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- 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 s

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:

1. Balanced Budget
2. We continue to allocate significant resources to Numeracy/Literacy
3. We are committed to allocating more funds to schools by right-sizing Central Services
4. We continue to allocate resources to Mental Health.

Significant Business and Financial Risks:

1. Enrolment status quo/decline
2. Recruitment and retention across the division
3. Wait time for purchasing new buses
4. Contract negotiations

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	\$ 43,824,418	\$42,318,239	\$42,918,746
Federal Government and First Nations	\$ 4,653,328	\$4,803,923	\$4,335,541
Property taxes	\$ -	\$0	\$0
Fees	\$ 171,000	\$48,000	\$375,160
Sales of services and products	\$ 1,104,947	\$967,412	\$1,015,981
Investment income	\$ 348,000	\$190,000	\$355,455
Donations and other contributions	\$ 275,000	\$275,000	\$303,765
Other revenue	\$ 94,850	\$81,850	\$84,065
TOTAL REVENUES	\$50,471,543	\$48,684,424	\$49,388,713
EXPENSES			
Instruction - ECS	\$ 919,591	\$826,285	\$1,545,358
Instruction - Grade 1 to 12	\$ 38,355,951	\$36,561,824	\$35,088,181
Operations & maintenance	\$ 5,063,264	\$4,992,285	\$5,839,517
Transportation	\$ 3,891,192	\$4,008,301	\$4,076,516
System Administration	\$ 2,241,545	\$2,295,729	\$2,286,109
External Services	\$ -	\$0	\$0
TOTAL EXPENSES	\$50,471,543	\$48,684,424	\$48,835,681
ANNUAL SURPLUS (DEFICIT)	\$0	\$0	\$553,032

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	\$ 18,095,973	\$18,642,815	\$18,684,686
Certificated benefits	\$ 4,061,973	\$4,173,368	\$4,210,412
Non-certificated salaries and wages	\$ 11,218,009	\$10,841,321	\$11,108,678
Non-certificated benefits	\$ 2,736,047	\$2,678,659	\$2,801,595
Services, contracts, and supplies	\$ 11,895,228	\$10,052,318	\$9,578,646
Capital and debt services			
Amortization of capital assets			
Supported	\$ 1,295,820	\$1,332,803	\$1,332,803
Unsupported	\$ 1,168,493	\$963,140	\$1,118,861
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	\$50,471,543	\$48,684,424	\$48,835,681

**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	\$ 859,867	\$ 32,498,080	\$ 3,426,914	\$ 3,072,922	\$ 2,241,545	\$ -	\$ 42,099,328	\$ 41,165,700
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 1,295,820	\$ -	\$ -	\$ -	\$ 1,295,820	\$ 1,332,803
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Federal Government and First Nations	\$ 59,724	\$ 4,496,786	\$ 96,818	\$ -	\$ -	\$ -	\$ 4,653,328	\$ 4,335,541
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 429,270	\$ -	\$ -	\$ 429,270	\$ 420,243
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 167,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 171,000	\$ 375,160
(11) Sales of services and products	\$ -	\$ 510,135	\$ 209,812	\$ 385,000	\$ -	\$ -	\$ 1,104,947	\$ 1,015,981
(12) Investment income	\$ -	\$ 348,000	\$ -	\$ -	\$ -	\$ -	\$ 348,000	\$ 355,455
(13) Gifts and donations	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 92,057
(14) Rental of facilities	\$ -	\$ 25,950	\$ 33,900	\$ -	\$ -	\$ -	\$ 59,850	\$ 63,197
(15) Fundraising	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 211,708
(16) Gains on disposal of tangible capital assets	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 20,868
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) TOTAL REVENUES	\$ 919,591	\$ 38,355,951	\$ 5,063,264	\$ 3,891,192	\$ 2,241,545	\$ -	\$ 50,471,543	\$ 49,388,713
EXPENSES								
(19) Certificated salaries	\$ 273,057	\$ 17,347,501			\$ 475,415	\$ -	\$ 18,095,973	\$ 18,684,686
(20) Certificated benefits	\$ 34,375	\$ 3,967,748			\$ 59,850	\$ -	\$ 4,061,973	\$ 4,210,412
(21) Non-certificated salaries and wages	\$ 193,531	\$ 7,493,569	\$ 940,707	\$ 1,670,941	\$ 919,261	\$ -	\$ 11,218,009	\$ 11,108,678
(22) Non-certificated benefits	\$ 40,411	\$ 1,860,349	\$ 209,594	\$ 398,227	\$ 227,466	\$ -	\$ 2,736,047	\$ 2,801,595
(23) SUB - TOTAL	\$ 541,374	\$ 30,669,167	\$ 1,150,301	\$ 2,069,168	\$ 1,681,992	\$ -	\$ 36,112,002	\$ 36,805,371
(24) Services, contracts and supplies	\$ 378,217	\$ 7,276,582	\$ 2,538,315	\$ 1,186,353	\$ 515,761	\$ -	\$ 11,895,228	\$ 9,578,646
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 1,295,820	\$ -	\$ -	\$ -	\$ 1,295,820	\$ 1,332,803
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 271,090	\$ 78,828	\$ 635,671	\$ 43,792	\$ -	\$ 1,029,381	\$ 979,749
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ 139,112	\$ -	\$ -	\$ -	\$ -	\$ 139,112	\$ 139,112
(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	\$ 919,591	\$ 38,355,951	\$ 5,063,264	\$ 3,891,192	\$ 2,241,545	\$ -	\$ 50,471,543	\$ 48,835,681
(36) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 553,032

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
FEES			
TRANSPORTATION	\$4,000	\$0	\$20,390
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	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$5,609
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$0	\$0	\$0
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$48,000	\$48,000	\$158,501
Non-curricular goods and services	\$119,000	\$0	\$0
Non-curricular travel	\$0	\$0	\$27,464
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$171,000	\$48,000	\$211,964

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	\$0	\$0	\$33,635
Special events	\$0	\$0	\$6,270
Sales or rentals of other supplies/services	\$35,000	\$20,000	\$4,275
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) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$35,000	\$20,000	\$44,180

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	\$14,216,097	\$7,361,336	\$0	\$2,001,152	\$1,431,399	\$569,753	\$4,853,609
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$0			\$0	\$0		
Estimated board funded capital asset additions		\$1,161,228		\$0	\$0	\$0	(\$1,161,228)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$24,000		(\$24,000)	(\$24,000)		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$2,295,943)		\$2,295,943	\$2,295,943		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,295,820		(\$1,295,820)	(\$1,295,820)		
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		(\$139,112)		\$139,112	\$139,112		
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)				(\$1,161,228)	(\$1,161,228)	\$0	\$1,161,228
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2024	\$14,216,097	\$7,407,329	\$0	\$1,955,159	\$1,385,406	\$569,753	\$4,853,609
2024/25 Budget projections for:							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded tangible capital asset additions		\$483,500		\$0	\$0	\$0	(\$483,500)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$35,000		(\$35,000)	(\$35,000)		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0			\$0			\$0
Budgeted amortization of capital assets (expense)		(\$2,325,201)		\$2,325,201	\$2,325,201		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,295,820		(\$1,295,820)	(\$1,295,820)		
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		(\$139,112)		\$139,112	\$139,112		
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)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2025	\$14,216,097	\$6,757,336	\$0	\$3,088,652	\$2,518,899	\$569,753	\$4,370,109

**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-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	\$1,385,406	\$2,518,899	\$3,133,899	\$569,753	\$569,753	\$569,753	\$4,853,609	\$4,370,109	\$4,370,109
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0					
Budgeted disposal of board funded TCA and ARO TCA	Explanation	(\$35,000)	(\$35,000)	(\$35,000)		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$2,464,313	\$2,500,000	\$2,500,000		\$0	\$0		
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$1,295,820)	(\$1,400,000)	(\$1,400,000)		\$0	\$0		
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted unsupported debt principal repayment	Explanation	\$0	\$0	\$0		\$0	\$0		
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$0	(\$450,000)	(\$450,000)	\$0	\$0	\$0	\$450,000	\$450,000
Projected assumptions/transfers of operations	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
New school start-up costs	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Decentralized school reserves	Explanation	\$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	Explanation	\$0	\$0	\$0		\$0	\$0		
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0		
Professional development, training & support	Explanation	\$0	\$0	\$0		\$0	\$0		
Transportation Expenses	Explanation	\$0	\$0	\$0		\$0	\$0		
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0		
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0		
System Administration	Explanation	\$0	\$0	\$0		\$0	\$0		
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0		
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0		\$0	\$0		
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0		
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0		
Capital costs - School land & building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation	\$0	\$0	\$0	\$0	\$0	(\$483,500)	(\$450,000)	(\$450,000)
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency		\$2,518,899	\$3,133,899	\$3,748,899	\$569,753	\$569,753	\$569,753	\$4,370,109	\$4,370,109

Total surplus as a percentage of 2025 Expenses	14.78%	16.00%	17.22%
ASO as a percentage of 2025 Expenses	6.12%	7.34%	8.56%

**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	\$ 1,955,159
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)	\$ 204,058
Estimated 2023/24 Operating Reserves	\$ 1,751,101
	3.59%
Maximum 2023/24 Operating Reserve Limit	\$ 2,323,289
Estimated 2023/24 Operating Reserves Over Maximum Limit	\$ (572,188)

SECTION A: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2023/24 maximum: \$ (572,188)

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.

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	Additional Comments
Opening operating reserve balance	\$ 1,751,101	\$ 1,751,101	\$ 1,751,101	
[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]				
	\$ 1,751,101	\$ 1,751,101	\$ 1,751,101	
	3.59%	3.59%	3.59%	

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	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ -	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ (1,161,228)	
Net Transfer Between Operating and Capital Reserves	\$ (1,161,228)	
	2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ -	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted **Actual** **Actual**
2024/2025 **2023/2024** **2022/2023**
(Note 2)

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	1,645	1,646	1,646	Head count
Grades 10 to 12	790	789	783	Head count
Total	2,435	2,435	2,429	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.0%	0.2%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	366	365	272	Note 3
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Total Net Enrolled Students	2,801	2,800	2,701	
Home Ed Students	-	-	3	Note 4
Total Enrolled Students, Grades 1-12	2,801	2,800	2,704	
Percentage Change	0.0%	3.6%		

Of the Eligible Funded Students:

Students with Severe Disabilities	134	134	134	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	134	129	134	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	181	180	186	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	181	180	186	
Program Hours	950	950	950	Minimum program hours is 475 Hours
FTE Ratio	1.000	1.000	1.000	Actual hours divided by 950
FTE's Enrolled, ECS	181	180	186	
Percentage Change	0.6%	-3.2%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	4	3	-	Note 4
Total Enrolled Students, ECS	185	183	186	
Percentage Change	1.1%	-1.6%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	13	14	20	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	32	34	34	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2024/2025 budget report preparation.
- 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.
- 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		Actual		Actual		Notes
	2024/25	2023/24	2023/24	2022/23	2023/24	2022/23	
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	184	184	186	186	187	187	Teacher certification required for performing functions at the school level.
Non-School Based	5	3	5	2	6	3	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	188.5	186.5	191.0	188.0	193.0	190.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.3%		-1.0%		-2.3%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	15.8408488		1562%		1497%		

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	(3)	-					
Other Factors	-	-					
Total Change	(2.5)	-					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	3	-					FTEs
Other (retirement, attrition, etc.)	-	-					
Total Negative Change in Certificated FTEs	2.5	-					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	158	158	158	158	157	157
Permanent - Part time	1	1	1	1	2	2
Probationary - Full time	17	17	17	17	18	18
Probationary - Part time	-	-	-	-	-	-
Temporary - Full time	13	13	13	13	14	14
Temporary - Part time	-	-	-	-	-	-

NON-CERTIFICATED STAFF

Instructional - Education Assistants	102	-	101	-	99	-	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	37	-	34	-	36	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	11	-	11	-	10	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	41	41	38	-	44	-	Bus drivers employed, but not contracted
Transportation - Other Staff	8	-	10	-	10	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	62	-	63	-	64	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	260.7	41.0	257.0	-	262.5	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1.4%		-2.1%		-0.7%		

Explanation of Changes to Non-Certificated Staff:

EA Leads, Purchasing/Fleet Operations Clerk, Combined Records Clerk & Receptionist, 1 less Data Facilitator, 1 less Secretary @ Transportation,

Additional Information

Are non-certificated staff subject to a collective agreement?

Yes	CUPE
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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.

Bus Drivers Only

School Jurisdiction Code: 1220

System Admin Expense Limit %	
1220 The High Prairie School Division	4.77%