

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024

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

2255 The Palliser School Division

Legal Name of School Jurisdiction

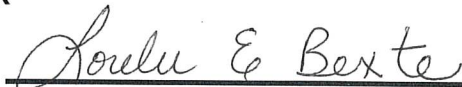
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Contact Address, Telephone & Email Address

BOARD CHAIR

Mrs. Lorelei Bexte

Name



Signature

SUPERINTENDENT

Mr. Dave Driscoll

Name

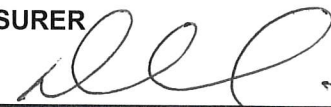


Signature

SECRETARY TREASURER or TREASURER

Mr. Dexter Durfey

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, 2023

Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
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Legend:

Blue	Data input is required	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
Green	Populated based on information previously submitted to Alberta Education	Yellow	Flags to draw attention to sections requiring entry depending on other parts of the s

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2023/2024 BUDGET REPORT

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

Budget Highlights, Plans & Assumptions:

The 2023/2024 Operating budget reflects projected revenue of \$109.51 million with projected expenditures of \$111.11 million for a projected deficit of \$1.6 million. The current mandate of the Board of Trustees and goal of Administration was to maintain as many classroom supports as possible. This goal is demonstrated by maintaining the existing connections workers, with the addition of one and 0.5 FSLC for 2023-2024 school year, to be maintained with Classroom Complexity funding. A commitment to maintain current certificated staffing at the same level, relevant to student number, as prior year.

Palliser School Division continues it's commitment to the evergreening of technology with the planned purchases of additional 800 student chromebook devices and increased infrastructure supports.

A commitment to evergreening of the fleet vehicles is also continued with the addition of 5 new busses for the 2023/24 school year, 2 new facility vehicles as well as 2 new tractors to maintain grounds of existing facilities.

Significant Business and Financial Risks:

Funding model changes that included weighted moving average and the subsequent adjustments announced in the spring of 2023 which rolled bridge funding into the basic grant have created confusion and a lack of clarity as to actual revenues year over year. The inherent risk is a potentially wide variance in actual revenues as compared to budgeted revenues provided in funding profile by the Province.

Palliser School Division provides education services to 12 Alternative Program schools, with enrollments of nearly 5,000 students. Palliser is currently in the process of ending the agreement to provide services at the Calgary Islamic Schools which includes 2 facilities and approx 1,700 students. There is significant risk financially from an employment standards perspective as their will be a significant reduction in both professional and support staff for these 2 facilities.

The continued deficit in the Operations and Maintenance budget which cannot be minimized due to increased utility, supply, contract and insurance costs, leaves Palliser School Division with a significant proposed deficit to maintain instructional programming while still absorbing this O&M shortfall.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
REVENUES			
Government of Alberta	\$ 101,892,186	\$98,848,692	\$96,947,315
Federal Government and First Nations	\$ 315,962	\$325,041	\$465,977
Property taxes	\$ -	\$0	\$0
Fees	\$ 2,092,981	\$2,012,526	\$2,102,404
Sales of services and products	\$ 920,100	\$860,150	\$1,591,136
Investment income	\$ 250,000	\$60,000	\$106,683
Donations and other contributions	\$ 400,000	\$400,000	\$388,036
Other revenue	\$ 3,638,435	\$3,134,922	\$1,957,113
TOTAL REVENUES	\$109,509,664	\$105,641,331	\$103,558,664
EXPENSES			
Instruction - ECS	\$ 2,381,631	\$2,656,596	\$681,245
Instruction - Grade 1 to 12	\$ 86,660,676	\$82,079,534	\$82,811,216
Operations & maintenance	\$ 12,419,506	\$12,243,935	\$12,569,407
Transportation	\$ 4,430,758	\$4,176,178	\$4,045,341
System Administration	\$ 3,281,498	\$3,136,759	\$3,200,376
External Services	\$ 1,935,595	\$2,083,683	\$552,079
TOTAL EXPENSES	\$111,109,664	\$106,376,685	\$103,859,664
ANNUAL SURPLUS (DEFICIT)	(\$1,600,000)	(\$735,354)	(\$301,000)

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
EXPENSES			
Certificated salaries	\$ 54,237,083	\$52,292,603	\$50,297,105
Certificated benefits	\$ 13,105,836	\$11,808,301	\$11,861,076
Non-certificated salaries and wages	\$ 18,098,516	\$17,264,862	\$16,080,858
Non-certificated benefits	\$ 5,033,616	\$4,634,849	\$3,958,948
Services, contracts, and supplies	\$ 16,529,953	\$16,268,382	\$17,417,998
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,766,598	\$2,856,823	\$2,946,357
Unsupported	\$ 1,238,473	\$1,200,043	\$1,294,096
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 2,080	\$2,080	\$3,226
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ 97,509	\$48,742	\$0
TOTAL EXPENSES	\$111,109,664	\$106,376,685	\$103,859,664

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

REVENUES	Approved Budget 2023/2024							Actual Audited 2021/22
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 2,953,089	\$ 79,608,940	\$ 9,106,346	\$ 4,693,245	\$ 3,323,509	\$ -	\$ 99,685,129	\$ 93,570,198
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 2,122,057	\$ -	\$ -	\$ -	\$ 2,122,057	\$ 2,176,269
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 1,070,845
(5) Federal Government and First Nations	\$ -	\$ 315,962	\$ -	\$ -	\$ -	\$ -	\$ 315,962	\$ 465,977
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,003
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 2,092,981	\$ -	\$ -	\$ -	\$ -	\$ 2,092,981	\$ 2,102,404
(11) Sales of services and products	\$ 121,600	\$ 578,500	\$ -	\$ -	\$ 220,000	\$ -	\$ 920,100	\$ 1,591,136
(12) Investment income	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 106,683
(13) Gifts and donations	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 99,586
(14) Rental of facilities	\$ -	\$ 30,000	\$ 9,000	\$ -	\$ 135,000	\$ -	\$ 174,000	\$ 207,533
(15) Fundraising	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 288,450
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,071
(17) Other	\$ -	\$ 1,528,840	\$ -	\$ -	\$ -	\$ 1,935,595	\$ 3,464,435	\$ 1,740,509
(18) TOTAL REVENUES	\$ 3,074,689	\$ 84,890,223	\$ 11,237,403	\$ 4,693,245	\$ 3,678,509	\$ 1,935,595	\$ 109,509,664	\$ 103,558,664
EXPENSES								
(19) Certificated salaries	\$ 1,364,813	\$ 52,127,252			\$ 559,625	\$ 185,393	\$ 54,237,083	\$ 50,297,105
(20) Certificated benefits	\$ 243,552	\$ 12,711,410			\$ 122,620	\$ 28,254	\$ 13,105,836	\$ 11,861,076
(21) Non-certificated salaries and wages	\$ 559,840	\$ 11,149,628	\$ 2,056,515	\$ 1,876,025	\$ 1,129,908	\$ 1,326,600	\$ 18,098,516	\$ 16,080,858
(22) Non-certificated benefits	\$ 156,526	\$ 3,333,806	\$ 610,312	\$ 236,622	\$ 301,002	\$ 395,348	\$ 5,033,616	\$ 3,958,948
(23) SUB - TOTAL	\$ 2,324,731	\$ 79,322,096	\$ 2,666,827	\$ 2,112,647	\$ 2,113,155	\$ 1,935,595	\$ 90,475,051	\$ 82,197,987
(24) Services, contracts and supplies	\$ 56,900	\$ 6,917,171	\$ 6,739,662	\$ 1,803,500	\$ 1,012,720	\$ -	\$ 16,529,953	\$ 17,417,998
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 2,766,598	\$ -	\$ -	\$ -	\$ 2,766,598	\$ 2,946,357
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 421,409	\$ 145,347	\$ 514,611	\$ 153,543	\$ -	\$ 1,234,910	\$ 1,294,096
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 3,563	\$ -	\$ -	\$ -	\$ 3,563	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ 97,509	\$ -	\$ -	\$ -	\$ 97,509	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 2,080	\$ -	\$ 2,080	\$ 3,226
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 2,381,631	\$ 86,660,676	\$ 12,419,506	\$ 4,430,758	\$ 3,281,498	\$ 1,935,595	\$ 111,109,664	\$ 103,859,664
(36) OPERATING SURPLUS (DEFICIT)	\$ 693,058	\$ (1,770,453)	\$ (1,182,103)	\$ 262,487	\$ 397,011	\$ -	\$ (1,600,000)	\$ (301,000)

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2022	\$10,166,937	\$7,099,470	\$88,069	\$1,879,100	(\$0)	\$1,879,100	\$1,100,298
2022/2023 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$1,200,810)	\$60,575		(\$1,261,385)	(\$1,261,385)		
Estimated surplus(deficit)	\$1,850,000			\$1,850,000	\$1,850,000		
Estimated board funded capital asset additions		\$959,592		\$0	\$0	\$0	(\$959,592)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$4,113,561)		\$4,113,561	\$4,113,561		
Estimated capital revenue recognized - Alberta Education		\$800,727		(\$800,727)	(\$800,727)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,118,540		(\$2,118,540)	(\$2,118,540)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$3,563)		\$3,563	\$3,563		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	(\$483,844)
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	(\$515,624)	(\$515,624)	\$0	\$515,624
Estimated Balances for August 31, 2023	\$10,332,283	\$6,921,780	\$88,069	\$3,149,948	\$1,270,848	\$1,879,100	\$172,486
2023/24 Budget projections for:							
Budgeted surplus(deficit)	(\$1,600,000)			(\$1,600,000)	(\$1,600,000)		
Projected board funded tangible capital asset additions		\$921,000		\$0	\$0	\$0	(\$921,000)
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
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$4,001,508)		\$4,001,508	\$4,001,508		
Budgeted capital revenue recognized - Alberta Education		\$700,735		(\$700,735)	(\$700,735)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,065,863		(\$2,065,863)	(\$2,065,863)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$3,563)		\$3,563	\$3,563		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$323,442		(\$323,442)	(\$323,442)		
Projected reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				\$0	\$329,152	(\$329,152)	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	(\$915,031)	(\$915,031)	\$0	\$915,031
Projected Balances for August 31, 2024	\$8,732,283	\$6,927,749	\$88,069	\$1,549,948	(\$0)	\$1,549,948	\$166,517

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026
Projected opening balance	\$1,270,848	(\$0)	(\$0)	\$1,879,100	\$1,549,948	\$1,549,948	\$172,486	\$166,517	\$166,517
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0					
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$4,005,071	\$0	\$0		\$0	\$0		
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$2,766,598)	\$0	\$0		\$0	\$0		
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted unsupported debt principal repayment	Explanation	(\$323,442)	\$0	\$0		\$0	\$0		
Projected reserves transfers (net)	Operating reserve requested to offset budget deficit	\$329,152	\$0	\$0	(\$329,152)	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Unsupported amortization less capital debt repayment to c	(\$915,031)	\$0	\$0	\$0	\$0	\$0	\$915,031	\$900,000
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
New school start-up costs	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	ASEBP Increases	(\$417,897)	\$0	\$0		\$0	\$0		
Non-recurring non-certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0		\$0	\$0		
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0		
Professional development, training & support	Explanation	\$0	\$0	\$0		\$0	\$0		
Transportation Expenses	Explanation	\$0	\$0	\$0		\$0	\$0		
Operations & maintenance	Increased costs - unsupported	(\$1,182,103)	\$0	\$0		\$0	\$0		
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0		
System Administration	Explanation	\$0	\$0	\$0		\$0	\$0		
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0		
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0		\$0	\$0		
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0		
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0		
Capital costs - School land & building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Purchases as outlined on Contents and new IT capital lease	\$0	\$0	\$0	\$0	\$0	\$0	(\$921,000)	(\$900,000)
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency		(\$0)	(\$0)	(\$0)	\$1,549,948	\$1,549,948	\$1,549,948	\$166,517	\$166,517

Total surplus as a percentage of 2024 Expenses	1.54%	1.54%	1.54%
ASO as a percentage of 2024 Expenses	1.39%	1.39%	1.39%

**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/transferring ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2024	\$ (1,600,000)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(1,600,000)	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$3,563	
Accretion of ARO capital assets	\$97,509	
PO&M - Utility, supply, contractor, insurance costs	\$1,081,031	
Increased ASEBP costs	\$417,897	
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	1,600,000	
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	(1,234,910)	
Budgeted amortization of board funded ARO tangible capital assets	(3,563)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	323,442	
Projected net transfer to (from) Capital Reserves	915,031	
Total final projected amount to access ASO in 2023/24	1,600,000	

This section will appear only if B7 is in a deficit position. If it is a deficit, it will show in blue.

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted **Actual** **Actual**
2023/2024 **2022/2023** **2021/2022**
(Note 2)

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	6,879	6,730	6,602	Head count
Grades 10 to 12	1,766	1,705	1,448	Head count
Total	8,645	8,435	8,050	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.5%	4.8%		

Other Students:

Total	65	122	92	Note 3
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Total Net Enrolled Students	8,710	8,557	8,142	
Home Ed Students	37	31	53	Note 4
Total Enrolled Students, Grades 1-12	8,747	8,588	8,195	
Percentage Change	1.9%	4.8%		

Of the Eligible Funded Students:

Students with Severe Disabilities	185	180	218	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	600	612	595	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	686	577	700	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	5	8	11	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	691	585	711	
Program Hours	480	480	480	Minimum program hours is 475 Hours
FTE Ratio	0.505	0.505	0.505	Actual hours divided by 950
FTE's Enrolled, ECS	349	296	359	
Percentage Change	18.1%	-17.7%		

Home Ed Students	-			Note 4
Total Enrolled Students, ECS	691	585	711	
Percentage Change	18.1%	-17.7%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	47	53	23	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	65	64	19	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 2023/2024 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. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	510	510	507	515	506	506	Teacher certification required for performing functions at the school level.
Non-School Based	8	-	8	-	7	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	518.0	510.0	515.0	515.0	513.4	506.4	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.6%		0.3%		0.9%		
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	18,2200772		1781%		1735%		

Certificated Staffing Change due to:

	-						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	3	-					
Other Factors	-	-					
Total Change	3.0	-					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
Total Negative Change in Certificated FTEs	-	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

Certificated Number of Teachers

Permanent - Full time	412	404	414	406	362	355
Permanent - Part time	84	84	72	72	70	70
Probationary - Full time	27	27	27	27	42	42
Probationary - Part time	18	18	17	17	21	21
Temporary - Full time	64	64	53	53	44	44
Temporary - Part time	25	25	30	30	11	11

NON-CERTIFICATED STAFF

Instructional - Education Assistants	181	-	176	-	190	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	126	-	116	-	111	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	35	26	35	26	34	26	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	27	-	27	-	28	-	Bus drivers employed, but not contracted
Transportation - Other Staff	6	-	6	-	6	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	23	-	23	-	20	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	398.7	25.9	383.0	26.0	390.4	26.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	4.1%		-1.9%		2.1%		

Explanation of Changes to Non-Certificated Staff:

Increased inclusion and mental health support workers required to meet the needs in our Division

Additional Information

Are non-certificated staff subject to a collective agreement?

Some

Please provide terms of contract for 2022/23 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

Caretakers are apart of CUPE union, FTE of qualifying staff is 25.88 FTE at May 31, 2023. The term is Sept 1, 2016 - Aug 31, 2021.

School Jurisdiction Code: 2255

System Admin Expense Limit %	
2255 The Palliser School Division	3.20%

