

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2025

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

0056 The Westwind School Division

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Mr. Jim Ralph

Name


Signature

SUPERINTENDENT

Mr. Darren Mazutynec

Name


Signature

SECRETARY TREASURER or TREASURER

Mr. Peter Wright

Name


Signature

Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on 05/30/2024

Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
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TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF PROGRAM OPERATIONS	4
BUDGETED SCHEDULE OF FEE REVENUE	5
PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES	7
DETAILS OF RESERVES AND MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA	8
PROJECTED STUDENT STATISTICS	9
PROJECTED STAFFING STATISTICS	10

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- Blue Data input is **required**.
- Pink Populated from data entered in this template (i.e. other tabs)
- Green Populated based on information previously submitted to Alberta Education

- Grey No entry required - the cell is protected.
- White Calculation cells. These are protected and cannot be changed.
- Yellow Flags to draw attention to sections requiring entry depending on other parts of the 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:

- The 24/25 school year has been developed using Alberta Education's funding framework. This framework focuses on the funding based on a three-year weighted moving average enrolment (which smoothes funding changes from year to year). Projected revenue amounts provided by Alberta Education have been used in preparation of this year's budget.
- Enrolment is projected to increase slightly when compared to the 23/24 school year budget.
- This budget reflects inflationary pressures and increases on areas such as supplies, utilities, insurance, substitute related costs, etc.
- The budget reflects zero (0%) salary increases to certificated and uncertificated staff across the division. Benefit (ASEBP) rate increases, along with, CPP, EI, and WCB rate changes have been reflected.

Significant Business and Financial Risks:

- Inflationary pressures pose a significant business and financial risk.
- Employee absences related to sick costs pose a continual and significant risk.
- Benefit (ASEBP), CPP, EI, Carbon pricing, etc. plans all pose significant risks to the Division as rates are determined by other governing bodies.
- Costs related to utilities (electricity, natural gas, fuel, water) have been volatile and pose significant risks.

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	\$ 57,121,900	\$55,164,105	\$53,654,383
Federal Government and First Nations	\$ 2,778,637	\$2,803,727	\$3,529,619
Property taxes	\$ -	\$0	\$0
Fees	\$ 628,936	\$699,076	\$773,862
Sales of services and products	\$ 458,945	\$446,436	\$861,729
Investment income	\$ 62,942	\$51,747	\$207,637
Donations and other contributions	\$ 1,047,019	\$966,368	\$1,663,005
Other revenue	\$ 270,714	\$263,528	\$280,042
TOTAL REVENUES	\$62,369,093	\$60,394,987	\$60,970,277
EXPENSES			
Instruction - ECS	\$ 2,744,521	\$3,103,072	\$3,024,696
Instruction - Grade 1 to 12	\$ 44,461,240	\$43,113,493	\$44,622,599
Operations & maintenance	\$ 9,516,687	\$8,886,970	\$8,471,109
Transportation	\$ 2,798,171	\$2,660,947	\$2,605,882
System Administration	\$ 2,345,989	\$2,289,229	\$2,198,172
External Services	\$ 131,840	\$131,840	\$162,499
TOTAL EXPENSES	\$61,998,448	\$60,185,551	\$61,084,957
ANNUAL SURPLUS (DEFICIT)	\$370,645	\$209,436	(\$114,680)

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	\$ 25,534,035	\$25,318,192	\$24,758,284
Certificated benefits	\$ 6,242,025	\$6,218,410	\$5,883,884
Non-certificated salaries and wages	\$ 11,439,927	\$11,221,653	\$11,449,146
Non-certificated benefits	\$ 4,021,283	\$3,813,974	\$3,641,123
Services, contracts, and supplies	\$ 10,421,400	\$9,362,302	\$11,039,919
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,469,360	\$3,474,583	\$3,469,360
Unsupported	\$ 868,418	\$774,437	\$835,052
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$5,984
Other interest and finance charges	\$ 2,000	\$2,000	\$2,205
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$61,998,448	\$60,185,551	\$61,084,957

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

	Approved Budget 2024/2025										Actual Audited 2022/23
	Instruction		Operations and Maintenance		Transportation	System Administration	External Services	TOTAL	TOTAL	TOTAL	
	ECS	Grade 1 to 12									
REVENUES											
(1) Alberta Education	\$ 2,573,080	\$ 40,130,902	\$ 6,497,787	\$ -	\$ 2,866,442	\$ -	\$ 2,487,289	\$ -	\$ 54,555,500	\$ 51,091,370	
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 2,463,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,463,900	\$ 2,403,900	
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(4) Other - Government of Alberta	\$ -	\$ 47,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,500	\$ 107,440	
(5) Federal Government and First Nations	\$ -	\$ 2,504,096	\$ 274,541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,778,637	\$ 3,529,619	
(6) Other Alberta school authorities	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 51,673	
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(10) Fees	\$ 3,000	\$ 622,436	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ 628,936	\$ 773,862	
(11) Sales of services and products	\$ -	\$ 257,105	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 131,840	\$ 458,945	\$ 861,729	
(12) Investment income	\$ -	\$ 26,195	\$ 30,747	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 62,942	\$ 207,637	
(13) Gifts and donations	\$ -	\$ 128,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,980	\$ 274,653	
(14) Rental of facilities	\$ -	\$ -	\$ 25,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,600	\$ 25,891	
(15) Fundraising	\$ -	\$ 918,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 918,039	\$ 1,388,352	
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,982	
(17) Other	\$ -	\$ 233,114	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,114	\$ 195,169	
TOTAL REVENUES	\$ 2,576,080	\$ 44,868,367	\$ 9,359,575	\$ 2,939,942	\$ 2,939,942	\$ 2,493,289	\$ 131,840	\$ 62,369,093	\$ 60,970,277		

	Approved Budget 2024/2025										Actual Audited 2022/23
	Instruction		Operations and Maintenance		Transportation	System Administration	External Services	TOTAL	TOTAL	TOTAL	
	ECS	Grade 1 to 12									
EXPENSES											
(19) Certificated salaries	\$ 947,582	\$ 23,857,753	\$ -	\$ -	\$ -	\$ 728,700	\$ -	\$ -	\$ 25,534,035	\$ 24,758,284	
(20) Certificated benefits	\$ 142,706	\$ 6,000,034	\$ -	\$ -	\$ -	\$ 99,285	\$ -	\$ -	\$ 6,242,025	\$ 5,883,884	
(21) Non-certificated salaries and wages	\$ 955,788	\$ 6,448,274	\$ 2,042,441	\$ -	\$ 1,266,070	\$ 688,521	\$ 38,833	\$ 38,833	\$ 11,439,927	\$ 11,449,146	
(22) Non-certificated benefits	\$ 446,945	\$ 2,531,333	\$ 593,216	\$ -	\$ 244,432	\$ 201,063	\$ 4,294	\$ 4,294	\$ 4,021,283	\$ 3,641,123	
(23) SUB - TOTAL	\$ 2,493,021	\$ 38,837,394	\$ 2,635,657	\$ -	\$ 1,510,502	\$ 1,717,569	\$ 43,127	\$ 43,127	\$ 47,237,270	\$ 45,732,437	
(24) Services, contracts and supplies	\$ 251,500	\$ 5,483,846	\$ 3,178,252	\$ -	\$ 857,669	\$ 581,420	\$ -	\$ 88,713	\$ 10,421,400	\$ 11,039,919	
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 3,469,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,469,360	\$ 3,469,360	
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 140,000	\$ 213,000	\$ -	\$ 430,000	\$ 65,000	\$ -	\$ -	\$ 848,000	\$ 814,634	
(27) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(29) Accretion expenses	\$ -	\$ -	\$ 20,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,418	\$ 20,418	
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 5,984	
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,205	
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENSES	\$ 2,744,521	\$ 44,461,240	\$ 9,516,687	\$ 2,798,171	\$ 2,798,171	\$ 2,345,989	\$ 131,840	\$ 61,998,448	\$ 61,084,957		
OPERATING SURPLUS (DEFICIT)	\$ (168,441)	\$ 407,127	\$ (157,112)	\$ 141,771	\$ 141,771	\$ 147,300	\$ -	\$ 370,645	\$ (114,680)		

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
FEES			
TRANSPORTATION	\$3,500	\$7,000	\$3,250
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$161,560	\$160,040	\$154,104
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	\$115,000	\$95,000	\$128,304
ECS enhanced program fees	\$3,000	\$3,000	\$0
Activity fees	\$15,000	\$14,000	\$29,144
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$170,000	\$207,036	\$233,337
Non-curricular goods and services	\$135,000	\$185,000	\$179,235
Non-curricular travel	\$0	\$0	\$0
OTHER FEES (Describe here)	\$25,876	\$28,000	\$46,488
TOTAL FEES	\$628,936	\$699,076	\$773,862

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$0	\$0	\$0

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	\$9,491,631	\$6,492,386	\$501,848	\$1,594,034	\$158,547	\$1,435,487	\$903,363
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/(deficit)	\$209,436			\$209,436	\$209,436		
Estimated board funded capital asset additions		\$429,357		\$0	\$0	\$0	(\$429,357)
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	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$4,122,705)		\$4,122,705	\$4,122,705		
Estimated capital revenue recognized - Alberta Education		\$966,124		(\$966,124)	(\$966,124)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,383,412		(\$2,383,412)	(\$2,383,412)		
Estimated capital revenue recognized - Other GOA		\$60,000		(\$60,000)	(\$60,000)		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		\$20,418		(\$20,418)	(\$20,418)		
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	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net)		\$0		\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	(\$692,751)	(\$692,751)	\$0	\$692,751
Estimated Balances for August 31, 2024	\$9,701,067	\$6,228,992	\$501,848	\$1,803,470	\$367,983	\$1,435,487	\$1,166,757
2024/25 Budget projections for:							
Budgeted surplus/(deficit)	\$370,645			\$370,645	\$370,645		
Projected board funded tangible capital asset additions		\$612,000		\$0	\$0	\$0	(\$612,000)
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	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		(\$4,317,360)		\$4,317,360	\$4,317,360		
Budgeted capital revenue recognized - Alberta Education		\$1,005,460		(\$1,005,460)	(\$1,005,460)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,403,900		(\$2,403,900)	(\$2,403,900)		
Budgeted capital revenue recognized - Other GOA		\$60,000		(\$60,000)	(\$60,000)		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$20,418)		\$20,418	\$20,418		
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	\$0	\$0	\$0
Budgeted unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Projected reserve transfers (net)		\$0		(\$758,751)	(\$758,751)	\$0	\$758,751
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2025	\$10,071,712	\$5,972,574	\$501,848	\$2,283,782	\$848,295	\$1,435,487	\$1,313,508

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-2025	31-Aug-2026	31-Aug-2025	31-Aug-2027
Projected opening balance	\$397,083	\$648,295	\$957,002	\$1,435,487	\$1,100,757	\$1,698,259
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of board funded TCA and ARO TCA	\$370,645	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$4,337,778	\$4,337,778	\$4,337,778	\$0	\$0	\$0
Budgeted capital revenue recognized, including ARO assets amortization	(\$3,469,360)	(\$3,469,360)	(\$3,469,360)	\$0	\$0	\$0
Budgeted changes in Endowment	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - remission	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unexpended debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions transfers (net)	(\$758,751)	(\$758,751)	(\$758,751)	\$0	\$758,751	\$758,751
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certified remuneration	\$0	\$0	\$0	\$0	\$0	\$0
Child crisis, net salary increases	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certified remuneration	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	\$0	\$0	\$0	\$0	\$0	\$0
Increased insurance costs - unexpended	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0	\$0	\$0	\$0
CHES / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (excln)	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (excln)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnerships projects	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0
Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$846,295	\$957,002	\$1,087,029	\$1,435,487	\$1,310,508	\$2,008,010

Total surplus as a percentage of 2025 Expenses	5.80%	6.54%	7.27%
ASO as a percentage of 2025 Expenses	3.66%	3.80%	4.06%

**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 into two parts, exemptions (Row 20 - 45) and transfers between operating and capital reserves (Row 46 - 61).

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

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

PART 1: EXEMPTIONS

	Amount
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2024	\$ 1,803,470
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)	\$ -
Estimated 2023/24 Operating Reserves 2.95%	\$ 1,803,470
Maximum 2023/24 Operating Reserve Limit 4.08%	\$ 2,493,694
Estimated 2023/24 Operating Reserves Over Maximum Limit	\$ (690,224)

SECTION A: (MAX LIMIT EXEMPTION CRITERIA)

Please provide detailed rationale and planned usage for operating reserves in excess of the 2023/24 maximum: \$ (690,224)

Please note that this does not constitute as a Ministerial request for approval. An exemption request letter submitted to the Minister is still required for an exemption for the 2023/24 school year.

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

If estimated 2023/24 operating reserves are greater than 6.0%, provide a detailed drawdown plan to illustrate how and when the reserve balance will be below 6.0%. However, if your 2023/24 operating reserve balance is 6.0% or greater, but you anticipate that the 2024/25 balance will be less than 6.0% or you do not plan to request an exemption, you are not required to complete Section B. Please indicate this in the response under Section A.

	2024/25	2025/26	2026/27	Additional Comments
Opening operating reserve balance	\$ 1,803,470	\$ 1,803,470	\$ 1,803,470	
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	\$ 1,803,470	\$ 1,803,470	\$ 1,803,470	
	2.95%	2.95%	2.95%	

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)	\$ (692,751)	
Net Transfer Between Operating and Capital Reserves	\$ (692,751)	

	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)	\$ (758,751)	
Net Transfer Between Operating and Capital Reserves	\$ (758,751)	

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	2,938	2,969	2,968	Head count
Grades 10 to 12	969	918	945	Head count
Total	3,907	3,887	3,913	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.5%	-0.7%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	204	219	227	Note 3
Total Net Enrolled Students	4,111	4,106	4,140	
Home Ed Students	97	112	118	Note 4
Total Enrolled Students, Grades 1-12	4,208	4,218	4,258	
Percentage Change	-0.2%	-0.9%		

Of the Eligible Funded Students:

Students with Severe Disabilities	133	133	123	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	240	-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	381	377	403	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	9	13	17	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	390	390	420	
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	195	195	210	
Percentage Change	0.0%	-7.1%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	12	12		Note 4
Total Enrolled Students, ECS	402	402	420	
Percentage Change	0.0%	-4.3%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	89	97	112	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	162	174	146	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	238	238	240	240	239	239	Teacher certification required for performing functions at the school level.
Non-School Based	7	3	6	1	7	2	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	245.0	241.0	245.5	240.5	246.0	241.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.2%		-0.2%		-0.4%		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	18.81632653		1882%		1902%		

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	(1)	-					
Other Factors	-	-					
Total Change	(0.5)	-					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	(1)	-					FTEs
Other (retirement, attrition, etc.)	-	-					
Total Negative Change in Certificated FTEs	(0.5)	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

Certificated Number of Teachers

Permanent - Full time	207	203	215	211	217	217
Permanent - Part time	5	5	7	7	7	7
Probationary - Full time	16	16	16	16	20	20
Probationary - Part time	1	1	1	1	-	-
Temporary - Full time	18	18	17	17	15	15
Temporary - Part time	2	2	1	1	3	3

NON-CERTIFICATED STAFF

Instructional - Education Assistants	180	-	177	-	190	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	47	-	44	-	41	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	37	-	37	-	35	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	36	-	35	-	36	-	Bus drivers employed, but not contracted
Transportation - Other Staff	4	-	4	-	4	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	15	-	15	-	15	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	319.0	-	312.0	-	321.0	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	2.2%		-2.8%		-0.6%		

Explanation of Changes to Non-Certificated Staff:

Additional Information

Are non-certificated staff subject to a collective agreement?

NO	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.

