

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

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

1175 The Pembina Hills School Division

Legal Name of School Jurisdiction

5310 - 49 Street Barrhead AB T7N1P3; 780-674-8504; heather.nanninga@pembinahills.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Judy Lefebvre

[Original signed by]

Name

Signature

SUPERINTENDENT

Brett Cooper

[Original signed by]

Name

Signature

SECRETARY TREASURER or TREASURER

Heather Nanninga

[Original signed by]

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 22, 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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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- 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:

According to projections for 2024-2025, overall enrolments for the division are expected to remain similar to the 2023-2024 levels, with slight increased enrolments at Vista Virtual School offsetting slight enrolment declines at the community schools.

Overall, provincial funding for the 2024-2025 budget year is projected to be at the same level as 2023-2024. Although some targeted grants were increased in the 2024-2025 budget, a budgeted funding adjustment is not expected to recur in 2024-2025.

The 2024-2025 budget is balanced, following several years of planned deficits in order to draw down operating reserves. Overall instructional staffing levels are very similar to prior years, but several educational support positions have been added to address the increasing numbers of students with complex needs.

Significant Business and Financial Risks:

Enrolments for our online students - full-time primary, part-time primary, and non-primary - are very difficult to forecast and actual enrolments can fluctuate significantly higher or lower from year to year. Accordingly, the expected revenue from these students is highly variable and subject to significant in-year funding adjustments. This requires our online school to be nimble and responsive with staffing, while still ensuring that the quality of education being provided meets the high standards of the Division

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	\$ 67,932,901	\$65,610,822	\$64,853,772
Federal Government and First Nations	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 366,267	\$614,683	\$1,836,572
Sales of services and products	\$ 1,227,897	\$1,119,721	\$530,944
Investment income	\$ 375,700	\$328,500	\$624,343
Donations and other contributions	\$ 406,598	\$418,011	\$319,874
Other revenue	\$ 61,000	\$13,000	\$291,305
TOTAL REVENUES	\$70,370,363	\$68,104,737	\$68,456,810
EXPENSES			
Instruction - ECS	\$ 1,711,894	\$2,376,402	\$1,218,678
Instruction - Grade 1 to 12	\$ 51,720,519	\$50,947,291	\$51,201,042
Operations & maintenance	\$ 7,262,029	\$6,802,403	\$9,715,757
Transportation	\$ 6,009,151	\$5,956,090	\$5,583,274
System Administration	\$ 2,672,472	\$2,414,260	\$2,468,478
External Services	\$ 994,298	\$760,000	\$630,048
TOTAL EXPENSES	\$70,370,363	\$69,256,446	\$70,817,277
ANNUAL SURPLUS (DEFICIT)	\$0	(\$1,151,709)	(\$2,360,467)

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	\$ 27,396,243	\$27,493,523	\$26,577,805
Certificated benefits	\$ 6,898,914	\$6,825,445	\$6,511,553
Non-certificated salaries and wages	\$ 14,362,200	\$14,421,311	\$14,266,244
Non-certificated benefits	\$ 4,928,477	\$4,843,283	\$3,949,198
Services, contracts, and supplies	\$ 13,864,518	\$12,874,108	\$16,691,882
Capital and debt services			
Amortization of capital assets			
Supported	\$ 1,760,640	\$1,725,920	\$1,853,871
Unsupported	\$ 1,112,371	\$1,038,660	\$926,221
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 47,000	\$34,196	\$40,503
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$70,370,363	\$69,256,446	\$70,817,277

**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	\$ 1,651,100	\$ 49,906,402	\$ 5,497,889	\$ 5,949,651	\$ 2,650,972	\$ -	\$ 65,656,014	\$ 62,807,899
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 1,760,640	\$ -	\$ -	\$ -	\$ 1,760,640	\$ 1,656,277
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 185,226	\$ -	\$ -	\$ -	\$ 208,521	\$ 393,747	\$ 216,674
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Other Alberta school authorities	\$ -	\$ 122,500	\$ -	\$ -	\$ -	\$ -	\$ 122,500	\$ 172,922
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 355,267	\$ -	\$ 11,000	\$ -	\$ -	\$ 366,267	\$ 1,836,572
(11) Sales of services and products	\$ 55,000	\$ 300,397	\$ -	\$ 45,000	\$ -	\$ 827,500	\$ 1,227,897	\$ 530,944
(12) Investment income	\$ -	\$ 350,200	\$ 1,500	\$ 3,000	\$ 21,000	\$ -	\$ 375,700	\$ 624,343
(13) Gifts and donations	\$ -	\$ 44,578	\$ -	\$ -	\$ -	\$ -	\$ 44,578	\$ 133,613
(14) Rental of facilities	\$ -	\$ 11,900	\$ -	\$ -	\$ -	\$ -	\$ 11,900	\$ 18,382
(15) Fundraising	\$ -	\$ 362,020	\$ -	\$ -	\$ -	\$ -	\$ 362,020	\$ 186,261
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ 25,920
(17) Other	\$ -	\$ 46,100	\$ 1,000	\$ 500	\$ 500	\$ -	\$ 48,100	\$ 247,003
(18) TOTAL REVENUES	\$ 1,706,100	\$ 51,684,590	\$ 7,262,029	\$ 6,009,151	\$ 2,672,472	\$ 1,036,021	\$ 70,370,363	\$ 68,456,810
EXPENSES								
(19) Certificated salaries	\$ 850,705	\$ 25,573,293			\$ 342,000	\$ 630,245	\$ 27,396,243	\$ 26,577,805
(20) Certificated benefits	\$ 166,379	\$ 6,520,493			\$ 54,481	\$ 157,561	\$ 6,898,914	\$ 6,511,553
(21) Non-certificated salaries and wages	\$ 489,641	\$ 9,767,396	\$ 608,487	\$ 2,276,472	\$ 1,085,283	\$ 134,921	\$ 14,362,200	\$ 14,266,244
(22) Non-certificated benefits	\$ 175,389	\$ 3,251,236	\$ 181,056	\$ 992,883	\$ 287,842	\$ 40,071	\$ 4,928,477	\$ 3,949,198
(23) SUB - TOTAL	\$ 1,682,114	\$ 45,112,418	\$ 789,543	\$ 3,269,355	\$ 1,769,606	\$ 962,798	\$ 53,585,834	\$ 51,304,800
(24) Services, contracts and supplies	\$ 29,780	\$ 6,368,881	\$ 4,561,228	\$ 2,027,447	\$ 845,682	\$ 31,500	\$ 13,864,518	\$ 16,691,882
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 1,760,640	\$ -	\$ -	\$ -	\$ 1,760,640	\$ 1,853,871
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 192,220	\$ 117,196	\$ 712,349	\$ 57,184	\$ -	\$ 1,078,949	\$ 892,799
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 33,422	\$ -	\$ -	\$ -	\$ 33,422	\$ 33,422
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ 47,000	\$ 40,503
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 1,711,894	\$ 51,720,519	\$ 7,262,029	\$ 6,009,151	\$ 2,672,472	\$ 994,298	\$ 70,370,363	\$ 70,817,277
(36) OPERATING SURPLUS (DEFICIT)	\$ (5,794)	\$ (35,929)	\$ -	\$ -	\$ -	\$ 41,723	\$ -	\$ (2,360,467)

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
FEES			
TRANSPORTATION	\$11,000	\$242,000	\$381,317
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	\$0
ECS enhanced program fees	\$0	\$0	\$61,319
Activity fees	\$51,537	\$27,600	\$0
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$296,417	\$345,083	\$285,956
Non-curricular goods and services	\$0	\$0	\$16,901
Non-curricular travel	\$7,313	\$0	\$128,020
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$366,267	\$614,683	\$873,513

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	\$34,243
Special events	\$0	\$0	\$22,921
Sales or rentals of other supplies/services	\$248,943	\$304,721	\$487,544
International and out of province student revenue	\$100,000	\$80,000	\$124,983
Adult education revenue	\$720,000	\$665,000	\$843,473
Preschool	\$55,000	\$70,000	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Donations	\$0	\$0	\$263,130
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	\$1,123,943	\$1,119,721	\$1,776,294

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	\$10,015,543	\$5,624,133	\$0	\$2,729,229	\$903,067	\$1,826,162	\$1,662,180
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,151,710)			(\$1,151,710)	(\$1,151,710)		
Estimated board funded capital asset additions		\$709,454		(\$191,555)	\$0	(\$191,555)	(\$517,899)
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)		(\$2,839,589)		\$2,839,589	\$2,839,589		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,725,920		(\$1,725,920)	(\$1,725,920)		
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		(\$33,422)		\$33,422	\$33,422		
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)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2024	\$8,863,833	\$5,186,496	\$0	\$2,533,055	\$898,448	\$1,634,608	\$1,144,281
2024/25 Budget projections for:							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded tangible capital asset additions		\$1,100,858		\$0	\$0	\$0	(\$1,100,858)
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)		(\$2,839,589)		\$2,839,589	\$2,839,589		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,760,640		(\$1,760,640)	(\$1,760,640)		
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		(\$33,422)		\$33,422	\$33,422		
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)				(\$2,112,371)	(\$1,112,371)	(\$1,000,000)	\$2,112,371
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2025	\$8,863,833	\$5,174,983	\$0	\$1,533,055	\$898,448	\$634,608	\$2,155,794

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	\$898,448	\$898,448	\$898,448	\$1,634,608	\$634,608	\$634,608	\$1,144,281	\$2,155,794	\$2,268,165
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)	\$2,873,011	\$2,873,011	\$2,873,011		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$1,760,640)	(\$1,760,640)	(\$1,760,640)		\$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)	(\$1,112,371)	(\$1,112,371)	(\$1,112,371)	(\$1,000,000)	\$0	\$0	\$2,112,371	\$1,112,371	\$1,112,371
Projected assumptions/transfers of operations									
Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$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	\$0	\$0	\$0		\$0	\$0			
Increased insurance costs - unsupported									
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)									
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)									
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	(\$1,500,000)
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Technology asset renewal									
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,100,858)	(\$1,000,000)	(\$800,000)
Buses									
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$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									
Other 2 - please use this row only if no other row is appropriate									
Other 3 - please use this row only if no other row is appropriate									
Other 4 - please use this row only if no other row is appropriate									
Estimated closing balance for operating contingency	\$898,448	\$898,448	\$898,448	\$634,608	\$634,608	\$634,608	\$2,155,794	\$2,268,165	\$1,080,536

Total surplus as a percentage of 2025 Expenses	5.24%	5.40%	3.71%
ASO as a percentage of 2025 Expenses	2.18%	2.18%	2.18%

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		\$ 2,533,055
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)		\$ -
Estimated 2023/24 Operating Reserves	3.58%	\$ 2,533,055
Maximum 2023/24 Operating Reserve Limit	3.66%	\$ 2,593,817
Estimated 2023/24 Operating Reserves Over Maximum Limit		\$ (60,762)

SECTION A: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2023/24 maximum: \$ 60,762

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	
Opening operating reserve balance	\$ 2,533,055	\$ 2,533,055	\$ 2,533,055	Additional Comments
[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]				
	\$ 2,533,055	\$ 2,533,055	\$ 2,533,055	
	3.58%	3.58%	3.58%	

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)	\$ -	Detailed Rationale
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	

	2024-25	
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ (2,112,371)	Detailed Rationale
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	1) Internal accounting policy is that when non-supported assets are amortized, that amount is transferred back into the capital reserve for
Net Transfer Between Operating and Capital Reserves	\$ (2,112,371)	

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	2,479	2,566	2,673	Head count
Grades 10 to 12	2,245	2,076	1,975	Head count
Total	4,724	4,642	4,648	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.8%	-0.1%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	2,500	1,995	1,894	Note 3
Total Net Enrolled Students	7,224	6,637	6,542	
Home Ed Students	9	9	-	Note 4
Total Enrolled Students, Grades 1-12	7,233	6,646	6,542	
Percentage Change	8.8%	1.6%		

Of the Eligible Funded Students:

Students with Severe Disabilities	156	161	151	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	371	373	369	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	357	360	356	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	50	53	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	407	413	356	
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	204	207	178	
Percentage Change	-1.5%	16.0%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	407	413	356	
Percentage Change	-1.5%	16.0%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	106	86	103	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	42	104	51	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**

	Budget 2024/25		Actual 2023/24		Actual 2022/23		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	254	247	260	-	252	252	Teacher certification required for performing functions at the school level.
Non-School Based	5	-	4	-	4	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	259.4	247.0	263.5	-	256.0	252.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.6%		2.9%		1.3%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	114,590		-		110,500		
Student F.T.E. per certificated Staff	29.4525829		2679%		2695%		

Certificated Staffing Change due to:

Please Allocate Below	(4.1)						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	-	-					
Other Factors	(4)	-					
Total Change	(4.1)	-					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	1	-					FTEs
Other (retirement, attrition, etc.)	3	-					
Total Negative Change in Certificated FTEs	4.1	-					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	206	206	199	199	192	192
Permanent - Part time	33	33	22	22	40	40
Probationary - Full time	8	8	16	16	16	16
Probationary - Part time	7	7	7	7	16	16
Temporary - Full time	4	4	13	13	14	14
Temporary - Part time	3	2	2	2	2	2

NON-CERTIFICATED STAFF

Instructional - Education Assistants	140	-	135	-	138	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	79	-	78	-	78	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	9	-	11	-	10	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	66	33	66	-	62	32	Bus drivers employed, but not contracted
Transportation - Other Staff	10	2	10	-	10	3	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	19	-	21	-	19	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	323.0	35.0	321.0	-	317.0	35.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.6%		1.3%		1.9%		

Explanation of Changes to Non-Certificated Staff:

Additional Information

Are non-certificated staff subject to a collective agreement?

some	
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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.

35 Transportation staff (33 bus drivers and 2 mechanics) are members of CUPE. The most recently ratified agreement expires in August, 2024.

School Jurisdiction Code:

1175

System Admin Expense Limit %	
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1175 The Pembina Hills School Division	3.74%
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