

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2024**

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

2285 The Battle River School Division

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Mrs. Karen Belich

Name

Signature

SUPERINTENDENT

Mrs. Rita Marler

Name

Signature

SECRETARY TREASURER or TREASURER

Mrs. Imogene Walsh

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 25, 2023 .
Date**

c.c. Alberta Education
Financial Reporting & Accountability Branch
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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 su

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 Battle River School Division budget is based on the principle of alignment with the division's three-year plan. The 2023/2024 funding announcement was made on February 28th, with the details of the funding being received on March 9th from Alberta Education. The budget is being prepared based on the assumption that the Minister of Education will approve any request to use reserves to support operations. This is required by legislation. The basis for enrollment-based grants is done using a Weight Moving Average (WMA) Enrollment. For 2023/2024, Alberta Education has provided the following information on BRSD's WMA:

	ECS	1 - 9	10 - 12		
			Yr 1 -3	Yr 4	Yr 5+
2021/22 Actual - 20%	395	3900	1176	56	5
2022/23 Estimate - 30%	410	3890	1252	71	13
2023/24 Projected - 50%	370	3850	1302	76	14
WMA	387	3872	1261.8	60.5	11.9

Each year, the WMA calculation is adjusted based on the variance in the prior year's projected compared to the actual September 30th enrollment. This will result in either a loss in funding or an additional funding amount. This breakdown is provided as part of the next year's funding announcement.

As part of the grant announcement, the following increases have been announced:

- 6% funding increase has been applied to the base instruction grants (Base Instruction, Summer School, Distance Education, Home Education, and Rural Small Schools).
- 10% funding increase to Supports and Services grants (Specialized Learning Supports (SLS) Kindergarten Severe, ECS Pre-K Program Unit Funding (PUF), SLS Kindergarten (PUF) Moderate Language Delay, ECS Pre-K (PUF) Moderate Language Delay, SLS, English as a Second Language (ESL), Refugee Student, and First Nations, Metis, and Inuit Education).
- The Operations & Maintenance Grant has been increased by 2.9% on the WMA rate and 5% on the space component of the calculation.
- The following new grants have been established for 2023/2024:
 - The Classroom Complexity grant has been created to address classroom complexity by adding more classroom support staff time, training opportunities, and/or hiring specialists, including teachers.
 - Home Education Kindergarten Grant (1-year Pilot) to support educational choice for children and parents.
- Transportation funding includes grants for the following (these are categories that previously existed in 2019-2020, but were under review):
 - Fuel Price Contingency
 - Urban Transportation
 - Rural Transportation
 - Parent- provided Transportation
 - Special Transportation
 - Weekend Transportation
 - Boarding Transportation
 - Inter-school Transportation
 - School Bus Driver Grant (training)
- 20% funding increase has been applied to the School Nutrition Grant
- .05% funding increase for the System Administration Grant
- Teacher Settlement Grant to offset the increased salary costs due to the collective agreement.
- A change for the upcoming budget is that the Transportation Grant **cannot** be transferred to support other program areas.
- With the introduction of the new funding model, additional funding was provided under the category of "Bridge Funding". This funding has been reallocated to the various grants as part of the increases described above.
- BRSD will be receiving \$2,957,490 in funding under the new category of "Stabilization" funding.

The budget is based on key assumptions. These assumptions are based on the best information available at the time the budget is being prepared. If during the year, the actual results differ from the budget assumptions, the projected year-end financial results will change. Some of the key budget assumptions are:

- 1) The average teacher salary is projected to be \$113,272 (vs. \$109,760 for 2022-2023). This includes the negotiated grid increase, grid movement, and benefit premiums increases.
- 2) School teaching staff allocations support an average of 916 hours of instructional time for all teaching staff. This is based on the TEBA negotiated instructional time for teaching staff.
- 3) All school staff – teachers and school support staff – will be allocated centrally based on need.
 - a) For the 2023-2024 school year, we are allocating an additional 8.0 in FTE in teaching and school administration based on staffing conversations with schools.
 - b) Support staff assignments will increase (from original 2022-2023 budget) as follows:
 - i. Administrative Assistants - 4 days
 - ii. Learning Commons Facilitators - 6 days
 - iii. Education Assistants - 7 days
- 4) Both the Transportation and O&M grants will be spent in their respective areas.
- 5) The Administration budget will be within the allocation provided.
- 6) School Generated Funds (SGF) will be based on 2021/2022 actual revenues and expenses.

Significant Business and Financial Risks:

With the update to the funding model rates and changes in Transportation eligibility requirements, BRSD received increased funding under various grants. In a commitment by Alberta Education to ensure that there is no decline in total funding for 2023/24, the funding announcement for 2023/24, included \$494,007 in "Stabilization Funding". There is no commitment that this funding will continue past 2023/24.

While there has been a positive trend on insurance premium rates, there is anticipation that the Division will not see a savings in total premiums due to a potential increase in property values due to current inflation rates.

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	\$ 76,895,031	\$74,680,990	\$77,547,236
Federal Government and First Nations	\$ 63,237	\$101,904	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 751,735	\$850,617	\$843,568
Sales of services and products	\$ 1,035,666	\$1,133,433	\$1,564,640
Investment income	\$ 100,000	\$50,000	\$155,604
Donations and other contributions	\$ 910,578	\$1,179,885	\$911,603
Other revenue	\$ 28,000	\$190,860	\$228,157
TOTAL REVENUES	\$79,784,247	\$78,187,689	\$81,250,808
EXPENSES			
Instruction - ECS	\$ 2,992,664	\$2,701,014	\$2,473,450
Instruction - Grade 1 to 12	\$ 57,997,113	\$54,690,916	\$53,847,112
Operations & maintenance	\$ 11,699,232	\$10,884,933	\$11,634,442
Transportation	\$ 6,517,469	\$5,691,273	\$5,426,889
System Administration	\$ 2,720,231	\$2,734,436	\$2,555,388
External Services	\$ 2,484,247	\$2,141,878	\$2,050,310
TOTAL EXPENSES	\$84,410,956	\$78,844,450	\$77,987,591
ANNUAL SURPLUS (DEFICIT)	(\$4,626,709)	(\$656,761)	\$3,263,217

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	\$ 36,836,766	\$33,336,800	\$34,421,168
Certificated benefits	\$ 8,741,287	\$8,052,638	\$7,823,656
Non-certificated salaries and wages	\$ 15,086,494	\$14,838,571	\$13,437,586
Non-certificated benefits	\$ 4,562,708	\$4,200,247	\$3,585,156
Services, contracts, and supplies	\$ 15,196,108	\$15,092,857	\$15,414,960
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,556,149	\$2,244,291	\$2,244,392
Unsupported	\$ 1,431,444	\$1,079,046	\$1,060,673
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$84,410,956	\$78,844,450	\$77,987,591

**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	\$ 2,694,740	\$ 53,217,879	\$ 7,669,472	\$ 6,623,076	\$ 2,742,135	\$ 1,155,255	\$ 74,102,557	\$ 74,595,463
(2) Alberta Infrastructure - non remediation	\$ -	\$ 99,151	\$ 1,869,761	\$ -	\$ -	\$ -	\$ 1,968,912	\$ 1,848,228
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 823,562	\$ 823,562	\$ 1,090,788
(5) Federal Government and First Nations	\$ 63,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,237	\$ -
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,757
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 735,735	\$ -	\$ 16,000	\$ -	\$ -	\$ 751,735	\$ 843,568
(11) Sales of services and products	\$ 112,500	\$ 207,916	\$ 5,000	\$ 193,000	\$ -	\$ 517,250	\$ 1,035,666	\$ 1,564,640
(12) Investment income	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 155,604
(13) Gifts and donations	\$ -	\$ 457,870	\$ 136,110	\$ -	\$ -	\$ -	\$ 593,980	\$ 594,635
(14) Rental of facilities	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ 28,000	\$ 7,517
(15) Fundraising	\$ -	\$ 316,598	\$ -	\$ -	\$ -	\$ -	\$ 316,598	\$ 316,968
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,308
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,332
(18) TOTAL REVENUES	\$ 2,870,477	\$ 55,135,149	\$ 9,708,343	\$ 6,832,076	\$ 2,742,135	\$ 2,496,067	\$ 79,784,247	\$ 81,250,808
EXPENSES								
(19) Certificated salaries	\$ 1,494,533	\$ 34,905,809			\$ 381,582	\$ 54,842	\$ 36,836,766	\$ 34,421,168
(20) Certificated benefits	\$ 366,571	\$ 8,220,110			\$ 137,293	\$ 17,313	\$ 8,741,287	\$ 7,823,656
(21) Non-certificated salaries and wages	\$ 689,646	\$ 7,341,244	\$ 1,350,000	\$ 2,894,008	\$ 1,259,778	\$ 1,551,818	\$ 15,086,494	\$ 13,437,586
(22) Non-certificated benefits	\$ 267,774	\$ 2,749,387	\$ 353,836	\$ 451,193	\$ 335,622	\$ 404,896	\$ 4,562,708	\$ 3,585,156
(23) SUB - TOTAL	\$ 2,818,524	\$ 53,216,550	\$ 1,703,836	\$ 3,345,201	\$ 2,114,275	\$ 2,028,869	\$ 65,227,255	\$ 59,267,566
(24) Services, contracts and supplies	\$ 174,140	\$ 4,576,751	\$ 6,863,765	\$ 2,560,200	\$ 565,874	\$ 455,378	\$ 15,196,108	\$ 15,414,960
(25) Amortization of supported tangible capital assets	\$ -	\$ 134,474	\$ 2,419,602	\$ 2,073	\$ -	\$ -	\$ 2,556,149	\$ 2,244,392
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 69,338	\$ 322,617	\$ 609,995	\$ 40,082	\$ -	\$ 1,042,032	\$ 1,060,673
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 389,412	\$ -	\$ -	\$ -	\$ 389,412	\$ -
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 2,992,664	\$ 57,997,113	\$ 11,699,232	\$ 6,517,469	\$ 2,720,231	\$ 2,484,247	\$ 84,410,956	\$ 77,987,591
(36) OPERATING SURPLUS (DEFICIT)	\$ (122,187)	\$ (2,861,964)	\$ (1,990,889)	\$ 314,607	\$ 21,904	\$ 11,820	\$ (4,626,709)	\$ 3,263,217

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
FEES			
TRANSPORTATION	\$16,000	\$112,000	\$87,361
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$2,765
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$70,000	\$60,000	\$89,570
Alternative program fees	\$49,000	\$38,000	\$29,864
Fees for optional courses	\$206,000	\$162,000	\$214,462
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$147,895	\$166,118	\$147,895
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$201,301	\$227,712	\$201,301
Non-curricular goods and services	\$39,094	\$57,352	\$47,905
NON-CURRICULAR TRAVEL	\$22,445	\$27,435	\$22,445
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$751,735	\$850,617	\$843,568

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 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
Cafeteria sales, hot lunch, milk programs	\$133,867	\$201,433	\$157,299
Special events	\$39,440	\$72,000	\$39,440
Sales or rentals of other supplies/services	\$27,109	\$45,000	\$39,071
International and out of province student revenue	\$517,250	\$517,250	\$573,408
Adult education revenue	\$0	\$0	\$12,449
Preschool	\$112,500	\$110,750	\$66,368
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$11,175
Other (describe) Travel insurance	\$7,500	\$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	\$837,666	\$946,433	\$899,210

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	\$20,946,518	\$11,070,996	\$0	\$7,777,761	\$762,083	\$7,015,678	\$2,097,761
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)	\$0	\$0		\$0	\$0		
Estimated surplus(deficit)	\$1,400,539			\$1,400,539	\$1,400,539		
Estimated board funded capital asset additions		\$3,336,854		(\$1,421,269)	(\$1,307,083)	(\$114,186)	(\$1,915,585)
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)		(\$3,303,355)		\$3,303,355	\$3,303,355		
Estimated capital revenue recognized - Alberta Education		\$370,530		(\$370,530)	(\$370,530)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,697,900		(\$1,697,900)	(\$1,697,900)		
Estimated capital revenue recognized - Other GOA		\$0		\$0			
Estimated capital revenue recognized - Other sources		\$175,861		(\$175,861)	(\$175,861)		
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0		
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	\$0
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				(\$168,250)	(\$1,914,603)	\$1,746,353	\$168,250
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2023	\$22,347,057	\$13,348,786	\$0	\$8,647,845	(\$0)	\$8,647,845	\$350,426
2023/24 Budget projections for:							
Budgeted surplus(deficit)	(\$4,626,709)			(\$4,626,709)	(\$4,626,709)		
Projected board funded tangible capital asset additions		\$125,000		(\$125,000)	\$0	(\$125,000)	\$0
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)		(\$3,598,181)		\$3,598,181	\$3,598,181		
Budgeted capital revenue recognized - Alberta Education		\$418,669		(\$418,669)	(\$418,669)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,968,912		(\$1,968,912)	(\$1,968,912)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$168,568		(\$168,568)	(\$168,568)		
Budgeted amortization of ARO tangible capital assets		(\$389,412)		\$389,412	\$389,412		
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		\$0		\$0	\$0		
Projected reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				(\$969,602)	\$3,195,265	(\$4,164,867)	\$969,602
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0			
Projected Balances for August 31, 2024	\$17,720,348	\$12,042,342	\$0	\$4,357,978	(\$0)	\$4,357,978	\$1,320,028

**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									
Projected excess of revenues over expenses (surplus only)	(\$0)	(\$0)	(\$0)	\$8,647,845	\$4,357,978	\$4,357,978	\$350,426	\$1,320,028	\$1,320,028
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$3,987,593				\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$2,556,149)				\$0	\$0			
Budgeted changes in Endowments	\$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 unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	\$3,195,265	\$0	\$0	(\$4,164,867)	\$0	\$0	\$969,602	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	(\$32,842)	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	\$314,607	\$0	\$0		\$0	\$0			
Operations & maintenance	(\$1,990,889)	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$21,904	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$60,000)	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	(\$65,000)	\$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
Recurring non-certificated staff (Educational Assistants)	(\$2,951,309)	\$0	\$0		\$0	\$0		\$0	\$0
External Services - International Program	\$11,820	\$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
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	(\$0)	(\$0)	(\$0)	\$4,357,978	\$4,357,978	\$4,357,978	\$1,320,028	\$1,320,028	\$1,320,028

Total surplus as a percentage of 2024 Expenses	6.73%	6.73%	6.73%
ASO as a percentage of 2024 Expenses	5.16%	5.16%	5.16%

**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	\$ (4,626,709)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(4,626,709)	
Estimated Operating Deficit Due to:		
Educational Assistants	\$2,635,820	Maintain current level of Educational Assistants working with students (\$2,984,151) Other Dept Surpluses (\$348,331)
Facility Operations	\$1,990,889	Caretaking, insurance and utilities
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	4,626,709	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	125,000	Facilities - Fleet vehicle (\$85,000), Instruction - Copiers (\$60,000)
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(1,042,032)	
Budgeted amortization of board funded ARO tangible capital assets	(389,412)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	969,602	Transportation (\$924,602), Facilities (\$20,000), Admin (\$25,000)
Total final projected amount to access ASO in 2023/24	4,289,867	

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 2023/2024 (Note 2)	Actual 2022/2023	Actual 2021/2022	
Grades 1 to 12				
<u>Eligible Funded Students:</u>				
Grades 1 to 9	3,850	3,890	3,901	Head count
Grades 10 to 12	1,425	1,333	1,277	Head count
Total	5,275	5,223	5,178	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.0%	0.9%		
<u>Other Students:</u>				
Total	25	24	33	Note 3
Total Net Enrolled Students	5,300	5,247	5,211	
Home Ed Students	22	22	29	Note 4
Total Enrolled Students, Grades 1-12	5,322	5,269	5,240	
Percentage Change	1.0%	0.6%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	329	329	226	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	487	487	451	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	370	341	396	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	56	74	32	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	426	415	428	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	213	208	214	
Percentage Change	2.7%	-3.0%		
Home Ed Students	-			Note 4
Total Enrolled Students, ECS	426	415	428	
Percentage Change	2.7%	-3.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	50	61	48	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	3	16	-	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 2023/2024 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. 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	
CERTIFICATED STAFF							
School Based	338	338	333	333	339	339	Teacher certification required for performing functions at the school level.
Non-School Based	11	2	10	3	9	1	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	349.3	340.0	342.6	336.0	347.8	339.8	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1.9%		-1.5%		0.4%		
If an average standard cost is used, please disclose rate:	113,272		109,760		-		
Student F.T.E. per certificated Staff	16.45576868		1659%		1630%		

Certificated Staffing Change due to:

Please Allocate Below	6.7						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	3	-					Increase in enrollment
Other Factors	4	-					Reduce class sizes & improve course offerings
Total Change	6.7	-					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	283	275	272	272	287	287
Permanent - Part time	25	24	57	57	29	29
Probationary - Full time	10	10	8	8	7	7
Probationary - Part time	18	18	10	10	4	4
Temporary - Full time	22	22	10	10	25	25
Temporary - Part time	7	7	7	7	22	22

NON-CERTIFICATED STAFF

Instructional - Education Assistants	136	-	135	-	126	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	64	-	66	-	46	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	20	5	19	5	19	5	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	37	11	35	10	35	10	Bus drivers employed, but not contracted
Transportation - Other Staff	10	-	8	-	8	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	31	-	29	-	45	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	297.5	15.5	291.1	14.0	279.1	14.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	2.2%		4.3%		6.6%		

Explanation of Changes to Non-Certificated Staff:

Increase staffing due to additional bus routes and additional technology staff

Additional Information

Are non-certificated staff subject to a collective agreement?

Some	
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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.

Collective agreements for one of the groups (4.5 FTE) has not been negotiated yet. Collective agreement for other group is just being finalized (11)

School Jurisdiction Code: 2285

System Admin Expense Limit %	
2285 The Battle River School Division	3.47%