

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024

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

1045 The Horizon School Division

Legal Name of School Jurisdiction

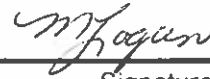
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BOARD CHAIR

Marie Logan

Name

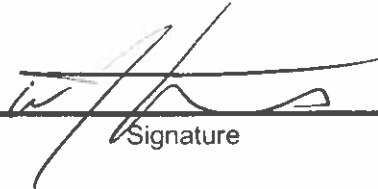


Signature

SUPERINTENDENT

Mr. Wilco Tymensen

Name



Signature

SECRETARY TREASURER or TREASURER

Phil Johansen

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 30, 2023

Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
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Legend:

| | | | |
|-------|--|--------|---|
| Blue | Data input is required | Grey | No entry required - the cell is protected. |
| Pink | Populated from data entered in this template (i.e. other tabs) | White | Calculation cells. These are protected and cannot be changed. |
| Green | Populated based on information previously submitted to Alberta Education | Yellow | Flags to draw attention to sections requiring entry depending on other parts of the 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:

Funding has been increased dramatically by the province, however most of that is already committed to transportation and the ATA collective agreement. New transportation distance limits will have a modest impact in most of the communities served by Horizon School Division. It is expected that 2 or 3 additional bus routes will be added in Taber. This will likely leave transportation in a deficit position. There has been a significant increase in the demand for supports for students with complex needs. Support staff allocations represent that, however it appears that the division will not be able to meet all of the identified needs. Increased rates for the cost of benefits has had an estimated impact on the budget of about \$300,000. These increases limit the ability to add supports to the classroom. Learning Disruption, LISS, and Displaced Student Funding have been budgeted for in advance of approvals.

Significant Business and Financial Risks:

The Horizon School Division is currently negotiating with both the ATA and CUPE. The results of those negotiations could dramatically alter the plans of the division. Although overall funding has increased, inflation is limiting the division's ability to change much in its operations this year. Insurance costs are expected to remain high. A primary driver of insurance costs is the industry's view that Alberta is a high risk zone. This Spring's wildfires will further that perception and likely keep insurance costs high. There has been a dramatic increase in the demand for supports for children with complex needs.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

| | Approved Budget 2023/2024 | Approved Budget 2022/2023 | Actual Audited 2021/2022 |
|--------------------------------------|---------------------------------|---------------------------------|--------------------------------|
| REVENUES | | | |
| Government of Alberta | \$ 49,809,436 | \$45,835,498 | \$47,293,503 |
| Federal Government and First Nations | \$ - | \$0 | \$0 |
| Property taxes | \$ - | \$0 | \$0 |
| Fees | \$ 631,500 | \$600,000 | \$620,913 |
| Sales of services and products | \$ 532,570 | \$594,517 | \$783,657 |
| Investment income | \$ 163,000 | \$89,303 | \$113,265 |
| Donations and other contributions | \$ 325,000 | \$510,000 | \$291,092 |
| Other revenue | \$ 103,167 | \$103,197 | \$161,340 |
| TOTAL REVENUES | \$51,564,673 | \$47,732,515 | \$49,263,770 |
| EXPENSES | | | |
| Instruction - ECS | \$ 1,446,756 | \$1,417,098 | \$1,353,648 |
| Instruction - Grade 1 to 12 | \$ 36,174,528 | \$33,944,916 | \$35,023,741 |
| Operations & maintenance | \$ 7,581,919 | \$6,884,439 | \$6,833,994 |
| Transportation | \$ 3,607,147 | \$3,134,728 | \$3,017,426 |
| System Administration | \$ 2,130,565 | \$1,964,775 | \$1,926,619 |
| External Services | \$ 675,141 | \$663,620 | \$602,571 |
| TOTAL EXPENSES | \$51,616,056 | \$48,009,576 | \$48,757,999 |
| ANNUAL SURPLUS (DEFICIT) | (\$51,383) | (\$277,061) | \$505,771 |

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

| | Approved Budget 2023/2024 | Approved Budget 2022/2023 | Actual Audited 2021/2022 |
|--------------------------------------|---------------------------------|---------------------------------|--------------------------------|
| EXPENSES | | | |
| Certificated salaries | \$ 20,802,772 | \$19,681,946 | \$20,799,054 |
| Certificated benefits | \$ 4,842,373 | \$4,635,925 | \$4,748,446 |
| Non-certificated salaries and wages | \$ 7,854,072 | \$6,945,994 | \$6,866,564 |
| Non-certificated benefits | \$ 1,889,679 | \$1,726,714 | \$1,599,076 |
| Services, contracts, and supplies | \$ 13,536,652 | \$12,417,560 | \$12,232,822 |
| Capital and debt services | | | |
| Amortization of capital assets | | | |
| Supported | \$ 2,205,410 | \$2,141,948 | \$2,123,834 |
| Unsupported | \$ 485,098 | \$459,489 | \$388,203 |
| Interest on capital debt | | | |
| Supported | \$ - | \$0 | \$0 |
| Unsupported | \$ - | \$0 | \$0 |
| Other interest and finance charges | \$ - | \$0 | \$0 |
| Losses on disposal of capital assets | \$ - | \$0 | \$0 |
| Other expenses | \$ - | \$0 | \$0 |
| TOTAL EXPENSES | \$51,616,056 | \$48,009,576 | \$48,757,999 |

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

Approved Budget 2023/2024

| REVENUES | Approved Budget 2023/2024 | | | | | | Actual Audited | |
|---|---------------------------|----------------------|----------------------------|---------------------|-----------------------|-------------------|----------------------|----------------------|
| | Instruction | | Operations and Maintenance | Transportation | System Administration | External Services | TOTAL | |
| | ECS | Grade 1 to 12 | | | | | | TOTAL |
| (1) Alberta Education | \$ 1,514,169 | \$ 34,874,433 | \$ 5,228,836 | \$ 3,542,522 | \$ 2,219,889 | \$ - | \$ 47,379,849 | \$ 44,560,520 |
| (2) Alberta infrastructure - non remediation | \$ - | \$ - | \$ 1,821,484 | \$ - | \$ - | \$ - | \$ 1,821,484 | \$ 1,774,453 |
| (3) Alberta infrastructure - remediation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (4) Other - Government of Alberta | \$ - | \$ 41,462 | \$ - | \$ - | \$ - | \$ 560,141 | \$ 601,603 | \$ 941,741 |
| (5) Federal Government and First Nations | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (6) Other Alberta school authorities | \$ - | \$ - | \$ - | \$ 6,500 | \$ - | \$ - | \$ 6,500 | \$ 16,789 |
| (7) Out of province authorities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (8) Alberta municipalities-special tax levies | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (9) Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (10) Fees | \$ - | \$ 516,500 | \$ - | \$ - | \$ - | \$ 115,000 | \$ 631,500 | \$ 620,913 |
| (11) Sales of services and products | \$ 50,000 | \$ 482,570 | \$ - | \$ - | \$ - | \$ - | \$ 532,570 | \$ 783,657 |
| (12) Investment income | \$ - | \$ 163,000 | \$ - | \$ - | \$ - | \$ - | \$ 163,000 | \$ 113,265 |
| (13) Gifts and donations | \$ - | \$ 125,000 | \$ - | \$ - | \$ - | \$ - | \$ 125,000 | \$ 100,526 |
| (14) Rental of facilities | \$ - | \$ - | \$ 13,210 | \$ - | \$ - | \$ - | \$ 13,210 | \$ 21,779 |
| (15) Fundraising | \$ - | \$ 200,000 | \$ - | \$ - | \$ - | \$ - | \$ 200,000 | \$ 190,566 |
| (16) Gains on disposal of tangible capital assets | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,000 |
| (17) Other | \$ - | \$ - | \$ 89,957 | \$ - | \$ - | \$ - | \$ 89,957 | \$ 138,561 |
| (18) TOTAL REVENUES | \$ 1,564,169 | \$ 36,402,965 | \$ 7,153,487 | \$ 3,549,022 | \$ 2,219,889 | \$ 675,141 | \$ 51,564,673 | \$ 49,263,770 |

| EXPENSES | Approved Budget 2023/2024 | | | | | | Actual Audited | |
|--|---------------------------|----------------------|----------------------------|---------------------|-----------------------|-------------------|----------------------|----------------------|
| | Instruction | | Operations and Maintenance | Transportation | System Administration | External Services | TOTAL | |
| | ECS | Grade 1 to 12 | | | | | | TOTAL |
| (19) Certificated salaries | \$ 746,125 | \$ 19,552,422 | \$ - | \$ - | \$ 504,225 | \$ - | \$ 20,802,772 | \$ 20,799,054 |
| (20) Certificated benefits | \$ 180,488 | \$ 4,547,641 | \$ - | \$ - | \$ 114,244 | \$ - | \$ 4,842,373 | \$ 4,748,446 |
| (21) Non-certificated salaries and wages | \$ 370,013 | \$ 5,719,824 | \$ 636,227 | \$ 36,385 | \$ 660,275 | \$ 429,348 | \$ 7,854,072 | \$ 6,866,564 |
| (22) Non-certificated benefits | \$ 94,945 | \$ 1,392,206 | \$ 149,794 | \$ 10,517 | \$ 175,561 | \$ 66,656 | \$ 1,889,679 | \$ 1,599,076 |
| (23) SUB - TOTAL | \$ 1,391,571 | \$ 31,212,093 | \$ 786,021 | \$ 48,902 | \$ 1,454,305 | \$ 496,004 | \$ 35,388,896 | \$ 34,013,140 |
| (24) Services, contracts and supplies | \$ 55,185 | \$ 4,681,239 | \$ 4,464,469 | \$ 3,556,245 | \$ 598,377 | \$ 179,137 | \$ 13,536,652 | \$ 12,232,822 |
| (25) Amortization of supported tangible capital assets | \$ - | \$ - | \$ 2,192,552 | \$ - | \$ - | \$ - | \$ 2,192,552 | \$ 2,123,834 |
| (26) Amortization of unsupported tangible capital assets | \$ - | \$ 281,196 | \$ 74,635 | \$ - | \$ 77,883 | \$ - | \$ 433,714 | \$ 388,203 |
| (27) Amortization of supported ARO tangible capital assets | \$ - | \$ - | \$ 12,858 | \$ - | \$ - | \$ - | \$ 12,858 | \$ - |
| (28) Amortization of unsupported ARO tangible capital assets | \$ - | \$ - | \$ 51,384 | \$ - | \$ - | \$ - | \$ 51,384 | \$ - |
| (29) Accretion expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (30) Supported interest on capital debt | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (31) Unsupported interest on capital debt | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (32) Other interest and finance charges | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (33) Losses on disposal of tangible capital assets | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (34) Other expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (35) TOTAL EXPENSES | \$ 1,446,756 | \$ 36,174,528 | \$ 7,581,919 | \$ 3,607,147 | \$ 2,130,565 | \$ 675,141 | \$ 51,616,056 | \$ 48,757,999 |
| (36) OPERATING SURPLUS (DEFICIT) | \$ 117,413 | \$ 228,437 | \$ (428,432) | \$ (58,125) | \$ 89,324 | \$ - | \$ (51,383) | \$ 505,771 |

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

| | Approved Budget 2023/2024 | Approved Budget 2022/2023 | Actual 2021/2022 |
|--|---------------------------------|---------------------------------|---------------------|
| FEES | | | |
| TRANSPORTATION | \$0 | \$0 | \$0 |
| BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials) | \$0 | \$0 | \$6,478 |
| LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES | \$0 | \$0 | \$0 |
| FEES TO ENHANCE BASIC INSTRUCTION | | | |
| Technology user fees | \$6,500 | \$15,000 | \$6,419 |
| Alternative program fees | \$375,000 | \$400,000 | \$344,665 |
| Fees for optional courses | \$120,000 | \$35,000 | \$119,552 |
| ECS enhanced program fees | \$0 | \$0 | \$0 |
| ACTIVITY FEES | \$25,000 | \$25,000 | \$21,417 |
| Other fees to enhance education (Describe here) | \$0 | \$0 | \$0 |
| NON-CURRICULAR FEES | | | |
| Extra-curricular fees | \$90,000 | \$125,000 | \$89,239 |
| Non-curricular goods and services | \$7,500 | \$0 | \$7,386 |
| NON-CURRICULAR TRAVEL | \$7,500 | \$0 | \$0 |
| OTHER FEES (Describe here) | \$0 | \$0 | \$7,728 |
| TOTAL FEES | \$631,500 | \$600,000 | \$602,884 |

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 | \$75,000 | \$50,000 | \$70,193 |
| Special events | \$75,000 | \$50,000 | \$84,891 |
| Sales or rentals of other supplies/services | \$50,000 | \$200,000 | \$49,674 |
| International and out of province student revenue | \$40,770 | \$16,760 | \$18,029 |
| Adult education revenue | \$0 | \$0 | \$0 |
| Preschool | \$50,000 | \$50,000 | \$63,353 |
| Child care & before and after school care | \$0 | \$0 | \$0 |
| Lost item replacement fees | \$0 | \$0 | \$25 |
| Other (describe) Staffing payments | \$0 | \$215,000 | \$0 |
| Other (describe) Facility Rentals | \$0 | \$12,757 | \$0 |
| Other (describe) Other (Describe) | \$0 | \$0 | \$0 |
| Other (describe) Other sales (describe here) | \$0 | \$0 | |
| Other (describe) Other sales (describe here) | \$0 | \$0 | |
| TOTAL | \$290,770 | \$594,517 | \$286,165 |

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 (+*6) | UNRESTRICTED SURPLUS | INTERNALLY RESTRICTED OPERATING RESERVES | CAPITAL RESERVES |
| Actual balances per AFS at August 31, 2022 | \$10,809,067 | \$5,578,626 | \$0 | \$3,507,635 | \$1,982,131 | \$1,525,504 | \$1,722,806 |
| 2022/2023 Estimated impact to AOS for: | | | | | | | |
| Prior period adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Opening balance adjustment due to adoption of PS 3280 (ARO) | (\$2,266,578) | (\$2,266,578) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated surplus/deficit | (\$401,214) | | | (\$401,214) | (\$401,214) | | \$0 |
| Estimated board funded capital asset additions | \$0 | \$339,493 | | (\$339,493) | (\$339,493) | \$0 | \$0 |
| Projected board funded ARO tangible capital asset additions | \$0 | \$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 | (\$243,576) | | \$243,576 | \$243,576 | \$0 | \$0 |
| Estimated amortization of capital assets (expense) | \$0 | (\$2,601,082) | | \$2,601,082 | \$2,601,082 | \$0 | \$0 |
| Estimated capital revenue recognized - Alberta Education | \$0 | \$274,443 | | (\$274,443) | (\$274,443) | \$0 | \$0 |
| Estimated capital revenue recognized - Alberta Infrastructure | \$0 | \$1,828,316 | | (\$1,828,316) | (\$1,828,316) | \$0 | \$0 |
| Estimated capital revenue recognized - Other GOA | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| Estimated capital revenue recognized - Other sources | \$0 | \$89,957 | | (\$89,957) | (\$89,957) | \$0 | \$0 |
| Budgeted amortization of ARO tangible capital assets | \$0 | (\$77,062) | | \$77,062 | \$77,062 | \$0 | \$0 |
| Budgeted amortization of supported ARO tangible capital assets | \$0 | \$25,677 | | (\$25,677) | (\$25,677) | \$0 | \$0 |
| Budgeted board funded ARO liabilities - recognition | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| Budgeted board funded ARO liabilities - remediation | \$0 | \$653,800 | | (\$653,800) | (\$653,800) | \$0 | \$0 |
| Estimated changes in Endowments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated unsupported debt principal repayment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated assumptions/transfers of operations - capital lease addition | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated Balances for August 31, 2023 | \$8,141,275 | \$3,602,014 | \$0 | \$2,816,455 | \$1,290,951 | \$1,525,504 | \$1,722,806 |
| 2023/24 Budget projections for: | | | | | | | |
| Budgeted surplus/deficit | (\$51,383) | \$0 | | (\$51,383) | (\$51,383) | \$0 | \$0 |
| Projected board funded tangible capital asset additions | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| Projected board funded ARO tangible capital asset additions | \$0 | \$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) | \$0 | (\$2,626,266) | | \$2,626,266 | \$2,626,266 | \$0 | \$0 |
| Budgeted capital revenue recognized - Alberta Education | \$0 | \$293,970 | | (\$293,970) | (\$293,970) | \$0 | \$0 |
| Budgeted capital revenue recognized - Alberta Infrastructure | \$0 | \$1,808,625 | | (\$1,808,625) | (\$1,808,625) | \$0 | \$0 |
| Budgeted capital revenue recognized - Other GOA | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| Budgeted capital revenue recognized - Other sources | \$0 | \$89,957 | | (\$89,957) | (\$89,957) | \$0 | \$0 |
| Budgeted amortization of ARO tangible capital assets | \$0 | (\$64,242) | | \$64,242 | \$64,242 | \$0 | \$0 |
| Budgeted amortization of supported ARO tangible capital assets | \$0 | \$12,858 | | (\$12,858) | (\$12,858) | \$0 | \$0 |
| Budgeted board funded ARO liabilities - recognition | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| Budgeted board funded ARO liabilities - remediation | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| Budgeted changes in Endowments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Budgeted unsupported debt principal repayment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Projected reserve transfers (net) MINISTERIAL APPROVAL REQUIRED | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Projected assumptions/transfers of operations - capital lease addition | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Projected Balances for August 31, 2024 | \$8,089,892 | \$3,116,916 | \$0 | \$3,250,170 | \$1,724,666 | \$1,525,504 | \$1,722,806 |

**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 |
| Projected opening balance | \$1,290,951 | \$1,724,666 | \$1,724,666 | \$1,825,504 | \$1,722,868 | \$1,722,868 |
| Projected excess of revenues over expenses (surplus only) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Budgeted disposal of board funded TCA and ARO TCA | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Budgeted amortization of capital assets (expense) | \$2,690,508 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Budgeted capital revenue recognized, including ARO assets amortization | (\$2,205,410) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Budgeted changes in Endowments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Budgeted board funded ARO liabilities - recognition | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Budgeted board funded ARO liabilities - remediation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Budgeted unappropriated debt principal repayment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Projected reserves transfers (net) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Projected assumptions/transfers of operations | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Increase in (use of) school generated funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| New school start-up costs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Decentralized school reserves | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-recurring certificated remuneration | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-recurring non-certificated remuneration | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-recurring contracts, supplies & services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Professional development, training & support | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transportation Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operations & maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| English language learners | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| System Administration | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OH&S / wellness programs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| B & S administration organization / reorganization | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt repayment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| POM expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-salary related programming costs (explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Repairs & maintenance - School building & land | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Repairs & maintenance - Vehicle & transportation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Repairs & maintenance - Administration building | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Repairs & maintenance - POH building & equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Repairs & maintenance - Other (explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - School land & building | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - School modernization | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - School modular & additions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - School building partnership projects | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - Technology | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - Vehicle & transportation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - Administration building | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - POH building & equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - Furniture & Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Building leases | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unappropriated ARO Expenses | (\$51,382) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other 2 - please use this row only if no other row is appropriate | \$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 |
| Other 4 - please use this row only if no other row is appropriate | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated closing balance for operating contingency | \$1,724,666 | \$1,724,666 | \$1,724,666 | \$1,825,504 | \$1,722,868 | \$1,722,868 |

Total surplus as a percentage of 2024 Expenses 0.63% 0.63%
ASO as a percentage of 2024 Expenses 0.30% 0.30%

**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 | \$ (51,383) | |
| Estimated Operating Deficit Due to: | (51,383) | |
| Amortization of board funded ARO capital assets | \$51,383 | ARO deficits are simply caused by an accounting policy. Since hazardous materials are largely remediated during modernizations, an offsetting gain will be realized then. This expenditure should not impact operating budgets each year. |
| Description 2 (Fill only if your board projected an operating deficit) | \$0 | |
| Description 3 (Fill only if your board projected an operating deficit) | \$0 | |
| Description 4 (Fill only if your board projected an operating deficit) | \$0 | |
| Description 5 (Fill only if your board projected an operating deficit) | \$0 | |
| Description 6 (Fill only if your board projected an operating deficit) | \$0 | |
| Description 7 (Fill only if your board projected an operating deficit) | \$0 | |
| Subtotal, preliminary projected operating reserves to cover operating deficit | 51,383 | |
| Projected board funded tangible capital assets additions (including ARD) 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 | (433,715) | |
| Budgeted amortization of board funded ARO tangible capital assets | (51,384) | |
| Budgeted board funded ARO liabilities - recognition | - | |
| Budgeted board funded ARO liabilities - remediation | - | |
| Budgeted unsupported debt principal repayment | - | |
| Projected net transfer to (from) Capital Reserves | - | |
| Total final projected amount to access ASO in 2025/24 | (433,715) | |

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

| | Budgeted 2023/2024 (Note 2) | Actual 2022/2023 | Actual 2021/2022 | |
|--|-----------------------------------|---------------------|---------------------|---|
| Grades 1 to 12 | | | | |
| <u>Eligible Funded Students:</u> | | | | |
| Grades 1 to 9 | 2,436 | 2,454 | 2,344 | Head count |
| Grades 10 to 12 | 721 | 689 | 700 | Head count |
| Total | 3,157 | 3,143 | 3,044 | Grade 1 to 12 students eligible for base instruction funding from Alberta Education. |
| Percentage Change | 0.4% | 3.3% | | |
| <u>Other Students:</u> | | | | |
| Total | 2 | 5 | 1 | Note 3 |
| Total Net Enrolled Students | 3,159 | 3,148 | 3,045 | |
| Home Ed Students | 15 | 10 | 18 | Note 4 |
| Total Enrolled Students, Grades 1-12 | 3,174 | 3,158 | 3,063 | |
| Percentage Change | 0.5% | 3.1% | | |
| <u>Of the Eligible Funded Students:</u> | | | | |
| Students with Severe Disabilities | 66 | 60 | 60 | FTE of students with severe disabilities as reported by the board via PASI. |
| Students with Mild/Moderate Disabilities | 164 | 177 | 191 | FTE of students identified with mild/moderate disabilities as reported by the board via PASI. |
| EARLY CHILDHOOD SERVICES (ECS) | | | | |
| Eligible Funded Children | 279 | 246 | 278 | ECS children eligible for ECS base instruction funding from Alberta Education. |
| Other Children | 72 | 91 | 77 | ECS children not eligible for ECS base instruction funding from Alberta Education. |
| Total Enrolled Children - ECS | 351 | 337 | 355 | |
| Program Hours | 476 | 476 | 478 | Minimum program hours is 475 Hours |
| FTE Ratio | 0.501 | 0.501 | 0.503 | Actual hours divided by 950 |
| FTE's Enrolled, ECS | 176 | 169 | 179 | |
| Percentage Change | 4.2% | -5.5% | | |
| Home Ed Students | - | | | Note 4 |
| Total Enrolled Students, ECS | 351 | 337 | 355 | |
| Percentage Change | 4.2% | -5.1% | | |
| <u>Of the Eligible Funded Children:</u> | | | | |
| Students with Severe Disabilities (PUF) | 41 | 25 | 15 | FTE of students with severe disabilities as reported by the board via PASI. |
| Students with Mild/Moderate Disabilities | 44 | 52 | 25 | 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 | 203 | 203 | 201 | 201 | 202 | 202 | Teacher certification required for performing functions at the school level |
| Non-School Based | 6 | 2 | 6 | 2 | 6 | 2 | Teacher certification required for performing functions at the system/central office level. |
| Total Certificated Staff FTE | 209.0 | 205.0 | 207.0 | 203.0 | 208.0 | 204.0 | FTE for personnel possessing a valid Alberta teaching certificate or equivalency |
| Percentage Change | 1.0% | | -0.5% | | 0.5% | | |
| If an average standard cost is used, please disclose rate | 103,324 | | 99,577 | | 101,557 | | |
| Student F.T.E. per certificated Staff | 16 86602671 | | 1688% | | 1643% | | |
| Certificated Staffing Change due to: | | | | | | | If there is a negative change impact, the small class size initiative is to include any/all teachers retained |
| Enrolment Change | 2 | - | | | | | |
| Other Factors | - | - | | | | | |
| Total Change | 2.0 | - | | | | | Year-over-year change in Certificated FTE |
| Breakdown, where total change is Negative: | | | | | | | |
| Continuous contracts terminated | - | - | | | | | FTEs |
| Non-permanent contracts not being renewed | - | - | | | | | FTEs |
| Other (retirement, attrition, etc.) | - | - | | | | | |
| Total Negative Change in Certificated FTEs | - | - | | | | | Breakdown required where year-over-year total change in Certificated FTE is 'negative' only |
| <i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs).</i> | | | | | | | |
| Certificated Number of Teachers | | | | | | | |
| Permanent - Full time | 157 | 153 | 156 | 152 | 175 | 171 | |
| Permanent - Part time | 23 | 23 | 23 | 23 | 24 | 24 | |
| Probationary - Full time | 12 | 12 | 10 | 10 | 8 | 8 | |
| Probationary - Part time | 6 | 6 | 6 | 6 | 6 | 6 | |
| Temporary - Full time | 23 | 23 | 14 | 14 | 6 | 6 | |
| Temporary - Part time | 1 | 1 | 3 | 3 | 2 | 2 | |

NON-CERTIFICATED STAFF

| | | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--|
| Instructional - Education Assistants | 122 | 93 | 108 | 83 | 105 | 81 | Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction |
| Instructional - Other non-certificated instruction | 54 | 28 | 53 | 31 | 52 | 38 | Personnel providing instruction support for schools under 'Instruction' program areas other than EAs |
| Operations & Maintenance | 10 | 9 | 11 | 8 | 11 | 11 | Personnel providing support to maintain school facilities |
| Transportation - Bus Drivers Employed | - | - | - | - | - | - | Bus drivers employed, but not contracted |
| Transportation - Other Staff | 1 | - | 1 | 1 | 1 | - | Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed |
| Other | 15 | - | 16 | 16 | 15 | - | Personnel in System Admin. and External service areas |
| Total Non-Certificated Staff FTE | 202.0 | 130.0 | 189.0 | 139.0 | 184.0 | 130.0 | FTE for personnel not possessing a valid Alberta teaching certificate or equivalency |
| Percentage Change | 6.9% | | 2.7% | | 9.8% | | |

Explanation of Changes to Non-Certificated Staff:

There appears to be a significant increase in needs for assistants. Learning Disruption, LISS, and Displaced Students funding has been budgeted for in advance of applying for and receiving those grants.

Additional Information

Are non-certificated staff subject to a collective agreement?

| | |
|-----|--------------------------|
| Yes | <input type="checkbox"/> |
|-----|--------------------------|

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.

The CUPE collective agreement expired on August 31, 2020. Negotiations will commence at the end of May 2023.

School Jurisdiction Code: 1045

| System Admin Expense Limit % | |
|----------------------------------|-------|
| 1045 The Horizon School Division | 4.45% |