

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2025

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

1155 The Buffalo Trail School Division

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Kara Jackson

Name

Signature

SUPERINTENDENT

Michelle Webb

Name

Signature

SECRETARY TREASURER or TREASURER

Peter Neale

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
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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 su

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2024/2025 BUDGET REPORT

The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

Budget Highlights, Plans & Assumptions

Highlights

- Buffalo Trail Public Schools is budgeting for an operating deficit for the 2024-2025 school year of \$1,530,246. Overall, dollars will be used to support students and maintain services in consideration of declining enrolments and no increase in funding rates.
- To support our school facilities, a \$456,962 deficit in facilities services including custodial services will be funded from one-time unspent dollars from other service areas.
- Reductions in staffing (primarily school-based) includes 11 FTE in teaching staff and 14 FTE in support staff. Reductions are the combined result of no increases in funding grant rates by the Alberta Government, lower student enrolments, and compensation increases provided to CUPE staff during the 2023-24 school year.

Plans and Assumptions

- Budgets have been developed with all information provided by the Alberta Government on funding for 2024-25. Should the Alberta Government adjust funding, budgets will be impacted.
- Average costings are estimated using staffing in February 2024 and may be different in the fall due to retirements and attrition. Average costings are anticipated to be recalculated in the fall for reasonableness using actual staffing.
- The Mental Health Pilot project funded by the Alberta Government ends December 2024: Buffalo Trail has budgeted using reserves to continue the program to the end of June 2025. A request to carryover funding is in process to support the program after December 2024.
- Reserves will continue to be drawn down as budgeted and projected.
- Enrolment projections will be materially correct. Enrolment projections if significantly different from actual enrolments in the fall 2024 will have an impact on available resources.

Significant Business and Financial Risks

Facilities Services

- With the funding provided by the Alberta Government, and due to the costs to maintain schools and provide custodial services, the structural deficit of \$456,962 has been addressed using one-time unspent dollars. Future years may see a decrease in custodial and maintenance services.
- Insurance, carbon levy, and utilities costs continue to be a significant consideration primarily for Facilities Services, as well as the need to maintain school facilities. Budgets have been prepared using actuals from 2022-23 and a projection for 2023-24.

Staffing

- The collective agreements for certificated staff and support staff are in process for negotiations starting September 2024, and should negotiations see an increase in total compensation or other staffing costs there will be a reduction in staffing levels and other services/supports.
- Staffing costs, including certificated teachers, have been estimated based on in-year actuals and adjusted for known benefit costs. Should costs relating to health benefits and statutory benefits be higher than anticipated, staffing costs will be higher than budgeted.

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	\$ 55,971,114	\$52,757,228	\$55,119,245
Federal Government and First Nations	\$ -	\$0	\$1,807
Property taxes	\$ -	\$0	\$0
Fees	\$ 647,750	\$181,900	\$873,717
Sales of services and products	\$ -	\$105,000	\$11,363
Investment income	\$ 225,000	\$60,000	\$319,341
Donations and other contributions	\$ 1,492,950	\$1,300,000	\$1,576,868
Other revenue	\$ 25,000	\$45,000	\$128,516
TOTAL REVENUES	\$58,361,814	\$54,449,128	\$58,030,857
EXPENSES			
Instruction - ECS	\$ 1,273,430	\$603,118	\$1,330,235
Instruction - Grade 1 to 12	\$ 40,140,686	\$36,787,727	\$38,445,804
Operations & maintenance	\$ 8,719,843	\$7,433,486	\$8,074,463
Transportation	\$ 7,180,500	\$6,952,229	\$6,570,707
System Administration	\$ 2,284,537	\$2,376,783	\$2,071,635
External Services	\$ 293,064	\$295,785	\$289,055
TOTAL EXPENSES	\$59,892,060	\$54,449,128	\$56,781,899
ANNUAL SURPLUS (DEFICIT)	(\$1,530,246)	\$0	\$1,248,958

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	\$ 22,737,552	\$23,712,267	\$23,020,599
Certificated benefits	\$ 5,611,508	\$4,171,208	\$5,334,121
Non-certificated salaries and wages	\$ 9,138,046	\$7,755,525	\$8,007,242
Non-certificated benefits	\$ 2,563,414	\$1,681,777	\$2,201,872
Services, contracts, and supplies	\$ 16,540,455	\$14,553,351	\$14,906,514
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,037,500	\$2,300,000	\$3,037,972
Unsupported	\$ 263,586	\$275,000	\$273,579
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$59,892,060	\$54,449,128	\$56,781,899

**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	\$ 1,168,832	\$ 36,843,585	\$ 5,912,881	\$ 6,920,000	\$ 2,455,253	\$ -	\$ 53,300,551	\$ 52,389,738
(2) Alberta Infrastructure - non remediation	\$ 231	\$ 7,269	\$ 2,330,000	\$ -	\$ -	\$ -	\$ 2,337,500	\$ 2,330,609
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,064	\$ 293,064	\$ 333,252
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,807
(6) Other Alberta school authorities	\$ 1,230	\$ 38,770	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 65,646
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 6,500	\$ 618,250	\$ -	\$ 23,000	\$ -	\$ -	\$ 647,750	\$ 873,717
(11) Sales of services and products	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,363
(12) Investment income	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 319,341
(13) Gifts and donations	\$ -	\$ 242,950	\$ -	\$ -	\$ -	\$ -	\$ 242,950	\$ 337,603
(14) Rental of facilities	\$ -	\$ 5,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 11,429
(15) Fundraising	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,239,265
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
(17) Other	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	\$ 109,087
(18) TOTAL REVENUES	\$ 1,176,792	\$ 39,230,824	\$ 8,262,881	\$ 6,943,000	\$ 2,455,253	\$ 293,064	\$ 58,361,814	\$ 58,030,857
EXPENSES								
(19) Certificated salaries	\$ 688,009	\$ 21,687,213			\$ 362,330	\$ -	\$ 22,737,552	\$ 23,020,599
(20) Certificated benefits	\$ 170,693	\$ 5,380,529			\$ 60,286	\$ -	\$ 5,611,508	\$ 5,334,121
(21) Non-certificated salaries and wages	\$ 176,790	\$ 5,572,739	\$ 2,079,495	\$ 215,618	\$ 865,254	\$ 228,150	\$ 9,138,046	\$ 8,007,242
(22) Non-certificated benefits	\$ 51,816	\$ 1,633,339	\$ 532,031	\$ 60,475	\$ 245,382	\$ 40,371	\$ 2,563,414	\$ 2,201,872
(23) SUB - TOTAL	\$ 1,087,308	\$ 34,273,820	\$ 2,611,526	\$ 276,093	\$ 1,533,252	\$ 268,521	\$ 40,050,520	\$ 38,563,834
(24) Services, contracts and supplies	\$ 182,047	\$ 5,738,441	\$ 2,976,355	\$ 6,894,407	\$ 724,661	\$ 24,543	\$ 16,540,455	\$ 14,906,514
(25) Amortization of supported tangible capital assets	\$ 231	\$ 7,269	\$ 3,030,000	\$ -	\$ -	\$ -	\$ 3,037,500	\$ 3,037,972
(26) Amortization of unsupported tangible capital assets	\$ 3,844	\$ 121,156	\$ 65,000	\$ 10,000	\$ 24,840	\$ -	\$ 224,840	\$ 234,833
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 36,962	\$ -	\$ 1,784	\$ -	\$ 38,746	\$ 38,746
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 1,273,430	\$ 40,140,686	\$ 8,719,843	\$ 7,180,500	\$ 2,284,537	\$ 293,064	\$ 59,892,060	\$ 56,781,899
(36) OPERATING SURPLUS (DEFICIT)	\$ (96,638)	\$ (909,862)	\$ (456,962)	\$ (237,500)	\$ 170,716	\$ -	\$ (1,530,246)	\$ 1,248,958

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	\$4,699,870	\$68,880	\$0	\$4,470,705	\$535,837	\$3,934,868	\$160,285
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,436,011)			(\$1,436,011)	(\$1,436,011)		
Estimated board funded capital asset additions		\$74,711		(\$26,475)	\$0	(\$26,475)	(\$48,236)
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)		(\$3,260,000)		\$3,260,000	\$3,260,000		
Estimated capital revenue recognized - Alberta Education		\$700,000		(\$700,000)	(\$700,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,330,000		(\$2,330,000)	(\$2,330,000)		
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		(\$38,746)		\$38,746	\$38,746		
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)				(\$180,000)	\$1,028,519	(\$1,208,519)	\$180,000
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2024	\$3,263,859	(\$125,155)	\$0	\$3,096,965	\$397,091	\$2,699,874	\$292,049
2024/25 Budget projections for:							
Budgeted surplus(deficit)	(\$1,530,246)			(\$1,530,246)	(\$1,530,246)		
Projected board funded tangible capital asset additions		\$125,000		(\$50,000)	\$0	(\$50,000)	(\$75,000)
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)		(\$3,262,340)		\$3,262,340	\$3,262,340		
Budgeted capital revenue recognized - Alberta Education		\$2,337,500		(\$2,337,500)	(\$2,337,500)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$700,000		(\$700,000)	(\$700,000)		
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		(\$38,746)		\$38,746	\$38,746		
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)				(\$174,840)	\$1,466,660	(\$1,641,500)	\$174,840
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2025	\$1,733,613	(\$263,740)	\$0	\$1,605,464	\$597,090	\$1,008,374	\$391,889

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	\$397,091	\$597,090	\$535,676	\$2,699,874	\$1,008,374	\$1,008,374	\$292,049	\$391,889	\$391,889
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$3,301,086	\$3,301,086	\$3,301,086		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$3,037,500)	(\$3,037,500)	(\$3,037,500)		\$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)	\$1,466,660	\$0	\$0	(\$1,641,500)	\$0	\$0	\$174,840	\$0	\$0
Projected assumptions/transfers of operations	\$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		School Use of Reserves						\$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	(\$275,000)	\$0	\$0		\$0	\$0			
Operations & maintenance		Insurance, Utilities, Compensation							
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	(\$75,000)	\$0	\$0
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	(\$50,000)	\$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
Inclusive Services: Social Emotion Coaches, Assessed Supports	(\$80,000)	(\$75,000)	(\$75,000)		\$0	\$0		\$0	\$0
Learning Services: Dual Credit, Curriculum Supports	(\$140,000)	(\$50,000)	\$0		\$0	\$0		\$0	\$0
Mental Health	(\$100,000)	\$0	\$0		\$0	\$0		\$0	\$0
Interest Revenue	\$200,000	\$100,000	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$597,090	\$535,676	\$524,261	\$1,008,374	\$1,008,374	\$1,008,374	\$391,889	\$391,889	\$391,889

Total surplus as a percentage of 2025 Expenses	3.33%	3.23%	3.21%
ASO as a percentage of 2025 Expenses	2.68%	2.58%	2.56%

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

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

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

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

PART 1: EXEMPTIONS

		Amount
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2024		\$ 3,096,965
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)		\$ 844,628
Estimated 2023/24 Operating Reserves	3.97%	\$ 2,252,337
Maximum 2023/24 Operating Reserve Limit	4.25%	\$ 2,411,753
Estimated 2023/24 Operating Reserves Over Maximum Limit		\$ (159,416)

SECTION A: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2023/24 maximum: \$ (159,416)

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	\$ 2,252,337	\$ 2,252,337	\$ 2,252,337	
	\$ 2,252,337	\$ 2,252,337	\$ 2,252,337	
	3.97%	3.97%	3.97%	

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 <i>(Please enter a negative amount)</i>	\$ (180,000)	Technology, Vehicles, Central Services Infrastructure
Projected Transfer from Capital to Operating Reserves <i>(Please enter a positive amount)</i>	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ (180,000)	

	2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves <i>(Please enter a negative amount)</i>	\$ (174,840)	Technology, Vehicles, Central Services Infrastructure
Projected Transfer from Capital to Operating Reserves <i>(Please enter a positive amount)</i>	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ (174,840)	

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	2,573	2,608	2,675	Head count
Grades 10 to 12	885	837	825	Head count
Total	3,458	3,445	3,500	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.4%	-1.6%		

Other Students:

Total	-	-	-	Note 3
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Total Net Enrolled Students	3,458	3,445	3,500	
Home Ed Students	6	6	5	Note 4
Total Enrolled Students, Grades 1-12	3,464	3,451	3,505	
Percentage Change	0.4%	-1.5%		

Of the Eligible Funded Students:

Students with Severe Disabilities	101	101	98	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	303	303	302	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	217	207	236	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	217	207	236	
Program Hours	475	475	-	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	-	Actual hours divided by 950
FTE's Enrolled, ECS	109	104	-	
Percentage Change	4.8%	0.0%		Enrolment Estimates

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	217	207	236	
Percentage Change	4.8%	-12.3%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	14	14	14	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	5	5	2	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	
School Based	209	209	220	220	225	225	Teacher certification required for performing functions at the school level.
Non-School Based	8	3	8	3	5	1	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	217.0	212.0	228.4	223.4	230.0	226.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-5.0%		-0.7%		-5.7%		Due to reduction in students and static funding rates, teacher positions were decreased through attrition.
If an average standard cost is used, please disclose rate:	114,281		110,500		-		
Student F.T.E. per certificated Staff	16.96		16.02		16.27		

Certificated Staffing Change due to:

	-						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	(8)	(8)					
Other Factors	(3)	(3)					
Total Change	(11.4)	(11.4)					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	(1)	(1)					FTEs
Other (retirement, attrition, etc.)	(10)	(10)					
Total Negative Change in Certificated FTEs	(11.4)	(11.4)					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	177	172	188	184	203	199
Permanent - Part time	23	23	23	23	26	26
Probationary - Full time	11	11	11	11	4	4
Probationary - Part time	6	6	6	6	-	-
Temporary - Full time	7	7	7	7	-	-
Temporary - Part time	5	5	5	5	-	-

NON-CERTIFICATED STAFF

Instructional - Education Assistants	83	83	90	90	98	98	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	52	35	55	39	34	34	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	34	31	39	36	36	34	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	3	2	3	2	3	1	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	21	1	20	1	32	23	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	193.0	152.0	207.0	168.0	203.0	190.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-6.8%		2.0%		-4.9%		

Explanation of Changes to Non-Certificated Staff:

Reduction in students, static funding rates, and increases in negotiated compensation during 2024.

Additional Information

Are non-certificated staff subject to a collective agreement?

	Yes
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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.

CUPE collective agreement is dated to the end of August 2024. Number of staff FTE under the collective agreement is 152.