

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024

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

0019 The Red Deer Catholic Separate School Division

Legal Name of School Jurisdiction

5210 61 Street Red Deer AB AB T4N 6N8; 403-343-1055; rod.steeves@rdcrs.ca

Contact Address, Telephone & Email Address

### BOARD CHAIR

Ms. Anne Marie Watson

Name

"Original Signed"

Signature

### SUPERINTENDENT

Mrs. Kathleen Finnigan

Name

"Original Signed"

Signature

### SECRETARY TREASURER or TREASURER

Mr. Roderic Steeves

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 26, 2023

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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**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:**

- We will be opening a new Middle school in the division in 2023-24
- Increase in benefit costs of almost 8%
- New bus purchases in year for increase in transportation activity for changes from government
- Reduced Bus fees

**Significant Business and Financial Risks:**

Cost of inflation continues to rise.



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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
<b>REVENUES</b>			
Government of Alberta	\$ 102,628,522	\$96,824,043	\$100,941,520
Federal Government and First Nations	\$ 175,000	\$196,037	\$107,386
Property taxes	\$ 9,000,000	\$9,500,000	\$8,940,734
Fees	\$ 1,415,000	\$1,284,000	\$1,251,307
Sales of services and products	\$ 3,060,100	\$3,294,525	\$2,674,090
Investment income	\$ 600,000	\$300,000	\$188,664
Donations and other contributions	\$ 700,000	\$700,000	\$618,536
Other revenue	\$ 1,050,000	\$816,000	\$742,015
<b>TOTAL REVENUES</b>	<b>\$118,628,622</b>	<b>\$112,914,605</b>	<b>\$115,464,252</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 4,439,337	\$1,463,671	\$4,061,368
Instruction - Grade 1 to 12	\$ 90,007,889	\$89,017,191	\$88,141,271
Operations & maintenance	\$ 13,998,312	\$14,048,477	\$14,294,148
Transportation	\$ 6,565,697	\$6,231,731	\$5,494,859
System Administration	\$ 3,617,387	\$3,413,913	\$3,285,152
External Services	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$118,628,622</b>	<b>\$114,174,983</b>	<b>\$115,276,798</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$0</b>	<b>(\$1,260,378)</b>	<b>\$187,454</b>

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
<b>EXPENSES</b>			
Certificated salaries	\$ 55,461,275	\$54,114,942	\$53,853,016
Certificated benefits	\$ 14,175,482	\$12,951,208	\$13,632,491
Non-certificated salaries and wages	\$ 16,536,581	\$16,118,298	\$15,984,174
Non-certificated benefits	\$ 5,064,383	\$4,543,404	\$4,167,250
Services, contracts, and supplies	\$ 20,008,970	\$18,846,422	\$18,520,492
Capital and debt services			
Amortization of capital assets			
Supported	\$ 6,084,123	\$6,084,123	\$5,939,436
Unsupported	\$ 1,163,001	\$1,363,001	\$991,781
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 91,957	\$98,985	\$0
Other interest and finance charges	\$ 42,850	\$54,600	\$163,004
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$2,025,154
<b>TOTAL EXPENSES</b>	<b>\$118,628,622</b>	<b>\$114,174,983</b>	<b>\$115,276,798</b>



**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	\$ 3,707,456	\$ 74,008,594	\$ 7,960,921	\$ 6,023,622	\$ 3,688,858	\$ -	\$ 95,389,451	\$ 94,539,262
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 1,024,948	\$ -	\$ -	\$ -	\$ 1,024,948	\$ 5,939,436
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ 6,084,123	\$ -	\$ -	\$ -	\$ 6,084,123	\$ 462,822
(5) Federal Government and First Nations	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 107,386
(6) Other Alberta school authorities	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000,000	\$ 8,940,734
(10) Fees	\$ 80,000	\$ 1,255,000	\$ -	\$ 80,000	\$ -	\$ -	\$ 1,415,000	\$ 1,251,307
(11) Sales of services and products	\$ -	\$ 2,850,100	\$ -	\$ 210,000	\$ -	\$ -	\$ 3,060,100	\$ 2,674,090
(12) Investment income	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 188,664
(13) Gifts and donations	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 101,677
(14) Rental of facilities	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 107,771
(15) Fundraising	\$ -	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ 516,859
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,290
(17) Other	\$ -	\$ 800,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 950,000	\$ 565,954
<b>(18) TOTAL REVENUES</b>	<b>\$ 3,787,456</b>	<b>\$ 89,618,694</b>	<b>\$ 15,069,992</b>	<b>\$ 6,463,622</b>	<b>\$ 3,688,858</b>	<b>\$ -</b>	<b>\$ 118,628,622</b>	<b>\$ 115,464,252</b>
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 2,361,775	\$ 52,502,346			\$ 597,154	\$ -	\$ 55,461,275	\$ 53,853,016
(20) Certificated benefits	\$ 381,122	\$ 13,619,873			\$ 174,487	\$ -	\$ 14,175,482	\$ 13,632,491
(21) Non-certificated salaries and wages	\$ 1,204,120	\$ 10,245,812	\$ 1,083,050	\$ 2,857,751	\$ 1,145,848	\$ -	\$ 16,536,581	\$ 15,984,174
(22) Non-certificated benefits	\$ 492,320	\$ 3,510,642	\$ 295,341	\$ 444,392	\$ 321,688	\$ -	\$ 5,064,383	\$ 4,167,250
(23) SUB - TOTAL	\$ 4,439,337	\$ 79,878,673	\$ 1,378,391	\$ 3,302,143	\$ 2,239,177	\$ -	\$ 91,237,721	\$ 87,636,931
(24) Services, contracts and supplies	\$ -	\$ 9,836,366	\$ 6,375,798	\$ 2,661,306	\$ 1,135,500	\$ -	\$ 20,008,970	\$ 18,520,492
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 6,084,123	\$ -	\$ -	\$ -	\$ 6,084,123	\$ 5,939,436
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 250,000	\$ 153,600	\$ 510,291	\$ 242,710	\$ -	\$ 1,156,601	\$ 991,781
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 6,400	\$ -	\$ -	\$ -	\$ 6,400	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ 91,957	\$ -	\$ -	\$ 91,957	\$ -
(32) Other interest and finance charges	\$ -	\$ 42,850	\$ -	\$ -	\$ -	\$ -	\$ 42,850	\$ 163,004
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,025,154
<b>(35) TOTAL EXPENSES</b>	<b>\$ 4,439,337</b>	<b>\$ 90,007,889</b>	<b>\$ 13,998,312</b>	<b>\$ 6,565,697</b>	<b>\$ 3,617,387</b>	<b>\$ -</b>	<b>\$ 118,628,622</b>	<b>\$ 115,276,798</b>
<b>(36) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (651,881)</b>	<b>\$ (389,195)</b>	<b>\$ 1,071,680</b>	<b>\$ (102,075)</b>	<b>\$ 71,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,454</b>

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

	Approved Budaet 2023/2024	Approved Budaet 2022/2023	Actual 2021/2022
<b>FEEES</b>			
TRANSPORTATION	\$80,000	\$160,000	\$163,174
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$12,500	\$50,000	\$3,500
Fees for optional courses	\$500,000	\$200,000	\$480,991
ECS enhanced program fees	\$80,000	\$90,000	\$76,700
<b>ACTIVITY FEES</b>	\$12,500	\$30,000	\$7,035
Other fees to enhance education	\$0	\$0	\$31,539
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$350,000	\$388,000	\$281,821
Non-curricular goods and services	\$80,000	\$140,000	\$67,070
<b>NON-CURRICULAR TRAVEL</b>	\$300,000	\$226,000	\$0
<b>OTHER FEES</b>	\$0	\$0	\$139,477
<b>TOTAL FEES</b>	\$1,415,000	\$1,284,000	\$1,251,307

*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	\$850,000	\$1,351,025	\$748,577
Special events	\$100,000	\$240,000	\$0
Sales or rentals of other supplies/services	\$100,000	\$205,000	\$38,468
International and out of province student revenue	\$1,750,100	\$1,498,500	\$1,472,811
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
<b>TOTAL</b>	\$2,800,100	\$3,294,525	\$2,259,856



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, 2022</b>	\$24,224,593	\$11,862,691	\$0	\$5,923,627	\$0	\$5,923,627	\$6,438,275
<b>2022/2023 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$6,400)	\$0		(\$6,400)	(\$6,400)		
Estimated surplus(deficit)	(\$1,260,378)			(\$1,260,378)	(\$1,260,378)		
Estimated board funded capital asset additions		\$2,600,000		\$0	\$0	\$0	(\$2,600,000)
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
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$7,447,124)		\$7,447,124	\$7,447,124		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$6,084,123		(\$6,084,123)	(\$6,084,123)		
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		\$0		\$0	\$0		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$147,000		(\$147,000)	(\$147,000)	\$0	\$0
Estimated reserve transfers (net) <b>MINISTERIAL APPROVAL REQUIRED</b>				(\$1,209,601)	\$50,777	(\$1,260,378)	\$1,209,601
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2023</b>	<b>\$22,957,815</b>	<b>\$13,246,690</b>	<b>\$0</b>	<b>\$4,663,249</b>	<b>\$0</b>	<b>\$4,663,249</b>	<b>\$5,047,876</b>
<b>2023/24 Budget projections for:</b>							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded tangible capital asset additions		\$2,400,000		\$0	\$0	\$0	(\$2,400,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$7,240,724)		\$7,240,724	\$7,240,724		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$6,084,123		(\$6,084,123)	(\$6,084,123)		
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		(\$6,400)		\$6,400	\$6,400		
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		\$154,000		(\$154,000)	(\$154,000)		
Projected reserve transfers (net) <b>MINISTERIAL APPROVAL REQUIRED</b>				(\$1,009,001)	(\$1,009,001)	\$0	\$1,009,001
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2024</b>	<b>\$22,957,815</b>	<b>\$14,637,689</b>	<b>\$0</b>	<b>\$4,663,249</b>	<b>\$0</b>	<b>\$4,663,249</b>	<b>\$3,656,877</b>



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

School Jurisdiction Code: 19

	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	\$4,863,249	\$4,863,249	\$4,863,249	\$5,047,878	\$3,656,877	\$2,857,878
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0				\$0	\$0	\$0
Budgeted disposal of board funded TCA and AFO TCA	\$7,247,124	\$7,247,124	\$7,247,124						
Budgeted amortization of capital assets (expense)	(\$6,094,123)	(\$6,094,123)	(\$6,094,123)						
Budgeted capital revenue recognized, including AFO assets amortization	\$0	\$0	\$0						
Budgeted changes in Endowments	\$0	\$0	\$0						
Budgeted board funded AFO liabilities - recognition	\$0	\$0	\$0						
Budgeted board funded AFO liabilities - remeasurement	\$0	\$0	\$0						
Budgeted unsupported debt principal repayment	(\$154,000)	(\$162,000)	(\$170,000)	\$0	\$0	\$0	\$1,009,001	\$1,001,001	\$993,001
Projected reserves transfers (net)	(\$1,009,001)	(\$1,001,001)	(\$993,001)	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/statistics of operations	\$0	\$0	\$0						
Increase in (use of) school generated funds	\$0	\$0	\$0						
New school start-up costs	\$0	\$0	\$0						
Decentralized school reserves	\$0	\$0	\$0						\$0
Non-recurring certificated remuneration	\$0	\$0	\$0						
Non-recurring non-certificated remuneration	\$0	\$0	\$0						
Non-recurring contracts, supplies & services	\$0	\$0	\$0						
Professional development, training & support	\$0	\$0	\$0						
Transportation Expenses	\$0	\$0	\$0						
Operations & maintenance	\$0	\$0	\$0						
English language learners	\$0	\$0	\$0						
System Administration	\$0	\$0	\$0						
OH&S / wellness programs	\$0	\$0	\$0						
B & S administration organization / reorganization	\$0	\$0	\$0						
Debt repayment	\$0	\$0	\$0						\$0
PCM expenses	\$0	\$0	\$0						
Non-salary related programming costs (explan)	\$0	\$0	\$0						
Repairs & maintenance - School building & land	\$0	\$0	\$0						
Repairs & maintenance - Technology	\$0	\$0	\$0						
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0						
Repairs & maintenance - Administration building	\$0	\$0	\$0						
Repairs & maintenance - POA building & equipment	\$0	\$0	\$0						
Repairs & maintenance - Other (explain)	\$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	(\$300,000)	(\$200,000)	(\$200,000)
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,800,000)	(\$1,400,000)	(\$1,000,000)
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POA building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	(\$300,000)	(\$200,000)	(\$100,000)
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$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	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$4,863,249	\$4,863,249	\$4,663,249	\$3,656,877	\$2,857,878	\$2,550,879

Total surplus as a percentage of 2024 Expenses  
ASD as a percentage of 2024 Expenses

7.01%	6.34%	6.08%
3.93%	3.93%	3.93%

**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
	\$ -	
<b>Subtotal, preliminary projected operating reserves to cover operating deficit</b>	-	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	-	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(1,156,601)	
Budgeted amortization of board funded ARO tangible capital assets	(6,400)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	154,000	
Projected net transfer to (from) Capital Reserves	1,009,001	
<b>Total final projected amount to access ASO in 2023/24</b>	-	

This section



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

	Budgeted 2023/2024	Actual 2022/2023	Actual 2021/2022	Notes
(Note 2)				
<b>Grades 1 to 12</b>				
<u>Eligible Funded Students:</u>				
Grades 1 to 9	6,574	6,367	6,266	Head count
Grades 10 to 12	2,177	2,156	2,012	Head count
Total	8,751	8,523	8,278	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.7%	3.0%		
<u>Other Students:</u>				
Total	170	103	73	Note 3
Total Net Enrolled Students	8,921	8,626	8,351	
Home Ed Students	970	869	976	Note 4
Total Enrolled Students, Grades 1-12	9,891	9,495	9,327	
Percentage Change	4.2%	1.8%		
<u>Of the Eligible Funded Students:</u>				
Students with Severe Disabilities	313	227	225	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	10	-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
Eligible Funded Children	779	852	883	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	4	2	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	779	856	885	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	390	428	443	
Percentage Change	-9.0%	-3.3%		
Home Ed Students	-			Note 4
Total Enrolled Students, ECS	779	856	885	
Percentage Change	-9.0%	-3.3%		
<u>Of the Eligible Funded Children:</u>				
Students with Severe Disabilities (PUF)	45	80	92	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	60	94	80	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 2023/2024 budget report preparation.				
3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
4) Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.				

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

	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	575	575	565	565	542	542	Teacher certification required for performing functions at the school level.
Non-School Based	13	9	13	9	11	9	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>588.0</b>	<b>584.0</b>	<b>578.0</b>	<b>574.0</b>	<b>553.0</b>	<b>551.0</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1.7%		4.5%		6.3%		
If an average standard cost is used, please disclose rate:	111,955		-		-		
Student F.T.E. per certificated Staff	18,146,258.5		1791%		1847%		

**Certificated Staffing Change due to:**

Enrolment Change	-	-					If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	10	10					
<b>Total Change</b>	<b>10.0</b>	<b>10.0</b>					<b>Year-over-year change in Certificated FTE</b>

**Breakdown, where total change is Negative:**

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
<b>Total Negative Change in Certificated FTEs</b>	<b>-</b>	<b>-</b>					<b>Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.</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	429	429	429	-	478	478
Permanent - Part time	25	25	25	-	20	20
Probationary - Full time	39	39	39	-	26	26
Probationary - Part time	5	5	5	-	10	10
Temporary - Full time	47	47	47	-	49	49
Temporary - Part time	23	23	23	-	15	15

**NON-CERTIFICATED STAFF**

Instructional - Education Assistants	212	209	209	209	188	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	98	68	95	65	83	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	23	-	23	-	23	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	90	-	87	-	72	-	Bus drivers employed, but not contracted
Transportation - Other Staff	13	-	13	-	12	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	41	-	41	-	31	-	Personnel in System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>477.0</b>	<b>277.0</b>	<b>468.0</b>	<b>274.0</b>	<b>409.0</b>	<b>-</b>	<b>FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.</b>
Percentage Change	1.9%		14.4%		16.6%		

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

Added new school

**Additional Information**

Are non-certificated staff subject to a collective agreement?

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

Contract Expired August 2023. It covers EA's, Librarians and school secretaries



School Jurisdiction Code: 19

System Admin Expense Limit %	
0019 The Red Deer Catholic Separate Schd	3.20%