School Jurisdiction Code: 4330

BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2025

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

4330 The East Central Alberta Catholic Separate School Division

Legal Name of School Jurisdiction

1018 1st Avenue Wainwright AB AB T9W 1G9; 780-842-3992; maryann.threinen@ecacs16.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Debra Klein

Name | Signature

SUPERINTENDENT

Jim Taplin

Name | Signature

SECRETARY TREASURER or TREASURER

Ms. Mary Ann Threinen

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 23, 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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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:

1. Assumption that Alberta Education will approve The East Central Alberta Catholic Separate School Division's request for an exemption to the maximum operating reserve.
2. The East Central Alberta Catholic Separate School Division is submitting another budget deficit. A deficit budget is not sustainable but it will draw down operational reserves to be within the Alberta Education target range (between 1 and 6% of total Expenses in the 2023-24 Audited Financial Statements).
3. Over two years, the Extended Health, Dental and Vision premiums increased by $1,410.60 for each employee on the family plan and $ 567.12 annually for those with single coverage. In March 2024, 75.82% of teachers were on the family ASEBP plan and 79.12 % of support staff had family coverage. Extended Health, Dental and Vision will cost at least $265,000 more in 24-25 than in the 22-23 school year.
4. The average teacher cost, excluding ATRF and principal allowances, is $107,553. This is the first year that East Central Alberta Catholic Separate School Division used average teacher salary in the budget process.
5. Alberta Education grants budgeted at a 2.44% increase due to projected enrolment increases, tdue to Transportation Grant increase (additional children are eligible for the transportation grant) and due to Deferred Revenues for the Mental Health Pilot grant.
6. Alberta Children Service's Affordability grant budget increase - expect more children eligible for the affordability grant to enrol in eligible preschool programs.
7. Investment income budgeted in 24-25 lower than in 23-24. As operational reserves are drawn down, bank balances decrease and investment income decreases.
8. Fundraising and short-term facility rentals have increased in 23-24, and expected to continue increased.
9. In 23-24, donation Allocation of Capital Amortization revenue was included in other facility revenue streams. In 24-25, the Allocation of Capital Amortization revenue is recorded as a donation revenue.

Risks

1. Projected enrolment is higher than actual enrolment on September 30, 2024 resulting in decreased revenue.
2. The number of children with complex needs continues to increase which impacts the supports required.
3. Bus drivers retire or quit to drive for organizations that provide higher pay. Replacement may be a challenge.
4. Teacher Agreements expire on August 31, 2024. Impact of settlements is unknown.
5. CUPE Collective Agreement expires on August 31, 2024. Impact of settlement is unknown.
6. Continued escalating costs of utilities, employee benefits, goods and other services.

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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	$ 23,998,210	$23,438,034	$22,826,507
Federal Government and First Nations	$ -	$0	$0
Property taxes	$ 1,450,000	$1,437,893	$1,450,598
Fees	$ 183,000	$178,260	$230,787
Sales of services and products	$ 147,145	$145,500	$183,321
Investment income	$ 250,000	$300,000	$470,372
Donations and other contributions	$ 276,991	$150,450	$307,734
Other revenue	$ 8,500	$6,800	$63,225
TOTAL REVENUES	$26,313,846	$25,656,937	$25,532,544
EXPENSES			
Instruction - ECS	$ 751,928	$666,323	$660,592
Instruction - Grade 1 to 12	$ 20,890,281	$21,255,833	$19,553,102
Operations & maintenance	$ 4,237,964	$3,925,757	$4,053,781
Transportation	$ 762,572	$800,418	$523,690
System Administration	$ 1,278,866	$1,265,470	$1,230,838
External Services	$ 137,213	$81,500	$117,762
TOTAL EXPENSES	$28,058,824	$27,995,301	$26,139,765
ANNUAL SURPLUS (DEFICIT)	($1,744,978)	($2,338,364)	($607,221)

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	$ 12,318,022	$12,499,944	$11,749,795
Certificated benefits	$ 3,040,540	$2,873,183	$2,727,415
Non-certificated salaries and wages	$ 3,363,324	$3,555,666	$3,002,702
Non-certificated benefits	$ 1,200,305	$1,143,153	$903,284
Services, contracts, and supplies	$ 5,376,240	$5,292,244	$5,140,012
Capital and debt services			
Amortization of capital assets			
Supported	$ 2,158,260	$2,078,731	$2,076,950
Unsupported	$ 595,133	$545,880	$531,968
Interest on capital debt			
Supported	$ -	$0	$0
Unsupported	$ -	$0	$0
Other interest and finance charges	$ 7,000	$6,500	$7,639
Losses on disposal of capital assets	$ -	$0	$0
Other expenses	$ -	$0	$0
TOTAL EXPENSES	$28,058,824	$27,995,301	$26,139,765

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

		Approved Budget 2024/2025							Actual Audited 2022/23
	REVENUES	**Instruction**		**Operations and Maintenance**	**Transportation**	**System Administration**	**External Services**	**TOTAL**	**TOTAL**
		ECS	**Grade 1 to 12**						
(1)	Alberta Education	$ 556,798	$ 17,525,365	$ 2,272,198	$ 441,742	$ 1,331,423	$ -	$ 22,127,526	$ 20,955,434
(2)	Alberta Infrastructure - non remediation	$ -	$ -	$ 1,769,793	$ -	$ -	$ -	$ 1,769,793	$ 1,768,438
(3)	Alberta Infrastructure - remediation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(4)	Other - Government of Alberta	$ -	$ -	$ 10,891	$ -	$ -	$ 90,000	$ 100,891	$ 102,635
(5)	Federal Government and First Nations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(6)	Other Alberta school authorities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(7)	Out of province authorities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(8)	Alberta municipalities-special tax levies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(9)	Property taxes	$ -	$ 1,450,000	$ -	$ -	$ -	$ -	$ 1,450,000	$ 1,450,598
(10)	Fees	$ -	$ 172,400		$ 10,600		$ -	$ 183,000	$ 230,787
(11)	Sales of services and products	$ -	$ 139,445	$ -	$ -	$ -	$ 7,700	$ 147,145	$ 183,321
(12)	Investment income	$ -	$ 157,526	$ 54,474	$ -	$ -	$ 38,000	$ 250,000	$ 470,372
(13)	Gifts and donations	$ -	$ 59,000	$ 36,491	$ -	$ -	$ -	$ 95,491	$ 132,419
(14)	Rental of facilities	$ -	$ -	$ 8,500	$ -	$ -	$ -	$ 8,500	$ 6,715
(15)	Fundraising	$ -	$ 181,500	$ -	$ -	$ -	$ -	$ 181,500	$ 175,315
(16)	Gains on disposal of tangible capital assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(17)	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 56,510
(18)	**TOTAL REVENUES**	$ 556,798	$ 19,685,236	$ 4,152,347	$ 452,342	$ 1,331,423	$ 135,700	$ 26,313,846	$ 25,532,544

	EXPENSES								
(19)	Certificated salaries	$ 492,466	$ 11,551,624			$ 273,932	$ -	$ 12,318,022	$ 11,749,795
(20)	Certificated benefits	$ 121,491	$ 2,835,898			$ 83,151	$ -	$ 3,040,540	$ 2,727,415
(21)	Non-certificated salaries and wages	$ 71,400	$ 2,355,969	$ 295,919	$ 179,657	$ 364,204	$ 96,175	$ 3,363,324	$ 3,002,702
(22)	Non-certificated benefits	$ 28,560	$ 883,613	$ 92,584	$ 25,469	$ 130,541	$ 39,538	$ 1,200,305	$ 903,284
(23)	SUB - TOTAL	$ 713,917	$ 17,627,104	$ 388,503	$ 205,126	$ 851,828	$ 135,713	$ 19,922,191	$ 18,383,196
(24)	Services, contracts and supplies	$ 38,011	$ 2,972,949	$ 1,475,108	$ 501,479	$ 387,193	$ 1,500	$ 5,376,240	$ 5,140,012
(25)	Amortization of supported tangible capital assets	$ -	$ -	$ 2,158,260	$ -	$ -		$ 2,158,260	$ 2,076,950
(26)	Amortization of unsupported tangible capital assets	$ -	$ 283,228	$ 201,398	$ 55,967	$ 37,503	$ -	$ 578,096	$ 514,931
(27)	Amortization of supported ARO tangible capital assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(28)	Amortization of unsupported ARO tangible capital assets	$ -	$ -	$ 14,695	$ -	$ 2,342	$ -	$ 17,037	$ 17,037
(29)	Accretion expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(30)	Supported interest on capital debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(31)	Unsupported interest on capital debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(32)	Other interest and finance charges	$ -	$ 7,000	$ -	$ -	$ -	$ -	$ 7,000	$ 7,639
(33)	Losses on disposal of tangible capital assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(34)	Other expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(35)	**TOTAL EXPENSES**	$ 751,928	$ 20,890,281	$ 4,237,964	$ 762,572	$ 1,278,866	$ 137,213	$ 28,058,824	$ 26,139,765
(36)	**OPERATING SURPLUS (DEFICIT)**	$ (195,130)	$ (1,205,045)	$ (85,617)	$ (310,230)	$ 52,557	$ (1,513)	$ (1,744,978)	$ (607,221)

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BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
FEES			
TRANSPORTATION	$10,600	$0	$39,726
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	$15,200	$7,000	$8,744
ECS enhanced program fees	$0	$0	$0
Activity fees	$69,000	$80,485	$93,358
Other fees to enhance education (Describe here)	$0	$0	$0
NON-CURRICULAR FEES			
Extra-curricular fees	$80,000	$83,000	$81,407
Non-curricular goods and services	$8,200	$7,775	$7,522
Non-curricular travel	$0	$0	$0
OTHER FEES (Describe here)	$0	$0	$0
TOTAL FEES	$183,000	$178,260	$230,757

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	$102,000	$90,000	$103,014
Special events	$10,445	$12,500	$16,782
Sales or rentals of other supplies/services	$24,500	$26,000	$35,816
International and out of province student revenue	$0	$0	$0
Adult education revenue	$2,500	$1,500	$5,000
Preschool	$7,700	$15,500	$24,049
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	$147,145	$145,500	$184,661

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	$11,434,801	$5,724,572	$0	$5,021,222	$0	$5,021,222	$689,007
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	$0	$0	$0	$0	$0	$0	$0
Estimated surplus(deficit)	($1,300,000)			($1,300,000)	($1,300,000)		
Estimated board funded capital asset additions		$512,779		($512,779)	($512,779)	$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)		($2,759,253)		$2,759,253	$2,759,253		
Estimated capital revenue recognized - Alberta Education		$1,770,539		($1,770,539)	($1,770,539)		
Estimated capital revenue recognized - Alberta Infrastructure		$351,925		($351,925)	($351,925)		
Estimated capital revenue recognized - Other GOA		$10,891		($10,891)	($10,891)		
Estimated capital revenue recognized - Other sources		$36,492		($36,492)	($36,492)		
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)				($200,000)	$1,223,373	($1,423,373)	$200,000
Estimated assumptions/transfers of operations - capital lease addition	$0	$0	$0	$0	$0	$0	$0
Estimated Balances for August 31, 2024	**$10,134,801**	**$5,647,945**	**$0**	**$3,597,849**	**$0**	**$3,597,849**	**$889,007**
2024/25 Budget projections for:							
Budgeted surplus(deficit)	($1,744,978)			($1,744,978)	($1,744,978)		
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)		($2,736,356)		$2,736,356	$2,736,356		
Budgeted capital revenue recognized - Alberta Education		$341,085		($341,085)	($341,085)		
Budgeted capital revenue recognized - Alberta Infrastructure		$1,769,793		($1,769,793)	($1,769,793)		
Budgeted capital revenue recognized - Other GOA		$10,891		($10,891)	($10,891)		
Budgeted capital revenue recognized - Other sources		$36,491		($36,491)	($36,491)		
Budgeted amortization of ARO tangible capital assets		($17,037)		$17,037	$17,037		
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)				($200,000)	$1,149,845	($1,349,845)	$200,000
Projected assumptions/transfers of operations - capital lease addition	$0	$0	$0	$0	$0	$0	$0
Projected Balances for August 31, 2025	**$8,389,823**	**$5,052,812**	**$0**	**$2,248,004**	**$0**	**$2,248,004**	**$1,089,007**

School Jurisdiction Code: 4330

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**	**$3,597,849**	**$2,248,004**	**$1,723,004**	**$889,007**	**$1,089,007**	**$1,289,007**
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	$2,753,393	$0	$0		$525,000	$450,000			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	($2,158,260)	$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	$1,149,845	$0	$0	($1,349,845)	($200,000)	$0	$200,000	$200,000	$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	Draw-down SGF balance	$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	$0	$0	$0		$0	$0			
Non-recurring non-certificated remuneration	Explanation	$0	$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	Explanation	$0	$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	Explanation	$0	$0	$0		$0	$0		$0	$0
Non-salary related programming costs (explain)	Explanation	$0	$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	$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
Capital costs - School building partnership projects	Explanation	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - Technology	Techonology asset renewal	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - Vehicle & transportation	Explanation	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - Administration building	Explanation	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - POM building & equipment	Explanation	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital Costs - Furniture & Equipment	Explanation	$0	$0	$0	$0	$0	$0	$0	$0	$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 - transfer operating reserves to cover deficit	Explanation	($1,744,978)	$0	$0		($850,000)	($400,000)		$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**	**$2,248,004**	**$1,723,004**	**$1,773,004**	**$1,089,007**	**$1,289,007**	**$1,289,007**

Total surplus as a percentage of 2025 Expenses	11.89%	10.73%	10.91%
ASO as a percentage of 2025 Expenses	8.01%	6.14%	6.32%

Classification: Protected A

School Jurisdiction Code: 4330

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		$ 3,597,849	
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)		$ 447,942	**Complete section B below.**
Estimated 2023/24 Operating Reserves	**12.05%**	**$ 3,149,907**	
Maximum 2023/24 Operating Reserve Limit	**5.00%**	$ 1,306,988	
Estimated 2023/24 Operating Reserves Over Maximum Limit		**$ 1,842,919**	**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: **$ 1,842,919**

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.

The 2023-2024 deficit is projected to be between $1,300,000 and $ 1,500,000. Will request an exemption for the 2023-2024 operating reserve cap. The exemption will provide additonal time to reduce operating expenditures.

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	**$ 3,149,907**	**$ 1,800,062**	**$ 1,275,062**	
[Itemized description for increase/(decrease) to reserves]	$ (1,744,978)	$ (850,000)	$ (400,000)	
[Itemized description for increase/(decrease) to reserves]	$ 595,133	$ 525,000	$ 450,000	
Transfer to Capital Reserve or Self Fiunded Capital Purchas	$ (200,000)	$ (200,000)	$ -	
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	$ 1,800,062	**$ 1,275,062**	**$ 1,325,062**	
	6.89%	**4.88%**	**5.07%**	

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)*	$ (200,000)	Capital for evergreening board funded capital purchases like smart boards and other technology equipment
Projected Transfer from Capital to Operating Reserves *(Please enter a positive amount)*	$ -	
Net Transfer Between Operating and Capital Reserves	**$ (200,000)**	

	2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves *(Please enter a negative amount)*	$ (200,000)	Everygreening reserve of board funded purchases like smart boards, photocopiers, et
Projected Transfer from Capital to Operating Reserves *(Please enter a positive amount)*	$ -	
Net Transfer Between Operating and Capital Reserves	**$ (200,000)**	

PROJECTED STUDENT STATISTICS

FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

	Budgeted 2024/2025 (Note 2)	Actual 2023/2024	Actual 2022/2023	
Grades 1 to 12				
Eligible Funded Students:				
Grades 1 to 9	1,289	1,243	1,255	Head count
Grades 10 to 12	460	474	470	Head count
Total	1,749	1,717	1,725	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.9%	-0.5%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
Other Students:				
Total	-	5	-	Note 3
Total Net Enrolled Students	1,749	1,722	1,725	
Home Ed Students	498	483	467	Note 4
Total Enrolled Students, Grades 1-12	2,247	2,205	2,192	
Percentage Change	1.9%	0.6%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	61	27	57	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	170	-	207	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	134	151	118	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	134	151	118	
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	67	76	59	
Percentage Change	-11.3%	28.0%		In 23-24, kindergarten registration at one school more than doubled from previous year (increased by 24).School prefers to maintain the 23-24 kindergarten
Home Ed Students	42	44		Note 4
Total Enrolled Students, ECS	176	195	118	
Percentage Change	-9.7%	65.3%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	6	7	9	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities		-	15	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

CERTIFICATED STAFF	Budget 2024/25 Total	Budget 2024/25 Union Staff	Actual 2023/24 Total	Actual 2023/24 Union Staff	Actual 2022/23 Total	Actual 2022/23 Union Staff	Notes
School Based	120	-	120	119	119	119	Teacher certification required for performing functions at the school level.
Non-School Based	4	-	3	1	3	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	123.6	-	123.4	119.6	121.6	119.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.1%		1.5%		1.6%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	107,553		-		-		
Student F.T.E. per certificated Staff	19.61		19.45		19.00		

Certificated Staffing Change due to:

	Total	Union Staff	Notes
Please Allocate Below	0.1		If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	-	-	
Other Factors	-	-	
Total Change	-	-	Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

	Total	Union Staff	Notes
Continuous contracts terminated	-	-	FTEs
Non-permanent contracts not being renewed	-	-	FTEs
Other (retirement, attrition, etc.)	-	-	
Total Negative Change in Certificated FTEs	-	-	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	Budget 2024/25 Total	Budget 2024/25 Union Staff	Actual 2023/24 Total	Actual 2023/24 Union Staff	Actual 2022/23 Total	Actual 2022/23 Union Staff
Permanent - Full time	105	103	87	85	90	88
Permanent - Part time	13	13	14	14	9	9
Probationary - Full time	5	5	13	13	17	17
Probationary - Part time	1	1	-	-	3	3
Temporary - Full time	6	6	11	11	6	6
Temporary - Part time	1	1	7	7	4	4

NON-CERTIFICATED STAFF	Budget 2024/25 Total	Budget 2024/25 Union Staff	Actual 2023/24 Total	Actual 2023/24 Union Staff	Actual 2022/23 Total	Actual 2022/23 Union Staff	Notes
Instructional - Education Assistants	48	48	53	53	47	47	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	22	22	22	18	19	19	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	6	5	5	5	5	5	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	4	-	4	4	2	-	Bus drivers employed, but not contracted
Transportation - Other Staff	1	-	-	-	-	-	Other personnel providing direct support to the transportion of students to and from school other than bus drivers employed
Other	12	-	14	-	13	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	92.1	75.0	97.2	79.2	85.6	70.9	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-5.2%		13.5%		7.6%		

Explanation of Changes to Non-Certificated Staff:

Staffing reduction by attrition.

Additional Information

Are non-certificated staff subject to a collective agreement? **yes** | **CUPE**

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.

75 FTE support staff are in a CUPE Agreement. Current Agreement expires August 31, 2024.

School Jurisdiction Code: 4330

System Admin Expense Limit %	
4330 The East Central Alberta Catholic Sep	5.00%

Classification: Protected A