

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2023

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

0056 The Westwind School Division

Legal Name of School Jurisdiction

445 Main Street PO Box 10 Cardston AB AB T0K 0K0; 403-653-4991; peter.wright@westwind.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mr. Jim Ralph

Name


Signature

SUPERINTENDENT

Mr. Darren Mazutinec

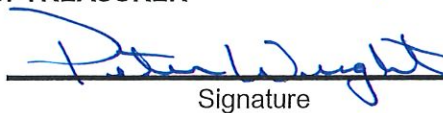
Name


Signature

SECRETARY TREASURER or TREASURER

Mr. Peter Wright

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 30, 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
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	salmon cells: populated from data entered in this template		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.

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

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

Budget Highlights, Plans & Assumptions:

- 26 - The 22/23 school year will be the third year under Alberta Education's new Funding Framework. This framework focuses on funding based on a three year
 27 weighted moving average enrolment (which smoothes the funding changes from year to year). Projected revenue amounts provided by Alberta Education have
 28 been used in preparation of this years budget.
- 29
- 30 - Enrolment is projected to increase slightly.
- 31
- 32 - Hard market insurance premiums rates are still a reality and this budget reflects those rates.
- 33 - This budget reflects benefit rate cost increases (primarily to ASEBP, but also CPP etc.) of approximately \$215,000, in comparison to the 2021/2022 school year.
 34 Rates are projected to increase again for the 2023/2024 school year.
- 35 - This budget does not provide cost of living or salary grid increases to certified or non-certificated staff (0%).
- 36
- 37

Significant Business and Financial Risks:

- 39 - Covid and sick costs related to Covid are still a significant risk.
- 40
- 41 - Alberta economy and availability of future funding.
- 42 - Utility costs (natural gas, electricity, diesel) continue to rise.
- 43
- 44 - Carbon tax increases also contribute to the burden of rising utility costs
- 45
- 46 - Hard market insurance costs.
- 47 - Rising ASEBP and Federal (CPP, EI) benefit premiums.
- 48
- 49
- 50
- 51
- 52
- 53
- 54
- 55
- 56
- 57
- 58
- 59
- 60
- 61
- 62
- 63
- 64
- 65
- 66
- 67

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
REVENUES			
Government of Alberta	\$ 52,521,881	\$52,247,723	\$53,325,119
Federal Government and First Nations	\$ 2,690,825	\$2,525,537	\$2,441,210
Property taxes	\$ -	\$0	\$0
Fees	\$ 807,580	\$796,305	\$480,124
Sales of services and products	\$ 339,693	\$398,693	\$549,350
Investment income	\$ 58,769	\$55,444	\$73,305
Donations and other contributions	\$ 989,702	\$989,702	\$349,215
Other revenue	\$ 192,067	\$159,391	\$60,786
TOTAL REVENUES	\$57,600,517	\$57,172,795	\$57,279,109
EXPENSES			
Instruction - ECS	\$ 2,938,244	\$2,877,992	\$2,942,812
Instruction - Grade 1 to 12	\$ 41,118,504	\$40,530,629	\$41,443,496
Operations & maintenance	\$ 8,831,068	\$8,839,782	\$8,515,069
Transportation	\$ 2,375,255	\$2,340,407	\$2,245,763
System Administration	\$ 2,205,606	\$2,193,290	\$1,929,588
External Services	\$ 131,840	\$190,840	\$125,962
TOTAL EXPENSES	\$57,600,517	\$56,972,940	\$57,202,690
ANNUAL SURPLUS (DEFICIT)	\$0	\$199,855	\$76,419

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)

for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
EXPENSES			
Certificated salaries	\$ 24,401,344	\$24,239,565	\$24,692,291
Certificated benefits	\$ 5,959,053	\$5,820,861	\$5,756,850
Non-certificated salaries and wages	\$ 10,594,693	\$10,599,235	\$10,749,584
Non-certificated benefits	\$ 3,337,300	\$3,279,558	\$3,227,588
Services, contracts, and supplies	\$ 9,144,335	\$8,948,395	\$8,638,387
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,389,105	\$3,339,826	\$3,389,105
Unsupported	\$ 772,437	\$743,000	\$725,626
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$17,238
Other interest and finance charges	\$ 2,250	\$2,500	\$6,021
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$57,600,517	\$56,972,940	\$57,202,690

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

	Approved Budget 2022/2023										Actual Audited 2020/21
	Instruction		Operations and Maintenance		Transportation	System Administration	External Services	TOTAL		TOTAL	
	ECS	Grade 1 to 12	Maintenance								
REVENUES											
(1) Alberta Education	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(2) Alberta Infrastructure - non remediation	2,519,756	36,885,180	5,832,581	2,479,911	2,391,796	2,304,657	49,933,970	50,743,142	2,419,911	50,743,142	
(3) Alberta Infrastructure - remediation	-	-	-	-	-	-	-	-	-	-	
(4) Other - Government of Alberta	-	57,000	-	-	-	-	57,000	112,649	-	112,649	
(5) Federal Government and First Nations	-	2,424,960	265,865	51,000	-	-	2,690,825	2,441,210	-	2,441,210	
(6) Other Alberta school authorities	-	-	-	-	-	-	51,000	49,417	-	49,417	
(7) Out of province authorities	-	-	-	-	-	-	-	-	-	-	
(8) Alberta municipalities-special tax levies	-	-	-	-	-	-	-	-	-	-	
(9) Property taxes	-	-	-	-	-	-	-	-	-	-	
(10) Fees	50,000	687,580	-	-	70,000	-	807,580	480,124	-	480,124	
(11) Sales of services and products	-	142,853	-	-	65,000	-	339,893	549,350	-	549,350	
(12) Investment income	-	15,000	37,769	-	-	6,000	58,769	73,305	-	73,305	
(13) Gifts and donations	-	103,520	-	-	-	-	103,520	114,573	-	114,573	
(14) Rental of facilities	-	-	59,500	-	-	-	59,500	24,941	-	24,941	
(15) Fundraising	-	886,182	-	-	-	-	886,182	234,642	-	234,642	
(16) Gains on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	-	
(17) Other	-	112,567	20,000	-	-	-	132,567	9,809	-	9,809	
(18) TOTAL REVENUES	2,569,756	41,314,842	8,746,626	2,526,796	2,310,657	131,840	57,600,517	57,278,109		57,278,109	
EXPENSES											
(19) Certificated salaries	954,990	22,743,354	-	-	-	703,000	24,401,344	24,692,291	-	24,692,291	
(20) Certificated benefits	137,248	5,735,880	-	-	-	85,825	5,959,053	5,796,850	-	5,796,850	
(21) Non-certificated salaries and wages	1,092,965	5,746,911	1,947,184	1,112,624	1,112,624	656,276	10,594,693	10,749,584	-	10,749,584	
(22) Non-certificated benefits	491,441	1,906,292	553,499	197,578	187,398	1,092	3,337,900	3,227,588	-	3,227,588	
(23) SUB - TOTAL	2,676,744	36,132,437	2,500,683	1,310,102	1,632,499	1,632,499	44,292,390	44,426,313	-	44,426,313	
(24) Services, contracts and supplies	261,500	4,846,067	2,730,843	685,153	-	528,857	9,144,335	8,638,387	-	8,638,387	
(25) Amortization of supported tangible capital assets	-	-	3,389,105	-	-	-	3,389,105	3,389,105	-	3,389,105	
(26) Amortization of unsupported tangible capital assets	-	140,000	198,000	380,000	-	42,000	761,000	725,626	-	725,626	
(27) Amortization of supported ARO tangible capital assets	-	-	-	-	-	-	-	-	-	-	
(28) Amortization of unsupported ARO tangible capital assets	-	-	11,437	-	-	-	11,437	-	-	-	
(29) Accretion expenses	-	-	-	-	-	-	-	-	-	-	
(30) Supported interest on capital debt	-	-	-	-	-	-	-	-	-	-	
(31) Unsupported interest on capital debt	-	-	-	-	-	-	-	-	-	-	
(32) Other interest and finance charges	-	-	-	-	-	-	-	-	-	-	
(33) Losses on disposal of tangible capital assets	-	-	-	-	-	2,250	2,250	6,021	-	6,021	
(34) Other expense	-	-	-	-	-	-	-	-	-	-	
(35) TOTAL EXPENSES	2,938,244	41,118,504	8,831,068	2,375,255	2,205,606	131,840	57,600,517	57,202,690		57,202,690	
(36) OPERATING SURPLUS (DEFICIT)	(368,488)	196,338	(84,442)	151,541	105,051	-	-	-	-	76,419	

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
FEES			
TRANSPORTATION	\$70,000	\$70,000	\$8,460
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$180,135	\$175,860	\$142,038
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$90,000	\$95,000	\$84,532
ECS enhanced program fees	\$50,000	\$38,000	\$26,900
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$213,945	\$212,700	\$54,991
Non-curricular goods and services	\$168,000	\$168,246	\$136,164
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$21,500	\$22,391	\$17,176
TOTAL FEES	\$807,580	\$796,305	\$480,124

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	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$0	\$0	\$0

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)	OPERATING SURPLUS FROM OPERATIONS (5+6)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED OPERATING RESERVES	CAPITAL RESERVES			
Actual balances per AFS at August 31, 2021	\$9,798,001	\$0	\$7,143,226	\$507,848	\$1,615,240	\$1,435,487	\$537,687			
2021/2022 Estimated impact to AOS for:										
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Estimated surplus/(deficit)	\$199,855	\$199,855	\$547,137		\$199,855	\$199,855				
Estimated board funded capital asset additions	\$0	\$0	(\$4,120,616)		\$4,120,616	\$4,120,616				
Estimated disposal of unsupported tangible capital assets	\$0	\$0	\$874,659		(\$874,659)	(\$874,659)				
Estimated amortization of capital assets (expense)	\$0	\$0	\$2,419,910		(\$2,419,910)	(\$2,419,910)				
Estimated capital revenue recognized - Alberta Education	\$0	\$0	\$60,000		(\$60,000)	(\$60,000)				
Estimated capital revenue recognized - Alberta Infrastructure	\$0	\$0	\$0		\$0	\$0				
Estimated capital revenue recognized - Other GOA	\$0	\$0	\$0		\$0	\$0				
Estimated changes in Endowments	\$0	\$0	\$138,705		(\$138,705)	(\$138,705)				
Estimated unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0				
Estimated reserve transfers (net)	\$0	\$0	\$0		(\$766,047)	(\$766,047)			\$766,047	
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0		\$0	\$0			\$0	
Estimated Balances for August 31, 2022	\$9,997,856	\$7,063,021	\$507,848	\$240,903	\$1,678,390	\$1,435,487	\$756,597			
2022/23 Budget projections for:										
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$354,547)	(\$354,547)			\$0	\$0				
Budgeted surplus/(deficit)	\$0	\$0	\$345,000		\$0	\$0			(\$345,000)	
Projected board funded tangible capital asset additions	\$0	\$0	\$0		\$0	\$0			\$0	
Projected board funded ARO tangible capital asset additions	\$0	\$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)	\$0	\$0	(\$4,150,105)		\$4,150,105	\$4,150,105				
Budgeted capital revenue recognized - Alberta Education	\$0	\$0	\$849,194		(\$849,194)	(\$849,194)				
Budgeted capital revenue recognized - Alberta Infrastructure	\$0	\$0	\$2,479,911		(\$2,479,911)	(\$2,479,911)				
Budgeted capital revenue recognized - Other GOA	\$0	\$0	\$60,000		(\$60,000)	(\$60,000)				
Budgeted capital revenue recognized - Other sources	\$0	\$0	\$0		\$0	\$0				
Budgeted amortization of ARO tangible capital assets	\$0	\$0	(\$11,437)		\$11,437	\$11,437				
Budgeted amortization of supported ARO tangible capital assets	\$0	\$0	\$0		\$0	\$0				
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0		\$0	\$0				
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0		\$0	\$0				
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0				
Budgeted unsupported debt principal repayment	\$0	\$0	\$144,448		(\$144,448)	(\$144,448)				
Projected reserve transfers (net)	\$0	\$0	\$0		\$0	\$0			\$0	
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0		\$0	\$0			\$0	
Projected Balances for August 31, 2023	\$9,643,309	\$6,425,485	\$507,848	\$108,390	\$1,543,877	\$1,435,487	\$1,172,099			

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	31-Aug-2023	30-Aug-2024	31-Aug-2023	30-Aug-2024
Projected opening balance	\$240,803	\$108,380	\$1,435,487	\$1,435,487	\$758,587	\$1,172,089
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$4,161,542	\$4,150,105	\$4,150,105	\$0	\$0	\$0
Budgeted capital revenue recognized, including ARO assets amortization	(\$3,981,105)	(\$3,981,105)	(\$3,981,105)	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted reserves transfers (net)	(\$144,416)	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	(\$760,502)	(\$760,502)	(\$760,502)	\$0	\$760,502	\$760,502
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certified remuneration	\$0	\$0	\$0	\$0	\$0	\$0
Grid crop, not salary increases	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certified remuneration	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	\$0	\$0	\$0	\$0	\$0	\$0
Increased insurance costs - unsupported	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$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
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$108,380	\$108,388	\$1,435,487	\$1,435,487	\$1,172,089	\$1,157,801

Total surplus as a percentage of 2023 Expenses 4.72%
ASO as a percentage of 2023 Expenses 2.68%

Total surplus as a percentage of 2024 Expenses 5.35%
ASO as a percentage of 2024 Expenses 2.68%

6.01%
2.68%

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	\$ -	
PLEASE DO NOT ALLOCATE IN BLUE CELLS BELOW	0	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$0	
Description 2 (Fill only if your board projected an operating deficit)	\$0	
Description 3 (Fill only if your board projected an operating deficit)	\$0	
Description 4 (Fill only if your board projected an operating deficit)	\$0	
Description 5 (Fill only if your board projected an operating deficit)	\$0	
Description 6 (Fill only if your board projected an operating deficit)	\$0	
Description 7 (Fill only if your board projected an operating deficit)	\$0	
Subtotal, preliminary projected operating reserves to cover operating deficit	-	
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	(761,000)	
Budgeted amortization of board funded ARO tangible capital assets	(11,437)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	144,448	
Projected net transfer to (from) Capital Reserves	760,502	
Total final projected amount to access ASO in 2022/23	\$ 132,513	
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
Grades 1 to 12				
Eligible Funded Students:				
Grades 1 to 9	3,000	2,946	2,874	Head count
Grades 10 to 12	930	884	872	Head count
Total	3,930	3,830	3,746	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	2.6%	2.2%		
Other Students:				
Total	220	228	225	Note 3
Total Net Enrolled Students	4,150	4,058	3,971	
Home Ed Students	145	143	122	Note 4
Total Enrolled Students, Grades 1-12	4,295	4,201	4,093	
Percentage Change	2.2%	2.6%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	120	126	126	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)				
Eligible Funded Children	370	403	409	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	50	73	63	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	420	476	472	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	210	238	236	
Percentage Change and VA for change > 3% or < -3%	-11.8%	0.8%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	108	108	88	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	160	160	149	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- 1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- 2) Budgeted enrolment is to be based on best information available at time of the 2022/2023 budget report preparation.
- 3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- 4) Because they are funded separately, Home Education students are not included with total net enrolled students.

PROJECTED STAFFING STATISTICS
FULL-TIME EQUIVALENT (FTE) PERSONNEL

CERTIFIED STAFF	Budget 2022/23		Actual 2021/22		Actual 2020/21		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	239	239	240	240	246	246	
Non-School Based	7	2	6	1	7	1	Teacher certification required for performing functions at the school level.
Total Certified Staff FTE	246.0	241.0	246.0	241.0	252.8	247.3	Teacher certification required for performing functions at the system/campus official level. FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	0.0%		-2.7%		-2.7%		
If an average standard cost is used, please disclose rate.			18.0			17.1	
Student F.T.E. per certificated Staff	18,910,081.0						
Certificated Staffing Change due to:							
Enrollment Change							
Other Factors							
Total Change							
Breakdown, where total change is Negative:							
Continuous contracts terminated							
Non-permanent contracts not being renewed							
Other (retirement, sabbatical, etc.)							
Total Negative Change In Certificated FTEs							
Breakdown, where total change is Positive:							
Additional staff hired							
Other (retirement, sabbatical, etc.)							
Total Positive Change In Certificated FTEs							
Breakdown required where year-over-year 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	219	219	214	214	225	225	
Permanent - Part time	6	6	7	7	6	6	
Probationary - Full time	18	18	17	17	12	12	
Probationary - Part time	1	1	1	1	1	1	
Temporary - Full time	15	15	18	18	11	11	
Temporary - Part time					3	3	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	171		177		172		Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated Instruction	41		44		44		Personnel providing instruction support for schools under "Instruction" program across other than EAs
Operations & Maintenance	35		35		35		Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	36		37		37		Bus drivers employed, but not contracted
Transportation - Other Staff	4		4		5		Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	15		15		15		Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	302.0		312.0		308.2		FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-3.2%		1.2%		-2.0%		
Explanation of Changes to Non-Certificated Staff:							
Additional Information							
Are non-certificated staff subject to a collective agreement? No NA							
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.							