



EDUCATION

AMOUNTS TO BE VOTED

(thousands of dollars)	Comparable			2012-13 Estimate
	2010-11 Actual	2011-12 Budget	2011-12 Forecast	
EXPENSE	4,045,390	4,212,260	4,428,080	4,429,269
CAPITAL INVESTMENT	4,701	1,125	4,725	4,395
NON-BUDGETARY DISBURSEMENTS	5,112	8,076	8,076	9,834

VOTED EXPENSE BY PROGRAM

(thousands of dollars)

		Comparable			2012-13 Estimate
		2010-11 Actual	2011-12 Budget	2011-12 Forecast	
PROGRAM					
1	Ministry Support Services				
1.1	Minister's Office	494	491	491	505
1.2	Deputy Minister's Office	607	662	662	687
1.3	Corporate Services	8,371	8,548	8,548	8,807
1.4	Information and Program Services	16,758	13,174	13,674	14,089
1.5	Communications	756	750	750	780
1.6	Cabinet Policy Committee on Education	210	201	201	205
	Sub-total	27,196	23,826	24,326	25,073
2	Operating Support for Public and Separate Schools				
2.1	Operational Funding	2,302,987	2,531,962	2,522,728	2,493,080
2.2	Student Health Services Initiative	47,198	48,641	47,415	48,487
2.3	Alberta Initiative for School Improvement	79,592	56,200	56,559	40,881
2.4	Plant Operations and Maintenance	465,007	468,022	471,087	481,737
2.5	Transportation	257,022	260,132	274,728	288,739
2.6	Class Size	222,782	228,085	226,300	231,994
2.7	Equity of Opportunity	-	-	107,000	107,000
2.8	Education System Support	51,984	58,675	58,675	60,618
	Sub-total	3,426,572	3,651,717	3,764,492	3,752,536
3	School Facilities				
3.1	School Facilities Infrastructure	297,284	243,146	345,503	336,420
4	Basic Education Programs				
4.1	Basic Education Program Initiatives	53,413	53,305	53,305	61,024
4.2	Learning Resources - Operations	5,671	5,606	5,606	4,995
4.3	Learning Resources - Cost of Goods Sold	23,572	23,700	17,200	19,780
4.6	French Language Program - Federal Funding	17,276	11,000	11,000	11,000
	Sub-total	99,932	93,611	87,111	96,799
5	Accredited Private Schools and Early Childhood Service Operators				
5.1	Accredited Private Schools Support	124,592	130,000	127,690	130,900
5.2	Accredited Private Early Childhood Service Operators Support	53,149	48,000	56,998	61,600
	Sub-total	177,741	178,000	184,688	192,500
DEBT SERVICING					
3	School Facilities				
3.2	Alberta Schools Alternative Procurement	16,665	21,960	21,960	25,941
Total		4,045,390	4,212,260	4,428,080	4,429,269

FOR INFORMATION

(thousands of dollars)

	Comparable			2012-13 Estimate
	2010-11 Actual	2011-12 Budget	2011-12 Forecast	
OPERATING SUPPORT FOR PUBLIC AND SEPARATE SCHOOLS				
Support from the General Revenue Fund (Program 2)	3,426,572	3,651,717	3,764,492	3,752,536
Teachers' Pension - current service payment	271,485	299,380	299,617	326,644
<i>Education Property Tax Support:</i>				
Alberta School Foundation Fund	1,607,499	1,616,025	1,616,025	1,785,644
Opted-Out Separate School Boards	196,390	202,000	204,000	217,000
Total	5,501,946	5,769,122	5,884,134	6,081,824

VOTED CAPITAL INVESTMENT BY PROGRAM

(thousands of dollars)

		Comparable			2012-13 Estimate
		2010-11 Actual	2011-12 Budget	2011-12 Forecast	
CAPITAL INVESTMENT					
1	Ministry Support Services				
1.3	Corporate Services	17	-	-	-
1.4	Information and Program Services	5	-	-	-
	Sub-total	22	-	-	-
2	Operating Support for Public and Separate Schools				
2.1	Operational Funding	3,704	-	3,600	3,500
4	Basic Education Programs				
4.1	Basic Education Program Initiatives	845	825	825	825
4.4	Learning Resources - Equipment	130	300	300	70
	Sub-total	975	1,125	1,125	895
Total		4,701	1,125	4,725	4,395

VOTED NON-BUDGETARY DISBURSEMENTS BY PROGRAM

(thousands of dollars)

		Comparable			2012-13 Estimate
		2010-11 Actual	2011-12 Budget	2011-12 Forecast	
INVENTORY INVESTMENT					
4	Basic Education Programs				
4.5	Learning Resources - Inventory	-	1,000	1,000	1,000
DEBT REPAYMENT					
3	School Facilities				
3.2	Alberta Schools Alternative Procurement	5,112	7,076	7,076	8,834
Total		5,112	8,076	8,076	9,834

VOTED AMOUNTS FUNDED BY CREDIT OR RECOVERY

The following table details the portions of the department's voted amounts for which a credit or recovery can be obtained. If a credit or recovery amount is expected to exceed its original estimate, the Treasury Board may increase the corresponding voted amount, pursuant to section 24(2) of the *Financial Administration Act*. If the actual credit or recovery amount realized is less than its original estimate, the corresponding funding authority is reduced by an equivalent amount in the elements shown.

(thousands of dollars)

		2012-13 Estimate
EXPENSE FUNDED BY CREDIT OR RECOVERY		
1	High School Transcripts Revenue is generated from the fees collected for the delivery of high school transcripts and copyrights. Element 1.4	1,400
2	Diploma Exam Rewrites Revenue is generated from the fees collected from students to fund the cost of writing diploma examinations for the second or subsequent time and/or to have their diploma examinations rescored. Element 2.8	1,530
3	Teacher Certification Revenue is generated from fees collected for the evaluation of teacher credentials and the costs associated with the issuance of teacher certificates. Element 2.8	775
4	Other Fees and Licenses Revenue is generated from the fees collected from the license agreements for achievement tests and diploma examinations. Element 2.8	20
5	Learning Resources Centre - Operations Revenue is used for the operations of the Learning Resources Centre. Element 4.2	3,150
6	Learning Resources Centre - Cost of Goods Sold Revenue is generated from the sale and distribution of learning and teaching resources that have been purchased directly from publishers/suppliers. Element 4.3	19,780
7	French Language Program Federal funding is provided to support French language programs. Element 4.6	11,000
Total		37,655
CAPITAL INVESTMENT FUNDED BY CREDIT OR RECOVERY		
1	Learning Resources Centre Revenue is used to fund equipment used by the Learning Resources Centre. Element 4.4	70
Total		70

AMOUNTS NOT REQUIRED TO BE VOTED

The following ministry amounts are not included in any supply vote either because no cash disbursement is required, or because the Legislative Assembly has already provided the funding authority pursuant to a statute other than an appropriation act.

(thousands of dollars)	Comparable			2012-13 Estimate
	2010-11 Actual	2011-12 Budget	2011-12 Forecast	
EXPENSE				
DEPARTMENT NON-CASH AMOUNTS				
Amortization of capital assets:				
Information and Program Services	2,067	820	820	820
Basic Education Program Initiatives	474	373	373	373
Alberta Schools Alternative Procurement	75,599	44,600	56,260	25,800
Valuation adjustments and other provisions:				
Corporate Services	(49)	-	-	-
Education System Support	(39)	-	-	-
Basic Education Program Initiatives	180	-	-	-
Accredited Private Schools Support	199	-	-	-
DEPARTMENT STATUTORY AMOUNTS				
Teachers' Pension - current service payment	271,485	299,380	299,617	326,644
ENTITY AMOUNTS				
Alberta School Foundation Fund	1,609,582	1,619,925	1,618,675	1,788,369
Total	1,959,498	1,965,098	1,975,745	2,142,006

SUPPLEMENTARY FINANCIAL INFORMATION

Full Time Equivalent Employment

Reconciliation of Supply Vote to Fiscal Plan

- Expense by Program
- Expense by Fiscal Plan Category
- Capital Investment by Program

Ministry of Education Financial Statements

- Statement of Operations
- Change in Capital Assets
- Statement of Operations by Entity

Department of Education Financial Statements

- Statement of Operations
- Change in Capital Assets

Alberta School Foundation Fund Financial Statements

- Statement of Operations
- Change in Net Assets

Statement of Consolidation Amounts between Ministries

FULL TIME EQUIVALENT EMPLOYMENT

	Comparable 2011-12 Budget	2012-13 Estimate
Department	703	703

RECONCILIATION OF SUPPLY VOTE TO FISCAL PLAN

These tables present the 2012-13 Fiscal Plan expense and capital investment allocated between General Revenue Fund amounts authorized by supply vote, amounts not requiring a supply vote, and consolidation amounts. Expense is presented by program and by the categories as shown in the Fiscal Plan.

(thousands of dollars)	Voted Supply	Amounts Not Voted	Consolidation Adjustments	2012-13 Fiscal Plan¹
EXPENSE BY PROGRAM				
Operating Support for Public and Separate Schools	3,752,536	2,329,288	-	6,081,824
School Facilities	336,420	25,800	-	362,220
Basic Education Programs	96,799	373	-	97,172
Accredited Private Schools and Early Childhood Service Operators	192,500	-	-	192,500
Less: Property Tax Support to Opted-Out Separate School Boards	-	(217,000)	-	(217,000)
Ministry Support Services	25,073	820	-	25,893
Total Program Expense	4,403,328	2,139,281	-	6,542,609
DEBT SERVICING				
Alberta Schools Alternative Procurement	25,941	-	-	25,941
Alberta School Foundation Fund	-	2,725	(2,725)	-
Total Debt Servicing	25,941	2,725	(2,725)	25,941
Total	4,429,269	2,142,006	(2,725)	6,568,550
EXPENSE BY FISCAL PLAN CATEGORY				
Operating Expense	4,067,208	2,112,288	-	6,179,496
Capital Grants and Support	336,120	25,800	-	361,920
Amortization of Capital Assets	-	1,193	-	1,193
Total Program Expense	4,403,328	2,139,281	-	6,542,609
Debt Servicing	25,941	2,725	(2,725)	25,941
Total	4,429,269	2,142,006	(2,725)	6,568,550
1. Amounts shown for Total Fiscal Plan expense are less than the total expense on the Ministry Statement of Operations owing to inter-ministry consolidation adjustments detailed in the Statement of Consolidation Amounts between Ministries.				
CAPITAL INVESTMENT BY PROGRAM				
Operating Support for Public and Separate Schools	3,500	-	-	3,500
Basic Education Programs	895	-	-	895
Total	4,395	-	-	4,395

MINISTRY OF EDUCATION
STATEMENT OF OPERATIONS

(thousands of dollars)

	Comparable			2012-13 Estimate
	2010-11 Actual	2011-12 Budget	2011-12 Forecast	
REVENUE				
Other Taxes				
Education Property Tax	1,588,950	1,634,000	1,655,000	1,762,000
Transfers from Government of Canada	17,276	11,000	11,000	11,000
Investment Income	71	300	300	300
Premiums, Fees and Licences	4,084	3,149	3,649	3,729
Other Revenue				
Sales of Learning Resources	26,924	28,000	21,500	23,000
Other	3,391	1,500	1,500	1,500
Total Revenue	1,640,696	1,677,949	1,692,949	1,801,529
EXPENSE				
Program				
Operating Support for Public and Separate Schools	5,501,907	5,769,122	5,884,134	6,081,824
School Facilities	372,883	287,746	401,763	362,220
Basic Education Programs	100,586	93,984	87,484	97,172
Accredited Private Schools and Early Childhood Service Operators	177,940	178,000	184,688	192,500
Total Basic Education Support	6,153,316	6,328,852	6,558,069	6,733,716
Less: Property Tax Support to Opted-Out Separate School Boards	(196,390)	(202,000)	(204,000)	(217,000)
Total Government Support to Basic Education	5,956,926	6,126,852	6,354,069	6,516,716
Ministry Support Services	29,214	24,646	25,146	25,893
Total Program Expense ¹	5,986,140	6,151,498	6,379,215	6,542,609
Debt Servicing				
Alberta Schools Alternative Procurement	16,665	21,960	21,960	25,941
Alberta School Foundation Fund	2,083	3,900	2,650	2,725
Total Debt Servicing	18,748	25,860	24,610	28,666
Total Expense	6,004,888	6,177,358	6,403,825	6,571,275
Net Operating Result	(4,364,192)	(4,499,409)	(4,710,876)	(4,769,746)
1. Subject to the <i>Fiscal Responsibility Act</i> . Expense includes cash payments towards unfunded pension liabilities, which will be eliminated under a separate, legislated plan. Expense excludes annual changes in unfunded pension obligations, which are a non-cash expense and which do not affect borrowing requirements. Annual increases in Education's unfunded obligations for teachers' post-1992 pension plan are estimated to be:	91,076	56,000	35,200	30,900

CHANGE IN CAPITAL ASSETS

Capital Investment				
Operating Support for Public and Separate Schools	3,704	-	3,600	3,500
Basic Education Programs	975	1,125	1,125	895
Ministry Support Services	22	-	-	-
Total Capital Investment	4,701	1,125	4,725	4,395
Amortization of Capital Assets	(2,541)	(1,193)	(1,193)	(1,193)
Increase (Decrease) in Capital Assets	2,160	(68)	3,532	3,202

MINISTRY OF EDUCATION
STATEMENT OF OPERATIONS BY ENTITY

(thousands of dollars)

	Comparable			2012-13 Estimate
	2010-11 Actual	2011-12 Budget	2011-12 Forecast	
REVENUE				
Department	51,675	43,649	37,649	39,229
Alberta School Foundation Fund	1,589,021	1,634,300	1,655,300	1,762,300
Total Revenue	1,640,696	1,677,949	1,692,949	1,801,529
EXPENSE				
Program				
Department	4,378,641	4,535,473	4,763,190	4,756,965
Alberta School Foundation Fund	1,607,499	1,616,025	1,616,025	1,785,644
Total Program Expense	5,986,140	6,151,498	6,379,215	6,542,609
Debt Servicing				
Department	16,665	21,960	21,960	25,941
Alberta School Foundation Fund	2,083	3,900	2,650	2,725
Total Debt Servicing	18,748	25,860	24,610	28,666
Total Expense	6,004,888	6,177,358	6,403,825	6,571,275
Net Operating Result	(4,364,192)	(4,499,409)	(4,710,876)	(4,769,746)

DEPARTMENT OF EDUCATION
STATEMENT OF OPERATIONS

(thousands of dollars)

	Comparable			2012-13 Estimate
	2010-11 Actual	2011-12 Budget	2011-12 Forecast	
REVENUE				
Transfers from Government of Canada				
French Language Programming	17,276	11,000	11,000	11,000
Premiums, Fees and Licences	4,084	3,149	3,649	3,729
Other Revenue				
Sales of Learning Resources	26,924	28,000	21,500	23,000
Other	3,391	1,500	1,500	1,500
Total Revenue	51,675	43,649	37,649	39,229
EXPENSE				
Program				
Ministry Support Services	29,214	24,646	25,146	25,893
Operating Support for Public and Separate Schools	3,426,533	3,651,717	3,764,492	3,752,536
School Facilities	372,883	287,746	401,763	362,220
Basic Education Programs	100,586	93,984	87,484	97,172
Accredited Private Schools and Early Childhood Service Operators	177,940	178,000	184,688	192,500
Teachers' Pension - current service payment	271,485	299,380	299,617	326,644
Total Program Expense	4,378,641	4,535,473	4,763,190	4,756,965
Debt Servicing				
School Facilities	16,665	21,960	21,960	25,941
Total Expense	4,395,306	4,557,433	4,785,150	4,782,906
Net Operating Result	(4,343,631)	(4,513,784)	(4,747,501)	(4,743,677)
CHANGE IN CAPITAL ASSETS				
Capital Investment				
Ministry Support Services	22	-	-	-
Operating Support for Public and Separate Schools	3,704	-	3,600	3,500
Basic Education Programs	975	1,125	1,125	895
Total Capital Investment	4,701	1,125	4,725	4,395
Amortization of Capital Assets	(2,541)	(1,193)	(1,193)	(1,193)
Increase (Decrease) in Capital Assets	2,160	(68)	3,532	3,202

ALBERTA SCHOOL FOUNDATION FUND
STATEMENT OF OPERATIONS

(thousands of dollars)

	Comparable			2012-13 Estimate
	2010-11 Actual	2011-12 Budget	2011-12 Forecast	
REVENUE				
Other Taxes				
Education Property Tax	1,588,950	1,634,000	1,655,000	1,762,000
Investment Income	71	300	300	300
Total Revenue	1,589,021	1,634,300	1,655,300	1,762,300
EXPENSE				
Program				
Payments to School Boards	1,607,499	1,616,025	1,616,025	1,785,644
Total Program Expense	1,607,499	1,616,025	1,616,025	1,785,644
Debt Servicing				
Interest on Advances from the General Revenue Fund	2,083	3,900	2,650	2,725
Total Expense	1,609,582	1,619,925	1,618,675	1,788,369
Net Operating Result	(20,561)	14,375	36,625	(26,069)
CHANGE IN NET ASSETS				
Net Assets at Beginning of Year	35,005	10,625	14,444	51,069
Net Operating Results for the Year	(20,561)	14,375	36,625	(26,069)
Net Assets at End of Year	14,444	25,000	51,069	25,000

INTER-MINISTRY ADJUSTMENTS
STATEMENT OF CONSOLIDATION AMOUNTS BETWEEN MINISTRIES

(thousands of dollars)	Comparable			2012-13 Estimate
	2010-11 Actual	2011-12 Budget	2011-12 Forecast	
REVENUE				
Department accounting policy adjustment	(1,285)	-	-	-
Total	(1,285)	-	-	-
EXPENSE				
Program				
Department accounting policy adjustment	(1,285)	-	-	-
Debt Servicing				
Interest paid by Alberta School Foundation Fund to Department of Finance	(2,083)	(3,900)	(2,650)	(2,725)
Total	(3,368)	(3,900)	(2,650)	(2,725)