



2022 / 2023

# FINAL BUDGET

## OUR VISION

Sturgeon Public School Division: where, through a well-rounded education, students are motivated and supported to pursue their unique path to future success.

## Financials

- Increased Revenues by \$1.3 million due to:
  - Increased enrollment
- Increased Expenditures by \$4 million due to:
  - Increased instructional staff
  - Increased cost for Student Transportation Services
- Net Deficit Budget for 2022-2023 - \$2.3 million
- Capital Renewal Investment \$3.6 million

## Demographics

### Class Size Average Targets

Grade	2022/2023	2021/2022
Pre K to 3	19.45	19.45
4 - 6	26.95	27.95
7 - 9	28.95	29.95
10 - 12	28.95	29.95



### Enrollments - Headcount

Program	2022/2023	2021/2022	2020/2021
Pre K to 12	5,059	5,029	4,704
AFN	30	36	27
Home Education	44	34	101
Total	5,133	5,099	4,850

## Teaching and Support Staff

- 15% increase in teaching staff in schools
- 39% increase in educational assistants
- Reduction in split-grade classes
- Increased counselling FTE
- Introduction of a Division Cohesive Student Support Model



## Student Mental Health and Wellness (MHW)

- Four-Year Targeted Intervention Plan
- \$1.5 million per year
  - MHW Coordinator, Social Worker, MHW Coaches, increased teacher counselling FTE



# Acting Superintendent

# Message

Budget 2022-2023 – SPS Communication – May 25, 2022

The 2022-2023 Funding Manual and Funding Profile were released on March 24<sup>th</sup>, 2022. Since that time, senior administration has been clarifying the specific impact on and implications for Sturgeon Public Schools. In addition, our Board of Trustees has devoted many hours to reviewing the division's proposed budget. The draft 2022-2023 budget will be presented for approval at the May 25, 2022, Public Board meeting and the approved version submitted to Alberta Education by the May 31<sup>st</sup> deadline.

The Board believes that the annual system budget and the Education Plan (also presented at the May 25<sup>th</sup> Public Board meeting), together with annual school budgets, are key planning documents for the continuous improvement of the quality of education for students. The 2022-2023 draft budget is aligned with stakeholder feedback and focused on providing schools with sustainable supports, services and resources to ensure student success. While working through the draft 2022-2023 budget, senior administration:

- reviewed all stakeholder feedback from the 2021 ThoughtExchange survey;
- reviewed all stakeholder feedback from the 2022 ThoughtExchange survey; and
- met with Principals individually to review current 2021-2022 staffing, and 2022-2023 projected enrolments and staffing.

The 2022-2023 draft budget includes:

- 15% increase in teaching staff in schools;
- 39% increase in educational assistants;
- Reduction in split-grade classes;
- Increased counselling FTE; and
- Introduction of a Division Cohesive Student Support Model.

During the 2019-2020 school year, after the UCP came into power, Alberta Education announced a new funding model for school boards and the Division was facing \$11M in funding cuts. To mitigate this reduction in funding, boards were to receive Bridge Funding, spreading the cuts over three years. May 2020, the Board of Trustees approved a three-year budget plan designed to mitigate the impact of funding reductions. Then COVID-19 arrived and for the 2020-2021, 2021-2022 and 2022-2023 school years, Alberta Education held school boards harmless, meaning that all Bridge Funding that was supposed to be clawed back remained in place, leaving the Division with an \$11M operating surplus.

Alberta Education has not communicated any plans for Bridge Funding in the future. The 2022-2023 Funding Manual did, however, introduce a maximum operating limit on reserves. Effective August 31, 2023, any funds over the reserve cap will be recovered by Alberta Education.

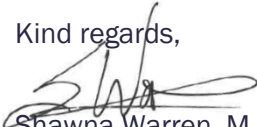
School divisions are required to obtain Ministerial approval before utilizing operating reserves or transferring to capital reserves as per the Education Act. To access our operating reserve and address our unrestricted surplus, the Division's 2022-2023 budget submission will include a \$2.3M deficit and a *Reserve Mitigation Strategy*. One Reserve Mitigation Strategy is to continue to support a multi-year initiative for Student Mental Health and Wellness (MHW) which was implemented during the 2021-2022 school year. This targeted initiative allocates \$1.5M per year totalling \$6M over four years and includes a MHW Coordinator, a social worker, MHW Coaches and increased counselling FTE across the division.

Another strategy is to address our aging buildings. Most of our schools are over 50 years old and have \$48.9M in outstanding Deferred Maintenance. For 2022-2023, the Division submitted \$7M worth of projects for CMR funding, of which, all were approved as eligible, however, only \$483,829 funding was received. The Division is proposing to transfer \$2.5M from operating reserves to capital reserves to support these projects.

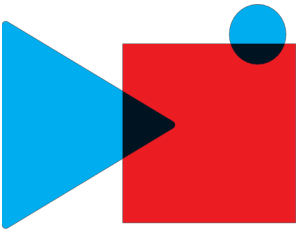
Other Reserve Mitigation Strategies include maintaining \$600,000 in Operating Reserves for the ongoing Lagoon Litigation, \$400,000 to support the Student Transportation Services projected deficit, requested segregation of the \$533,000 in school-based funds to remain restricted for the schools' intended plans, and \$200,000 (over 4 years) to develop the Division Cohesive Student Support Model.

I hope this information provides clarity.

Kind regards,



Shawna Warren, M.Ed  
Acting Superintendent



## BOARD MEMORANDUM

**Date:** May 25, 2022  
**To:** Board of Trustees  
**From:** Shawna Warren, Acting Superintendent  
**Originator(s):** Liliana LeVesconte, Associate Superintendent, Corporate Services  
**Subject:** 2022-2023 Draft Budget

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**Purpose:**

For approval. Motion required.

**Motion:**

That the Board of Trustees approve the 2022-2023 Draft Budget as presented at the May 25, 2022, Public Board meeting.

**Background:**

In line with Policy 405 *Budget Development and Transparency*, Administration engages in a consultative process with Division stakeholders to develop and draft the system budget and bring it forward to the Board of Trustees for review and approval. Section 139 of the Education Act outlines the expectations for financial reporting for school boards. Sub-section 2 requires school boards to annually prepare and submit to the Minister, a budget for the upcoming fiscal year on or before May 31.

Sturgeon Public School Division's Budget is the fiscal plan intended to achieve the stated goals and objectives of the Board in accordance with the Division's Vision, Mission and Values, Education Plan Priorities and the Board Priorities.

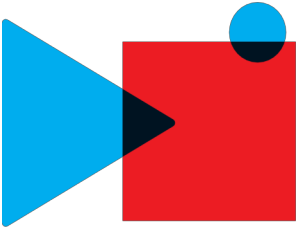
### Vision, Mission and Values

**Vision:** Sturgeon Public School Division: where, through a well-rounded education, students are motivated and supported to pursue their unique path to future success.

**Mission:** Working together as a team of trustees, parents, community, staff and students, we create safe, respectful and collaborative learning environments where students are prepared to meet and excel at, the challenges presented by the global community.

**Values:** Excellence in teaching. Shared responsibility. Mutual respect. Belonging. Learning choices. Communication.

The Board believes that the annual system budget and the Education Plan, together with annual school budgets, are key planning documents for the continuous improvement of the quality of education for students (Policy 405 – Budget Development and Transparency).

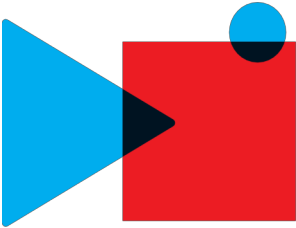


## BOARD MEMORANDUM

The 2022-2023 Funding Manual and Funding Profile were released on March 24<sup>th</sup>, 2022. The following are highlights of the funding model.

### Grant Increases/Decreases:

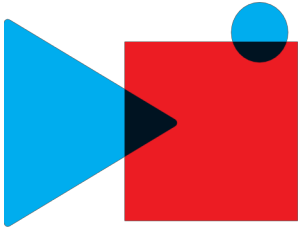
1. Base instruction rates increased by 1%
2. Operations and Maintenance grant increased by 1%
3. Transportation grant increased by 4.6%
4. IMR grant decreased by 2.66%
5. CMR grant decreased by 37.91%
6. The Division lost Rural Small School funding due to enrolment above the threshold, and we are now funded for those students under Basic Instruction, resulting in over \$70,000 of lost funding overall
7. All other funding changes were due to the WMA rate trending down, due to being calculated now over the enrolment during COVID years. However, the enrolment impact has been held harmless, and the Division has been offset with Bridge Funding of \$9,445,939. This is reflected in our funding profile as one number now, as opposed to two numbers: one for COVID mitigation and one for bridge funding.
8. Overall, the Division funding has increased by \$598,975



## Reserves Policies

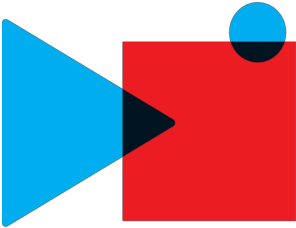
A maximum operating limit on reserves has been implemented for August 31, 2023, and any funds over the cap will be recovered by Alberta Education.

- The maximum operating reserve percentage for each school jurisdiction is equivalent to the jurisdiction's System Administration percentage (range between 3.15 percent to 4.95 percent). The Division's percent has not been confirmed yet.
- The maximum operating reserve balance for the 2022-2023 school year will be determined by multiplying the maximum operating reserve percentage by the Total Expenses as per the August 31, 2022, Audited Financial Statement (AFS) balance.
- No maximum operating reserve limit balance will be below \$100,000. School jurisdictions will be required to maintain a minimum 1 percent operating reserve balance.
- **Any operating reserve balance in excess of the operating reserve maximum will be recovered by Alberta Education through an equivalent reduction from scheduled payments for the remainder of the school year.**
- Alberta Education will provide notification of the excess reserve balances and the planned payment reductions, following a review of AFS on November 30, 2023. The Minister may authorize an exemption to the maximum, based on one or more of the following criteria:
  - Clear demonstration of a short-term requirement to utilize the reserves. One time project that requires an accumulation of reserves e.g., new technology system, supplement to a capital project.
  - The project is required for the safety of students.
  - The project has been preapproved by the Minister including the accumulation of reserve funds.
  - Written request from the Chair of the Board of Trustees identifying the applicable criteria to support the request.



**B O A R D**  
MEMORANDUM

Projected Operational Funding - as of April 2022		Budget 2022
	<b>New Funding Framework Grants</b>	
<b>Base Instruction</b>	Grade ECS	\$1,935,999
	Grades 1 - 9	\$21,295,373
	High Schools	\$6,172,870
	Rural Small Schools	\$25,000
	Home Education & Shared Responsibility <sup>1</sup>	\$83,598
	Outreach Programs	\$150,000
	Distance Education (Non-Primary)	\$0
	<b>Sub-Total</b>	<b>\$29,662,840</b>
<b>Services &amp; Supports</b>	ECS Pre-K Program Unit Funding (PUF)	\$1,838,370
	Moderate Language Delay Grant (Pre-K & SLS K) <sup>1</sup>	\$144,000
	Specialized Learning Support	\$3,656,410
	Specialized Learning Support - Kindergarten (Severe)	\$1,175,770
	First Nations, Métis, and Inuit Education	\$873,422
	English as a Second Language	\$46,440
	Francisation	\$0
	Refugee Student	\$0
	Institutional Programs (EPI)	\$994,814
<b>Schools</b>	Operations & Maintenance Grant	\$4,772,988
	SuperNet	\$153,600
	Transportation	\$4,666,349
	Infrastructure Maintenance Renewal (Operating) <sup>2</sup>	\$700,368
<b>Community</b>	Socio-Economic Status	\$650,324
	Geographic	\$1,829,403
	Fort McMurray Allowance	\$0
	School Nutrition Program	\$150,000
	Francophone Equivalency	\$0
<b>Jurisdictions</b>	System Administration	\$2,689,294
<b>A</b>	<b>Total</b>	<b>\$54,004,393</b>
<b>B</b>	2021/22 Funding Adjustment	-\$404,334
<b>C</b>	Bridge/COVID Mitigation Funding	\$9,445,939
<b>D = A+B+C</b>	<b>Budget 2022 - Projected Operational Funding<sup>2</sup></b>	<b>\$63,045,997</b>
<b>E</b>	2021/22 school year - Estimated Operational Funding <sup>2</sup>	\$62,447,022
<b>F = D-E</b>	<b>\$ Increase/Decrease compared to 2021/22 Level</b>	<b>\$598,975</b>



## B O A R D MEMORANDUM

The 2022-2023 Draft Budget is based on several key budget assumptions:

- The Division has prepared the budget based on the following class size targets:

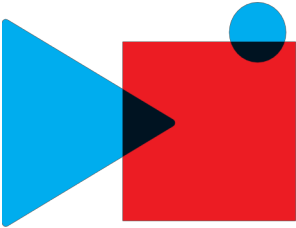
Grade	SPS 22/23	SPS 21/22	*Alberta 18/19 Average	Alberta Education 2003 Guide
Pre-K to 3	19.45	19.45	20.40	17.0
4 - 6	26.95	27.95	22.80	23.0
7 - 9	28.95	29.95	23.50	25.0
10 - 12	28.95	29.95	23.50	27.0

\*Alberta Education discontinued the Class Size Survey Initiative in September 2019

- Enrolment projections continue to escalate year over year:

Program	22/23	21/22	20/21
Pre-K to 12	5,059	5,029	4,704
AFN	30	36	27
Home Education	44	34	101
<b>Total</b>	<b>5,133</b>	<b>5,099</b>	<b>4,850</b>

- Draft Revenues for 2022-2023 are higher than 2021- 2022 by \$1.3 million, primarily due to an increase in the grant from Alberta Education by \$599 thousand.
- Draft Expenditures for 2022-2023 are higher than 2021- 2022 by \$4 million, primarily due to a \$3 million increased allocation to Instruction. The draft budget includes a 15% increase in teaching staff in schools, a 39% increase in educational assistants, dedicated FTE to reduce split-grade classes, an increase in counselling FTE, and a multi-year proposed Division Cohesive Student Support Model.
- The Division is continuing to support Student Mental Health and Wellness and will allocate \$1.5 million for this initiative in 2022-2023. The Division is also requesting approval from the Minister to continue this program for two more years thereafter.
- The PUF and Inclusive Education programs remain underfunded and continue to be supported through base grant dollars. Pre-Kindergarten teachers are now captured under the Base Instruction Certificated Staff line and represent 9.5 FTE.
- Evergreening budget has increased by \$50 thousand due to an increase in equipment requiring support and the cost escalation for the equipment and licenses, in general.
- Student Transportation Services expenditures will increase by \$662 thousand, due to increased ridership and contractual obligations to Bus Contractors. This service is underfunded by over \$450 thousand, despite the increased grant

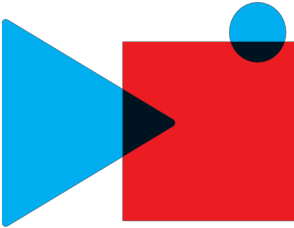


## B O A R D MEMORANDUM

allocation of 4.6% (\$205 thousand) from Alberta Education.

- Alberta Education has not communicated any plans for Bridge Funding, so it is unclear what the future holds for those dollars. The 2022-2023 Funding Manual did, however, introduce a maximum operating limit on reserves. Effective August 31, 2023, any funds over the reserve cap will be recovered by Alberta Education. School divisions are required to obtain Ministerial approval prior to utilizing operating reserves or transferring to capital reserves as per the Education Act.
- Capital Renewal projects add up to \$3.6 million. Most of our schools are over 50 years old and have \$48.9 million in outstanding Deferred Maintenance. For 2022-2023, the Division submitted \$7 million worth of projects for CMR funding, of which, all were approved as eligible, however, only \$483,829 funding was received. The Division is proposing to transfer \$2.5 million from operating reserves to capital reserves to support these projects.





# B O A R D MEMORANDUM

The distribution of Reserves is proposed as follows:

### Schedule of Reserves for the Year Ending August 31, 2022

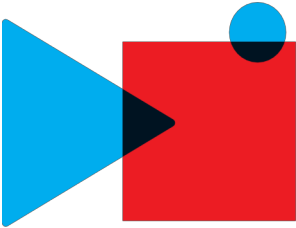
	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED		INTERNALLY RESTRICTED RESERVES BY PROGRAM							
		TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES	School & Instruction Related		Operations & Maintenance		Board & System Administration		Transportation	
				Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
<b>AFS Balance at August 31, 2021</b>	\$ 4,942,114	\$ 6,485,483	\$ 4,215,852	\$ 5,885,483	\$ 98,200	\$ -	\$ 941,624	\$ 600,000	\$ 3,144,222	\$ -	\$ 31,806
Operating surplus (deficit)	\$ 302,177										
Board funded tangible capital asset additions	\$ -	\$ -	\$ (1,814,460)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,814,460)	\$ -	\$ -
Amortization of tangible capital assets	\$ 4,023,485										
Capital revenue recognized	\$ (3,793,919)										
Net transfers to operating reserves		\$ -						\$ -		\$ -	
Net transfers to capital reserves	\$ (750,000)		\$ 750,000		\$ -		\$ 250,000		\$ 500,000		\$ -
<b>Balance at August 31, 2022</b>	<b>\$ 4,723,857</b>	<b>\$ 6,485,483</b>	<b>\$ 3,151,392</b>	<b>\$ 5,885,483</b>	<b>\$ 98,200</b>	<b>\$ -</b>	<b>\$ 1,191,624</b>	<b>\$ 600,000</b>	<b>\$ 1,829,762</b>	<b>\$ -</b>	<b>\$ 31,806</b>

### Schedule of Reserves for the Year Ending August 31, 2022

	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED		INTERNALLY RESTRICTED RESERVES BY PROGRAM							
		TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES	School & Instruction Related		Operations & Maintenance		Board & System Administration		Transportation	
				Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
<b>Balance at August 31, 2022</b>	\$ 4,723,857	\$ 6,485,483	\$ 3,151,392	\$ 5,885,483	\$ 98,200	\$ -	\$ 1,191,624	\$ 600,000	\$ 1,829,762	\$ -	\$ 31,806
Operating surplus (deficit)	\$ (2,337,972)										
Board funded tangible capital asset additions	\$ -	\$ -	\$ (3,610,360)	\$ -	\$ -	\$ -	\$ (600,000)	\$ -	\$ (3,010,360)	\$ -	\$ -
Amortization of tangible capital assets	\$ 4,263,293										
Capital revenue recognized	\$ (3,999,474)										
Net transfers to operating reserves								\$ -		\$ -	
Budgeted amortization of ARO tangible capital as	\$ 150,000	\$ -						\$ -		\$ -	
Net transfers to capital reserves	\$ (2,500,000)		\$ 2,500,000		\$ -				\$ 2,500,000		\$ -
<b>Balance at August 31, 2023</b>	<b>\$ 299,704</b>	<b>\$ 6,485,483</b>	<b>\$ 2,041,032</b>	<b>\$ 5,885,483</b>	<b>\$ 98,200</b>	<b>\$ -</b>	<b>\$ 591,624</b>	<b>\$ 600,000</b>	<b>\$ 1,319,402</b>	<b>\$ -</b>	<b>\$ 31,806</b>

### Commitments

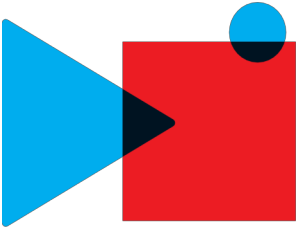
Less ARO & SGF		\$ (682,929)		\$ (682,929)							
Year 3 and 4 Mental Health		\$ (3,000,000)		\$ (3,000,000)							
Less Lagoon Litigation		\$ (600,000)						\$ (600,000)			
<b>Adjusted Balance</b>	<b>\$ 299,704</b>	<b>\$ 2,202,554</b>	<b>\$ 2,041,032</b>	<b>\$ 2,202,554</b>	<b>\$ 98,200</b>	<b>\$ -</b>	<b>\$ 591,624</b>	<b>\$ -</b>	<b>\$ 1,319,402</b>	<b>\$ -</b>	<b>\$ 31,806</b>



**B O A R D**  
MEMORANDUM

Statement of Operations  
Sturgeon Public School Division  
Draft Budget 2022-2023

	<b>2022 - 2023</b>	<b>2021 - 2022</b>
	<b>Draft Budget</b>	<b>Budget</b>
<b><u>Revenues</u></b>		
Alberta Education*	\$ 66,265,230	\$ 65,347,022
Other - Government of Alberta	1,128,000	1,219,000
Federal Government (incl. First Nations)	515,000	450,000
Fees	2,579,642	2,480,096
Other Sales and Services	203,645	14,754
Investment Income	120,000	91,000
Gifts and Donations	74,950	19,250
Rentals	31,080	70,050
Fundraising	64,280	50,500
Amortization of Capital Contributions	3,999,474	3,680,664
Other Revenues	372,178	590,933
	<b>\$ 75,353,479</b>	<b>\$ 74,013,269</b>
<b><u>Expenses by Program</u></b>		
ECS to Grade 12 Instruction	58,829,122	55,794,050
Facilities	10,007,065	9,524,076
Transportation	5,693,792	5,031,137
System Administration	2,789,294	2,770,896
External Services	372,178	590,933
	<b>\$ 77,691,451</b>	<b>\$ 73,711,092</b>
<b><u>Surplus (Deficit) Carry Forward</u></b>	<b>\$ (2,337,972)</b>	<b>\$ 302,177</b>



**B O A R D**  
MEMORANDUM

Statement of Expenditures (Detailed)  
Sturgeon Public School Division  
Draft Budget 2022-2023

**Base Instruction**

**Centrally Administered School Expenses**

	2022 - 2023 Draft Budget	2021 - 2022 Budget
Salaries and Benefits Certificated Staff	\$ 30,725,838	\$ 25,223,825
Salaries and Benefits non-Certificated Staff	1,956,842	1,896,943
Salaries and Benefits Subs	882,640	1,465,181
Salaries and Benefits Other School Staff	335,000	540,000
School Services and Support	669,477	434,426
<b>Total Centrally Administered School Expenses</b>	<b>\$ 34,569,797</b>	<b>\$ 29,560,375</b>

**Central Instruction Support Services**

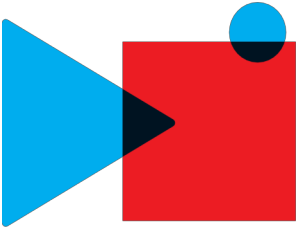
Education Planning	\$ 482,447	\$ 182,391
Curriculum Readiness	-	1,200,000
Student Wellness and Mental Health	1,493,687	1,500,000
Human Resources & Health and Wellness	340,331	257,031
Pre Kindergarten	-	936,413
Sturgeon Public Virtual Academy (EA)	-	43,350
Technology Department	1,296,811	1,227,587
Evergreening	650,000	600,000
Home Education Resources	15,300	15,300
Community Engagement	97,000	90,251
Gifted and Talented	-	-
Superintendent Discretionary	800,000	720,000
Superintendent - Emergent	-	830,000
<b>Total Central Instruction Support Services</b>	<b>\$ 5,739,076</b>	<b>\$ 7,602,323</b>

**Schools**

Bon Accord Community School	\$ 42,533	\$ 28,676
Camilla School	192,771	83,625
Ecole Morinville Public School	66,954	70,886
Four Winds Public School	139,691	104,113
Gibbons School	114,693	102,401
Guthrie School	54,523	45,138
Landing Trail School	82,419	49,678
Lilian Schick School	75,394	64,738
Morinville Colony School	5,566	5,566
Morinville Learning Centre	-	14,896
Namao School	80,022	74,593
Ochre Park School	32,565	22,902
Redwater School	103,336	65,217
Sturgeon Composite High School	450,290	466,879
Sturgeon Heights School	79,949	115,649
Sturgeon Learning Centre	-	15,436
Summer School	10,000	10,000
Sturgeon Public Virtual Academy	91,186	20,000
Oak Hill	30,600	20,000
<b>Total Schools</b>	<b>\$ 1,652,492</b>	<b>\$ 1,380,393</b>

**Total Base Instruction**

<b>\$ 41,961,365</b>	<b>\$ 38,543,091</b>
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**B O A R D**  
MEMORANDUM

Statement of Expenditures (Detailed)  
Sturgeon Public School Division  
Draft Budget 2022-2023

**Services and Supports**

	2022 - 2023 Draft Budget	2021 - 2022 Budget
Program Unit Funding (PUF)	\$ 2,839,575	\$ 3,395,881
Inclusive Education	5,584,885	5,085,355
First Nations, Metis & Inuit Education	873,422	911,407
Oak Hill School	994,814	994,814
Nutrition Program	150,000	150,000
	<b>\$ 10,442,696</b>	<b>\$ 10,537,457</b>

**Subtotal Instruction Expenditures**

<b>\$ 52,404,061</b>	<b>\$ 49,080,548</b>
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**School Supports**

Facilities	\$ 5,202,223	\$ 5,124,751
Infrastructure Maintenance Renewal (IMR)	720,368	718,661
Transportation	5,693,792	5,031,137
	<b>\$ 11,616,383</b>	<b>\$ 10,874,549</b>

**System Administration**

Board of Trustees	\$ 350,743	\$ 313,426
Superintendent	292,267	304,005
Communications	76,800	90,911
Associate Superintendent - Education Services	192,297	216,069
Associate Superintendent - Human Resources	246,178	271,839
Associate Superintendent - Corporate Services	1,631,009	2,174,646
Namao Lagoon	-	(600,000)
	<b>\$ 2,789,294</b>	<b>\$ 2,770,896</b>

**Namao Lagoon**

-	600,000
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**Total Expenditures Before Other Sources**

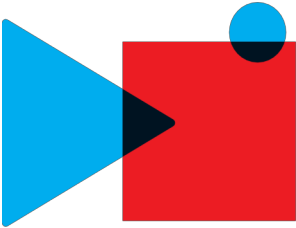
<b>66,894,738</b>	<b>63,325,993</b>
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**Additional Supports not funded through Alberta Education**

Disability Services	\$ 801,000	\$ 902,000
Mental Health Capacity Building	317,000	316,902
Building Amortization	3,999,474	3,680,664
External Services	372,178	590,933
School Based Fees	1,989,934	1,445,926
Extra-Curricular Activities/ SGF allocations	176,855	526,034
Adult School	28,840	22,640
ATRF	3,111,432	2,900,000
	<b>10,796,713</b>	<b>10,385,099</b>

**Grand Total of Expenditures**

<b>77,691,451</b>	<b>73,711,092</b>
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**B O A R D**  
MEMORANDUM

Administration is prepared to respond to questions at the May 25, 2022, Public Board meeting.

Sincerely,

Shawna Warren, M.Ed  
Acting Superintendent

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2023**

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

**1110 The Sturgeon School Division**

Legal Name of School Jurisdiction

9820 104 Street NW Morinville AB AB T8R 1L8; 780-939-4341; liliana.levesconte@sturgeon.ab.ca

Contact Address, Telephone & Email Address

**BOARD CHAIR**

Joe Dwyer

Name

Signature

**SUPERINTENDENT**

Shawna Warren

Name

Signature

**SECRETARY TREASURER or TREASURER**

Liliana Levesconte

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, 2022 .  
Date**

c.c. Alberta Education  
c/o Jianan Wang, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5  
Phone: (780) 427-3855  
E-MAIL: EDC.FRA@gov.ab.ca

	A	B	C	D	E	F	G	H	I
1									School Jurisdiction Code: 1110
2	<b>TABLE OF CONTENTS</b>								
3									
4									
5									<b>Page</b>
6	<b>BUDGETED STATEMENT OF OPERATIONS &amp; ALLOCATION OF EXPENSES (BY OBJECT)</b>								<b>3</b>
7	<b>BUDGETED SCHEDULE OF PROGRAM OPERATIONS</b>								<b>4</b>
8	<b>BUDGETED SCHEDULE OF FEE REVENUE</b>								<b>5</b>
9	<b>PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS</b>								<b>6</b>
10	<b>SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES</b>								<b>7</b>
11	<b>BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS</b>								<b>8</b>
12	<b>PROJECTED STUDENT STATISTICS</b>								<b>9</b>
13	<b>PROJECTED STAFFING STATISTICS</b>								<b>10</b>
14	<b>Color coded cells:</b>								
15	blue cells: require the input of data/descriptors wherever applicable.				grey cells: data not applicable - protected				
16	salmon cells: populated from data entered in this template				white cells: within text boxes REQUIRE the input of points and data.				
17	green cells: populated based on information previously submitted				yellow cells: to be completed when yellow only.				
18									
19									
20	<b>HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2022/2023 BUDGET REPORT</b>								
21	The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into								
22	consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year								
23	Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will								
24	support the jurisdiction's plans.								
25	<b><u>Budget Highlights, Plans &amp; Assumptions:</u></b>								
26	A multi-year approach to fiscal planning and accountability;								
27	Sturgeon's Vision, Mission and Values;								
28	Keeping resources in our classrooms;								
29	Lack of funding for approved (by the government) CMR projects and Three-Year Capital Plan;								
30	Financial Risk Analysis to ensure future financial sustainability of the Division and the programs that our children access;								
31	Post COVID 19 concerns, both operationally and health wise. We have included \$1.5M to support Mental Health and Wellness for our students. Mental Health / Wellness								
32	Coaches assigned to schools to work directly with staff in supporting our students in the post COVID learning environment. The team will focus on the development of key								
33	social and emotional competencies that are linked to positive life outcomes, such as healthy relationships, self-awareness and resilience. The support for this initiative will								
34	also include an increase to teacher counselling time within schools; The Division plans to continue this program for 3 additional years.								
35	Enrolment projections are trending up;								
36	Future years (past 2022-2023) access to Bridge Funding remains unknown;								
37	Curriculum Implementation funding unknown;								
38	Underfunding for Inclusive Education remains a concern;								
39	Decreased IMR funding put additional pressure on addressing Deferred Maintenance;								
40	Operations and Maintenance funding reduced, despite increased costs with maintenance, custodial and utilities. There is an increased underfunding gap, and misalignment								
41	due to funding being partly calculated using the WMA, while costs remain mostly unaffected by enrolment fluctuations.								
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51	<b><u>Significant Business and Financial Risks:</u></b>								
52	System Administration is carrying an internally restricted operating reserve for \$600,000 for the Lagoon litigation, approved by the Minister. Estimated cost if it								
53	goes to trial is 2.4 million								
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**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	<b>Approved Budget 2022/2023</b>	<b>Approved Budget 2021/2022</b>	<b>Actual Audited 2020/2021</b>
<b>REVENUES</b>			
Government of Alberta	\$ 71,764,882	\$70,775,619	\$71,631,923
Federal Government and First Nations	\$ 515,000	\$450,000	\$356,266
Property taxes	\$ -	\$0	\$0
Fees	\$ 2,550,802	\$2,362,761	\$1,003,872
Sales of services and products	\$ 232,485	\$169,254	\$183,209
Investment income	\$ 120,000	\$91,000	\$105,138
Donations and other contributions	\$ 139,230	\$111,160	\$213,795
Other revenue	\$ 31,080	\$53,475	\$166,761
<b>TOTAL REVENUES</b>	\$75,353,479	\$74,013,269	\$73,660,965
<b>EXPENSES</b>			
Instruction - ECS	\$ 5,625,510	\$7,999,509	\$7,275,544
Instruction - Grade 1 to 12	\$ 53,159,232	\$47,171,898	\$39,357,541
Operations & maintenance	\$ 9,991,525	\$9,524,076	\$9,411,156
Transportation	\$ 5,693,792	\$5,031,137	\$4,809,182
System Administration	\$ 2,789,294	\$3,370,898	\$2,719,197
External Services	\$ 432,098	\$613,574	\$580,879
<b>TOTAL EXPENSES</b>	\$77,691,451	\$73,711,092	\$64,153,500
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$2,337,972)	\$302,177	\$9,507,466

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

for the Year Ending August 31

	<b>Approved Budget 2022/2023</b>	<b>Approved Budget 2021/2022</b>	<b>Actual Audited 2020/2021</b>
<b>EXPENSES</b>			
Certificated salaries	\$ 30,700,540	\$30,969,231	\$27,824,753
Certificated benefits	\$ 7,908,711	\$6,810,824	\$6,189,746
Non-certificated salaries and wages	\$ 12,903,898	\$12,344,585	\$10,649,944
Non-certificated benefits	\$ 4,731,229	\$3,495,653	\$2,648,477
Services, contracts, and supplies	\$ 17,021,680	\$16,197,512	\$13,290,838
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 3,999,474	\$3,680,664	\$3,303,492
Unsupported	\$ 413,819	\$212,624	\$227,621
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
<b>Other interest and finance charges</b>	\$ 12,100	\$0	\$18,629
<b>Losses on disposal of capital assets</b>	\$ -	\$0	\$0
<b>Other expenses</b>	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$77,691,451	\$73,711,092	\$64,153,500



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

REVENUES	Approved Budget 2022/2023							Actual Audited 2020/21
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 5,530,685	\$ 47,106,296	\$ 5,972,051	\$ 4,966,904	\$ 2,689,294	\$ 372,178	\$ 66,637,408	\$ 67,068,434
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 3,999,474	\$ -	\$ -	\$ -	\$ 3,999,474	\$ 3,303,492
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 1,128,000	\$ -	\$ -	\$ -	\$ -	\$ 1,128,000	\$ 1,259,997
(5) Federal Government and First Nations	\$ -	\$ 515,000	\$ -	\$ -	\$ -	\$ -	\$ 515,000	\$ 356,266
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 203,551	\$ 1,620,363	\$ -	\$ 726,888	\$ -	\$ -	\$ 2,550,802	\$ 1,003,872
(11) Sales of services and products	\$ 20,000	\$ 183,645	\$ -	\$ -	\$ -	\$ 28,840	\$ 232,485	\$ 183,209
(12) Investment income	\$ -	\$ -	\$ 20,000	\$ -	\$ 100,000	\$ -	\$ 120,000	\$ 105,138
(13) Gifts and donations	\$ 6,448	\$ 68,502	\$ -	\$ -	\$ -	\$ -	\$ 74,950	\$ 169,706
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,080	\$ 31,080	\$ 20,594
(15) Fundraising	\$ 3,159	\$ 61,121	\$ -	\$ -	\$ -	\$ -	\$ 64,280	\$ 44,089
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,167
<b>(18) TOTAL REVENUES</b>	<b>\$ 5,763,843</b>	<b>\$ 50,682,927</b>	<b>\$ 9,991,525</b>	<b>\$ 5,693,792</b>	<b>\$ 2,789,294</b>	<b>\$ 432,098</b>	<b>\$ 75,353,479</b>	<b>\$ 73,660,965</b>
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 2,322,394	\$ 27,743,528			\$ 305,100	\$ 329,518	\$ 30,700,540	\$ 27,824,753
(20) Certificated benefits	\$ 375,319	\$ 7,432,798			\$ 57,934	\$ 42,660	\$ 7,908,711	\$ 6,189,746
(21) Non-certificated salaries and wages	\$ 1,759,230	\$ 8,124,106	\$ 1,642,093	\$ 176,660	\$ 1,201,809	\$ -	\$ 12,903,898	\$ 10,649,944
(22) Non-certificated benefits	\$ 750,698	\$ 3,180,106	\$ 435,267	\$ 42,922	\$ 322,236	\$ -	\$ 4,731,229	\$ 2,648,477
(23) SUB - TOTAL	\$ 5,207,641	\$ 46,480,538	\$ 2,077,360	\$ 219,582	\$ 1,887,079	\$ 372,178	\$ 56,244,378	\$ 47,312,919
(24) Services, contracts and supplies	\$ 417,869	\$ 6,557,769	\$ 3,650,596	\$ 5,471,704	\$ 863,822	\$ 59,920	\$ 17,021,680	\$ 13,290,838
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 3,999,474	\$ -	\$ -	\$ -	\$ 3,999,474	\$ 3,303,492
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 120,925	\$ 114,095	\$ 2,506	\$ 26,293	\$ -	\$ 263,819	\$ 227,621
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 12,100	\$ -	\$ 12,100	\$ 18,629
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(35) TOTAL EXPENSES</b>	<b>\$ 5,625,510</b>	<b>\$ 53,159,232</b>	<b>\$ 9,991,525</b>	<b>\$ 5,693,792</b>	<b>\$ 2,789,294</b>	<b>\$ 432,098</b>	<b>\$ 77,691,451</b>	<b>\$ 64,153,500</b>
<b>(36) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 138,333</b>	<b>\$ (2,476,305)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (2,337,972)</b>	<b>\$ 9,507,466</b>

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

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
<b>FEEES</b>			
<b>TRANSPORTATION</b>	\$726,888	\$570,000	\$571,056
<b>BASIC INSTRUCTION SUPPLIES (Instructional supplies, &amp; materials)</b>	\$0	\$0	\$0
<b>LUNCHROOM SUPERVISION &amp; NOON HOUR ACTIVITY FEES</b>	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$15,530	\$20,825	\$3,426
Alternative program fees	\$250,350	\$167,300	\$50,724
Fees for optional courses	\$377,784	\$494,516	\$162,701
ECS enhanced program fees	\$131,200	\$121,600	\$0
<b>ACTIVITY FEES</b>			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$348,795	\$334,460	\$13,585
Non-curricular goods and services	\$0	\$51,923	\$25,205
<b>NON-CURRICULAR TRAVEL</b>			
	\$4,950	\$0	\$0
<b>OTHER FEES (Describe here)</b>			
	\$0	\$0	\$122,238
<b>TOTAL FEES</b>	\$2,550,802	\$2,362,761	\$1,003,872

*PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY*

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
Cafeteria sales, hot lunch, milk programs	\$7,000	\$0	\$0
Special events	\$39,021	\$37,285	\$5,347
Sales or rentals of other supplies/services	\$119,971	\$109,329	\$18,500
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$28,800	\$22,640	\$19,800
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$122,238
Lost item replacement fees	\$28	\$0	\$2,870
Other (describe) ATM fees	\$0	\$0	\$0
Other (describe) Fundraising	\$0	\$61,910	\$43,861
Other (describe) Other (Describe)	\$0	\$49,250	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	\$194,820	\$280,414	\$212,616

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2021</b>	\$21,732,806	\$6,089,357	\$0	\$11,427,597	\$4,942,114	\$6,485,483	\$4,215,852
<b>2021/2022 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$302,177			\$302,177	\$302,177		
Estimated board funded capital asset additions		\$1,814,460		\$0	\$0	\$0	(\$1,814,460)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$4,023,485)		\$4,023,485	\$4,023,485		
Estimated capital revenue recognized - Alberta Education		\$3,793,919		(\$3,793,919)	(\$3,793,919)		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$750,000)	(\$750,000)		\$750,000
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2022</b>	\$22,034,983	\$7,674,251	\$0	\$11,209,340	\$4,723,857	\$6,485,483	\$3,151,392
<b>2022/23 Budget projections for:</b>							
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$1,288,815)	(\$1,288,815)		\$0			
Budgeted surplus(deficit)	(\$2,337,972)			(\$2,337,972)	(\$2,337,972)		
Projected board funded tangible capital asset additions		\$3,610,360		\$0	\$0	\$0	(\$3,610,360)
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)		(\$4,263,293)		\$4,263,293	\$4,263,293		
Budgeted capital revenue recognized - Alberta Education		\$3,999,474		(\$3,999,474)	(\$3,999,474)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
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		(\$150,000)		\$150,000	\$150,000		
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		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$2,500,000)	(\$2,500,000)	\$0	\$2,500,000
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2023</b>	\$18,408,196	\$9,581,977	\$0	\$6,785,187	\$299,704	\$6,485,483	\$2,041,032

**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-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025
<b>Projected opening balance</b>	\$4,723,857	\$299,704	\$594,197	\$6,485,483	\$6,485,483	\$3,855,544	\$3,151,392	\$2,041,032	\$2,041,032
<b>Projected excess of revenues over expenses (surplus only)</b>	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$4,413,293	\$4,533,707	\$4,569,354		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$3,999,474)	(\$4,239,214)	(\$4,328,540)		\$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)	(\$2,500,000)	\$0	\$0	\$0	\$0	\$0	\$2,500,000	\$0	\$0
Projected assumptions/transfers of operations				\$0	(\$2,100,000)	(\$1,500,000)	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		(\$529,939)	\$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	(\$300,555)	\$0	\$0		\$0	\$0			
Operations & maintenance	(\$563,695)	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	(\$1,473,722)	\$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	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,610,360)	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Estimated closing balance for operating contingency</b>	\$299,704	\$594,197	\$835,011	\$6,485,483	\$3,855,544	\$2,355,544	\$2,041,032	\$2,041,032	\$2,041,032

Out of Balance

Total surplus as a percentage of 2023 Expenses	11.36%	8.35%	6.73%
ASO as a percentage of 2023 Expenses	8.73%	5.73%	4.11%

**PROJECTED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS (ASO)  
for the Year Ending August 31**

	Amount	Detailed explanation to the Minister for the purpose of using ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2023	\$ (2,337,972)	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(2,337,972)</b>	<b>UNDERALLOCATED - PLEASE ALLOCATE</b>
<b>Estimated Operating Deficit Due to:</b>		
Amortization of board funded ARO capital assets	\$150,000	Amortization of board funded ARO capital assets
Description 2 (Fill only if your board projected an operating deficit)	\$1,473,722	Student Mental Health and Wellness
Description 3 (Fill only if your board projected an operating deficit)	\$413,695	Operations and Maintenance Insurance and Carbon Tax Levy
Description 4 (Fill only if your board projected an operating deficit)	\$300,555	Transportation Contractual Obligations
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	
<b>Subtotal, preliminary projected operating reserves to cover operating deficit</b>	2,337,972	
Opening balance adjustment due to adoption of PS 3280 (ARO)	-	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	-	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(263,819)	
Budgeted amortization of board funded ARO tangible capital assets	(150,000)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	2,500,000	
<b>Total final projected amount to access ASO in 2022/23</b>	<b>\$ 4,424,153</b>	

**Total amount approved by the Minister**

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

	<b>Budgeted 2022/2023 (Note 2)</b>	<b>Actual 2021/2022</b>	<b>Actual 2020/2021</b>	<b>Notes</b>
<b>Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	3,202	3,855	3,270	Head count
Grades 10 to 12	850	858	791	Head count
<b>Total</b>	<b>4,052</b>	<b>4,713</b>	<b>4,061</b>	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	-14.0%	16.1%		
<b>Other Students:</b>				
<b>Total</b>	<b>33</b>	<b>39</b>	<b>41</b>	Note 3
<b>Total Net Enrolled Students</b>	<b>4,085</b>	<b>4,752</b>	<b>4,102</b>	
<b>Home Ed Students</b>	<b>-</b>	<b>34</b>	<b>85</b>	Note 4
<b>Total Enrolled Students, Grades 1-12</b>	<b>4,085</b>	<b>4,786</b>	<b>4,187</b>	
Percentage Change	-14.6%	14.3%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	256	231	270	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	285	273	351	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
<b>Eligible Funded Children</b>	<b>350</b>	<b>395</b>	<b>379</b>	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	<b>-</b>	<b>2</b>	<b>-</b>	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>350</b>	<b>397</b>	<b>379</b>	
<b>Program Hours</b>	<b>475</b>	<b>475</b>	<b>475</b>	Minimum: 475 Hours
<b>FTE Ratio</b>	<b>0.500</b>	<b>0.500</b>	<b>0.500</b>	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	<b>175</b>	<b>199</b>	<b>190</b>	
Percentage Change and VA for change > 3% or < -3%	-11.8%	4.7%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	195	106	151	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	125	133	93	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2022/2023 budget report preparation.				
3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
4) Because they are funded separately, Home Education students are not included with total net enrolled students.				

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

	Budget 2022/23		Actual 2021/22		Actual 2020/21		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
<b>CERTIFICATED STAFF</b>							
School Based	303	-	291	291	272	272	Teacher certification required for performing functions at the school level.
Non-School Based	11	-	4	1	5	3	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	313.8	-	294.6	292.0	277.0	275.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	6.5%		6.4%		13.3%		
If an average standard cost is used, please disclose rate: Student F.T.E. per certificated Staff	103,800 13.57552581		48,090 16.9		103,655 15.8		
<b>Certificated Staffing Change due to:</b>							
	19.2						
Enrolment Change	-		If negative change impact, the small cl. If negative change impact, the small class size initiative is to include any/all teachers retained.				
Other Factors	19	-	Descriptor (required): Increase in Wellness staffing, Lowered average class size				
Total Change	19.2	-	Year-over-year change in Certificated F Year-over-year change in Certificated FTE				
<b>Breakdown, where total change is Negative:</b>							
Continuous contracts terminated	-	-	FTEs				
Non-permanent contracts not being renewed	28	-	FTEs				
Other (retirement, attrition, etc.)	8	-	Descriptor (required): Retirements				
Total Negative Change in Certificated FTEs	36.0	-	Breakdown required where year-over-y Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.				
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>							
<b>Certificated Number of Teachers</b>							
Permanent - Full time	237	-	205	202	215	213	
Permanent - Part time	33	-	14	14	30	30	
Probationary - Full time	40	-	21	21	17	17	
Probationary - Part time	1	-	1	1	-	-	
Temporary - Full time	17	-	48	48	17	17	
Temporary - Part time	4	-	11	11	14	14	
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	139	139	123	123	128	119	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	65	35	38	38	31	26	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	44	-	35	-	37	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2	-	2	-	2	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	26	-	47	-	16	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	275.9	174.0	245.0	161.0	213.4	145.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	12.6%		14.8%		29.3%		
<b>Explanation of Changes to Non-Certificated Staff:</b>							
Increased the amount of additional direct supports (Speech Language, Psychologists, etc.) to provide better student support.							
<b>Additional Information</b>							
Are non-certificated staff subject to a collective agreement?		Some School staff (EA's, Office Admin, Library)					
Please provide terms of contract for 2021/22 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							
The Division continues to operate under the existing Collective Agreement, CUPE Local 4625. This agreement has 162 FTEs							

School Jurisdiction Code:

1110

System Admin Expense Limit %	
1110 The Sturgeon School Division	3.69%