

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024

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

0110 The Edmonton Catholic Separate School Division

Legal Name of School Jurisdiction

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BOARD CHAIR

Sandra Palazzo

Name

"Original Signed"

Signature

SUPERINTENDENT

Robert Martin

Name

"Original Signed"

Signature

SECRETARY TREASURER or TREASURER

James Grattan

Name

"Original Signed"

Signature

**Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on May 31, 2023 .**
Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
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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 key budget assumptions used for Budget 2023-24 are as follows:

- The Division used the Alberta Education Funding Manual rates and funding formulas.
- The total number of students is forecast to increase by approximately 3.5% with growth expected across most grades.
- The Division will continue to fund schools on enrolment and provide additional funding allocations for schools based on assessed needs of students in the classroom.
- Additional funding allocations to schools will continue to be based on the Division’s Differentiated Funding Model and Contingency Funding process.
- The Division's site-based funding model will continue to focus on expenditure control and managing resources efficiently and effectively.
- Inflationary costs will continue to be managed internally by departments and schools.
- The Division will remain below Alberta Education’s ceiling on System Administration expenditures.
- School fees will continue to be charged based on past practice and in accordance with the Division’s Administrative Procedure.
- Bus pass fees reductions for 2023-24.

The main budget highlights and plans are as follows:

•**Operations and Budget Impact**
The Division’s budget for 2023-2024 plans total revenues of \$555.8M and expenditures of \$567.4M resulting in a \$11.6M operating deficit mainly due to rate, benefits, and grid movement increases for staff as well as inflationary increases in utilities and other supplies, partially offset by expected gains on disposal of capital assets tied to efficiencies realized as part of the Division's Walking Together Towards a Glorious Future initiative. The Division is also planning to draw down its Accumulated Surplus from Operations by \$19.8M to address the funding shortfall arising from the end of Bridge and COVID-19 Relief Funding. The Division is also forecasting an operating deficit of \$7.7M for 2022-23 compared to the budgeted \$2.4M operating deficit. This is mainly due to a delay in the completion of property sales tied to the Walking Together Towards a Glorious Future initiative. The 2022-2023 forecast also includes the transfer of \$5M from Capital Reserves to the Accumulated Surplus from Operations, on the basis that Alberta Education is expected to fully fund a new consolidated K-9 replacement school in Beverly/Clareview for St. Jerome, St. Bernadette, and St. Nicholas.

•**Student Basic Education Fees and Transportation Fees**
The Division’s school fee procedure and fee schedules continue to uphold that all students are to have fair and equitable access, at no cost, to the basic resources and materials required for publicly funded education as provided by the Government of Alberta. Each year, school principals in consultation with School Councils, prepare fee structure plans that include all fees charged to students. Alberta Education School Transportation Regulations require that transportation fees do not exceed the difference between the cost to transport the student and the funding provided by Alberta Education. In instances where a student is ineligible for transportation funding, the transportation fee cannot exceed the cost of transporting the student. For Budget 2023-2024, Alberta Education announced an increase in transportation funding to help address rising costs for insurance, fuel, parts, supplies, and training. While there is no change in the 2.4 kilometre distance eligibility requirement for Budget 2023-2024, this will change to a 1 kilometre distance requirement for students in Grade 6 or lower and 2 kilometres for students in Grade 7 or higher in 2024-2025. To ensure the student transportation system is as efficient and sustainable as possible, the Division uses the latest software available to help make improvements to its routes to address carrier inflationary pressures. These efforts, in addition to increases in funding, have resulted in the Division being able to reduce bus pass fees for 2023-2024. The Division remains committed to continuing to work closely with EPSB Transportation to realize further efficiencies in providing the best transportation system possible.

•**Support for Inclusive Education and New Curriculum**
The Inclusive Education needs of the Division’s classroom continue to grow. For 2023-24, the code 44 students increased by 148 to 1,175 students. These are students with severe physical, medical or neurological disabilities and a severe functional impact in the classroom which creates an additional requirement for hands on support and expertise in schools. The severity of the challenges faced by these students is also increasing. The Division continues to allocate funds to Specialized Learning Supports in excess of funding by Alberta Education. New curriculum continues in 2023-24 for Kindergarten to Grade 3, including Science and French Language Arts and Literature. Grades 4-6 will implement English Language Arts and Literature and Mathematics. The Division is also implementing Grades 4-6 French Language Arts and Literature at 3 sites and Grades 4-6 Science at 6 sites. To support implementation, the Division is leveraging \$2.5M from reserves to provide resources, professional development, and consultant expertise for schools.

•**Division Cost Containment and Efficiencies**
The Division continues its efforts to contain costs, identify and implement operational efficiencies, including maintaining System Administration expenses below the 3.16% cap of operating expenses and allowing the allocation of over \$1M to classrooms. The Division completed the consolidation of six administrative sites into the New Lumen Christi Catholic Education Centre which will save costs associated with operating six aging facilities and the selling of legacy sites that will help fund future capital projects. Through the Division’s Walking Together Towards a Glorious Future initiative to balance utilization of schools, enhance learning environments, improve operating costs and develop a continuum of focus, language and alternative programs, a number of successes have been realized including an increase in building utilization from 83% to 88% that improves operational funding, accommodation of a large influx of displaced newcomers (many from Ukraine) that has grown enrolment and improved utilization. The Division continues to plan to build a new consolidated replacement school for St. Jerome, St. Bernadette and St. Nicholas with anticipated funding from Alberta Education. This consolidation is expected to improve utilization and savings of over \$1M per year. The Division continues implementing and improving upon several information technology systems regarding financial control and human resources, among others. These are aimed at enhancing the Division’s ability to provide efficient and effective management of its financial and human resources for the future.

Significant Business and Financial Risks:
The primary significant business and financial risks relate to provincial funding to meet the increasing needs of students from enrolment growth and for the growing operation and maintenance of the Division's building facilities. These risk factors are inherent in the Division's operating environment. Alberta Education announced a new funding model and associated temporary Bridge Funding in 2020. Since then, the Division has made a number of significant changes to its operations to address the pending elimination of Bridge funding. Early Learning, 4th and 5th year High School programs were reorganized and relocated. There was a consolidation of administrative supports in a single location and various changes to departments, programs, and school sites. The overall goal has been and continues to be to maximize dollars going into the classroom. In the short term, school and program stability will be financed from the Division’s Accumulated Surplus from Operations. However, this is not sustainable and hence the Division will engage once again with its stakeholders in 2023-2024 to determine the best path forward to address this loss of funding and continue to meet the Division’s 2023-2026 Plan for Continuous Growth. This challenge will need to be met by an evaluation of all programs as well as ongoing efficiency improvements.

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	\$ 437,507,000	\$410,016,000	\$426,066,751
Federal Government and First Nations	\$ 14,702,000	\$12,459,000	\$13,075,170
Property taxes	\$ 64,000,000	\$67,000,000	\$63,948,047
Fees	\$ 15,589,000	\$16,685,000	\$13,124,909
Sales of services and products	\$ 3,967,000	\$4,029,000	\$3,401,838
Investment income	\$ 2,630,000	\$700,000	\$790,712
Donations and other contributions	\$ 5,419,000	\$5,190,000	\$4,191,158
Other revenue	\$ 11,981,000	\$11,653,000	\$1,608,683
TOTAL REVENUES	\$555,795,000	\$527,732,000	\$526,207,268
EXPENSES			
Instruction - ECS	\$ 26,234,000	\$26,397,000	\$25,650,507
Instruction - Grade 1 to 12	\$ 418,481,000	\$388,671,000	\$382,927,127
Operations & maintenance	\$ 74,956,000	\$69,836,000	\$76,419,300
Transportation	\$ 24,534,000	\$22,595,000	\$21,158,333
System Administration	\$ 15,423,000	\$14,717,000	\$15,373,836
External Services	\$ 7,805,000	\$7,876,000	\$6,910,471
TOTAL EXPENSES	\$567,433,000	\$530,092,000	\$528,439,574
ANNUAL SURPLUS (DEFICIT)	(\$11,638,000)	(\$2,360,000)	(\$2,232,306)

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	\$ 237,679,000	\$226,455,000	\$220,704,650
Certificated benefits	\$ 56,192,000	\$52,438,000	\$52,078,124
Non-certificated salaries and wages	\$ 113,031,000	\$108,459,000	\$105,283,982
Non-certificated benefits	\$ 27,257,000	\$25,715,000	\$25,090,949
Services, contracts, and supplies	\$ 110,148,000	\$94,111,000	\$105,674,864
Capital and debt services			
Amortization of capital assets			
Supported	\$ 18,199,000	\$18,568,000	\$16,389,554
Unsupported	\$ 3,622,000	\$3,863,000	\$2,725,238
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 411,000	\$413,000	\$430,434
Other interest and finance charges	\$ 50,000	\$10,000	\$13,705
Losses on disposal of capital assets	\$ 20,000	\$20,000	\$44,576
Other expenses	\$ 824,000	\$40,000	\$3,498
TOTAL EXPENSES	\$567,433,000	\$530,092,000	\$528,439,574

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	\$ 25,157,000	\$ 310,983,000	\$ 43,250,000	\$ 19,144,000	\$ 17,032,000	\$ 1,838,000	\$ 417,404,000	\$ 401,564,149
(2) Alberta Infrastructure - non remediation	\$ -	\$ 2,923,500	\$ 17,144,500	\$ -	\$ -	\$ -	\$ 20,068,000	\$ 19,718,232
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 4,784,370
(5) Federal Government and First Nations	\$ -	\$ 9,015,000	\$ -	\$ -	\$ -	\$ 5,687,000	\$ 14,702,000	\$ 13,075,170
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ 64,000,000	\$ -	\$ -	\$ -	\$ -	\$ 64,000,000	\$ 63,948,047
(10) Fees	\$ -	\$ 10,199,000		\$ 5,390,000		\$ -	\$ 15,589,000	\$ 13,124,909
(11) Sales of services and products	\$ 71,000	\$ 3,591,000	\$ 55,000	\$ -	\$ -	\$ 250,000	\$ 3,967,000	\$ 3,401,838
(12) Investment income	\$ -	\$ 2,630,000	\$ -	\$ -	\$ -	\$ -	\$ 2,630,000	\$ 790,712
(13) Gifts and donations	\$ 130,000	\$ 4,924,000	\$ -	\$ -	\$ -	\$ -	\$ 5,054,000	\$ 3,992,229
(14) Rental of facilities	\$ -	\$ -	\$ 1,379,000	\$ -	\$ -	\$ -	\$ 1,379,000	\$ 1,541,304
(15) Fundraising	\$ -	\$ 365,000	\$ -	\$ -	\$ -	\$ -	\$ 365,000	\$ 198,929
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 10,602,000	\$ -	\$ -	\$ -	\$ 10,602,000	\$ 67,379
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) TOTAL REVENUES	\$ 25,358,000	\$ 408,665,500	\$ 72,430,500	\$ 24,534,000	\$ 17,032,000	\$ 7,775,000	\$ 555,795,000	\$ 526,207,268
EXPENSES								
(19) Certificated salaries	\$ 11,408,000	\$ 224,407,000			\$ 1,473,000	\$ 391,000	\$ 237,679,000	\$ 220,704,650
(20) Certificated benefits	\$ 1,392,000	\$ 54,431,000			\$ 282,000	\$ 87,000	\$ 56,192,000	\$ 52,078,124
(21) Non-certificated salaries and wages	\$ 10,235,000	\$ 65,228,000	\$ 24,723,000	\$ 909,000	\$ 8,584,000	\$ 3,352,000	\$ 113,031,000	\$ 105,283,982
(22) Non-certificated benefits	\$ 2,768,000	\$ 14,918,000	\$ 6,536,000	\$ 241,000	\$ 1,904,000	\$ 890,000	\$ 27,257,000	\$ 25,090,949
(23) SUB - TOTAL	\$ 25,803,000	\$ 358,984,000	\$ 31,259,000	\$ 1,150,000	\$ 12,243,000	\$ 4,720,000	\$ 434,159,000	\$ 403,157,705
(24) Services, contracts and supplies	\$ 415,000	\$ 58,029,000	\$ 22,494,000	\$ 23,323,000	\$ 2,819,000	\$ 3,068,000	\$ 110,148,000	\$ 105,674,864
(25) Amortization of supported tangible capital assets	\$ -	\$ 507,000	\$ 17,692,000	\$ -	\$ -	\$ -	\$ 18,199,000	\$ 16,389,554
(26) Amortization of unsupported tangible capital assets	\$ 16,000	\$ 926,000	\$ 1,653,000	\$ 52,000	\$ 304,000	\$ 14,000	\$ 2,965,000	\$ 2,725,238
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 647,000	\$ 5,000	\$ 3,000	\$ 2,000	\$ 657,000	
(29) Accretion expenses	\$ -	\$ -	\$ 777,000	\$ 4,000	\$ 2,000	\$ 1,000	\$ 784,000	
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ 13,000	\$ 396,000	\$ -	\$ 2,000	\$ -	\$ 411,000	\$ 430,434
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 13,705
(33) Losses on disposal of tangible capital assets	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 44,576
(34) Other expense	\$ -	\$ 12,000	\$ 28,000	\$ -	\$ -	\$ -	\$ 40,000	\$ 3,498
(35) TOTAL EXPENSES	\$ 26,234,000	\$ 418,481,000	\$ 74,956,000	\$ 24,534,000	\$ 15,423,000	\$ 7,805,000	\$ 567,433,000	\$ 528,439,574
(36) OPERATING SURPLUS (DEFICIT)	\$ (876,000)	\$ (9,815,500)	\$ (2,525,500)	\$ -	\$ 1,609,000	\$ (30,000)	\$ (11,638,000)	\$ (2,232,306)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

		Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
<u>FEES</u>				
TRANSPORTATION		\$5,390,000	\$6,500,000	\$5,076,176
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES		\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION				
Technology user fees		\$1,542,000	\$1,487,000	\$1,484,864
Alternative program fees		\$2,379,000	\$2,374,000	\$2,225,501
Fees for optional courses		\$1,676,000	\$1,619,000	\$1,610,664
ECS enhanced program fees		\$0	\$0	\$0
ACTIVITY FEES		\$1,036,000	\$1,031,000	\$462,237
Other fees to enhance education	PASS, Summer School, Tutorials	\$60,000	\$120,000	\$73,774
NON-CURRICULAR FEES				
Extra-curricular fees		\$2,230,000	\$2,135,000	\$1,607,502
Non-curricular goods and services		\$617,000	\$602,000	\$552,529
NON-CURRICULAR TRAVEL		\$659,000	\$817,000	\$31,662
OTHER FEES	(Describe here)	\$0	\$0	\$0
TOTAL FEES		\$15,589,000	\$16,685,000	\$13,124,909

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		\$362,000	\$335,000	\$139,834
Special events		\$954,000	\$957,000	\$835,890
Sales or rentals of other supplies/services		\$882,000	\$1,093,000	\$766,171
International and out of province student revenue		\$1,632,000	\$800,000	\$827,250
Adult education revenue		\$0	\$0	\$0
Preschool		\$48,000	\$43,000	\$58,286
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$89,000	\$71,000	\$87,253
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		\$3,967,000	\$3,299,000	\$2,714,684

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	\$94,864,965	\$48,859,875	\$0	\$43,845,871	(\$0)	\$43,845,871	\$2,159,219
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)	(\$24,169,000)	(\$24,169,000)		\$0	\$0		
Estimated surplus(deficit)	(\$7,659,000)			(\$7,659,000)	(\$7,659,000)		
Estimated board funded capital asset additions		\$3,419,000		(\$2,337,000)	(\$2,337,000)	\$0	(\$1,082,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	(\$4,009,000)		(\$3,700,000)	(\$3,700,000)		\$7,709,000
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$20,573,000)		\$20,573,000	\$20,573,000		
Estimated capital revenue recognized - Alberta Education		\$1,692,000		(\$1,692,000)	(\$1,692,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$15,846,000		(\$15,846,000)	(\$15,846,000)		
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		(\$657,000)		\$657,000	\$657,000		
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		\$500,000		(\$500,000)	(\$500,000)	\$0	\$0
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				\$5,000,000	\$10,009,000	(\$5,009,000)	(\$5,000,000)
Estimated assumptions/transfers of operations - capital lease addition	\$0	(\$495,000)	\$0	\$495,000	\$495,000	\$0	\$0
Estimated Balances for August 31, 2023	\$63,036,965	\$20,413,875	\$0	\$38,836,871	(\$0)	\$38,836,871	\$3,786,219
2023/24 Budget projections for:							
Budgeted surplus(deficit)	(\$11,638,000)			(\$11,638,000)	(\$11,638,000)		
Projected board funded tangible capital asset additions		\$6,165,000		(\$850,000)	(\$850,000)	\$0	(\$5,315,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	(\$257,000)		(\$10,582,000)	(\$10,582,000)		\$10,839,000
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$21,164,000)		\$21,164,000	\$21,164,000		
Budgeted capital revenue recognized - Alberta Education		\$1,743,000		(\$1,743,000)	(\$1,743,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$16,456,000		(\$16,456,000)	(\$16,456,000)		
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		(\$657,000)		\$657,000	\$657,000		
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		\$509,000		(\$509,000)	(\$509,000)		
Projected reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				\$0	\$19,807,000	(\$19,807,000)	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	(\$150,000)	\$0	\$150,000	\$150,000	\$0	\$0
Projected Balances for August 31, 2024	\$51,398,965	\$23,058,875	\$0	\$19,029,871	(\$0)	\$19,029,871	\$9,310,219

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		(\$0)	(\$0)	(\$0)	\$38,836,871	\$19,029,871	\$17,867,871	\$3,786,219	\$9,310,219	\$4,610,219
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	(\$10,582,000)	(\$20,000)	(\$20,000)		\$0	\$0	\$10,839,000	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$21,821,000	\$22,675,000	\$22,985,000		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$18,199,000)	(\$18,995,000)	(\$19,245,000)		\$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	Building and equipment lease payments	(\$509,000)	(\$522,000)	(\$535,000)		\$0	\$0			
Projected reserves transfers (net)	Draw down of operating reserves	\$19,807,000	(\$1,688,000)	(\$1,735,000)	(\$19,807,000)	\$1,688,000	\$1,735,000	\$0	\$0	\$0
Projected assumptions/transfers of operations	Techonology asset renewal	\$150,000	(\$50,000)	(\$50,000)	\$0	\$0	\$0	\$0	\$0	\$0
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	Grid creep, net salary increases	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation	\$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 insurance costs - unsupported	\$0	\$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	\$0
Capital costs - School modernization	Explanation	(\$50,000)	(\$50,000)	(\$50,000)	\$0	\$0	\$0	(\$500,000)	(\$3,700,000)	(\$4,000,000)
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Techonology asset renewal	(\$200,000)	(\$200,000)	(\$200,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	(\$100,000)	(\$150,000)	(\$150,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,315,000)	(\$1,000,000)	(\$600,000)
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	(\$500,000)	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation	(\$500,000)	(\$1,000,000)	(\$1,000,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Additional front-line spending for Inclusive education needs, high needs school resource	Explanation	(\$11,638,000)	\$0	\$0		(\$2,850,000)	(\$1,800,000)		\$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)	\$19,029,871	\$17,867,871	\$17,802,871	\$9,310,219	\$4,610,219	\$10,219

Total surplus as a percentage of 2024 Expenses	4.99%	3.96%	3.14%
ASO as a percentage of 2024 Expenses	3.35%	3.15%	3.14%

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	\$ (11,638,000)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(11,638,000)	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$0	
Description 2 (Fill only if your board projected an operating deficit)	\$11,638,000	Additional operational expenditures for front-line spending for Inclusive education needs, high needs school resources as well as enrolment growth.
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	11,638,000	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	850,000	Technology-\$200,000; Vehicles-\$100,000; Modernizations-\$50,000 & Furniture & Equipment-\$500,000. See AOS2 tab
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	10,582,000	
Budgeted amortization of board funded tangible capital assets	(2,965,000)	
Budgeted amortization of board funded ARO tangible capital assets	(657,000)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	509,000	
Projected net transfer to (from) Capital Reserves	(150,000)	Capital lease additions trasfer from Investment in Tangible Capital Assets
Total final projected amount to access ASO in 2023/24	19,807,000	

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 12

Eligible Funded Students:

Grades 1 to 9	31,476	30,295	28,749	Head count
Grades 10 to 12	11,239	10,630	10,062	Head count
Total	42,715	40,925	38,811	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	4.4%	5.4%		

Other Students:

Total	326	309	301	Note 3
Total Net Enrolled Students	43,041	41,234	39,112	
Home Ed Students	24	14	23	Note 4
Total Enrolled Students, Grades 1-12	43,065	41,248	39,135	
Percentage Change	4.4%	5.4%		

Of the Eligible Funded Students:

Students with Severe Disabilities	1,766	1,716	1,797	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1,592	1,445	1,377	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	3,750	3,808	3,830	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	18	16	10	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	3,768	3,824	3,840	
Program Hours	576	565	475	Minimum program hours is 475 Hours
FTE Ratio	0.606	0.595	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	2,285	2,274	1,920	
Percentage Change	0.5%	18.5%		

Home Ed Students	-			Note 4
Total Enrolled Students, ECS	3,768	3,824	3,840	
Percentage Change	-1.5%	-0.4%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	686	572	320	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	270	262	143	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

CERTIFICATED STAFF	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	2,239	2,239	2,239	2,239	2,190	2,190	Teacher certification required for performing functions at the school level.
Non-School Based	83	83	83	63	80	56	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	2,322.0	2,322.0	2,322.0	2,302.0	2,269.6	2,245.6	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.0%		2.3%		2.3%		
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	20.16925065		1941%		1894%		

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	-	-					
Other Factors	-	-					
Total Change	-	-					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	1,760	1,760	1,760	1,760	1,720	1,720	
Permanent - Part time	140	140	140	140	138	138	
Probationary - Full time	10	10	10	10	9	9	
Probationary - Part time	-	-	-	-	1	1	
Temporary - Full time	440	440	440	440	428	428	
Temporary - Part time	50	50	50	50	48	48	

NON-CERTIFICATED STAFF

Instructional - Education Assistants	421	421	421	421	421	421	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	532	392	532	392	420	149	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	339	317	339	317	322	300	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	2	2	1	1	1	1	Bus drivers employed, but not contracted
Transportation - Other Staff	12	8	12	8	11	7	Other personnel providing direct support to the transport of students to and from school other than bus drivers employed
Other	398	177	399	178	398	200	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	1,703.8	1,316.8	1,704.0	1,317.0	1,573.0	1,077.7	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.0%		8.3%		8.3%		

Explanation of Changes to Non-Certificated Staff:

Additional Information

Are non-certificated staff subject to a collective agreement?

Yes

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.

A portion of the Division's non-certificated staff are subject to collective agreements. For AUPE and UNIFOR staff, the current collective agreements are for the period September 1, 2020 to August 31, 2024. FTE's are UNIFOR - 996, AUPE - 321

School Jurisdiction Code: 110

System Admin Expense Limit %	
0110 The Edmonton Catholic Separate Sch	3.20%

