,000	\$0
Other (describe) Comissions	\$0	\$20,000	\$10,509
Other (describe) Market revenue & rental income	\$0	\$100,000	\$4,310
Other (describe) Student Travel	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	\$418,000	\$371,588	\$95,900



PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)  
for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2021</b>	\$24,396,716	\$9,258,972	\$0	\$9,586,251	\$8,325	\$9,577,926	\$5,551,493
<b>2021/2022 Estimated impact to AOS for:</b>							
Prior period adjustment	\$22,120	\$0	\$0	\$22,120	\$22,120		\$0
Estimated surplus(deficit)	(\$4,700,000)			(\$4,700,000)	(\$4,700,000)		\$0
Estimated board funded capital asset additions		\$976,000		(\$976,000)	\$0	(\$976,000)	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$10,490,620)		\$10,490,620	\$10,490,620		\$0
Estimated capital revenue recognized - Alberta Education		\$192,500		(\$192,500)	(\$192,500)		\$0
Estimated capital revenue recognized - Alberta Infrastructure		\$9,977,750		(\$9,977,750)	(\$9,977,750)		\$0
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		\$0
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		\$0
Estimated changes in Endowments	\$0		\$0	\$0	\$0		\$0
Estimated unsupported debt principal repayment		\$0		\$0	\$0		\$0
Estimated reserve transfers (net)				\$0	\$0		\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$4,357,510	(\$4,357,510)	\$0
<b>Estimated Balances for August 31, 2022</b>	\$19,718,836	\$9,914,602	\$0	\$4,252,741	\$8,325	\$4,244,416	\$5,551,493
<b>2022/23 Budget projections for:</b>							
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$5,480,122)	(\$5,480,122)		\$0			
Budgeted surplus(deficit)	(\$4,754,388)			(\$4,754,388)	(\$4,754,388)		
Projected board funded tangible capital asset additions		\$500,000		\$0	\$0	\$0	(\$500,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		(\$10,506,166)		\$10,506,166	\$10,506,166		\$0
Budgeted capital revenue recognized - Alberta Education		\$192,393		(\$192,393)	(\$192,393)		\$0
Budgeted capital revenue recognized - Alberta Infrastructure		\$9,661,545		(\$9,661,545)	(\$9,661,545)		\$0
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		\$0
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		\$0
Budgeted amortization of ARO tangible capital assets		(\$176,713)		\$176,713	\$176,713		\$0
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		\$0
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		\$0
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		\$0
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		\$0
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		\$0
Projected reserve transfers (net)				\$1,072,706	\$3,917,122	(\$2,844,416)	(\$1,072,706)
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2023</b>	\$9,484,326	\$4,105,539	\$0	\$1,400,000	\$0	\$1,400,000	\$3,978,787

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025
Projected opening balance	\$8,325	\$0	\$0	\$4,244,416	\$1,408,000	\$1,400,000	\$5,511,493	\$3,978,787	\$878,339
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$10,682,879	\$10,822,860	\$10,864,297	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized, including ARO assets amortization	(49,853,928)	(\$9,801,308)	(\$9,838,008)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserves transfers (net)	\$3,817,122	\$2,725,448	\$1,625,448	(\$2,944,416)	\$0	\$0	(\$1,071,706)	(\$2,725,448)	(\$1,625,448)
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	(\$160,000)	(\$75,000)	\$0	\$0	\$0	\$0	\$0	(\$75,000)	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	(\$1,487,541)	(\$775,784)	(\$52,825)	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	(\$735,359)	(\$598,308)	(\$288,112)	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	(\$588,478)	(\$800,000)	(\$600,000)	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	(\$715,438)	(\$600,000)	(\$600,000)	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OHES / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses	(\$1,079,574)	(\$1,000,000)	(\$1,000,000)	\$0	\$0	\$0	\$0	\$0	\$0
Non-earlay related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	(\$500,000)	(\$500,000)	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from DCA, Board Funded Asset Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$1,400,000	\$1,400,000	\$1,400,000	\$3,978,787	\$678,339	\$0

Total surplus as a percentage of 2023 Expenses 5.24% 2.02% 1.36%  
ASO as a percentage of 2023 Expenses 1.36% 1.36%

**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, 2023	\$ (4,754,388)	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>		
<b>Estimated Operating Deficit Due to:</b>		
Amortization of board funded ARO capital assets	\$0	
Joint Transportation System with FMRCSSD, single contractor mixed loads, double shifts	\$586,478	Fees are 410/student/year with a family max of \$1,230 per year.
Insurance Premium increases over and above inflation in 3 years	\$600,000	Increase in premiums beyond inflation
Operations and Maintenance of Facilities Deficit	\$1,908,514	Addition on new schools, rising utility costs, new schools continue to increase in enrollment.
School Generated Funds planned spending of reserves	\$150,000	Double the number of ESL students of other Urban Boards, higher than provincial average in high needs students,
ECS to Grade 12 Instruction Deficit	\$1,509,396	Increased Class Sizes by 1.5 students/Teacher, ATA settlement, grid, and benefits costs have added to the Deficit
Description 7 (Fill only if your board projected an operating deficit)	\$0	
<b>Subtotal, preliminary projected operating reserves to cover operating deficit</b>	4,754,388	
Opening balance adjustment due to adoption of PS 3280 (ARO)	-	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	-	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(652,227)	
Budgeted amortization of board funded ARO tangible capital assets	(176,713)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	(1,072,706)	
<b>Total final projected amount to access ASO in 2022/23</b>	\$ 2,852,742	

**Total amount approved by the Minister**



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

	Budgeted 2022/2023 (Note 2)	Actual 2021/2022	Actual 2020/2021	Notes
<b>Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	4,697	4,537	4,281	Head count
Grades 10 to 12	1,186	1,125	1,125	Head count
Total	5,883	5,662	5,406	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	3.9%	4.7%		
<b>Other Students:</b>				
Total	8	8	4	Note 3
<b>Total Net Enrolled Students</b>	5,891	5,670	5,410	
<b>Home Ed Students</b>	4	3	6	Note 4
<b>Total Enrolled Students, Grades 1-12</b>	5,895	5,673	5,416	
Percentage Change	3.9%	4.7%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	234	225	212	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities			-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	765	761	682	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	-			ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	765	761	682	
<b>Program Hours</b>	485	490	490	Minimum: 475 Hours
<b>FTE Ratio</b>	0.606	0.613	0.613	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	464	466	418	
Percentage Change and VA for change > 3% or < -3%	-0.5%	11.6%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	190	142	114	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	115	107	85	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**NOTES:**

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2022/2023 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- 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 2022/23		Actual 2021/22		Actual 2020/21		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
<b>CERTIFICATED STAFF</b>							
School Based	338	338	344	344	330	330	Teacher certification required for performing functions at the school level.
Non-School Based	15	8	14	9	15	9	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	353.0	346.0	358.2	352.7	344.5	338.5	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-1.4%		4.0%		2.5%		
If an average standard cost is used, please disclose rate: Student F.T.E. per certificated Staff			17.1		16.0		
Certificated Staffing Change due to:	18,013,644.02						
	Please Allocate						
	15.21						
Enrolment Change							
Other Factors							
Total Change							Increasing Costs for wages and benefits limited staffing Year-over-year change in Certificated Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:							
Continuous contracts terminated	-	-					
Non-permanent contracts not being renewed	-	-					
Other (retirement, attrition, etc.)							
Total Negative Change in Certificated FTEs	6.2						Retirement and consolidation Breakdown required where year-over-year 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>							
Certificated Number of Teachers							
Permanent - Full time	300	300	297	297	289	290	
Permanent - Part time	10	10	7	7	7	7	
Probationary - Full time	25	25	38	38	39	39	
Probationary - Part time	1	1	1	1	1	1	
Temporary - Full time	9	9	8	8	11	11	
Temporary - Part time	1	1	1	1	2	2	
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	179	179	158	158	140	140	Personnel support students are part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	72	58	70	66	69	65	Personnel providing instruction support for schools under 'instruction' program areas other than EAs
Operations & Maintenance	59	54	59	54	59	55	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2	0	1	-	1	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	12	4	15	5	15	6	Personnel in System Admin. and External Service areas.
Total Non-Certificated Staff FTE	323.8	265.8	303.2	272.1	283.7	258.1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	8.7%		6.9%		14.0%		
<b>Explanation of Changes to Non-Certificated Staff:</b>							
Increasing numbers of students and supports for those with high needs, so reorganization and reductions in staffing in Other							
<b>Additional Information</b>							
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No							
Please provide terms of contract for 2021/22 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTEs.							
To be regulated <input type="checkbox"/>							