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

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

## 0284 The Southern Francophone Education Region

Legal Name of School Jurisdiction

Suite 295, 6715 - 8 Street NE Calgary AB AB T2E 7H7; 403-692-6480; louis.arseneault@francosud.ca

## Contact Address, Telephone & Email Address

В	OARD CHAIR
Hélène Emmell	/Hélène Emmell/
Name	Signature
SUF	PERINTENDENT
Monique Baker	/Monique Baker/
Name	Signature
SECRETARY T	REASURER or TREASURER
Louis Arseneault	/Louis Arseneault/
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 29 2024 . Date

c.c. Alberta Education Financial Reporting & Accountability Branch 8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5 E-MAIL: EDC.FRA@gov.ab.ca

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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 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 Blan. At a minimum, they disclose here budget assumptions, financial & business risks, 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:**

The projected deficit is 1,084,106 The rise in revenue (1,9M\$) was absorbed by structural expenses that we add last year in the 1,8M\$ deficit.

Natural rises in expenses without adding new ones include

-Rise in ASEBP expenses

-Natural movement on the salary scale (grid creep)

-Inflation affected all contracts and suppliers

## Significant Business and Financial Risks:

The board is very prudent with it's expenses and reserve and foresees no outside of ordinary expenses.

## **BUDGETED STATEMENT OF OPERATIONS** for the Year Ending August 31

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
<u>REVENUES</u>			
Government of Alberta	\$ 64 597 792	\$62 071 204	\$57 117 157
Federal Government and First Nations	\$ 708 000	\$2 219 640	\$605 023
Property taxes	\$ -	\$0	\$0
Fees	\$ 593 500	\$400 000	\$711 088
Sales of services and products	\$ 102 120	\$285 000	\$148 875
Investment income	\$ 200 000	\$200 000	\$434 604
Donations and other contributions	\$ 202 000	\$200 000	\$200 058
Other revenue	\$ 32 500	\$194 046	\$124 438
TOTAL REVENUES	\$66 435 912	\$65 569 890	\$59 341 243
EXPENSES			
Instruction - ECS	\$ 2 476 734	\$2 818 370	\$2 435 205
Instruction - Grade 1 to 12	\$ 44 173 492	\$43 062 218	\$39 310 504
Operations & maintenance	\$ 9 257 430	\$10 565 650	\$8 878 766
Transportation	\$ 9 180 163	\$8 621 296	\$6 470 703
System Administration	\$ 2 410 982	\$2 362 996	\$2 218 379
External Services	\$ 24 217	\$0	\$24 115
TOTAL EXPENSES	\$67 523 018	\$67 430 530	\$59 337 672
ANNUAL SURPLUS (DEFICIT)	(\$1 087 106)	(\$1 860 640)	\$3 571

# 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	\$	29 509 392	\$29 297 823	\$26 158 974
Certificated benefits	\$	6 554 884	\$7 093 389	\$6 127 443
Non-certificated salaries and wages	\$	6 705 170	\$5 692 488	\$5 843 142
Non-certificated benefits	\$	1 578 036	\$1 689 983	\$1 238 063
Services, contracts, and supplies	\$	18 675 418	\$18 123 764	\$15 491 103
Amortization of capital assetsSupported	\$	4 304 063	\$5 389 809	\$4 283 457
Amortization of capital assets	¢	4 20 4 002	¢5 000 000	¢ 4 000 457
Unsupported	\$	193 555	\$142 274	\$193 646
Interest on capital debt				
Supported	\$	-	\$0	\$0
Unsupported	\$	-	\$0	\$0
Other interest and finance charges	\$	2 500	\$1 000	\$0
Losses on disposal of capital assets	\$	-	\$0	\$0
Other expenses	\$	-	\$0	\$1 844
TOTAL EXPENS	SES	\$67 523 018	\$67 430 530	\$59 337 672

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

				101	the Year Endin	ig /		rov	ed Budget 2024/	202	5					Ac	tual Audited 2022/23
	REVENUES		Instru				Operations and				System		External				
		•	ECS		brade 1 to 12		Maintenance		Fransportation	A	dministration	•	Services		TOTAL	\$	TOTAL 52 386 799
(1)	Alberta Education	\$	1 994 883	\$	42 146 017	\$	3 714 697	\$	9 372 869	\$	2 534 459	\$	-	\$	59 762 925	· ·	4 328 081
(2)	Alberta Infrastructure - non remediation	\$	-	\$	125 000	\$		\$	-	\$	-	\$	-	\$	4 318 991	\$	4 320 001
(3)	Alberta Infrastructure - remediation	\$	-	\$	-	\$	75 049	\$	-	\$	-	\$	-	\$	75 049	\$	402 277
(4)	Other - Government of Alberta	\$	-	\$	440 827	\$	-	\$	-	\$	-	\$	-	\$	440 827	\$	
(5)	Federal Government and First Nations	\$	-	\$	708 000	\$	-	\$	-	\$	-	\$	-	\$	708 000	\$	605 023
(6)	Other Alberta school authorities	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
(7)	Out of province authorities	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
(8)	Alberta municipalities-special tax levies	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
(9)	Property taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
(10)	Fees	\$	-	\$	593 500			\$	-			\$	-	\$	593 500	\$	711 088
(11)	Sales of services and products	\$	-	\$	79 620	\$	22 500	\$	-	\$	-	\$	-	\$	102 120	\$	148 875
(12)	Investment income	\$	-	\$	-	\$		\$	-	\$	50 000	\$	-	\$	200 000	\$	434 604
(13)	Gifts and donations	\$	-	\$	173 000	\$	-	\$	-	\$	-	\$	-	\$	173 000	\$	-
(14)	Rental of facilities	\$	-	\$	15 500	\$	-	\$	-	\$	-	\$	-	\$	15 500	\$	-
(15)	Fundraising	\$	-	\$	29 000	\$	-	\$	-	\$	-	\$	-	\$	29 000	\$	200 058
(16)	Gains on disposal of tangible capital assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	8 192
(17)	Other	\$	-	\$	17 000	\$	-	\$	-	\$	-	\$	-	\$	17 000	\$	116 246
(18)	TOTAL REVENUES	\$	1 994 883	\$	44 327 464	\$	8 156 237	\$	9 372 869	\$	2 584 459	\$	-	\$	66 435 912	\$	59 341 243
(19)	EXPENSES Certificated salaries	\$	1 822 631	\$	27 324 300			1		\$	362 461	\$		\$	29 509 392	\$	26 158 974
(19)	Certificated salaries	э \$	452 285	ф \$	6 081 758					φ \$	20 841	9 \$	-	ф \$	6 554 884	\$	6 127 443
(20)	Non-certificated salaries and wages	ф \$	452 285 36 784	ф \$	5 044 530	\$	397 727	\$	200 073	φ \$	1 001 839	э \$	24 217	ф ф		\$	5 843 142
(21)	Non-certificated satates and wages	ֆ Տ	10 832	ֆ Տ	1 169 793	\$ \$	104 721	¢	52 679	ф Ф	240 011	э \$	24 217	¢	1 578 036	¢ \$	1 238 063
	SUB - TOTAL	э \$	2 322 532	ֆ Տ	39 620 381	ֆ Տ	502 448	¢	252 752	¢ Q	1 625 152	ф Ф	24 217	¢	44 347 482	\$ \$	39 367 622
(23)		ծ Տ		ծ Տ	4 369 391	\$ \$	4 469 646	¢	8 923 849	¢		ծ Տ	24 217	¢	<u>44 347 482</u> 18 675 418	ъ \$	15 491 103
(24)	Services, contracts and supplies	ծ Տ	154 202	ծ Տ		ֆ Տ		¢	8 923 849	ֆ Տ	758 330	<del>р</del> (		¢		≎ \$	4 283 457
(25)	Amortization of supported tangible capital assets	э \$	-	ֆ Տ	125 000	ֆ Տ		\$ \$	- 3 562	ֆ Տ	- 25 000	9 6	-	ծ Տ	4 304 063	\$	143 287
(26)	Amortization of unsupported tangible capital assets			Ŧ	58 720	Ŧ	56 273	\$		Ψ		9	-	Ŧ	143 555	\$ \$	143 201
(27)	Amortization of supported ARO tangible capital assets	\$ \$	-	\$ \$	-	\$ \$		\$	-	\$ \$	-	\$ \$	-	\$	-	\$ \$	50 359
(28)	Amortization of unsupported ARO tangible capital assets	Ŧ	-	Ŧ	-		50 000	\$	-	Ψ	-		-	\$	50 000	\$ \$	
(29)	Accretion expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	э \$	
(30)	Supported interest on capital debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	э \$	
(31)	Unsupported interest on capital debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$			-
(32)	Other interest and finance charges	\$	-	\$	-	\$	-	\$	-	\$	2 500	\$	-	\$	2 500	\$	-
(33)	Losses on disposal of tangible capital assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
(34)	Other expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1 844
(35)	TOTAL EXPENSES	\$	2 476 734	\$	44 173 492	\$	9 257 430	\$	0 100 100	\$	2 410 982	\$	24 217	\$	67 523 018	\$	59 337 672
(36)	OPERATING SURPLUS (DEFICIT)	\$	(481 851)	\$	153 972	\$	(1 101 193)	\$	192 706	\$	173 477	\$	(24 217)	\$	(1 087 106)	\$	3 571

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
EES	<u>.</u>		
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$6 200	\$6 000	\$7 475
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$64 000	\$50 750	\$72 931
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$107 000	\$35 000	\$97 118
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$327 000	\$152 250	\$394 424
Other fees to enhance education (Describe here)	\$0	\$0	\$C
NON-CURRICULAR FEES			
Extra-curricular fees	\$78 000	\$3 000	\$69 485
Non-curricular goods and services	\$0	\$0	\$577
Non-curricular travel	\$11 300	\$3 000	\$3 060
OTHER FEES (Describe here)	\$0	\$150 000	\$0
TOTAL FEES	\$593 500	\$400 000	\$645 070

PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY

and products" (rathe	ounts paid by parents of students that are recorded as "Sales of services er than fee revenue). Note that this schedule should include only amounts nts 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 lu	unch, milk programs	\$19 000	\$85 000	\$28 971
Special events		\$38 000	\$20 000	\$31 415
Sales or rentals of oth	ner supplies/services	\$22 000	\$29 500	\$58 999
International and out	of province student revenue	\$0	\$0	\$0
Adult education rever	nue	\$0	\$0	\$0
Preschool		\$0	\$0	\$0
Child care & before a	nd after school care	\$0	\$0	\$0
Lost item replacemen	t fees	\$620	\$500	\$948
Other (describe)	Fundraising	\$0	\$50 000	\$30 990
Other (describe)	Gifts & Donations	\$0	\$100 000	\$167 868
Other (describe)	Other revenues	\$0	\$0	\$11 920
Other (describe)	Other sales (describe here)	\$0	\$0	
Other (describe)	Other sales (describe here)	\$0	\$0	
	TOTAL	\$79 620	\$285 000	\$331 111

#### PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED	INVESTMENT IN		ACCUMULATED		INTERNALLY R	ESTRICTED
	OPERATING	TANGIBLE	ENDOWMENTS	SURPLUS FROM	UNRESTRICTED		
	SURPLUS/DEFICITS	CAPITAL		OPERATIONS	SURPLUS	OPERATING	CAPITAL
	(2+3+4+7)	ASSETS		(5+6)		RESERVES	RESERVES
Actual balances per AFS at August 31, 2023	\$5 550 400	\$1 291 337	\$0	\$2 966 790	\$1 521 888	\$1 444 902	\$1 292 273
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$792 273	\$792 273	\$0	(\$792 273)
Estimated surplus(deficit)	(\$1 050 000)			(\$1 050 000)	(\$1 050 000)		
Estimated board funded capital asset additions		\$0		\$0	\$0	\$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)		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
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		\$0		\$0	\$0		
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	\$4 500 400	\$1 291 337	\$0	\$2 709 063	\$1 264 161	\$1 444 902	\$500 000
2024/25 Budget projections for:	•		· · · · ·				
Budgeted surplus(deficit)	(\$1 087 106)			(\$1 087 106)	(\$1 087 106)		
Projected board funded tangible capital asset additions		\$0		\$0	\$0	\$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)	· · · · · · · · · · · · · · · · · · ·	(\$4 447 618)		\$4 447 618	\$4 447 618		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0	-	
Budgeted capital revenue recognized - Alberta Infrastructure		\$4 304 063		(\$4 304 063)	(\$4 304 063)		
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		(\$50 000)		\$50 000	\$50 000		
Budgeted amortization of supported ARO tangible capital assets		(¢00 000) \$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		(\$50 000)		\$50 000	\$50 000		
Budgeted board funded ARO liabilities - remediation		(¢00 000) \$0		\$0	\$0		
Budgeted changes in Endowments	\$0	<b>40</b>	\$0	\$0 \$0	\$0 \$0		
Budgeted unsupported debt principal repayment	ψυ	\$0	ψυ	\$0 \$0	\$0		
Projected reserve transfers (net)		ψU		\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
Projected Balances for August 31, 2025	\$3 413 294	\$1 047 782	\$0 \$0	\$1 865 512	\$420 610	\$1 444 902	\$500 000

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

		Unr	estricted Surplus Us	age	Оре	erating Reserves Us	age	Ci	pital Reserves Usag	e
			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		\$1 264 161	\$420 610	\$420 610	\$1 444 902	\$1 444 902	\$1 444 902	\$500 000	\$500 000	\$500 000
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$4 497 618	\$0	\$0		\$0	\$0			-
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$4 304 063)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	Explanation	\$50 000	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$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	(\$300 000)	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Salary increas	(\$100 000)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Professional devepment	(\$37 106)	\$0	\$0		\$0	\$0			
Transportation Expenses	Normal contract increase	(\$400 000)	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported	(\$100 000)	\$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	IT software inflation	(\$150 000)	\$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		ço	
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation	\$0	\$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	\$0
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School hiddual & additions Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects Capital costs - Technology	Techonology asset renewal	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0
		\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0
Capital costs - Administration building	Explanation	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0
Capital costs - POM building & equipment	Explanation	\$0	\$0 \$0		\$0	\$0 \$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation			\$0	-			-		
Capital costs - Other	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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		\$420 610	\$420 610	\$420 610	\$1 444 902	\$1 444 902	\$1 444 902	\$500 000	\$500 000	\$500 000

Total surplus as a percentage of 2025 Expenses	3,50%	3,50%	3,50%
ASO as a percentage of 2025 Expenses	2,76%	2,76%	2,76%

Amount

284

## 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 will only require an exemption to the 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	\$ 2 709 063
Less: School Generated Funds in Operating Reserves (from	\$ 183 428	
Estimated 2023/24 Operating Reserves	\$ 2 525 635	
Maximum 2023/24 Operating Reserve Limit	4,34%	\$ 2 573 057
Estimated 2023/24 Operating Reserves Over Maximum Li	\$ (47 422)	

#### SECTION A: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2023/24 maximum: \$ (47 422) 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	\$ 2 525 635	\$ 2 525 635	\$ 2 525 635	
[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]				
[Itemized description for increase/(decrease) to reserves]				
	\$ 2 525 635	\$ 2 525 635	\$ 2 525 635	
	4,26%	4,26%	4,26%	

#### 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)	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	

	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 2024/2025 (Note 2)	Actual 2023/2024	Actual 2022/2023	
les 1 to 12	· · ·			
Eligible Funded Students:				
Grades 1 to 9	3 182	3 138	3 060	Head count
Grades 10 to 12	401	326	283	Head count
	3 583	3 464		Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	3,4%	3,6%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
Other Students:	3,4%	3,0%		please provide explanation here.
Total	1	16	-	Note 3
Total Net Enrolled Students	3 584	3 480	3 343	
Home Ed Students	5		8	Note 4
Total Enrolled Students, Grades 1-12	3 589	3 480	3 351	
Percentage Change	3,1%	3,8%		
Of the Eligible Funded Students:	3,1/0	3,0 /0		
, and the second s	89	74	50	FTE of students with severe disabilities as reported by the board via PASI.
Students with Severe Disabilities	89	71		FTE of students identified with mild/moderate disabilities
Students with Mild/Moderate Disabilities	399	-	369	as reported by the board via PASI.
LY CHILDHOOD SERVICES (ECS)				ECS children eligible for ECS base instruction funding
Eligible Funded Children	525	531	524	from Alberta Education.
				ECS children not eligible for ECS base instruction
Other Children	-	-	-	funding from Alberta Education.
Other Children Total Enrolled Children - ECS	- 525	- 531	- 524	funding from Alberta Education.
			524	Minimum program hours is 475 Hours
Total Enrolled Children - ECS	525	531	524 750	
Total Enrolled Children - ECS Program Hours	525 750	531 750	524 750	Minimum program hours is 475 Hours
Total Enrolled Children - ECS Program Hours FTE Ratio	525 750 0,789 414	531 750 0,789	524 750 0,789	Minimum program hours is 475 Hours
Total Enrolled Children - ECS Program Hours FTE Ratio FTE's Enrolled, ECS	525 750 0,789 414	531 750 0,789 419	524 750 0,789	Minimum program hours is 475 Hours Actual hours divided by 950 If +/- 3% variance change from 2024/25 budget, please
Total Enrolled Children - ECS Program Hours FTE Ratio FTE's Enrolled, ECS	525 750 0,789 414	531 750 0,789 419	524 750 0,789	Minimum program hours is 475 Hours Actual hours divided by 950 If +/- 3% variance change from 2024/25 budget, please
Total Enrolled Children - ECS Program Hours FTE Ratio FTE's Enrolled, ECS Percentage Change	525 750 0,789 414	531 750 0,789 419	524 750 0,789	Minimum program hours is 475 Hours Actual hours divided by 950 If +/- 3% variance change from 2024/25 budget, please provide explanation here.
Total Enrolled Children - ECS Program Hours FTE Ratio FTE's Enrolled, ECS Percentage Change Home Ed Students	525 750 0,789 414 -1,1%	531 750 0,789 419 1,3%	524 750 0,789 414	Minimum program hours is 475 Hours Actual hours divided by 950 If +/- 3% variance change from 2024/25 budget, please provide explanation here.
Total Enrolled Children - ECS Program Hours FTE Ratio FTE's Enrolled, ECS Percentage Change Home Ed Students Total Enrolled Students, ECS	525 750 0,789 414 -1,1% - 525	531 750 0,789 419 1,3% - 531	524 750 0,789 414	Minimum program hours is 475 Hours Actual hours divided by 950 If +/- 3% variance change from 2024/25 budget, please provide explanation here.
Total Enrolled Children - ECS Program Hours FTE Ratio FTE's Enrolled, ECS Percentage Change_ Home Ed Students Total Enrolled Students, ECS Percentage Change	525 750 0,789 414 -1,1% - 525	531 750 0,789 419 1,3% - 531	524 750 0,789 414 524	Minimum program hours is 475 Hours Actual hours divided by 950 If +/- 3% variance change from 2024/25 budget, please provide explanation here.

#### 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		
RTIFICATED STAFF	-	Jnion Staff		Union Staff	Total	Union Staff	Notes
School Based	271	271	279	279	246	246	Teacher certification required for performing functions at the school level. Teacher certification required for performing functions at the
Non-School Based	11	7	6	2	10	6	system/central office level.
Total Certificated Staff FTE	281,0	277,0	285,0	281,0	256,0	252,0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1,4%		11,3%		9,8%		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	14.6405694		1407%		1514%		
ertificated Staffing Change due to:		_					
Please Allocate Below	(4,0)						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
	( )-)						
Enrolment Change		<u> </u>					
Other Factors	4						One less Counsellor and no Diverse Learning Teacher this year
Total Change	4,0						Year-over-year change in Certificated FTE
reakdown, where total change is Negative:							
Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed		-					FTEs
Other (retirement, attrition, etc.)							
i							Breakdown required where year-over-year total change in Certificated
Total Negative Change in Certificated FTEs							FTE is 'negative' only.
Please note that the information in the	section below onl	<u>y includes Ce</u>	ertificated Nur	mber of Teach	ers (not FTE	<u>s):</u>	
Certificated Number of Teachers							
Permanent - Full time	183	183	184	184	182	178	-
Permanent - Part time	23	23	15	15	16	16	-
Probationary - Full time	44	44	15	15	26	26	
Probationary - Part time	17	17	7	7	13	13	
Temporary - Full time Temporary - Part time	8	8	37 21	37 21	20	20	
		<u> </u>					-
CERTIFICATED STAFF							
							Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful
	07			20	29	29	
nstructional - Education Assistants	37	37	38	38	23	25	instruction
	58	37	38 68	30	62		Instruction Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
nstructional - Other non-certificated instruction							Personnel providing instruction support for schools under 'Instruction'
nstructional - Other non-certificated instruction	58		68		62		Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
nstructional - Other non-certificated instruction Operations & Maintenance ransportation - Bus Drivers Employed	58 6 -		68 5 -		62 5 -	31 -	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs Personnel providing support to maintain school facilities Bus drivers employed, but not contracted Other personnel providing direct support to the transportion of students to
nstructional - Other non-certificated instruction Operations & Maintenance iransportation - Bus Drivers Employed ransportation - Other Staff	58 6 - 3		68 5 - 2		62 5 - 2	31 - - -	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs Personnel providing support to maintain school facilities Bus drivers employed, but not contracted Other personnel providing direct support to the transportion of students to and from school other than bus drivers employed
nstructional - Other non-certificated instruction Operations & Maintenance iransportation - Bus Drivers Employed ransportation - Other Staff	58 6 -		68 5 -		62 5 -	31 -	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs Personnel providing support to maintain school facilities Bus drivers employed, but not contracted Other personnel providing direct support to the transportion of students to and from school other than bus drivers employed Personnel in System Admin, and External service areas.
Instructional - Education Assistants Instructional - Other non-certificated instruction Instructional - Other non-certificated instruction Insportation - Bus Drivers Employed Insportation - Other Staff Ither Total Non-Certificated Staff FTE	58 6 - 3		68 5 - 2		62 5 - 2	31 - - -	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs Personnel providing support to maintain school facilities Bus drivers employed, but not contracted Other personnel providing direct support to the transportion of students to and from school other than bus drivers employed
nstructional - Other non-certificated instruction Operations & Maintenance ransportation - Bus Drivers Employed ransportation - Other Staff Other	58 6 - 3 - 12	33 - - - -	68 5 - 2 13	31 - - - -	62 5 - 2 12	31 - - -	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs Personnel providing support to maintain school facilities Bus drivers employed, but not contracted Other personnel providing direct support to the transportion of students to and from school other than bus drivers employed Personnel in System Admin. and External service areas. FTE for personnel not possessing a valid Alberta teaching certificate or
Istructional - Other non-certificated instruction perations & Maintenance ransportation - Bus Drivers Employed ransportation - Other Staff ther Total Non-Certificated Staff FTE Percentage Change	58 6 - 3 12 115,6 -8,6%	33 - - - -	68 5 - 2 13 126,5	31 - - - -	62 5 - 2 12 109,4	31 - - -	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs Personnel providing support to maintain school facilities Bus drivers employed, but not contracted Other personnel providing direct support to the transportion of students to and from school other than bus drivers employed Personnel in System Admin. and External service areas. FTE for personnel not possessing a valid Alberta teaching certificate or
Instructional - Other non-certificated instruction Instruction & Maintenance Intersportation - Bus Drivers Employed Intersection - Other Staff Inter Total Non-Certificated Staff FTE	58 6 - 3 12 115,6 -8,6%	33 - - - - 69,4 	68 5 - 2 13 126,5 15,6%	31 - - - - 68,9 -	62 5 - 2 12 109,4	31 - - -	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs Personnel providing support to maintain school facilities Bus drivers employed, but not contracted Other personnel providing direct support to the transportion of students to and from school other than bus drivers employed Personnel in System Admin. and External service areas. FTE for personnel not possessing a valid Alberta teaching certificate or
Instructional - Other non-certificated instruction Instructions & Maintenance Irransportation - Bus Drivers Employed Irransportation - Other Staff Ither Ither Itotal Non-Certificated Staff FTE Percentage Change Explanation of Changes to Non-Certificated Staf	58 6 - 3 12 115,6 -8,6%	33 - - - - 69,4 	68 5 - 2 13 126,5 15,6%	31 - - - - 68,9 -	62 5 - 2 12 109,4	31 - - -	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs Personnel providing support to maintain school facilities Bus drivers employed, but not contracted Other personnel providing direct support to the transportion of students to and from school other than bus drivers employed Personnel in System Admin. and External service areas. FTE for personnel not possessing a valid Alberta teaching certificate or
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Instructional - Other non-certificated instruction Instructions & Maintenance Irransportation - Bus Drivers Employed Irransportation - Other Staff Ither Ither Itotal Non-Certificated Staff FTE Percentage Change Explanation of Changes to Non-Certificated Staf	58 6 - 3 12 115,6 -8,6%	33 - - - - 69,4 	68 5 - 2 13 126,5 15,6%	31 - - - - 68,9 -	62 5 - 2 12 109,4	31 - - -	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs Personnel providing support to maintain school facilities Bus drivers employed, but not contracted Other personnel providing direct support to the transportion of students to and from school other than bus drivers employed Personnel in System Admin. and External service areas. FTE for personnel not possessing a valid Alberta teaching certificate or
Instructional - Other non-certificated instruction Instructional - Other non-certificated instruction Inter	58 6 - 3 12 115,6 -8,6%	33 - - - - 69,4 	68 5 - 2 13 126,5 15,6%	31 - - - - 68,9 -	62 5 - 2 12 109,4	31 - - -	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs Personnel providing support to maintain school facilities Bus drivers employed, but not contracted Other personnel providing direct support to the transportion of students to and from school other than bus drivers employed Personnel in System Admin. and External service areas. FTE for personnel not possessing a valid Alberta teaching certificate or
Antiperational - Other non-certificated instruction  Apperations & Maintenance  ransportation - Bus Drivers Employed  ransportation - Other Staff  Ather  Total Non-Certificated Staff FTE  Percentage Change  Explanation of Changes to Non-Certificated Staf  Decrease of non-certificated staff du to class size of  dditional Information  Are non-certificated staff subject to a collective agreement?  Please provide terms of contract for 2023/24 and fi	58 6 -	33 - - - 69,4 - - olementary fun	68 5 - 13 126,5 15,6% ding for 2024-2	31 - - - 68,9 - 2025.	62 5 - 12 109,4 5,7%	31	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs Personnel providing support to maintain school facilities Bus drivers employed, but not contracted Other personnel providing direct support to the transportion of students to and from school other than bus drivers employed Personnel in System Admin. and External service areas. FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
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System Admin Expense Limit %						
0284	The Southern Francophone Educatio	4,27%				