

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024


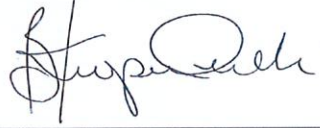
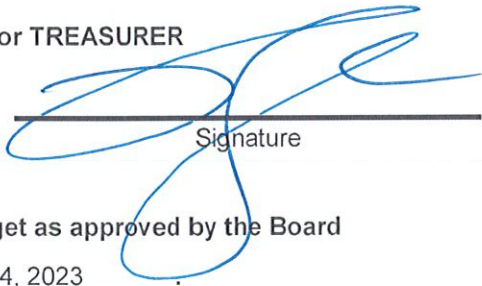
[Education Act, Sections 139(2)(a) and 244]

**8050 The Northwest Francophone Education Region**

Legal Name of School Jurisdiction

PO Box 1220 St. Isidore AB AB T0H 3B0; 780-624-8855; joseagagnon@csno.ab.ca

Contact Address, Telephone & Email Address

<b>BOARD CHAIR</b>	
Sylvianne Maisonneuve _____ Name	 _____ Signature
<b>SUPERINTENDENT</b>	
Mme Brigitte Kropielnicki _____ Name	 _____ Signature
<b>SECRETARY TREASURER or TREASURER</b>	
Josea Gagnon _____ Name	 _____ Signature
<b>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on</b> <u>May 24, 2023</u> Date	

c.c. Alberta Education  
Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5  
E-MAIL: EDC.FRA@gov.ab.ca



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**Legend:**

Blue	Data input is <b>required</b> .
Pink	Populated from data entered in this template (i.e. other tabs)
Green	Populated based on information previously submitted to Alberta Education

Grey	No entry required - the cell is protected.
White	Calculation cells. These are protected and cannot be changed.
Yellow	Flags to draw attention to sections requiring entry depending on other parts of the s

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

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

**Budget Highlights, Plans & Assumptions:**

Increase in grid creep and hiring of new staff due to increase in students by grade level. This is especially significant at the junior and high school levels where numbers are increasing as students move up in grade levels.

Operational costs include increase in insurance, supplies, labour, and aging infrastructure requiring more repairs

**Significant Business and Financial Risks:**

Operational costs include increase in insurance, supplies, labour, and aging infrastructure requiring more repairs. We have three preK-12 schools that are fully operational and costs are associated with maintaining the buildings.

IMR and CMR are not sufficient to cover the costs of maintenance and renewal, O&M funds are being used to cover some of these repairs.

Administrative revenue have been significantly reduced causing increased financial strain at the board level with assignment of tasks.

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	<b>Approved Budget 2023/2024</b>	<b>Approved Budget 2022/2023</b>	<b>Actual Audited 2021/2022</b>
<b>REVENUES</b>			
Government of Alberta	\$ 10 866 163	\$10 061 493	\$9 886 308
Federal Government and First Nations	\$ 426 056	\$0	\$527 812
Property taxes	\$ -	\$0	\$0
Fees	\$ 326 630	\$323 432	\$91 643
Sales of services and products	\$ 46 144	\$6 350	\$177 386
Investment income	\$ 18 000	\$4 500	\$6 247
Donations and other contributions	\$ 165 000	\$165 000	\$138 013
Other revenue	\$ 227 331	\$232 926	\$27 410
<b>TOTAL REVENUES</b>	<b>\$12 075 324</b>	<b>\$10 793 701</b>	<b>\$10 854 819</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 522 215	\$412 688	\$595 695
Instruction - Grade 1 to 12	\$ 8 161 573	\$7 714 982	\$7 060 517
Operations & maintenance	\$ 1 919 814	\$1 708 396	\$1 777 258
Transportation	\$ 1 239 295	\$950 013	\$988 615
System Administration	\$ 429 500	\$516 750	\$557 833
External Services	\$ 404 631	\$158 226	\$260 211
<b>TOTAL EXPENSES</b>	<b>\$12 677 028</b>	<b>\$11 461 055</b>	<b>\$11 240 128</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$601 704)</b>	<b>(\$667 354)</b>	<b>(\$385 309)</b>

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

	<b>Approved Budget 2023/2024</b>	<b>Approved Budget 2022/2023</b>	<b>Actual Audited 2021/2022</b>
<b>EXPENSES</b>			
Certificated salaries	\$ 4 644 200	\$4 610 265	\$4 300 203
Certificated benefits	\$ 1 092 775	\$1 069 816	\$1 018 199
Non-certificated salaries and wages	\$ 1 862 612	\$1 502 425	\$1 779 760
Non-certificated benefits	\$ 454 761	\$366 011	\$339 607
Services, contracts, and supplies	\$ 3 843 832	\$3 138 018	\$3 032 851
Capital and debt services			
Amortization of capital assets			
Supported	\$ 690 903	\$679 920	\$682 140
Unsupported	\$ 85 745	\$92 400	\$85 744
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 2 200	\$2 200	\$1 622
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$12 677 028</b>	<b>\$11 461 055</b>	<b>\$11 240 128</b>

BUDGETED SCHEDULE OF PROGRAM OPERATIONS  
for the Year Ending August 31

Approved Budget 2023/2024

REVENUES	Instruction		Operations and Maintenance		Transportation	System Administration	External Services	TOTAL	Actual Audited 2021/22
	ECS	Grade 1 to 12	Operations and Maintenance						
			Maintenance	Operations					
(1) Alberta Education	\$ 354,062	\$ 7,170,506	\$ 1,406,325	\$ -	\$ 1,239,295	\$ 400,000	\$ -	\$ 10,570,188	\$ 9,066,643
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 83,675	\$ -	\$ -	\$ -	\$ -	\$ 83,675	\$ 617,967
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,300	\$ 212,300	\$ 201,698
(5) Federal Government and First Nations	\$ -	\$ 426,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 426,056	\$ 527,812
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 2,844	\$ 323,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326,630	\$ 91,643
(11) Sales of services and products	\$ 46,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,144	\$ 177,386
(12) Investment income	\$ -	\$ 13,500	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ 18,000	\$ 6,247
(13) Gifts and donations	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 69,660
(14) Rental of facilities	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,366
(15) Fundraising	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 68,353
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 192,331	\$ 217,331	\$ 17,044
(18) TOTAL REVENUES	\$ 403,050	\$ 8,098,848	\$ 1,500,000	\$ -	\$ 1,239,295	\$ 429,500	\$ 404,631	\$ 12,075,324	\$ 10,854,819

EXPENSES	Instruction		Operations and Maintenance		Transportation	System Administration	External Services	TOTAL	Actual Audited 2021/22
	ECS	Grade 1 to 12	Operations and Maintenance						
			Maintenance	Operations					
(19) Certificated salaries	\$ 274,602	\$ 4,195,598	\$ -	\$ -	\$ -	\$ 174,000	\$ -	\$ 4,644,200	\$ 4,300,203
(20) Certificated benefits	\$ 41,907	\$ 1,033,541	\$ -	\$ -	\$ -	\$ 17,327	\$ -	\$ 1,092,775	\$ 1,018,199
(21) Non-certificated salaries and wages	\$ 149,338	\$ 807,068	\$ 181,173	\$ -	\$ 351,315	\$ 95,218	\$ 278,500	\$ 1,862,612	\$ 1,779,760
(22) Non-certificated benefits	\$ 44,225	\$ 196,511	\$ 43,249	\$ -	\$ 86,796	\$ 18,089	\$ 65,891	\$ 454,761	\$ 339,607
(23) SUB - TOTAL	\$ 510,072	\$ 6,232,718	\$ 224,422	\$ -	\$ 438,111	\$ 304,634	\$ 344,391	\$ 8,054,348	\$ 7,437,771
(24) Services, contracts and supplies	\$ 12,143	\$ 1,879,766	\$ 1,021,667	\$ -	\$ 755,322	\$ 114,694	\$ 60,240	\$ 3,843,832	\$ 3,032,851
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 641,618	\$ -	\$ 39,202	\$ -	\$ -	\$ 680,820	\$ 662,140
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 46,889	\$ 22,024	\$ -	\$ 6,660	\$ 10,172	\$ -	\$ 85,745	\$ 85,744
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ 10,083	\$ -	\$ -	\$ -	\$ -	\$ 10,083	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ 2,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200	\$ 1,622
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 522,215	\$ 8,161,573	\$ 1,919,814	\$ -	\$ 1,239,295	\$ 429,500	\$ 404,631	\$ 12,677,028	\$ 11,240,128
(36) OPERATING SURPLUS (DEFICIT)	\$ (119,165)	\$ (62,725)	\$ (419,814)	\$ -	\$ -	\$ -	\$ -	\$ (601,704)	\$ (385,309)

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
<b>FEEs</b>			
TRANSPORTATION	\$0	\$945	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$6 650	\$0	\$0
Alternative program fees	\$38 469	\$18 222	\$0
Fees for optional courses	\$0	\$0	\$0
ECS enhanced program fees	\$2 844	\$0	\$39 400
<b>ACTIVITY FEES</b>	\$0	\$15 730	\$52 243
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$189 800	\$212 340	\$0
Non-curricular goods and services	\$0	\$0	\$0
<b>NON-CURRICULAR TRAVEL</b>	\$88 867	\$76 195	\$0
<b>OTHER FEES</b> (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$326 630	\$323 432	\$91 643

*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	\$0	\$0	\$33 558
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$3 000	\$4 186
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$39 400	\$26 200	\$0
Child care & before and after school care	\$0	\$0	\$105 764
Lost item replacement fees	\$0	\$3 350	\$0
Other (describe) Fundraising	\$0	\$0	\$68 353
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	
<b>TOTAL</b>	\$39 400	\$32 550	\$211 861

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1) ACCUMULATED OPERATING SURPLUS/DEFICIT (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2022</b>	\$2 196 055	\$624 426	\$0	\$919 405	(\$72 988)	\$992 393	\$652 223
<b>2022/2023 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0		\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0		\$0	\$0	\$0	\$0
Estimated surplus/deficit	(\$350 000)			(\$350 000)	(\$350 000)		
Estimated board funded capital asset additions		\$0		\$227 000	\$227 000	\$0	(\$227 000)
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	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$706 565)		\$706 565	\$706 565		
Estimated capital revenue recognized - Alberta Education		\$680 820		(\$680 820)	(\$680 820)		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		\$5 882		(\$5 882)	(\$5 882)		
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	\$0	\$0	\$0
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED		\$0		\$0	\$176 125	(\$176 125)	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2023</b>	<b>\$1 846 055</b>	<b>\$604 563</b>	<b>\$0</b>	<b>\$816 268</b>	<b>\$0</b>	<b>\$816 268</b>	<b>\$425 223</b>
<b>2023/24 Budget projections for:</b>							
Budgeted surplus/deficit	(\$601 704)			(\$601 704)	(\$601 704)		
Projected board funded tangible capital asset additions		\$0		\$0	\$0	\$0	\$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	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		(\$766 565)		\$766 565	\$766 565		
Budgeted capital revenue recognized - Alberta Education		\$680 820		(\$680 820)	(\$680 820)		
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		(\$10 083)		\$10 083	\$10 083		
Budgeted amortization of supported ARO tangible capital assets		\$4 201		(\$4 201)	(\$4 201)		
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	\$0	\$0	\$0
Budgeted unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Projected reserve transfers (net) MINISTERIAL APPROVAL REQUIRED		\$0		\$0	\$510 077	(\$510 077)	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2024</b>	<b>\$1 244 351</b>	<b>\$512 936</b>	<b>\$0</b>	<b>\$306 191</b>	<b>\$0</b>	<b>\$506 191</b>	<b>\$425 223</b>

**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-2024	31-Aug-2025	31-Aug-2024	31-Aug-2025
<b>Projected opening balance</b>	\$0	\$0	\$616,288	\$306,191	\$425,223	\$425,223
Projected excess of revenues over expenses (surplus only)	\$0	\$0				
Budgeted deposit of board funds/ TCA and ARO TCA	\$0	\$0			\$0	\$0
Budgeted amortization of capital assets (expense)	\$776,648	\$0				
Budgeted capital revenue recognized, including AHO assets amortization	(\$685,021)	\$0				
Budgeted changes in Endowments	\$0	\$0				
Budgeted board funds/ ARO liabilities - recognition	\$0	\$0				
Budgeted board funds/ AHO liabilities - remediation	\$0	\$0				
Budgeted unexpended debt principal repayment	\$0	\$0				
Projected reserves transfers (net)	\$510,077	\$0	(\$510,077)	\$0	\$0	\$0
Proprietary assumptions/ transfers of operations	\$0	\$0				
Increases in (use of) school generated funds	\$0	\$0				
New school start-up costs	\$0	\$0				
Decentralized school reserves	\$0	\$0				
Non-recurring certified remuneration	(\$52,725)	\$0				
Grid creep, net salary increases	(\$119,165)	\$0				
Non-recurring non-certificator remuneration	\$0	\$0				
Non-recurring contracts, supplies & services	\$0	\$0				
Professional development, training & support	\$0	\$0				
Transportation Expenses	\$0	\$0				
Operations & maintenance	\$0	\$0				
Increased insurance costs - unexpended	\$0	\$0				
English language learners	\$0	\$0				
System Administration	\$0	\$0				
OH&S / wellness programs	\$0	\$0				
B & S administration organization / reorganization	\$0	\$0				
Debt repayment	\$0	\$0				
POM repairs	\$0	\$0				
Non-safety related programming costs (explain)	\$0	\$0				
Repairs & maintenance - School building & land	\$0	\$0				
Repairs & maintenance - Vehicle & transportation	\$0	\$0				
Repairs & maintenance - Administration building	\$0	\$0				
Repairs & maintenance - POM building & equipment	\$0	\$0				
Repairs & maintenance - Other (specify)	(\$419,614)	\$0		(\$306,191)		
Capital costs - School land & building	\$0	\$0				
Capital costs - School modernization	\$0	\$0				
Capital costs - School modular & additions	\$0	\$0				
Capital costs - School building partnership projects	\$0	\$0				
Capital costs - Technology	\$0	\$0				
Capital costs - Vehicle & transportation	\$0	\$0				
Capital costs - Administration building	\$0	\$0				
Capital costs - POM building & equipment	\$0	\$0				
Capital Costs - Furniture & Equipment	\$0	\$0				
Capital costs - Other	\$0	\$0				
Building leases	\$0	\$0				
Other 1 - please use this row only if no other row is appropriate	\$0	\$0				
Other 2 - please use this row only if no other row is appropriate	\$0	\$0				
Other 3 - please use this row only if no other row is appropriate	\$0	\$0				
Other 4 - please use this row only if no other row is appropriate	\$0	\$0				
<b>Estimated closing balance for operating contingency</b>	\$0	\$0	\$306,191	\$0	\$425,223	\$0

Total surplus as a percentage of 2024 Expenses: 5.77%  
ASO as a percentage of 2024 Expenses: 2.42%



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

Estimated Operating Surplus (Deficit) Aug. 31, 2024	Amount	Detailed explanation to the Minister for the purpose of using/transferring ASO
PLEASE ALLOCATE IN BLUE CELLS BELOW	(\$01 704)	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets		
Description 2 (Fill only if your board projected an operating deficit)	\$181 890	Increase in grid creep and hiring of new staff due to increase in students by grade level (high school)
Description 3 (Fill only if your board projected an operating deficit)	\$419 814	operational costs include increase in insurance, supplies, labour, and aging infrastructure requiring more repairs
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	
<b>Subtotal, preliminary projected operating reserves to cover operating deficit</b>	601 704	
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	(65 745)	
Budgeted amortization of board funded ARO tangible capital assets	-	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
<b>Total final projected amount to access ASO in 2023/24</b>	<b>515 959</b>	

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**Eligible Funded Students:

Grades 1 to 9	349	344	339	Head count
Grades 10 to 12	57	45	40	Head count
Total	406	389	379	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	4,4%	2,6%		

Other Students:

Total	-	-	-	Note 3
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Total Net Enrolled Students	406	389	379	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	406	389	379	
Percentage Change	4,4%	2,6%		

Of the Eligible Funded Students:

Students with Severe Disabilities	16	15	-	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	57	-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	90	82	72	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	8	8	22	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	98	90	94	
Program Hours	950	950	950	Minimum program hours is 475 Hours
FTE Ratio	1,000	1,000	1,000	Actual hours divided by 950
FTE's Enrolled, ECS	98	90	94	
Percentage Change	8,9%	-4,3%		

Home Ed Students	-		-	Note 4
Total Enrolled Students, ECS	98	90	94	
Percentage Change	8,9%	-4,3%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	5	4	3	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	6	4	-	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**

CERTIFICATED STAFF	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	44	44	40	44	42	42	Teacher certification required for performing functions at the school level.
Non-School Based	2	2	1	1	2	2	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>45.5</b>	<b>45.5</b>	<b>41.5</b>	<b>45.0</b>	<b>43.4</b>	<b>43.4</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	9.9%		-4.5%		4.9%		
If an average standard cost is used, please disclose rate:							
Student F.T.E. per certificated Staff	11,067,1937		1156%		1090%		

**Certificated Staffing Change due to:**

Please Allocate Below	4,1						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	2	-					increase in FTE due to increased number of students in elementary and high school.
Other Factors	2	-					varies by school, reallocation of FTE's
<b>Total Change</b>	<b>4,1</b>	<b>-</b>					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.)	-	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>Total Negative Change in Certificated FTEs</b>	<b>-</b>	<b>-</b>					

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

**Certificated Number of Teachers**

Permanent - Full time	30	30	-	-	31	-
Permanent - Part time	5	5	-	-	3	-
Probationary - Full time	6	6	-	-	6	-
Probationary - Part time	1	1	-	-	-	-
Temporary - Full time	2	2	-	-	22	-
Temporary - Part time	-	-	-	-	-	-

**NON-CERTIFICATED STAFF**

Instructional - Education Assistants	16	-	24	-	18	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	6	-	4	-	5	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	3	-	3	-	2	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	7	-	7	-	7	-	Bus drivers employed, but not contracted
Transportation - Other Staff	0	-	0	-	0	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	3	-	4	-	5	-	Personnel in System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>35,7</b>	<b>-</b>	<b>42,5</b>	<b>-</b>	<b>37,9</b>	<b>-</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-15.9%		12.2%		-5.7%		

**Explanation of Changes to Non-Certificated Staff:**

Reallocation of human resources depending on needs of the schools. some high needs students will not be in our schools next year meaning some assistants will no longer be needed.

**Additional Information**

Are non-certificated staff subject to a collective agreement?

no

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.

School Jurisdiction Code: 8050

System Admin Expense Limit %	
8050 The Northwest Francophone Education	5,00%