

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2025




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

**2115 The Wetaskiwin School Division**

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

<b>BOARD CHAIR</b>	
Ms. Karen Becker _____ Name	 _____ Signature
<b>SUPERINTENDENT</b>	
Mr. Mike Wake _____ Name	 _____ Signature
<b>SECRETARY TREASURER or TREASURER</b>	
Ms. Sherri Reid _____ Name	 _____ Signature
<p>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>May 15, 2024</u> Date</p>	

c.c. Alberta Education  
Financial Reporting & Accountability Branch  
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**Legend:**

Blue	Data input is <b>required</b> .
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:**

**Staffing:**

Teacher staffing salary grids include a 2% increase.  
 Support staff salary grids include a 2% increase.  
 2024-25 ASEBP premium rates have increased; Dental 12%, Extended Health 10.7% and Life 5%  
 Educational Assistants have increased by 37 FTE. Funded by an agreement with the Federal Government (Jordan's Principle).

**Enrolment:**

The Division's provincially funded projected enrolment is 2,937 FTE student. A DECREASE of 52.5 FTE compared to the student FTE funded in 2023-24.  
 Federal (non-resident) enrolment used in the ESA funding calculations projected to be 330 FTE, which is a INCREASE of 0.5 FTE from 2023-2024.  
 Overall projected DECREASE of 52 FTE students

**Programming:**

*Expanded Programming:*

Hockey Academy  
 Divisional PhysEd Council  
 Drones

*New Programming:*

Divisional Arts Council  
 Culinary Arts  
 Agriculture for Life/Nuleaf  
 Bronze Cross/Lifeguarding  
 Esports

*Off Campus:*

Christ the Redeemer - Online Student Support  
 Expanded Career Engagement

**Transportation:**

Transportation services address the new walk limits of 1 km ECS to Grade 6 and 2 km Grades 7-12.  
 Transportation fees for ineligible riders have been eliminated.  
 3 additional routes to support reduced ride times.

**Significant Business and Financial Risks:**

Board is trying to increase enrolment by investing (using operating reserves) to offer new and enhanced programming opportunities and maintain small class sizes in order to more effectively address learning-loss and student engagement issues.  
 Funding for provincially bargained teacher compensation increases are greater than 2% and not funded by the provincial government.  
 Provincial Government restricts the ability to contract with the federal government. This would eliminate 37 support staff positions.

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
<b>REVENUES</b>			
Government of Alberta	\$ 47,866,746	\$47,659,499	\$47,757,878
Federal Government and First Nations	\$ 5,692,708	\$3,720,451	\$3,738,753
Property taxes	\$ -	\$0	\$0
Fees	\$ 708,659	\$690,297	\$322,479
Sales of services and products	\$ 352,336	\$359,395	\$803,126
Investment income	\$ 300,000	\$100,000	\$233,732
Donations and other contributions	\$ 300,000	\$300,000	\$322,024
Other revenue	\$ 50,400	\$60,800	\$346,897
<b>TOTAL REVENUES</b>	<b>\$55,270,849</b>	<b>\$52,890,442</b>	<b>\$53,524,889</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 1,956,096	\$1,968,679	\$1,225,010
Instruction - Grade 1 to 12	\$ 39,712,409	\$38,202,084	\$37,642,017
Operations & maintenance	\$ 9,246,749	\$9,118,609	\$8,902,889
Transportation	\$ 3,513,060	\$3,416,041	\$2,837,826
System Administration	\$ 2,477,141	\$2,365,933	\$2,484,619
External Services	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$56,905,455</b>	<b>\$55,071,346</b>	<b>\$53,092,361</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$1,634,606)</b>	<b>(\$2,180,904)</b>	<b>\$432,528</b>

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
<b>EXPENSES</b>			
Certificated salaries	\$ 21,159,876	\$21,879,141	\$21,619,199
Certificated benefits	\$ 5,212,113	\$5,362,993	\$5,026,674
Non-certificated salaries and wages	\$ 10,871,628	\$9,293,468	\$9,454,195
Non-certificated benefits	\$ 3,747,399	\$3,013,990	\$2,911,427
Services, contracts, and supplies	\$ 11,931,139	\$11,436,154	\$9,904,989
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,230,000	\$3,100,000	\$3,055,898
Unsupported	\$ 588,000	\$824,300	\$778,747
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 15,300	\$11,300	\$19,631
Losses on disposal of capital assets	\$ -	\$0	\$13,527
Other expenses	\$ 150,000	\$150,000	\$308,074
<b>TOTAL EXPENSES</b>	<b>\$56,905,455</b>	<b>\$55,071,346</b>	<b>\$53,092,361</b>

**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	\$ 1,915,866	\$ 32,053,187	\$ 5,877,897	\$ 3,468,416	\$ 2,423,809	\$ -	\$ 45,739,175	\$ 45,020,975
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 2,095,387	\$ -	\$ -	\$ -	\$ 2,095,387	\$ 2,181,883
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 506,744
(5) Federal Government and First Nations	\$ 32,013	\$ 4,860,156	\$ 532,086	\$ -	\$ 268,453	\$ -	\$ 5,692,708	\$ 3,738,753
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 32,184	\$ -	\$ -	\$ 32,184	\$ 48,276
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 22,500	\$ 686,159	\$ -	\$ -	\$ -	\$ -	\$ 708,659	\$ 322,479
(11) Sales of services and products	\$ -	\$ 252,336	\$ 80,000	\$ 20,000	\$ -	\$ -	\$ 352,336	\$ 803,126
(12) Investment income	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ 233,732
(13) Gifts and donations	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 115,174
(14) Rental of facilities	\$ -	\$ -	\$ 50,400	\$ -	\$ -	\$ -	\$ 50,400	\$ 58,504
(15) Fundraising	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 206,850
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,500
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261,893
<b>(18) TOTAL REVENUES</b>	<b>\$ 1,970,379</b>	<b>\$ 38,151,838</b>	<b>\$ 8,635,770</b>	<b>\$ 3,520,600</b>	<b>\$ 2,992,262</b>	<b>\$ -</b>	<b>\$ 55,270,849</b>	<b>\$ 53,524,889</b>
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 926,825	\$ 19,936,722	\$ -	\$ -	\$ 296,329	\$ -	\$ 21,159,876	\$ 21,619,199
(20) Certificated benefits	\$ 151,142	\$ 5,020,024	\$ -	\$ -	\$ 40,947	\$ -	\$ 5,212,113	\$ 5,026,674
(21) Non-certificated salaries and wages	\$ 602,998	\$ 6,755,137	\$ 2,141,264	\$ 214,878	\$ 1,157,351	\$ -	\$ 10,871,628	\$ 9,454,195
(22) Non-certificated benefits	\$ 222,851	\$ 2,414,520	\$ 728,312	\$ 56,253	\$ 325,463	\$ -	\$ 3,747,399	\$ 2,911,427
<b>(23) SUB - TOTAL</b>	<b>\$ 1,903,816</b>	<b>\$ 34,126,403</b>	<b>\$ 2,869,576</b>	<b>\$ 271,131</b>	<b>\$ 1,820,090</b>	<b>\$ -</b>	<b>\$ 40,991,016</b>	<b>\$ 39,011,495</b>
(24) Services, contracts and supplies	\$ 52,280	\$ 4,921,006	\$ 3,110,173	\$ 3,241,629	\$ 606,051	\$ -	\$ 11,931,139	\$ 9,904,989
(25) Amortization of supported tangible capital assets	\$ -	\$ 130,000	\$ 3,100,000	\$ -	\$ -	\$ -	\$ 3,230,000	\$ 3,055,898
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 385,000	\$ 97,000	\$ -	\$ 36,000	\$ -	\$ 518,000	\$ 709,696
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000	\$ 69,051
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ 300	\$ 15,000	\$ -	\$ 15,300	\$ 19,631
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,527
(34) Other expense	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 308,074
<b>(35) TOTAL EXPENSES</b>	<b>\$ 1,956,096</b>	<b>\$ 39,712,409</b>	<b>\$ 9,246,749</b>	<b>\$ 3,513,060</b>	<b>\$ 2,477,141</b>	<b>\$ -</b>	<b>\$ 56,905,455</b>	<b>\$ 53,092,361</b>
<b>(36) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 14,283</b>	<b>\$ (1,560,571)</b>	<b>\$ (610,979)</b>	<b>\$ 7,540</b>	<b>\$ 515,121</b>	<b>\$ -</b>	<b>\$ (1,634,606)</b>	<b>\$ 432,528</b>

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
<b>FEES</b>			
TRANSPORTATION	\$0	\$0	\$9,776
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	\$175,348	\$124,670	\$89,902
ECS enhanced program fees	\$22,500	\$22,500	\$8,700
Activity fees	\$171,885	\$172,992	\$65,423
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$310,401	\$341,095	\$136,418
Non-curricular goods and services	\$17,775	\$19,040	\$12,260
Non-curricular travel	\$0	\$10,000	\$0
OTHER FEES <span style="float:right">Graduation fees</span>	\$10,750	\$0	\$0
<b>TOTAL FEES</b>	<b>\$708,659</b>	<b>\$690,297</b>	<b>\$322,479</b>

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	\$100,000	\$100,000	\$137,609
Special events	\$20,000	\$20,000	\$28,032
Sales or rentals of other supplies/services	\$30,000	\$20,000	\$85,728
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	\$2,793
Other (describe) Recycling and miscellaneous	\$0	\$10,000	\$7,731
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	
<b>TOTAL</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$261,893</b>

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		CAPITAL RESERVES
						OPERATING RESERVES		
<b>Actual balances per AFS at August 31, 2023</b>	\$6,629,460	\$1,334,864	\$77,000	\$4,995,048	\$0	\$4,995,048		\$222,548
<b>2023/2024 Estimated impact to AOS for:</b>								
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Estimated surplus(deficit)	(\$903,339)			(\$903,339)	(\$903,339)			
Estimated board funded capital asset additions		\$431,525		(\$431,525)	(\$431,525)	\$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)		(\$3,764,300)		\$3,764,300	\$3,764,300			
Estimated capital revenue recognized - Alberta Education		\$850,000		(\$850,000)	(\$850,000)			
Estimated capital revenue recognized - Alberta Infrastructure		\$2,160,000		(\$2,160,000)	(\$2,160,000)			
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		(\$70,000)		\$70,000	\$70,000			
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0			
Estimated changes in Endowments	\$0		\$0	\$0	\$0			
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0		\$0
Estimated reserve transfers (net)				\$0	\$510,564	(\$510,564)		\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0		\$0
<b>Estimated Balances for August 31, 2024</b>	<b>\$5,726,121</b>	<b>\$942,089</b>	<b>\$77,000</b>	<b>\$4,484,484</b>	<b>\$0</b>	<b>\$4,484,484</b>		<b>\$222,548</b>
<b>2024/25 Budget projections for:</b>								
Budgeted surplus(deficit)	(\$1,634,606)			(\$1,634,606)	(\$1,634,606)			
Projected board funded tangible capital asset additions		\$623,510		(\$623,510)	(\$623,510)	\$0		\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0		\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0			\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0			\$0
Budgeted amortization of capital assets (expense)		(\$3,748,000)		\$3,748,000	\$3,748,000			
Budgeted capital revenue recognized - Alberta Education		\$1,134,613		(\$1,134,613)	(\$1,134,613)			
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,095,387		(\$2,095,387)	(\$2,095,387)			
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		(\$70,000)		\$70,000	\$70,000			
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0			
Budgeted changes in Endowments	\$0		\$0	\$0	\$0			
Budgeted unsupported debt principal repayment		\$0		\$0	\$0			
Projected reserve transfers (net)				\$0	\$1,670,116	(\$1,670,116)		\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0		\$0
<b>Projected Balances for August 31, 2025</b>	<b>\$4,091,515</b>	<b>\$977,599</b>	<b>\$77,000</b>	<b>\$2,814,368</b>	<b>\$0</b>	<b>\$2,814,368</b>		<b>\$222,548</b>

**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	\$0	\$0	\$0	\$4,484,484	\$2,814,368	\$2,814,368	\$222,548	\$222,548	\$222,548
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	\$3,818,000	\$0	\$0	\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$3,230,000)	\$0	\$0	\$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	\$1,670,116	\$0	\$0	(\$1,670,116)	\$0	\$0	\$0	\$0
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			
New school start-up costs	Explanation	\$0	\$0	\$0	\$0	\$0			
Decentralized school reserves	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases, benefit increases	(\$427,600)	\$0	\$0	\$0	\$0			
Non-recurring non-certificated remuneration	Grid creep, net salary increases, benefit increases	(\$269,000)	\$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	Additional bus routes	(\$206,000)	\$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	Utilities, maintenance contracts, amortization	(\$247,000)	\$0	\$0	\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Enhancements related to Hockey, Agriculture, Nutrition, s	(\$485,006)	\$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	(\$623,510)	\$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	\$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		\$0	\$0	\$0	\$2,814,368	\$2,814,368	\$2,814,368	\$222,548	\$222,548

Total surplus as a percentage of 2025 Expenses	5.34%	5.34%	5.34%
ASO as a percentage of 2025 Expenses	4.95%	4.95%	4.95%

**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	\$ 4,404,484	
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)	\$ 637,754	Complete section B below
<b>Estimated 2023/24 Operating Reserves</b>	<b>\$ 3,846,730</b>	
		7.25%
Maximum 2023/24 Operating Reserve Limit	\$ 2,411,605	4.54%
<b>Estimated 2023/24 Operating Reserves Over Maximum Limit</b>	<b>\$ 1,435,125</b>	Complete section A below

**SECTION A (MAX LIMIT EXEMPTION CRITERIA)**

Please provide detailed rationale and planned usage for operating reserves in excess of the 2023/24 maximum: \$ 1,435,125  
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	\$ 3,846,730	\$ 2,176,613	\$ 2,176,613	
Projected 2024-2025 Deficit	\$ (1,634,607)			
2024-25 Board funded capital purchases	\$ (623,510)			
2024-2025 Net Amortization adjustment	\$ 588,000			
[(Itemized description for increase/(decrease) to reserves)				
[(Itemized description for increase/(decrease) to reserves)				
[(Itemized description for increase/(decrease) to reserves)				
	<b>\$ 2,176,613</b>	<b>\$ 2,176,613</b>	<b>\$ 2,176,613</b>	
	4.10%	4.10%	4.10%	

**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)	\$ -	
<b>Net Transfer Between Operating and Capital Reserves</b>	<b>\$ -</b>	
	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)	\$ -	
<b>Net Transfer Between Operating and Capital Reserves</b>	<b>\$ -</b>	



**PROJECTED STUDENT STATISTICS  
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

Budgeted 2024/2025 (Note 2)	Actual 2023/2024	Actual 2022/2023
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**Grades 1 to 12**Eligible Funded Students:

Grades 1 to 9	1,920	1,981	2,004	Head count
Grades 10 to 12	896	886	893	Head count
Total	2,816	2,867	2,897	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.8%	-1.0%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	327	328	300	Note 3
Total Net Enrolled Students	3,143	3,195	3,197	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	3,143	3,195	3,197	
Percentage Change	-1.6%	-0.1%		

Of the Eligible Funded Students:

Students with Severe Disabilities	188	178	163	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	262	241	216	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	242	245	248	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	6	3	7	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	248	248	255	
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	124	124	128	
Percentage Change	0.0%	-2.7%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	248	248	255	
Percentage Change	0.0%	-2.7%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	52	55	53	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	9	5	18	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 2024/25		Actual 2023/24		Actual 2022/23		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	

School Based	195	194	204	204	200	200	Teacher certification required for performing functions at the school level.
Non-School Based	7	2	7	1	7	1	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>202.3</b>	<b>196.5</b>	<b>211.0</b>	<b>205.0</b>	<b>207.1</b>	<b>201.1</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-4.1%		1.9%		-2.3%		If +/- 3% variance change from 2024/25 budget, please provide explanation here
If an average standard cost is used, please disclose rate:	115,100		112,732				
Student F.T.E. per certificated Staff	16 7630629		1632%		1667%		

**Certificated Staffing Change due to:**

Please Allocate Below	(8.7)						If there is a negative change impact, the small class size initiative is to include any/all teachers retained
Enrolment Change	(9)						Reduced certificated staff to align with grade configurations.
Other Factors							
<b>Total Change</b>	<b>(8.7)</b>						Year-over-year change in Certificated FTE

**Breakdown, where total change is Negative:**

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	(5)						FTEs
Other (retirement, attrition, etc.)	(4)						Retirements not replaced.
<b>Total Negative Change in Certificated FTEs</b>	<b>(8.7)</b>						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	184	179	181	-	181	175
Permanent - Part time	6	6	9	-	10	10
Probationary - Full time	10	10	17	-	4	4
Probationary - Part time	-	-	1	-	-	-
Temporary - Full time	12	12	21	-	16	16
Temporary - Part time	2	2	3	-	7	7

**NON-CERTIFICATED STAFF**

Instructional - Education Assistants	120	-	93	-	83	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	57	-	55	-	51	-	Personnel providing instruction support for schools under 'instruction' program areas other than EAs
Operations & Maintenance	38	-	39	-	39	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2	-	2	-	1	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	17	-	16	-	16	-	Personnel in System Admin. and External service areas
<b>Total Non-Certificated Staff FTE</b>	<b>233.6</b>	<b>-</b>	<b>204.9</b>	<b>-</b>	<b>190.0</b>	<b>-</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	14.0%		7.8%		22.9%		

**Explanation of Changes to Non-Certificated Staff:**

Other includes 7 trustees. Instructional - Educational Assistants includes 37 FTE positions funded by Jordan's Principle through the Federal Government

**Additional Information**

Are non-certificated staff subject to a collective agreement?

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

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School Jurisdiction Code: 2115

System Admin Expense Limit %	
2115 The Wetaskiwin School Division	4.55%