

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2025**

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

2185 The St. Paul School Division

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Mrs. Sylvie Smyl

Name

Signature

SUPERINTENDENT

Mr. Peter Barron

Name

Signature

SECRETARY TREASURER or TREASURER

Mr. Jean Champagne

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 28, 2024 .
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
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 su

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2024/2025 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:

depleted reserves require a balanced budget after several years of deficits
 assumes provincial funding will be as per the Alberta Education projected operational funding schedule dated May 2024
 assumes no substantive changes to tuition agreements and approval of Jordan's Principle application
 assumes no in-year funding adjustments or regulatory changes
 the Division has aligned staffing and services with available funding and education plan goals
 assumes staffing levels as projected; teaching staff reduced by 12 and support staff by 27
 assumes X% increase to wage rates with assumption that teacher agreement will be funded and that support staff will not
 PD focus on collaborative response and innovation
 ongoing and expanded summer school offering
 ongoing and expanded supports for mental health and wellness
 assumes 2,933 provincial and 599 federal students
 assumes any new in-year initiatives will be grant supported and be revenue/expense neutral
 assumes new curriculum implementation costs will be supported by the designated grant funding
 ongoing support for dual credit, small schools, at home and distance learners
 significant investment in technology evergreening
 school generated funds are estimated to be \$1,085,000 and variable depending on activities
 overall inflation is a significant issue especially in the transportation sector
 maintaining transportation fees to assess sustainability of the transportation block

Significant Business and Financial Risks:

reduced reserves leave less margin for unforeseen events and variability - need to rebuild reserves to sector norms
 normal budget variability of 1%-2% equates to +/- \$580,000 - \$1,160,000
 significant health plan premium increases are not sustainable and must be addressed
 enrolment projection is somewhat less certain owing to economic and demographic conditions as well as non resident transportation services
 ongoing trend of enrolment decline could threaten future programming at select schools
 significant reliance on federal tuition – ESA agreements are being updated and there is uncertainty surrounding possible changes to tuition which could have important budget consequences
 significant Jordan's Principle application is not yet approved
 some provincial and municipal partners may reduce supports due to budget restrictions
 cost pressures in transportation including recruitment and retention, inflation on operating and capital costs
 ATA collective bargaining is outstanding which creates risk for salary costs for both teachers and support staff
 carbon tax increase adds inflationary pressure - would be ideal if a portion was rebated back to schools to support energy upgrades
 increased demand for early childhood and wrap around services can stretch mandate beyond strict K-12 services

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
REVENUES			
Government of Alberta	\$ 46,232,852	\$47,138,906	\$45,859,502
Federal Government and First Nations	\$ 10,057,850	\$9,674,433	\$10,621,078
Property taxes	\$ -	\$0	\$0
Fees	\$ 701,000	\$577,800	\$741,841
Sales of services and products	\$ 565,000	\$445,000	\$660,024
Investment income	\$ 181,000	\$132,000	\$225,322
Donations and other contributions	\$ 335,000	\$190,000	\$347,754
Other revenue	\$ 335,000	\$322,650	\$419,712
TOTAL REVENUES	\$58,407,702	\$58,480,789	\$58,875,233
EXPENSES			
Instruction - ECS	\$ 1,907,688	\$1,701,978	\$1,910,726
Instruction - Grade 1 to 12	\$ 41,051,896	\$40,945,886	\$42,042,427
Operations & maintenance	\$ 9,001,446	\$9,297,424	\$9,488,859
Transportation	\$ 3,521,158	\$3,624,344	\$3,457,530
System Administration	\$ 2,770,853	\$2,789,507	\$2,437,533
External Services	\$ 154,661	\$121,650	\$155,294
TOTAL EXPENSES	\$58,407,702	\$58,480,789	\$59,492,369
ANNUAL SURPLUS (DEFICIT)	\$0	\$0	(\$617,136)

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
EXPENSES			
Certificated salaries	\$ 23,563,446	\$23,493,248	\$23,882,649
Certificated benefits	\$ 5,322,946	\$5,462,813	\$5,362,239
Non-certificated salaries and wages	\$ 12,046,848	\$12,152,376	\$12,048,990
Non-certificated benefits	\$ 3,182,529	\$3,121,957	\$3,096,658
Services, contracts, and supplies	\$ 10,542,717	\$10,002,379	\$10,864,403
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,214,790	\$3,662,592	\$3,662,592
Unsupported	\$ 531,926	\$583,424	\$572,357
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 2,500	\$2,000	\$2,481
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$58,407,702	\$58,480,789	\$59,492,369

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

REVENUES	Approved Budget 2024/2025							Actual Audited 2022/23
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 1,215,758	\$ 30,367,592	\$ 4,844,733	\$ 3,386,708	\$ 2,739,055	\$ -	\$ 42,553,846	\$ 42,024,261
(2) Alberta Infrastructure - non remediation	\$ -	\$ 34,689	\$ 3,180,101	\$ -	\$ -	\$ -	\$ 3,214,790	\$ 3,515,919
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 424,055	\$ -	\$ -	\$ -	\$ 40,161	\$ 464,216	\$ 319,322
(5) Federal Government and First Nations	\$ 258,800	\$ 8,280,983	\$ 1,021,999	\$ -	\$ 496,068	\$ -	\$ 10,057,850	\$ 10,621,078
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 25,000	\$ 526,500	\$ -	\$ 140,000	\$ -	\$ 9,500	\$ 701,000	\$ 741,841
(11) Sales of services and products	\$ -	\$ 460,000	\$ -	\$ -	\$ -	\$ 105,000	\$ 565,000	\$ 660,024
(12) Investment income	\$ -	\$ 156,000	\$ 15,000	\$ 10,000	\$ -	\$ -	\$ 181,000	\$ 225,322
(13) Gifts and donations	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 77,720
(14) Rental of facilities	\$ -	\$ -	\$ 63,000	\$ 17,000	\$ -	\$ -	\$ 80,000	\$ 97,927
(15) Fundraising	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 270,034
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 233
(17) Other	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 321,552
(18) TOTAL REVENUES	\$ 1,499,558	\$ 40,834,819	\$ 9,124,833	\$ 3,558,708	\$ 3,235,123	\$ 154,661	\$ 58,407,702	\$ 58,875,233
EXPENSES								
(19) Certificated salaries	\$ 1,035,159	\$ 21,709,330	\$ -	\$ -	\$ 818,957	\$ -	\$ 23,563,446	\$ 23,882,649
(20) Certificated benefits	\$ 143,784	\$ 5,034,943	\$ -	\$ -	\$ 144,219	\$ -	\$ 5,322,946	\$ 5,362,239
(21) Non-certificated salaries and wages	\$ 401,374	\$ 7,736,286	\$ 2,200,051	\$ 700,698	\$ 946,439	\$ 62,000	\$ 12,046,848	\$ 12,048,990
(22) Non-certificated benefits	\$ 108,371	\$ 2,232,160	\$ 515,970	\$ 99,814	\$ 211,854	\$ 14,360	\$ 3,182,529	\$ 3,096,658
(23) SUB - TOTAL	\$ 1,688,688	\$ 36,712,719	\$ 2,716,021	\$ 800,512	\$ 2,121,469	\$ 76,360	\$ 44,115,769	\$ 44,390,536
(24) Services, contracts and supplies	\$ 219,000	\$ 4,246,075	\$ 2,912,975	\$ 2,572,893	\$ 513,473	\$ 78,301	\$ 10,542,717	\$ 10,864,403
(25) Amortization of supported tangible capital assets	\$ -	\$ 34,689	\$ 3,180,101	\$ -	\$ -	\$ -	\$ 3,214,790	\$ 3,662,592
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 58,413	\$ 85,918	\$ 147,753	\$ 133,411	\$ -	\$ 425,495	\$ 465,926
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 106,431	\$ -	\$ -	\$ -	\$ 106,431	\$ 106,431
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,481
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 1,907,688	\$ 41,051,896	\$ 9,001,446	\$ 3,521,158	\$ 2,770,853	\$ 154,661	\$ 58,407,702	\$ 59,492,369
(36) OPERATING SURPLUS (DEFICIT)	\$ (408,130)	\$ (217,077)	\$ 123,387	\$ 37,550	\$ 464,270	\$ -	\$ 0	\$ (617,136)

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
FEES			
TRANSPORTATION	\$140,000	\$143,000	\$165,015
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$6,500	\$3,000	\$6,715
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$120,000	\$110,000	\$133,157
ECS enhanced program fees	\$9,500	\$9,800	\$9,612
Activity fees	\$110,000	\$70,000	\$111,827
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$266,000	\$225,000	\$263,924
Non-curricular goods and services	\$49,000	\$17,000	\$51,591
Non-curricular travel	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$701,000	\$577,800	\$741,841

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 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
Cafeteria sales, hot lunch, milk programs	\$300,000	\$200,000	\$298,753
Special events	\$10,000	\$10,000	\$10,287
Sales or rentals of other supplies/services	\$150,000	\$135,000	\$149,846
International and out of province student revenue	\$0	\$0	\$0
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) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Student Council	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$460,000	\$345,000	\$458,886

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
Actual balances per AFS at August 31, 2023	\$1,883,455	(\$52,644)	\$0	\$1,435,218	\$500,000	\$935,218	\$500,881
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$250,000			\$250,000	\$250,000		
Estimated board funded capital asset additions		\$204,000		(\$204,000)	(\$204,000)	\$0	\$0
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)		(\$4,139,016)		\$4,139,016	\$4,139,016		
Estimated capital revenue recognized - Alberta Education		\$146,674		(\$146,674)	(\$146,674)		
Estimated capital revenue recognized - Alberta Infrastructure		\$3,515,919		(\$3,515,919)	(\$3,515,919)		
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		(\$106,000)		\$106,000	\$106,000		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net)				(\$100,000)	(\$100,000)	\$0	\$100,000
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2024	\$2,133,455	(\$431,067)	\$0	\$1,963,641	\$1,028,423	\$935,218	\$600,881
2024/25 Budget projections for:							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded tangible capital asset additions		\$125,000		(\$125,000)	(\$125,000)	\$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
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,640,285)		\$3,640,285	\$3,640,285		
Budgeted capital revenue recognized - Alberta Education		\$146,674		(\$146,674)	(\$146,674)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,068,116		(\$3,068,116)	(\$3,068,116)		
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		(\$106,431)		\$106,431	\$106,431		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$150,000)	(\$150,000)	\$0	\$150,000
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	(\$500,000)	\$500,000	\$0
Projected Balances for August 31, 2025	\$2,133,455	(\$837,993)	\$0	\$2,220,567	\$785,349	\$1,435,218	\$750,881

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

	Explanation	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027
Projected opening balance		\$1,028,423	\$785,349	\$610,349	\$935,218	\$1,435,218	\$1,685,218	\$600,881	\$750,881	\$950,881
Projected excess of revenues over expenses (surplus only)		\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		\$3,746,716	\$3,700,000	\$3,700,000		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization		(\$3,214,790)	(\$3,200,000)	(\$3,200,000)		\$0	\$0			
Budgeted changes in Endowments		\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition		\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation		\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment		\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	(\$150,000)	(\$200,000)	(\$100,000)	\$0	\$0	\$0	\$150,000	\$200,000	\$100,000
Projected assumptions/transfers of operations	rebuilding reserves to standards	(\$500,000)	(\$250,000)	(\$250,000)	\$500,000	\$250,000	\$250,000	\$0	\$0	\$0
Increase in (use of) school generated funds		\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration		\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services		\$0	\$0	\$0		\$0	\$0			
Professional development, training & support		\$0	\$0	\$0		\$0	\$0			
Transportation Expenses		\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0			
English language learners		\$0	\$0	\$0		\$0	\$0			
System Administration		\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs		\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization		\$0	\$0	\$0		\$0	\$0			
Debt repayment		\$0	\$0	\$0		\$0	\$0			
POM expenses		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Repairs & maintenance - School building & land		\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology		\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation		\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building		\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment		\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)		\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	bus fleet renewal	(\$100,000)	(\$150,000)	(\$50,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building		\$0	(\$25,000)	(\$25,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment		(\$25,000)	(\$50,000)	(\$25,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$785,349	\$610,349	\$660,349	\$1,435,218	\$1,685,218	\$1,935,218	\$750,881	\$950,881	\$1,050,881

Total surplus as a percentage of 2025 Expenses	5.09%	5.56%	6.24%
ASO as a percentage of 2025 Expenses	3.80%	3.93%	4.44%

DETAILS OF RESERVES AND MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA for the Year Ending August 31, 2024

This template is designed to provide information about your school jurisdiction's reserves and to assist you in determining if you need to submit a letter requesting an exemption to exceed the maximum limit of Operating Reserves to the Minister. It has been split in to two parts, exemptions (Row 20 - 45) and transfers between operating and capital reserves (Row 46 - 61).

As per the 2023/24 Funding Manual, a formal request for an exemption to exceed the 2023/24 maximum operating reserve must be approved by the board and submitted to the Minister. If a reserve request to exceed the limit is required, please submit your formal letter by November 30, 2024. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2023/24 operating reserves to be over their 2023/24 maximum limit, which is based on the school jurisdiction's 2023/24 system administration percentage (3.2% to 5%), must complete Section A. These school jurisdictions will only require an exemption for the 2023/24 school year and not in the 2024/25 school year, assuming the balance is still below 6% in 2024/25. School jurisdictions projecting 2023/24 operating reserves to be over their maximum limit for 2023/24 AND the new 2024/25 limit of 6% of total expenses must complete **both** Section A and B, as they will need to demonstrate when operating reserves will be drawn down below 6% over the subsequent school years. School jurisdictions who are projecting to be below their maximum limit in 2023/24 are not required to complete Section A or B.

If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2023/24 and/or 2024/25 school year, please complete the section under Row 46. The transfer amounts reported should agree with the 'AOS' tab. Please note that a letter requesting Ministerial approval is required to transfer from Capital to Operating Reserves.

PART 1: EXEMPTIONS

		Amount	
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2024		\$ 1,963,641	
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)		\$ -	
Estimated 2023/24 Operating Reserves	3.30%	\$ 1,963,641	
Maximum 2023/24 Operating Reserve Limit	4.59%	\$ 2,730,475	
Estimated 2023/24 Operating Reserves Over Maximum Limit		\$ (766,835)	

SECTION A: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2023/24 maximum: \$ (766,835)

Please note that this does not constitute as a Ministerial request for approval. An exemption request letter submitted to the Minister is still required for an exemption for the 2023/24 school year.

N/A

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

If estimated 2023/24 operating reserves are greater than 6.0%, provide a detailed drawdown plan to illustrate how and when the reserve balance will be below 6.0%. However, if your 2023/24 operating reserve balance is 6.0% or greater, but you anticipate that the 2024/25 balance will be less than 6.0% or you do not plan to request an exemption, you are not required to complete Section B. Please indicate this in the response under Section A.

	2024/25	2025/26	2026/27	
Opening operating reserve balance	\$ 1,963,641	\$ 1,963,641	\$ 1,963,641	
[Itemized description for increase/(decrease) to reserves]	N/A			
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	\$ 1,963,641	\$ 1,963,641	\$ 1,963,641	
	3.30%	3.30%	3.30%	

PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES

Please report the projected amounts and detailed rationale for transfers between operating reserves and capital reserves for the 2023/24 and 2024/25 school year. The net transfer between operating and capital reserves should agree the amounts reported in the 'AOS' tab. (**Note: Ministerial approval is required to transfer from Capital to Operating Reserves**):

	2023-24	
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ (100,000)	Detailed Rationale To rebuild capital reserves for Transportation and POM re equipment an
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	N/A
Net Transfer Between Operating and Capital Reserves	\$ (100,000)	

	2024-25	
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ (150,000)	Detailed Rationale To rebuild capital reserves for Transportation and POM re equipment an
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	N/A
Net Transfer Between Operating and Capital Reserves	\$ (150,000)	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

	Budgeted 2024/2025 (Note 2)	Actual 2023/2024	Actual 2022/2023	
Grades 1 to 12				
<u>Eligible Funded Students:</u>				
Grades 1 to 9	2,048	2,076	2,096	Head count
Grades 10 to 12	688	668	681	Head count
Total	2,736	2,744	2,777	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.3%	-1.2%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
<u>Other Students:</u>				
Total	599	659	720	Note 3
Total Net Enrolled Students	3,335	3,403	3,497	
Home Ed Students	36	36	42	Note 4
Total Enrolled Students, Grades 1-12	3,371	3,439	3,539	
Percentage Change	-2.0%	-2.8%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	142	150	185	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	215	229	203	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	197	214	248	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	16	9	29	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	213	223	277	
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	107	112	139	
Percentage Change	-4.5%	-19.5%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	-	-		Note 4
Total Enrolled Students, ECS	213	223	277	
Percentage Change	-4.5%	-19.5%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	27	32	26	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	5	4	7	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 2024/2025 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 2024/25		Actual 2023/24		Actual 2022/23		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	215	215	227	227	238	238	Teacher certification required for performing functions at the school level.
Non-School Based	6	1	5	-	4	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	221.0	216.0	232.0	227.0	242.0	238.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-4.7%		-4.1%		-8.7%		variance due to combination of enrolment decline and stagnant funding not keeping pace with inflation
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	16.21719457		1578%		1577%		

Certificated Staffing Change due to:

Please Allocate Below	(11.0)						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	11	-					
Other Factors	-	-					
Total Change	11.0	-					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.)	11	-					changes absorbed through attrition with retirements, resignations, leaves and transfers
Total Negative Change in Certificated FTEs	11.0	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

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

Certificated Number of Teachers

Permanent - Full time	200	200	210	-	205	205
Permanent - Part time	5	5	4	-	3	3
Probationary - Full time	9	9	10	-	22	22
Probationary - Part time	1	1	1	-	1	1
Temporary - Full time	15	15	12	-	16	16
Temporary - Part time	3	3	1	-	1	1

NON-CERTIFICATED STAFF

Instructional - Education Assistants	117	-	144	-	155	-	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	92	-	92	-	92	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	49	-	49	-	49	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	20	20	18	-	17	17	Bus drivers employed, but not contracted
Transportation - Other Staff	3	-	3	-	3	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	13	-	12	-	13	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	294.0	20.0	318.0	-	329.0	17.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-7.5%		-3.3%		-10.6%		

Explanation of Changes to Non-Certificated Staff:

Need to balance budget, support education plan direction and adjust SLS service delivery to better align with funding and sector norms. Assumes that support staff increases will not be supported by additional GOA fund

Additional Information

Are non-certificated staff subject to a collective agreement?

No	
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Please provide terms of contract for 2023/24 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

20 bus drivers are subject to a collective agreement. The current agreement is compliant with PBCO and expires August 31, 2024.